

GOODHUE COUNTY EDUCATION DISTRICT BOARD AGENDA

Thursday, November 12, 2020 at 7:00 PM

River Bluff Education Center, Red Wing

395 Guernsey Ln

Red Wing, MN 55066

AGENDA

- I. **Call to Order/Adoption of Agenda:** Action
- II. **Consent Agenda:** Action
 - A. Approval of September 24th, 2020 Minutes

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Goodhue County Education District 6051-61

Red Wing, MN

Regular Meeting

September 24th, 2020

River Bluff Education Center

7:00 PM

MEMBERS PRESENT: Jerod Thomforde; Dawn Balow; Kevin Anderson; Arlen Diercks, Jim Wendt, Brenda Owens

MEMBERS ABSENT: None

OTHERS PRESENT: Cherie Johnson; Cindy Luhman, Nicole Jack, Kelly Smith (BakerTilly)

CALL TO ORDER/ADOPT THE AGENDA: Chair Dawn Balow called the meeting to order. Member Kevin Anderson motioned to adopt the consent agenda. Vice Chair Jim Wendt seconded, motion carried.

CONSENT AGENDA: Vice Chair Jim Wendt motioned to approve the Consent Agenda. Member Brenda Owens seconded motion carried.

Approval of August 27th, 2020 minutes

Staff Updates:

1. Resignations: *Elizabeth Peterson, Paraprofessional - RBEC*
2. New Hires:
3. Transfers:
4. Re-assignments: *Melissa Carlson, ECSE Teacher – Colvill .15 overload Colvill Gen. Ed.*

Public Input:

Reports and Communication:

Business Manager Report: J. Paradis reported on the 2019-20 budget as of 6/30/2020. We have earned \$10,193,501 or 77.46% of the revised revenue budget. We have expended \$12,120,314 or 90.21% of the revised expense budget. This an updated glance at the year-end for 2019-20. There are still many receivables and payables to be booked before we have final numbers. The annual audit is scheduled for Oct. 6-7. Budget 2020-21 as of 8/31/2020. We have received \$1,750,226 or 12.68% of the adopted revenue budget, compared to 12.01% at 8/31/19 and 12.88% at 8/31/18. We have expended \$1,038,574 or 7.38% of the adopted expense budget, compared to 8.91% at 8/31/19 and 8.08% at 8/31/18. Cash flow has improved and is looking good for 20-21 year. Our estimated state aid payments have increased in the last few weeks. This assumes the 90/10 aid shift continues for 2020-21. The August bank rec has been included in your packet for your information.

RBEC and TV Principal Report: Nicole Jack mentioned that we have had very low staff absences, students have been very good at wearing their masks and with social distancing. Twelve students have chosen distance learning. In all very pleased with how things are going.

SEMASA Mentoring: C. Johnson mentioned the MASA Mentoring program focuses on developing professional practice in the district administration that is grounded in evidence-based knowledge and skills that contribute to successful leadership. This is her fifth year as a mentor for Region 1. If you have any questions about this process, please let her know.

Safe and Sound Protocol: C. Johnson mentioned The Safe and Sound Protocol helps improve body/brain organization and function in students. The method is based on the science of neuroplasticity that tells us that the brain changes in response to stimulation. The protocol uses a multisensory intervention ... organizing the body (think of it like the foundation), then organizing the brain, getting ready for higher cognitive functions, like reading, memory, attention. If you're anxious or stressed, it's much easier to self-regulate to a state of calm. GCED will pilot this protocol during the 2020-21 school year in KW and RW. Two itinerant staff are currently in training. Once the training is complete, teams in KW and RW will identify students, collect baseline data and plan the intervention implementation. Decisions to expand this will be made based on pilot outcomes. Goodhue County (SHIP) has added well-being to their list of fundable priorities, and so GCED and the Goodhue County Family and Children's Collaborative will be applying for funding from them to cover the cost of the pilot and possible expansion.

Designation as a State-Approved Online Learning Provider: Before this school year, GCED didn't need state approval for online learning because students weren't enrolled full-time. Due to COVID-19, there are approximately 26 students in the Red Wing School District that have chosen Distance Learning and are using Edgenuity as their platform. The GCED draft application has been sent to the MDE. Brian Cashman is leading this work which involves full alignment of Edgenuity courses with MN standards, syllabi for every course, professional development and student support systems in place. Just like in the past with Fuel Ed, GCED has purchased licenses and districts that plan to use those licenses are billed for the licenses they use. There is no charge to districts that don't use the online learning. District still continue to receive the ADM for those student enrolled. Approval from the Commissioner of Education was granted to Red Wing to continue offering full time on line programming for this school year, while GCED goes through the full application process. Vice Chair Jim Wendt motioned to approve the GCED becoming a State-Approved Online Learning Provider. Member Kevin Anderson seconded, motion carried.

In-School and In-Home Direct Services: C. Johnson mentioned we will review the MDE guidance on whether school district staff can provide students with disabilities direct services in-school for the purpose of supporting the student in accessing educational services when a school district or charter school is implementing the hybrid or distance learning models, or when a parent of a student with a disability chooses a distance learning model and on providing supports within student homes. Regardless of which scenario we are in, staff are not allowed to go into student homes. MDE has provided optional guidance for school districts to contract for private PCA services in the home during the school day. C. Johnson will be drafting contracts for this purpose and will bring back to the board for approval.

Old Business:

RBEC Learning Plan Update: The current RBEC Learning Model is M, T, TH, and F with W as distance learning. We will continue to monitor case count numbers from the MDH and counties. We have considered bringing K-6 students back in on Wednesdays, and will watch the data closely over the next week or so to determine if this is possible. We aren't able to bring all of our secondary students back and continue with social distancing. We will look at Nov. 11th, which is the start of the new quarter. The COVID-19 response team will meet next on October 30th.

New Business:

Parameters Resolution: C. Johnson reminded the Board that this is for the sales of the COP's in late October. Vice Chair Jim Wendt motioned to approve. Chair Dawn Balow seconded, motion carried.

GCED Vehicles: C. Johnson reported that we had some vandalism done to our school vans between end of March and September. C. Johnson checked with the owners of the storage units next door and to rent a bay would be \$1500/month. A. Diercks mentioned the possibility of fencing in that area but then it would be hard to get that snow out for the winter months. A. Diercks commented to look into seeing the possibility of having those lights stay on all the time at night. Right now they are on a timer and go off later in the evening. Another option is if and when we go back into distance learning to park those vehicles in the front of the building parking lot. C. Johnson is going to connect with Alan Gaylor, Director of Buildings and Grounds for RW schools to look at options.

First Reading of Policy 722 – Public Data Requests

Other: C. Johnson mentioned that GCED received their health insurance renewal. Health insurance increased 9.7% which was typical of the increases for other districts as well. C. Johnson also mentioned that the insurance information in the Support staff contract needed to be adjusted for ADA compliance.

Comments: Board/Director: C. Johnson commented she has set up individual meetings if any of the board members are interested in meeting with her. She will send out an email with times of availability. Superintendent meetings have been moved up to the 3rd Wednesday of each month beginning in January.

Next Meeting Date: November 12th, 2020 @ 7:00 PM at River Bluff Education Center.

Adjournment: Member Arlen Diercks motioned to adjourn. Member Jerod Thomforde seconded, motion carried.

Goodhue County Ed District Payment Reg by Bank and Check

Co	Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Curr	Pay/Void Date	Amount
6051	MERC		34892		Wire	1	04060	PERA-PUBLIC EMPLOYEES RETIREMT	No	No	No	USD	09/30/2020	8,068.94
6051	MERC		34893		Wire	1	04062	MN TEACHERS RETIREMENT ASSOC	No	No	No	USD	09/30/2020	36,319.73
6051	MERC		34894		Wire	1	1280	DELTA DENTAL PLAN OF MN	No	No	No	USD	09/30/2020	4,706.60
6051	MERC		34895		Wire	1	2216	KWIK TRIP EXTENDED NETWORK	No	Yes	No	USD	09/30/2020	164.14
6051	MERC		34896		Wire	1	2284	E. B. C., LLC /ACS	No	No	No	USD	09/30/2020	13,084.73
6051	MERC		34897		Wire	1	2392	US Dept of Treasury	No	No	No	USD	09/30/2020	68,823.39
6051	MERC		34898		Wire	1	2396	MN Dept of Revenue	No	No	No	USD	09/30/2020	11,450.19
6051	MERC		34899		Wire	1	2501	Merchants Bank	No	Yes	No	USD	09/30/2020	2,153.68
6051	MERC		34944		Wire	1	04060	PERA-PUBLIC EMPLOYEES RETIREMT	No	No	No	USD	10/14/2020	7,726.18
6051	MERC		34945		Wire	1	04062	MN TEACHERS RETIREMENT ASSOC	No	No	No	USD	10/14/2020	35,284.40
6051	MERC		34946		Wire	1	2216	KWIK TRIP EXTENDED NETWORK	No	No	No	USD	10/14/2020	104.92
6051	MERC		34947		Wire	1	2284	E. B. C., LLC /ACS	No	No	No	USD	10/14/2020	13,081.39
6051	MERC		34948		Wire	1	2392	US Dept of Treasury	No	No	No	USD	10/14/2020	65,609.97
6051	MERC		34949		Wire	1	2396	MN Dept of Revenue	No	No	No	USD	10/14/2020	10,861.41
6051	MERC		34950		Wire	1	2501	Merchants Bank	No	No	No	USD	10/14/2020	2,153.68
6051	MERC		34951		Wire	1	3329	CHASE CARD SERVICES	No	No	No	USD	10/14/2020	21,958.54
6051	MERC		34984		Wire	1	04060	PERA-PUBLIC EMPLOYEES RETIREMT	No	No	No	USD	10/28/2020	6,939.38
6051	MERC		34985		Wire	1	04062	MN TEACHERS RETIREMENT ASSOC	No	No	No	USD	10/28/2020	35,903.87
6051	MERC		34986		Wire	1	2216	KWIK TRIP EXTENDED NETWORK	No	No	No	USD	10/28/2020	183.38
6051	MERC		34987		Wire	1	2284	E. B. C., LLC /ACS	No	No	No	USD	10/28/2020	13,118.89
6051	MERC		34988		Wire	1	2392	US Dept of Treasury	No	No	No	USD	10/28/2020	65,341.33
6051	MERC		34989		Wire	1	2396	MN Dept of Revenue	No	No	No	USD	10/28/2020	10,801.42
6051	MERC		34990		Wire	1	2501	Merchants Bank	No	No	No	USD	10/28/2020	2,253.68
6051	MERC		34887	18555	Check	1	3415	AMAZON CAPITAL SERVICES	Yes	No	No	USD	09/30/2020	822.35
6051	MERC		34855	18556	Check	1	00510	ARNOLD'S SUPPLY & KLEENIT CO	Yes	No	No	USD	09/30/2020	70.00
6051	MERC		34856	18557	Check	1	01903	CANNON FALLS ISD #252	Yes	No	No	USD	09/30/2020	53,052.82
6051	MERC		34882	18558	Check	1	3276	CUSTOM COMMUNICATIONS	Yes	No	No	USD	09/30/2020	399.00
6051	MERC		34886	18559	Check	1	3371	DIVISION MECHANICAL SERVICES	Yes	No	No	USD	09/30/2020	177.00
6051	MERC		34868	18560	Check	1	1984	E. B. C., LLC/Flex	Yes	No	No	USD	09/30/2020	771.83
6051	MERC		34862	18561	Check	1	09118	EDUCATION MN - GCED	Yes	No	No	USD	09/30/2020	2,291.09
6051	MERC		34881	18562	Check	1	3232	ENTERPRISE FM TRUST	Yes	No	No	USD	09/30/2020	2,078.92
6051	MERC		34869	18563	Check	1	2036	FALK AUTO BODY, INC.	Yes	No	No	USD	09/30/2020	110.00
6051	MERC		34878	18564	Check	1	3126	FERNBROOK FAMILY CENTER	Yes	No	No	USD	09/30/2020	21,858.56
6051	MERC		34889	18565	Check	1	3437	FIREFLY COMPUTERS	Yes	No	No	USD	09/30/2020	1,249.00
6051	MERC		34872	18566	Check	1	2476	GNOTKE, NICOLE	Yes	No	No	USD	09/30/2020	184.68
6051	MERC		34857	18567	Check	1	01904	GOODHUE PUBLIC SCHOOL	Yes	No	No	USD	09/30/2020	25,917.81
6051	MERC		34870	18568	Check	1	2174	INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	09/30/2020	213.74
6051	MERC		34876	18569	Check	1	3040	INTEREUM	Yes	No	No	USD	09/30/2020	4,538.03
6051	MERC		34854	18570	Check	1	00367	KENYON-WANAMINGO PUBLIC SCHOC	Yes	No	No	USD	09/30/2020	1,950.00

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Co	Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Print	Recon	Void	Curr	Pay/Void Date	Amount
6051	MERC		34877	18571	Check	1	3081	LEARNING SCIENCES INTERNATIONAL	Yes	No	No	USD	09/30/2020	2,000.00
6051	MERC		34874	18572	Check	1	2719	LUHMAN, CINDY	Yes	No	No	USD	09/30/2020	154.68
6051	MERC		34871	18573	Check	1	2369	MABEL-CANTON PUBLIC SCHOOLS	Yes	No	No	USD	09/30/2020	344.45
6051	MERC		34867	18574	Check	1	1974	MACGILL	Yes	No	No	USD	09/30/2020	46.43
6051	MERC		34861	18575	Check	1	05403	MASE	Yes	No	No	USD	09/30/2020	1,180.00
6051	MERC		34883	18576	Check	1	3293	METRO ECSU	Yes	No	No	USD	09/30/2020	110.00
6051	MERC		34858	18577	Check	1	02620	MSBA	Yes	No	No	USD	09/30/2020	50.00
6051	MERC		34884	18578	Check	1	3296	MUTUAL OF OMAHA	Yes	No	No	USD	09/30/2020	2,568.63
6051	MERC		34890	18579	Check	1	3464	NAVIGATE360.LLC	Yes	No	No	USD	09/30/2020	1,854.20
6051	MERC		34866	18580	Check	1	1784	NCS PEARSON, INC.	Yes	No	No	USD	09/30/2020	2,294.31
6051	MERC		34865	18581	Check	1	1300	OAKTREE PRODUCTS, INC.	Yes	No	No	USD	09/30/2020	136.51
6051	MERC		34864	18582	Check	1	1150	PHONAK, LLC	Yes	No	No	USD	09/30/2020	100.00
6051	MERC		34885	18583	Check	1	3297	POSADA, MARIA	Yes	No	No	USD	09/30/2020	623.53
6051	MERC		34853	18584	Check	1	00245	READ NATURALLY	Yes	No	No	USD	09/30/2020	475.00
6051	MERC		34863	18585	Check	1	09129	RED WING IND SCHOOL DIST 256	Yes	No	No	USD	09/30/2020	5,650.00
6051	MERC		34888	18586	Check	1	3434	SCHOLASTIC	Yes	No	No	USD	09/30/2020	317.52
6051	MERC		34879	18587	Check	1	3207	SHERWIN-WILLIAMS CO.	Yes	No	No	USD	09/30/2020	19.54
6051	MERC		34859	18588	Check	1	03977	SOUTHEAST SERVICE COOPERATIVE	Yes	No	No	USD	09/30/2020	1,650.00
6051	MERC		34873	18589	Check	1	2585	TEACHERS ON CALL	Yes	No	No	USD	09/30/2020	88.20
6051	MERC		34875	18590	Check	1	3011	U.S. BANK EQUIPMENT FINANCE	Yes	No	No	USD	09/30/2020	290.00
6051	MERC		34891	18591	Check	1	3465	WEISENBECK, STEPHANIE	Yes	No	No	USD	09/30/2020	75.00
6051	MERC		34880	18592	Check	1	3223	ZESSLER, HEATHER	Yes	No	No	USD	09/30/2020	64.40
6051	MERC		34860	18593	Check	1	04565	ZUMBROTA-MAZEPPA PUBLIC SCHOOL	Yes	No	No	USD	09/30/2020	53,032.00
6051	MERC		34938	18594	Check	1	3421	ALBIN ACQUISITION CORP	Yes	No	No	USD	10/14/2020	423.50
6051	MERC		34936	18595	Check	1	3415	AMAZON CAPITAL SERVICES	Yes	No	No	USD	10/14/2020	3,626.97
6051	MERC		34910	18596	Check	1	09427	ARENDT, RENE	Yes	No	No	USD	10/14/2020	75.90
6051	MERC		34912	18597	Check	1	1497	BODENHAMER, SUSAN	Yes	No	No	USD	10/14/2020	163.99
6051	MERC		34930	18598	Check	1	3249	BUCHAL, AMY	Yes	No	No	USD	10/14/2020	59.80
6051	MERC		34901	18599	Check	1	00433	CITY OF RED WING	Yes	No	No	USD	10/14/2020	411.90
6051	MERC		34931	18600	Check	1	3276	CUSTOM COMMUNICATIONS	Yes	No	No	USD	10/14/2020	180.50
6051	MERC		34914	18601	Check	1	1890	DAHLING, SARA	Yes	No	No	USD	10/14/2020	89.70
6051	MERC		34916	18602	Check	1	1984	E. B. C., LLC/Flex	Yes	No	No	USD	10/14/2020	771.83
6051	MERC		34917	18603	Check	1	2284	E. B. C., LLC /ACS	Yes	No	No	USD	10/14/2020	115.41
6051	MERC		34909	18604	Check	1	09255	ECKBLAD, DOROTHY	Yes	No	No	USD	10/14/2020	25.30
6051	MERC		34907	18605	Check	1	09118	EDUCATION MN - GCED	Yes	No	No	USD	10/14/2020	2,426.85
6051	MERC		34929	18606	Check	1	3235	Goodhue Co Ed Dist Paraprofessional Unit	Yes	No	No	USD	10/14/2020	262.11
6051	MERC		34923	18607	Check	1	2865	INTELLICENTS	Yes	No	No	USD	10/14/2020	1,250.00
6051	MERC		34934	18608	Check	1	3360	JACK, NICOLE	Yes	No	No	USD	10/14/2020	176.53
6051	MERC		34941	18609	Check	1	3466	JACOBSON, DIANE	Yes	No	No	USD	10/14/2020	209.30

Goodhue County Ed District Payment Reg by Bank and Check

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6051	MERC		34900	18610	Check	1	00367	KENYON-WANAMINGO PUBLIC SCHOC	Yes	No	No	USD	10/14/2020	490.00
6051	MERC		34932	18611	Check	1	3337	KEVIN'S SERVICE	Yes	No	No	USD	10/14/2020	2,624.08
6051	MERC		34913	18612	Check	1	1536	KRAFT, ANNETTE	Yes	No	No	USD	10/14/2020	27.60
6051	MERC		34924	18613	Check	1	2960	LANGUAGE LINE SERVICES	Yes	No	No	USD	10/14/2020	375.60
6051	MERC		34906	18614	Check	1	05403	MASE	Yes	No	No	USD	10/14/2020	675.00
6051	MERC		34942	18615	Check	1	3467	MASSP	Yes	No	No	USD	10/14/2020	595.00
6051	MERC		34903	18616	Check	1	00707	MENARD'S RED WING	Yes	No	No	USD	10/14/2020	79.44
6051	MERC		34922	18617	Check	1	2711	MN PEIP	Yes	No	No	USD	10/14/2020	54,704.54
6051	MERC		34911	18618	Check	1	1150	PHONAK, LLC	Yes	No	No	USD	10/14/2020	35.00
6051	MERC		34940	18619	Check	1	3462	PYRAMID EDUCATIONAL CONSULTANT	Yes	No	No	USD	10/14/2020	57.20
6051	MERC		34902	18620	Check	1	00443	RED WING ACE HARDWARE	Yes	No	No	USD	10/14/2020	43.28
6051	MERC		34908	18621	Check	1	09129	RED WING IND SCHOOL DIST 256	Yes	No	No	USD	10/14/2020	91,096.03
6051	MERC		34904	18622	Check	1	03350	REGION V COMPUTER SERVICES	Yes	No	No	USD	10/14/2020	1,557.75
6051	MERC		34915	18623	Check	1	1909	REVLAND ALIGNMENT, INC.	Yes	No	No	USD	10/14/2020	65.92
6051	MERC		34939	18624	Check	1	3434	SCHOLASTIC	Yes	No	No	USD	10/14/2020	203.28
6051	MERC		34937	18625	Check	1	3419	SFRC, LLC-TERRAFORM POWER	Yes	No	No	USD	10/14/2020	4,572.56
6051	MERC		34928	18626	Check	1	3207	SHERWIN-WILLIAMS CO.	Yes	No	No	USD	10/14/2020	76.58
6051	MERC		34927	18627	Check	1	3078	SHRED-N-GO	Yes	No	No	USD	10/14/2020	49.29
6051	MERC		34933	18628	Check	1	3339	SOLOPROTECT	Yes	No	No	USD	10/14/2020	4,320.00
6051	MERC		34920	18629	Check	1	2585	TEACHERS ON CALL	Yes	No	No	USD	10/14/2020	423.36
6051	MERC		34918	18630	Check	1	2324	TIERNEY BROTHERS, INC.	Yes	No	No	USD	10/14/2020	1,433.50
6051	MERC		34926	18631	Check	1	3011	U.S. BANK EQUIPMENT FINANCE	Yes	No	No	USD	10/14/2020	729.00
6051	MERC		34919	18632	Check	1	2424	WAL-MART COMMUNITY	Yes	No	No	USD	10/14/2020	156.76
6051	MERC		34935	18633	Check	1	3372	WINONA AREA CHAMBER OF COMMER	Yes	No	No	USD	10/14/2020	2,500.00
6051	MERC		34921	18634	Check	1	2645	WPS PUBLISHING	Yes	No	No	USD	10/14/2020	237.00
6051	MERC		34943	18635	Check	1	3468	YUSTEN, NIKKI	Yes	No	No	USD	10/14/2020	91.43
6051	MERC		34925	18636	Check	1	2986	YUSTY-ROJAS, JEIMMY	Yes	No	No	USD	10/14/2020	79.35
6051	MERC		34905	18637	Check	1	04565	ZUMBROTA-MAZEPPA PUBLIC SCHOOL	Yes	No	No	USD	10/14/2020	800.00
6051	MERC		34981	18638	Check	1	3415	AMAZON CAPITAL SERVICES	Yes	No	No	USD	10/28/2020	421.92
6051	MERC		34980	18639	Check	1	3371	DIVISION MECHANICAL SERVICES	Yes	No	No	USD	10/28/2020	151.75
6051	MERC		34959	18640	Check	1	1984	E. B. C., LLC/Flex	Yes	No	No	USD	10/28/2020	896.83
6051	MERC		34978	18641	Check	1	3357	EdITS LLC	Yes	No	No	USD	10/28/2020	425.00
6051	MERC		34955	18642	Check	1	09118	EDUCATION MN - GCED	Yes	No	No	USD	10/28/2020	2,426.85
6051	MERC		34964	18643	Check	1	2871	EMC Insurance Companies	Yes	No	No	USD	10/28/2020	9,685.52
6051	MERC		34971	18644	Check	1	3232	ENTERPRISE FM TRUST	Yes	No	No	USD	10/28/2020	2,021.92
6051	MERC		34977	18645	Check	1	3352	FASTENAL COMPANY	Yes	No	No	USD	10/28/2020	76.32
6051	MERC		34967	18646	Check	1	3126	FERNBROOK FAMILY CENTER	Yes	No	No	USD	10/28/2020	22,422.38
6051	MERC		34972	18647	Check	1	3235	Goodhue Co Ed Dist Paraprofessional Unic	Yes	No	No	USD	10/28/2020	262.11
6051	MERC		34956	18648	Check	1	09162	HILLYARD FLOOR CARE SUPPLY	Yes	No	No	USD	10/28/2020	153.59

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6051	MERC		34966	18649	Check	1 3040		INTEREUM	Yes	No	No	USD	10/28/2020	49.68
6051	MERC		34976	18650	Check	1 3337		KEVIN'S SERVICE	Yes	No	No	USD	10/28/2020	536.53
6051	MERC		34954	18651	Check	1 05403		MASE	Yes	No	No	USD	10/28/2020	225.00
6051	MERC		34968	18652	Check	1 3184		MCLAREN, ARLIE	Yes	No	No	USD	10/28/2020	139.15
6051	MERC		34979	18653	Check	1 3362		MCNALLIE, LAURIE	Yes	No	No	USD	10/28/2020	70.60
6051	MERC		34952	18654	Check	1 00707		MENARD'S RED WING	Yes	No	No	USD	10/28/2020	28.48
6051	MERC		34953	18655	Check	1 02672		METRO SALES, INC.	Yes	No	No	USD	10/28/2020	704.00
6051	MERC		34975	18656	Check	1 3296		MUTUAL OF OMAHA	Yes	No	No	USD	10/28/2020	2,478.47
6051	MERC		34958	18657	Check	1 1784		NCS PEARSON, INC.	Yes	No	No	USD	10/28/2020	22,066.00
6051	MERC		34982	18658	Check	1 3448		OLYMPIC COMMUNICATIONS, INC	Yes	No	No	USD	10/28/2020	440.00
6051	MERC		34957	18659	Check	1 1150		PHONAK, LLC	Yes	No	No	USD	10/28/2020	76.00
6051	MERC		34974	18660	Check	1 3282		PRESENCE LEARNING, INC	Yes	No	No	USD	10/28/2020	120,924.00
6051	MERC		34973	18661	Check	1 3258		SOMMERNESS, JENNIFER ED.S	Yes	No	No	USD	10/28/2020	550.00
6051	MERC		34961	18662	Check	1 2234		SOUTHWEST/WST CENTRL SERV.COC	Yes	No	No	USD	10/28/2020	21,638.32
6051	MERC		34970	18663	Check	1 3227		SUMMIT COMPANIES	Yes	No	No	USD	10/28/2020	205.00
6051	MERC		34962	18664	Check	1 2585		TEACHERS ON CALL	Yes	No	No	USD	10/28/2020	793.80
6051	MERC		34983	18665	Check	1 3469		TIPP-TOPP DETAILING	Yes	No	No	USD	10/28/2020	105.00
6051	MERC		34965	18666	Check	1 3011		U.S. BANK EQUIPMENT FINANCE	Yes	No	No	USD	10/28/2020	290.00
6051	MERC		34960	18667	Check	1 2056		WESTONE LABORATORIES, INC.	Yes	No	No	USD	10/28/2020	95.50
6051	MERC		34963	18668	Check	1 2591		WINSOR LEARNING, INC	Yes	No	No	USD	10/28/2020	5,500.00
6051	MERC		34969	18669	Check	1 3223		ZEISSLER, HEATHER	Yes	No	No	USD	10/28/2020	75.90

Bank Total: \$1,019,206.83

Report Total: \$1,019,206.83

- C. Staff Updates:
 - 1. **Resignations:**
 - 2. **New Hire:**
 - 3. **Transfers:**
 - 4. **Re-assignment:**

III. **Public Input:**

IV. **Reports and Communication:**

- A. Business Manager Report

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

GOODHUE COUNTY ED DISTRICT | September 30, 2020

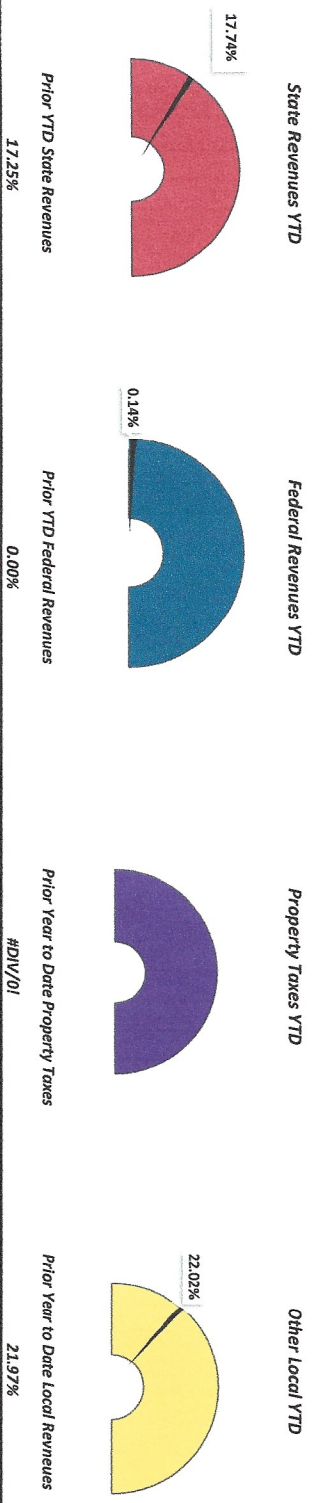
REVENUE CATEGORIES	June 30, 2019		June 30, 2020		Adopted Budget		Received YTD		% of Budget			% of Actuals			Current YTD vs. PYTD		September 30, 2019		September 30, 2018	
	Actual	Actual	Actual	Actual	Budget	Budget	YTD	Remaining	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	
STATE	3,213,240	3,753,316	3,755,441	666,186	3,089,255	3,089,255	17,74%	17,25%	15,14%	18,703	647,482	486,460	0	0	0	0	0	0	0	
FEDERAL	1,770,360	1,842,614	1,928,866	2,795	1,926,071	1,926,071	0,14%	0,00%	0,00%	2,795	0	0	0	0	0	0	0	0	0	
PROPERTY TAXES	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
LOCAL SALES, INS RECOVERY & JUDGEMENTS	307,386	5,053	1,450	5,846	(4,396)	0	403,17%	0,00%	50,02%	5,846	0	153,764	0	0	0	0	0	0	0	
SALE OF BONDS & LOANS	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
LOCAL (FEES, INTEREST, ETC.)	7,127,507	7,502,882	8,121,118	1,782,525	6,338,593	6,338,593	21,95%	21,99%	22,28%	132,930	1,649,595	1,587,823	0	0	0	0	0	0	0	
TOTALS	12,418,492	13,103,865	13,806,875	2,457,352	11,349,523	11,349,523	17,80%	17,53%	17,94%	180,274	2,297,078	2,228,047	66,968	66,968	66,968	66,968	66,968	66,968	66,968	
EXPENDITURES (OBJECT SERIES)																				
SALARIES & WAGES	5,919,959	6,337,951	6,930,845	864,996	6,065,849	6,065,849	12,48%	13,12%	14,27%	33,707	831,289	844,969	0	0	0	0	0	0	0	
EMPLOYEE BENEFITS	1,495,180	1,628,182	1,791,581	234,647	1,556,934	1,556,934	13,10%	13,08%	14,30%	21,722	212,925	213,775	0	0	0	0	0	0	0	
PURCHASED SERVICES	3,444,894	3,586,395	3,744,921	233,082	3,511,839	3,511,839	6,22%	8,79%	6,53%	(81,985)	315,066	224,805	93,676	93,676	93,676	93,676	93,676	93,676	93,676	
SUPPLIES	377,522	276,713	452,427	228,079	224,348	224,348	50,41%	52,66%	44,46%	82,354	145,726	167,849	0	0	0	0	0	0	0	
EQUIPMENT	1,057,823	1,105,035	1,140,720	353,769	786,951	786,951	31,01%	30,95%	32,91%	11,745	342,024	348,096	0	0	0	0	0	0	0	
DEBT SERVICE	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
OTHER EXPENDITURES	53,630	55,152	21,755	15,347	6,408	6,408	70,54%	28,87%	23,62%	(575)	15,922	12,668	0	0	0	0	0	0	0	
OTHER FINANCING USES	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
TOTALS	12,349,007	12,989,428	14,082,249	1,929,920	12,152,329	12,152,329	13,70%	14,34%	14,67%	66,968	1,862,951	1,812,162	66,968	66,968	66,968	66,968	66,968	66,968	66,968	
EXPENDITURES (PROGRAM SERIES)																				
SITE ADMINISTRATION	78,555	59,029	61,238	16,872	44,366	44,366	27,55%	15,47%	12,83%	7,739	9,133	10,079	0	0	0	0	0	0	0	
DISTRICT ADMINISTRATION	125,920	99,448	104,133	26,690	77,443	77,443	25,63%	27,46%	25,66%	(614)	27,304	32,309	0	0	0	0	0	0	0	
SUPPORT SERVICES	187,030	202,150	233,419	117,299	116,120	116,120	50,25%	49,58%	50,09%	17,082	100,216	93,676	0	0	0	0	0	0	0	
REGULAR INSTRUCTION	1,457,714	1,493,398	1,505,869	83,244	1,422,625	1,422,625	4,79%	4,81%	4,79%	11,413	71,831	69,850	0	0	0	0	0	0	0	
EXTRA-CURRICULAR ACTIVITIES	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
VOCATIONAL INSTRUCTION	295,462	308,496	330,239	23,158	307,081	307,081	7,01%	11,14%	7,66%	(11,197)	34,355	22,626	0	0	0	0	0	0	0	
SPECIAL EDUCATION	6,998,990	7,611,603	8,284,466	1,013,590	7,270,896	7,270,896	12,23%	13,33%	14,09%	(708)	1,014,298	985,983	0	0	0	0	0	0	0	
INSTRUCTIONAL SUPPORT	460,906	364,829	412,756	138,690	274,066	274,066	33,60%	34,91%	25,66%	11,323	127,367	118,260	0	0	0	0	0	0	0	
PUPIL SUPPORT SERVICES	1,277,968	1,367,080	1,520,775	138,701	1,382,074	1,382,074	9,12%	8,09%	8,60%	28,055	110,646	109,887	0	0	0	0	0	0	0	
FACILITIES	1,466,464	1,483,396	1,629,394	371,677	1,257,657	1,257,657	22,81%	24,79%	25,20%	3,876	367,801	369,493	0	0	0	0	0	0	0	
OTHER FINANCING USES	0	0	0	0	0	0	0,00%	0,00%	0,00%	0	0	0	0	0	0	0	0	0	0	
TOTALS	12,349,007	12,989,428	14,082,249	1,929,920	12,152,329	12,152,329	13,70%	14,34%	14,67%	66,968	1,862,951	1,812,162	66,968	66,968	66,968	66,968	66,968	66,968	66,968	
SUMMARY - ALL FUNDS																				
June 30, 2019		June 30, 2020		Adopted Budget		YTD		% of Budget			% of Actuals			Current YTD vs. PYTD		September 30, 2019		September 30, 2018		
REVENUE	12,418,492	13,103,865	13,806,875	2,457,352	11,349,523	11,349,523	17,80%	17,53%	17,94%	180,274	2,297,078	2,228,047	66,968	66,968	66,968	66,968	66,968	66,968	66,968	
EXPENDITURES	12,349,032	12,989,428	14,082,249	1,929,920	12,152,329	12,152,329	13,70%	14,34%	14,67%	66,968	1,862,951	1,812,162	66,968	66,968	66,968	66,968	66,968	66,968	66,968	
SPENDING VARIANCE	69,460	114,437	(275,374)	527,432	N/A	N/A	N/A	N/A	N/A	93,306	434,127	415,885	0	0	0	0	0	0	0	

REVENUE SUMMARY

GOODHUE COUNTY ED DISTRICT | September 30, 2020

DESCRIPTION	June 30, 2020		Current Budget	Revenue YTD	Budget Remaining	September			Current YTD vs. Prior YTD	September 30, 2019	September 30, 2018
	June 30, 2019	2020				% of Budget Received	% of Actuals Received	% of Actuals Received			
LOCAL REVENUES											
021 Receipts/Min Sch Dist	6,479,127	6,819,678	7,370,684	1,508,511	5,862,173	20.47%	20.04%	20.12%	141,855	1,366,656	1,303,508
050 Student Fees	250	350	350	0	350	0.00%	85.71%	60.00%	(300)	300	150
071 Mad Assistance	0	0	125,500	2,484	123,016	1.98%	0.00%	0.00%	2,484	0	0
092 Earnings Fr- Temp Dep	19,669	10,542	7,000	241	6,759	3.45%	42.42%	18.30%	(4,230)	4,471	3,599
093 Rental Proceeds	8,806	27,878	7,000	0	7,000	0.00%	0.00%	0.00%	(798)	0	0
096 Donations	2,289	1,981	1,326	0	1,326	0.00%	40.18%	91.09%	(6,083)	796	2,085
099 Misc Revenue	617,364	642,452	609,258	271,289	337,969	44.53%	43.17%	45.11%	(6,083)	277,372	278,481
Total LOCAL REVENUES	7,127,507	7,502,882	8,121,118	1,782,525	6,338,593	21.95%	21.99%	22.28%	132,930	1,649,595	1,587,523
STATE REVENUES											
211 General Education Aid	100,251	149,608	92,736	30,721	62,015	33.13%	25.00%	28.02%	(6,681)	37,402	28,090
300 State Aid	189,851	204,001	204,001	0	204,001	0.00%	0.00%	0.00%	0	0	0
360 Tran-Contract/Pub	2,859,014	3,356,875	3,458,204	635,464	2,822,740	18.38%	18.17%	16.02%	25,384	610,080	457,939
370 Misc Rev Thru Mde	29,285	7,459	500	0	500	0.00%	0.00%	1.47%	0	0	431
397 Tot/Para Pension Revenue	34,839	35,373	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES	3,213,240	3,753,316	3,755,441	666,186	3,089,255	17.74%	17.25%	15.14%	18,703	647,482	486,460
FEDERAL REVENUES RECEIVED FROM STATE											
400 Federal Aids & Grant	1,770,360	1,842,614	1,928,866	2,795	1,926,071	0.14%	0.00%	0.00%	2,795	0	0
Total FEDERAL REVENUES RECEIVED FROM STATE	1,770,360	1,842,614	1,928,866	2,795	1,926,071	0.14%	0.00%	0.00%	2,795	0	0
FEDERAL REVENUES RECEIVED FROM FED SOURCES											
500 Fed Rev Received Direct	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total FEDERAL REVENUES RECEIVED FROM FED SOURCES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS											
619 Cost Of Materials For Resale	0	(433)	(500)	0	(500)	0.00%	0.00%	0.00%	0	0	0
620 Resale	0	954	950	0	950	0.00%	0.00%	0.00%	0	0	0
622 Sale Of Materials	143	522	1,000	3,500	(2,500)	350.00%	0.00%	100.00%	3,500	0	143
625 Insurance Recovery	0	4,010	0	2,346	(2,346)	0.00%	0.00%	0.00%	2,348	0	0
628 Judgements For- The District	307,243	0	0	0	0	0.00%	0.00%	50.00%	0	0	153,622
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	307,386	5,053	1,450	5,846	(4,396)	403.17%	0.00%	50.02%	5,846	0	153,764
SALE OF BONDS AND LOANS											
635 Certificats Of Partic. Proceed	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	12,418,492	13,103,865	13,806,875	2,457,352	11,349,523	17.80%	17.53%	17.94%	160,274	2,297,078	2,228,047

YTD % Received vs. PYTD % Received



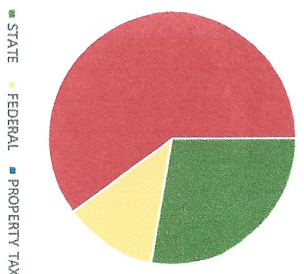
Top 5 Revenues Received YTD by Source Code 3

Source Code	Description	Current YTD	Variance vs. PYTD
1	GENERAL FUND TOTAL	\$2,457,352	\$160,274
2	Total LOCAL REVENUES	\$1,782,525	\$132,930
3	Receipts/Mn Sch Dist	\$1,508,511	\$141,855
4	Total STATE REVENUES	\$666,186	\$18,703
5	Tran-Contract/Pub	\$635,464	\$25,384

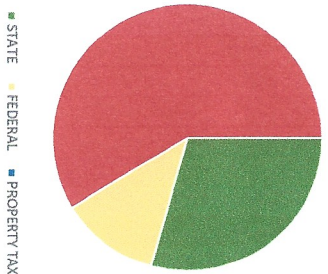
Total General Revenue Budgeted, Projected, YTD, PYTD Received



Current Year Revenue Budget



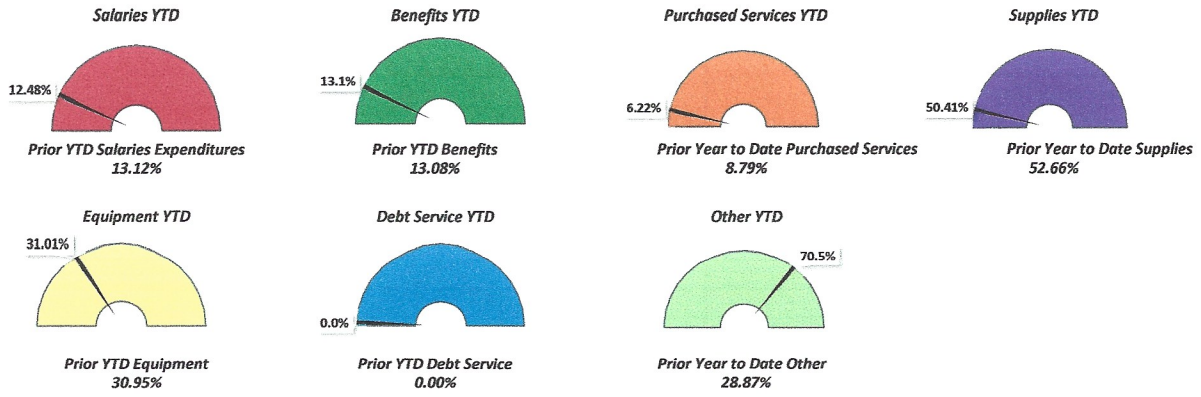
Prior Year Revenue Budget



End of Year ADM History

Fiscal Year	State	Federal	Property Taxes	Local
14-15	1	1	1	1
15-16	1	1	1	1
16-17	1	1	1	1
17-18	1	1	1	1
18-19	0	0	0	0
19-20 Budget	0	0	0	0

YTD % Expenditures vs. PYTD % Expenditures

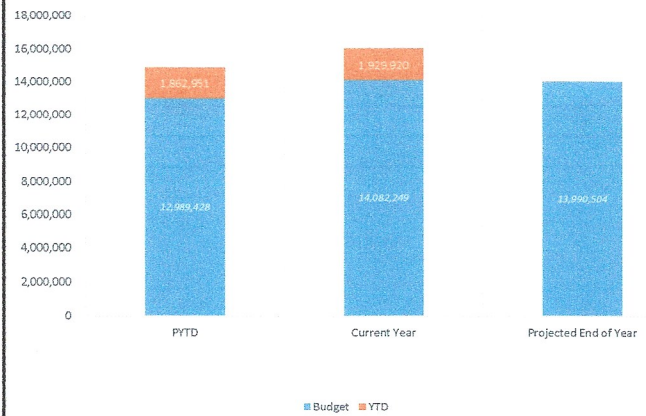


Top 10 Expenditures YTD by Object Code 3

Variance from PYTD Received

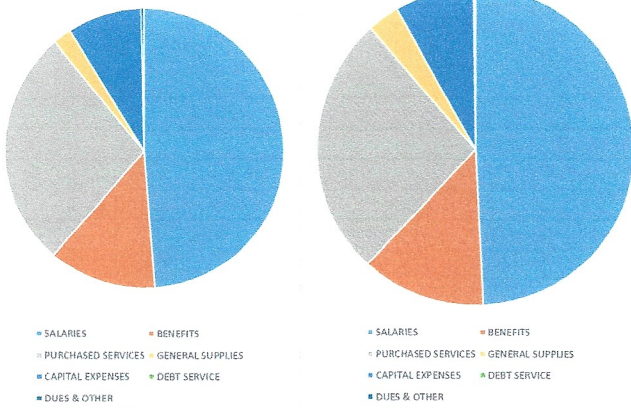
	Current YTD	Variance vs. PYTD
1 TOTAL EMPLOYEE BENEFITS	\$234,647	\$21,722
2 TOTAL PURCHASED S	\$233,082	-\$81,985
3 TOTAL SUPPLIES	\$228,079	\$82,354
4 LICENSED CLASSROOM TEACHE	\$202,168	\$32,493
5 ADMINISTRATION/SUPERVISIO	\$192,940	\$20,215
6 INSTRUCTIONAL SOFTWARE LIC	\$79,106	\$25,982
7 NON INSTRUCTIONAL COMPUT	\$73,812	\$20,657
8 LICENSED INSTRUCTIONAL SUP	\$71,090	\$6,025
9 OTHER SALARY PAYMENTS (LIC	\$67,880	-\$30,766
10 FICA/MEDICARE	\$63,731	\$2,325

Total General Expenditures Budgeted, Projected, YTD and , PYTD Expended

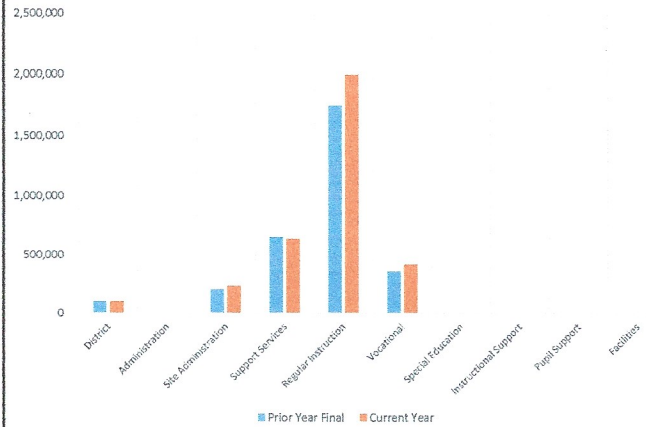


Prior Year Final Exp Budget

Current Year Exp Budget



Prior Year Final and Current Expenditures by Program



EXPENDITURES BY OBJECT CODE

GOODHUE COUNTY ED DISTRICT | September 30, 2020

DESCRIPTION	June 30, 2019		June 30, 2020		Adopted Budget	Expenses YTD	Budget Remaining	September 30, 2020			Current YTD vs. Prior YTD	September 30, 2019	September 30, 2018
								% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	750,036	729,173	767,435	192,940	574,495	25.14%	23.69%	24,76%	20,215	172,724	185,691		
140 LICENSED CLASSROOM TEACHER	1,933,673	2,140,310	2,236,336	202,168	2,034,168	9.04%	7.93%	9.41%	32,493	169,675	181,930		
141 NON-LICENSED CLASSROOM PERSONNEL	0	0	1,798	0	1,798	0.00%	0.00%	0.00%	(5,544)	5,544	42		
143 LICENSED INSTRUCTIONAL SUPPORT	284,595	269,261	284,977	71,090	213,887	24.95%	24.16%	26.84%	6,025	65,065	76,382		
145 SUBSTITUTE TEACHER SALARIES	191	0	1,000	0	1,000	0.00%	0.00%	0.00%	0	0	0		
146 SUBSTITUTE NON-LICENSED CLASSROOM TEACHER	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
150 PHYSICAL THERAPIST	132,992	138,070	140,374	23,949	116,425	17.06%	16.56%	17.02%	1,088	22,862	22,629		
151 OCCUPATIONAL THERAPIST	224,109	233,813	270,961	34,118	236,843	12.59%	7.96%	8.37%	15,499	18,619	18,769		
152 EDUCATIONAL/SPEECH LANG. PATHC	413,643	460,372	627,372	56,150	571,794	8.94%	8.70%	10.22%	16,115	40,035	42,255		
153 AUDIOLOGIST	62,475	64,500	65,750	5,488	60,263	8.35%	8.05%	8.31%	294	5,194	5,194		
154 SCHOOL NURSE	105,756	110,204	110,160	14,047	96,113	12.75%	8.05%	8.20%	5,180	8,867	8,669		
155 LICENSED NURSING SERVICES	21,407	27,433	25,976	2,337	23,639	9.00%	7.99%	9.28%	146	2,191	1,986		
156 SCHOOL SOCIAL WORKER	502,660	560,237	619,732	48,025	571,707	7.75%	7.34%	7.39%	3,342	44,684	37,135		
157 SCHOOL PSYCHOLOGIST	623,518	678,136	812,658	61,910	750,748	7.62%	8.20%	9.08%	6,310	55,601	56,612		
161 CERT. PARA & PERSONAL CARE ASSISTANT	368,703	368,768	405,257	33,662	371,595	8.31%	8.82%	7.59%	1,151	32,511	27,999		
162 CERT. ONE-TO-ONE PARAPROFESSOR	20,664	55,433	77,000	3,830	73,170	4.97%	2.94%	9.30%	2,200	1,630	1,921		
163 FOREIGN LANGUAGE INTERPRETER	0	142	912	0	912	0.00%	100.00%	0.00%	(142)	142	0		
164 INTERPRETER FOR THE DEAF	58,534	58,315	60,060	5,370	54,690	8.94%	8.95%	10.59%	148	5,222	6,200		
170 NON-INSTRUCTIONAL SUPPORT	178,162	178,355	179,190	34,484	144,706	19.24%	20.31%	20.50%	(1,733)	36,217	36,529		
174 THERAPUTIC RECREATIONAL SERVICES	40,039	39,252	40,146	3,345	36,801	8.33%	7.94%	7.78%	230	3,115	3,115		
185 OTHER SALARY PAYMENTS (LICENSED)	152,706	182,692	162,281	67,880	94,401	41.83%	54.00%	62.49%	(30,766)	98,645	95,433		
188 OTHER SALARY PAYMENTS (NON-LICENSED)	46,097	43,484	40,908	4,202	36,706	10.27%	98.30%	79.13%	(38,544)	42,746	36,477		
TOTAL SALARIES AND WAGES	5,919,959	6,337,951	6,930,845	864,996	6,065,849	12.48%	13.12%	14.27%	33,707	831,289	844,969		
EMPLOYEE BENEFITS													
210 FICA/MEDICARE	432,024	464,356	523,163	63,731	459,432	12.18%	13.22%	14.43%	2,325	61,406	62,343		
214 PERA (PUBLIC EMPLOYEE RETIREMENT)	78,631	81,941	85,907	10,002	75,905	11.64%	11.62%	12.01%	478	9,524	9,445		
218 TRA (TEACHERS RETIREMENT ASSOCIATION)	357,700	394,478	443,688	56,689	386,999	12.78%	12.87%	14.42%	5,916	50,773	51,675		
220 HEALTH INSURANCE	435,380	464,042	505,670	56,311	449,359	11.14%	10.16%	11.76%	9,169	47,141	51,190		
230 LIFE INSURANCE	7,070	8,626	10,176	1,149	9,027	11.29%	9.35%	12.68%	343	806	896		
235 DENTAL INSURANCE	16,349	16,831	18,008	2,200	15,808	12.22%	12.38%	13.43%	117	2,083	2,195		
240 LONG TERM DISABILITY INSURANCE	7,831	9,509	9,268	1,049	8,219	11.32%	9.21%	11.79%	173	876	923		
250 TAX SHELTERED ANNUITIES/DEFERRED SAVINGS	68,848	88,920	88,337	17,430	70,907	19.73%	15.29%	18.56%	3,836	13,594	12,777		
251 TAX ADVANTAGE EMPLOYER-SPONSORED PLAN	0	4,983	0	1,250	(1,250)	0.00%	0.00%	0.00%	1,250	0	0		
270 WORKERS COMPENSATION	85,951	93,312	97,364	24,836	72,528	25.51%	28.64%	26.10%	(1,885)	26,721	22,431		
280 UNEMPLOYMENT COMPENSATION	5,395	1,185	10,000	0	10,000	0.00%	0.00%	0.00%	0	0	0		
TOTAL EMPLOYEE BENEFITS	1,495,180	1,628,182	1,791,581	234,647	1,556,934	13.10%	13.08%	14.30%	21,722	212,925	213,775		
PURCHASED SERVICES													
303 FEDERAL SUB AWARDS AND SUB CONTRACTS	424,033	418,739	452,602	52,093	400,509	11.51%	13.43%	3.75%	(4,135)	56,227	15,909		
304 FEDERAL SUB AWARDS AND SUB CONTRACTS	496,942	505,372	508,180	0	508,180	0.00%	0.00%	0.00%	0	0	0		
305 CONSULTING FEES/FEES FOR SERVICES	204,595	181,059	245,480	43,646	201,834	17.78%	27.70%	24.45%	(6,515)	50,162	50,025		
307 CONTRACTED SUBS FOR SPECIAL SERVICES	34,924	38,237	43,652	0	43,652	0.00%	0.00%	0.00%	(1,588)	1,588	0		
308 FEDERAL TUITION BILL PAYMENTS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
309 FEDERAL TUITION BILL PAYMENTS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
315 REPAIRS AND MAINTENANCE FOR CAPITAL ASSETS	0	0	6,856	0	6,856	0.00%	0.00%	0.00%	0	0	0		
316 SERVICES PURCHASED FROM OTHER AGENCIES	4,439	6,002	6,231	1,558	4,673	25.00%	25.00%	0.00%	57	1,501	0		
320 COMMUNICATION SERVICES	18,215	18,669	22,000	2,872	19,128	13.06%	13.82%	19.68%	292	2,580	3,585		
329 POSTAGE AND PARCEL SERVICES	3,006	3,858	4,000	275	3,725	6.88%	7.10%	7.10%	(157)	432	213		
330 UTILITY SERVICES	49,817	37,977	55,000	4,734	50,266	8.61%	13.85%	7.92%	(527)	5,261	3,948		
340 INSURANCE	35,885	38,991	40,800	20,985	19,815	51.43%	34.12%	34.58%	7,681	13,304	12,408		
350 REPAIRS AND MAINTENANCE	137,199	159,477	172,233	28,858	143,375	16.75%	16.41%	12.70%	2,687	26,171	17,423		
360 TRANSPORTATION CONTRACTS WITH OTHER AGENCIES	5,795	765	6,323	0	6,323	0.00%	0.00%	0.00%	0	0	0		
365 INTERDEPARTMENTAL TRANSPORTATION	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
366 TRAVEL, CONVENTIONS, AND CONFERENCE	155,850	157,056	163,621	24,143	159,478	13.15%	20.44%	12.60%	(7,954)	32,098	19,642		
368 OUT-OF-STATE TRAVEL, FEDERAL RENTALS	4,395	4,148	0	0	0	0.00%	0.00%	54.75%	(2,271)	2,271	2,432		
370 OPERATING LEASES OR RENTALS	15,300	15,760	15,760	2,880	12,880	18.28%	0.00%	0.00%	2,880	0	0		

DESCRIPTION	June 30, 2019	June 30, 2020	Adopted Budget	Expenses YTD	Budget Remaining	September % of Budget		September % of Actuals		Current YTD vs. Prior YTD	September 30, 2019	September 30, 2018
						Expended	%	Expended	%			
379 Qualified Mental Health Professional Services	0	0	0	11,530	(11,530)	0.00%	0.00%	0.00%	0.00%	11,530	0	0
389 STAFF TUITION AND OTHER REIMBURSEMENTS	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0	0	0
390 PAYMENTS FOR EDUCATIONAL PURCHASES	0	417	0	0	0	0.00%	0.00%	0.00%	0.00%	0	0	0
391 PAYMENTS TO MINISDS (COST SHARING)	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0	0	0
393 SPECIAL EDUCATION AND TRANSITION SERVICES	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0	0	0
394 PAYMENTS FOR EDUCATIONAL PURCHASES	823,072	915,023	861,616	22,629	838,987	2.63%	11.73%	12.05%	(84,743)	107,371	99,220	0
396 SALARY PURCHASED FROM ANOTHER ENTITY	771,876	818,972	833,376	12,600	820,776	1.51%	1.47%	0.00%	584	12,016	0	0
397 BENEFITS PURCHASED FROM ANOTHER ENTITY	259,551	265,873	287,191	4,279	282,912	1.49%	1.54%	0.00%	194	4,085	0	0
TOTAL PURCHASED SERVICES	3,444,894	3,586,395	3,744,921	233,082	3,511,839	6.22%	8.79%	6.53%	(81,985)	315,066	224,805	0
SUPPLIES												
401 SUPPLIES AND MATERIALS-NON INSTRUCTIONAL	51,335	34,380	57,608	25,780	31,828	44.75%	37.53%	37.58%	12,876	12,904	19,292	0
405 NON INSTRUCTIONAL COMPUTER SOFTWARE	82,962	74,814	86,960	73,812	13,148	84.88%	71.05%	65.22%	20,657	53,156	54,105	0
406 INSTRUCTIONAL SOFTWARE LICENSES	35,563	37,665	73,315	79,106	(5,791)	107.90%	141.04%	97.53%	25,982	53,124	34,685	0
430 SUPPLIES AND MATERIALS-NON INSTRUCTIONAL	13,934	10,842	11,095	767	10,328	6.92%	3.94%	7.59%	340	427	1,057	0
433 SUPPLIES AND MATERIALS - INDIVIDUAL	84,500	45,123	104,905	40,254	64,651	38.37%	-37.30%	23.27%	57,085	(16,831)	19,661	339
440 FUELS	13,893	10,433	17,000	171	16,829	1.00%	-21.95%	2.44%	2,461	(2,290)	339	0
455 NON- INSTRUCTIONAL TECHNOLOGY SUPPLIES	31,436	365	3,500	2,169	1,331	61.97%	49.13%	1.10%	1,995	174	346	0
466 INSTRUCTIONAL TECHNOLOGY SUPPLIES	14,780	2,810	15,050	5,838	9,212	38.79%	99.61%	8.44%	3,038	2,799	1,248	0
461 STANDARDIZED TESTS	950	2,060	32,915	0	32,915	0.00%	0.00%	0.00%	0	0	0	0
465 NON- INSTRUCTIONAL TECHNOLOGY SUPPLIES	714	39,680	40,180	0	40,180	0.00%	97.03%	0.00%	(38,500)	38,500	35,750	0
466 INSTRUCTIONAL TECHNOLOGY DEVICE	3,666	12,983	2,284	0	2,284	0.00%	0.00%	0.00%	(515)	515	0	0
480 FOOD	7,168	5,568	6,900	183	6,717	2.65%	58.31%	19.06%	(3,064)	3,247	1,366	0
TOTAL SUPPLIES	377,522	276,713	452,427	228,079	224,348	50.41%	52.66%	44.46%	82,354	145,726	167,349	0
SUPPLIES & EQUIPMENT												
520 BUILDING ACQUISITION OR CONSTRUCTION	0	760	41,583	0	41,583	0.00%	100.00%	0.00%	(760)	760	0	0
530 OTHER EQUIPMENT PURCHASED	23,163	50,446	57,230	8,943	48,287	15.63%	3.25%	20.36%	7,305	1,638	4,716	0
533 OTHER EQUIPMENT PURCHASED FOR SPECIAL EDUCATION	0	0	2,312	0	2,312	0.00%	0.00%	0.00%	0	0	0	0
550 OTHER VEHICLES PURCHASED	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
555 CAPITALIZED NON-INSTRUCTIONAL TECHNOLOGY	0	15,623	4,389	1,249	3,140	28.46%	0.00%	0.00%	1,249	0	0	0
556 CAPITALIZED TECHNOLOGY HARDWARE	0	0	0	16,097	(16,097)	0.00%	0.00%	0.00%	16,097	0	0	0
560 PRINCIPAL ON CAPITAL LEASE/INSTALLATION	412,986	429,640	446,334	322,953	123,381	72.36%	7.96%	8.18%	288,755	34,197	33,789	0
581 INTEREST ON CAPITAL LEASE/INSTALLATION	618,774	603,320	583,626	4,527	579,099	0.78%	50.10%	50.03%	(297,755)	302,283	309,591	0
590 OTHER CAPITAL EXPENDITURES	2,900	5,246	5,246	0	5,246	0.00%	59.97%	0.00%	(3,146)	3,146	0	0
TOTAL SUPPLIES & EQUIPMENT	1,057,823	1,105,035	1,140,720	353,769	786,951	31.01%	30.95%	32.91%	11,745	342,024	348,096	0
OTHER EXPENDITURES												
810 JUDGMENTS AGAINST THE SCHOOL DISTRICT	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
820 DUES, MEMBERSHIP, LICENSE AND CONTRACTS	18,791	20,127	21,655	15,347	6,308	70.87%	78.61%	67.42%	(475)	15,822	12,668	0
891 TRA AND PERA SPECIAL FUNDING SHORTFALLS	34,839	35,373	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
895 FEDERAL AND NON-PUBLIC INDIRECT COSTS	(0)	(0)	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
896 TAXES, SPECIAL ASSESSMENTS AND FEES	0	(348)	100	0	100	0.00%	-28.77%	0.00%	(100)	100	0	0
TOTAL OTHER EXPENDITURES	53,630	55,152	21,755	15,347	6,408	70.54%	28.87%	23.62%	(575)	15,922	12,668	0
OTHER FINANCING USES												
910 PERMANENT TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
TOTAL OTHER FINANCING USES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	0
GENERAL FUND TOTAL	12,349,007	12,989,428	14,082,249	1,929,920	12,152,329	13.70%	14.34%	14.67%	66,968	1,862,951	1,812,162	0

EXPENDITURES BY PROGRAM CODE

GOODHUE COUNTY ED DISTRICT | September 30, 2020

DESCRIPTION	June 30, 2019		June 30, 2020		Adopted Budget	Expenses YTD	Budget		September % of Budget		September % of Actuals		Current YTD vs Prior YTD	September 30, 2019		September 30, 2018	
							Remaining	Expended	% of Budget	% of Actuals	Expended	% of Actuals					
DISTRICT ADMINISTRATION																	
010 BOARD OF EDUCATION	21,042	16,440	26,287	7,249	18,038	28.67%	24.36%	30.35%	3,244	4,005	6,387						
030 INSTRUCTIONAL ADMINISTRATION	104,878	83,008	78,846	19,441	59,405	24.66%	28.07%	24.72%	(3,858)	23,299	26,922						
TOTAL - DISTRICT ADMINISTRATION	125,920	99,448	104,133	26,690	77,443	25.63%	27.46%	25.66%	(614)	27,304	32,309						
SITE ADMINISTRATION																	
050 SCHOOL ADMINISTRATION	78,555	59,029	61,238	16,872	44,366	27.55%	15.47%	12.83%	7,739	9,133	10,079						
TOTAL - SITE ADMINISTRATION	78,555	59,029	61,238	16,872	44,366	27.55%	15.47%	12.83%	7,739	9,133	10,079						
SUPPORT SERVICES																	
105 GENERAL ADMINISTRATIVE SUPPORT	80,606	85,805	98,810	61,566	37,244	62.31%	65.19%	62.16%	5,631	55,935	50,108						
110 BUSINESS SUPPORT SERVICES	106,345	116,345	134,609	55,733	78,876	41.40%	38.06%	40.94%	11,451	44,282	43,568						
TOTAL - SUPPORT SERVICES	187,030	202,150	233,419	117,299	116,120	50.25%	49.58%	50.09%	17,082	100,216	93,676						
REGULAR INSTRUCTION																	
203 EDUCATION - ELEMENTARY GENERAL	110,604	85,478	112,988	0	112,988	0.00%	0.00%	0.00%	0	0	0						
205 TITLE III, PART A - ENGLISH LANGUAGE ACQUI	16,477	14,929	19,583	3,249	16,334	16.59%	15.87%	10.44%	880	2,369	1,719						
211 EDUCATION - SECONDARY GENERAL	651,218	657,881	638,917	6,795	632,122	1.06%	0.86%	1.03%	1,116	5,678	6,717						
219 ENGLISH LEARNER	329,795	365,688	354,994	41,800	313,194	11.77%	9.59%	9.93%	6,733	35,068	32,749						
220 ENGLISH (LANGUAGE ARTS)	60,325	63,448	64,903	5,428	59,475	8.36%	7.78%	8.18%	494	4,934	4,934						
240 HEALTH, PHYSICAL EDUCATION AND RECREA	6,055	6,126	6,439	489	5,950	7.60%	7.43%	7.33%	38	451	450						
250 FAMILY LIVING SCIENCE	74,805	79,279	81,092	6,663	74,429	8.22%	7.78%	8.25%	466	6,167	6,168						
255 INDUSTRIAL EDUCATION	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0						
256 MATHEMATICS	69,186	74,844	77,533	0	71,135	8.25%	7.58%	8.18%	727	5,671	5,662						
260 NATURAL SCIENCES	77,398	80,887	82,264	6,786	75,478	8.25%	7.89%	8.24%	402	6,385	6,375						
270 SOCIAL SCIENCES/SOCIAL STUDIES	61,850	64,840	67,156	5,636	61,520	8.39%	7.88%	8.21%	527	5,109	5,078						
TOTAL - REGULAR INSTRUCTION	1,457,714	1,493,398	1,505,869	83,244	1,422,625	5.53%	4.81%	4.79%	11,413	71,831	69,850						
VOCATIONAL INSTRUCTION																	
380 SPECIAL NEEDS	231,466	240,432	259,163	17,223	241,940	6.65%	12.09%	7.50%	(11,847)	29,070	17,351						
399 CAREER AND TECHNICAL - GENERAL	63,966	68,063	71,076	5,934	65,142	8.35%	7.76%	8.25%	650	5,284	5,276						
TOTAL - VOCATIONAL INSTRUCTION	295,462	308,496	330,239	23,158	307,081	7.01%	11.14%	7.66%	(11,197)	34,355	22,626						
SPECIAL ED INSTRUCTION																	
400 GENERAL SPECIAL EDUCATION	108,471	110,607	74,686	16,301	58,385	21.83%	17.77%	15.30%	(3,356)	19,657	16,600						
401 SPEECH/LANGUAGE IMPAIRED	653,387	756,820	924,147	75,822	848,325	8.20%	17.72%	23.92%	(58,308)	134,130	156,276						
402 DEVELOPMENTAL COGNITIVE DISABILITIES: M	111,947	118,134	123,493	16,938	106,555	13.72%	21.57%	14.03%	(8,540)	25,479	15,706						
403 DEVELOPMENTAL COGNITIVE DISABILITIES: SI	4,915	20,524	17,345	962	16,393	5.49%	22.99%	98.76%	(3,767)	4,719	4,854						
404 PHYSICALLY IMPAIRED	555,834	582,179	642,003	75,663	566,340	11.79%	9.95%	10.30%	17,716	12,658	9,812						
405 DEAF/HARD-OF-HEARING	214,717	228,154	229,357	14,493	214,864	6.32%	5.55%	4.57%	1,834	12,658	9,812						
406 VISUALLY IMPAIRED	78,174	81,877	93,272	7,090	86,182	7.60%	6.34%	9.75%	1,903	5,187	7,622						
407 SPECIFIC LEARNING DISABILITY	112,797	272,073	167,470	22,637	144,832	13.52%	15.37%	37.72%	(19,169)	41,805	42,547						
408 EMOTIONAL/BEHAVIORAL DISORDER	1,374,053	1,501,672	1,557,996	117,378	1,440,618	7.53%	7.58%	5.88%	3,528	113,851	80,780						
410 OTHER HEALTH DISABILITIES	109,049	106,049	156,550	16,155	139,395	10.39%	7.86%	12.01%	7,821	8,335	2,420						
411 AUTISTIC SPECTRUM DISORDERS	474,745	508,490	539,474	43,000	496,434	7.98%	9.15%	12.01%	(3,484)	46,534	57,021						
412 DEVELOPMENTALLY DELAYED	866,360	870,576	911,803	93,490	818,313	10.25%	11.32%	13.00%	(5,101)	98,591	115,226						
414 TRAUMATIC BRAIN INJURY	0	6,815	5,686	5,169	517	9.10%	0.00%	0.00%	(646)	0	0						
416 SEVERELY MULTIPLE IMPAIRED	0	655	654	0	654	0.00%	0.00%	0.00%	0	0	0						
420 SPECIAL EDUCATION - AGGREGATE (THREE O	2,036,125	2,196,406	2,403,726	463,250	1,940,476	19.27%	18.43%	17.75%	58,416	404,834	361,469						
422 SPECIAL EDUCATION-STUDENTS WITHOUT DIK	278,055	250,571	437,834	49,864	387,970	11.39%	15.93%	21.01%	9,938	39,926	58,413						
TOTAL - SPECIAL ED INSTRUCTION	6,998,980	7,611,603	8,284,486	1,013,580	7,270,906	12.23%	13.33%	14.09%	(708)	1,014,298	985,983						
INSTRUCTIONAL SUPPORT																	
610 CURRICULUM CONSULTANT AND DEVELOPME	347,145	295,945	341,811	115,284	226,527	33.73%	38.35%	31.20%	1,801	113,483	108,323						
630 INSTRUCTION-RELATED TECHNOLOGY	75,825	59,078	54,445	21,406	33,039	39.32%	5.91%	2.50%	17,916	3,489	1,894						
640 STAFF DEVELOPMENT	37,936	9,806	16,500	2,000	14,500	12.12%	106.00%	21.20%	(8,394)	10,394	8,043						
TOTAL - INSTRUCTIONAL SUPPORT	460,906	364,829	412,766	138,690	274,066	33.60%	34.91%	25.66%	11,323	127,367	118,260						
PUPIL SUPPORT SERVICES																	
720 HEALTH SERVICES	163,454	176,881	175,205	21,882	153,353	12.47%	7.84%	8.21%	8,008	13,844	13,426						
730 PSYCHOLOGICAL AND MENTAL HEALTH SERVI	739,099	780,683	919,075	80,228	836,847	8.73%	8.42%	9.04%	14,488	65,730	66,814						
740 SOCIAL WORK SERVICES	365,301	406,646	418,072	33,740	384,332	8.07%	7.61%	8.08%	2,777	30,963	29,523						

DESCRIPTION	June 30, 2019		June 30, 2020		Adopted Budget	Expenses YTD	Budget		September % of Budget		September % of Actuals		Current YTD % Prior YTD	September 30,	
							Remaining	Expended	%	Expended	%	Expended		%	2019
760 PUPIL TRANSPORTATION		8,260		3,070	8,423	2,890	5,543	34.20%	3.56%	1.49%	2,771	109	123		
790 OTHER PUPIL SUPPORT SERVICES		1,853		0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
TOTAL - PUPIL SUPPORT SERVICES		1,277,968		1,367,080	1,520,775	138,701	1,382,074	9.12%	8.09%	8.50%	28,055	110,646	109,887		
FACILITIES															
810 OPERATIONS AND MAINTENANCE		324,480		294,452	389,388	13,326	376,062	3.42%	3.26%	3.29%	3,718	9,608	10,665		
850 CAPITAL FACILITIES		1,057,012		1,087,154	1,131,178	335,989	795,209	29.70%	31.32%	32.92%	(4,537)	340,506	347,964		
865 LONG-TERM FACILITIES MAINTENANCE		84,972		101,790	108,768	22,383	86,385	20.58%	17.36%	12.79%	4,695	17,688	10,864		
TOTAL - FACILITIES		1,466,464		1,483,396	1,628,334	371,677	1,257,657	22.81%	24.79%	25.20%	3,876	367,801	369,493		
OTHER FINANCING USES															
950 TRANSFERS		0		0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
TOTAL - OTHER FINANCING USES		0		0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
GENERAL FUND TOTAL		12,349,007		12,989,428	14,082,249	1,929,920	12,152,329	13.70%	14.34%	14.57%	66,968	1,862,951	1,812,162		

Monthly Bank Reconciliation
September 30, 2020

Bank Statement Date: 9/30/2020

MSDLAF	\$42.26
MSDMAX	\$612,733.36
MERCHANTS BANK - GENERAL	\$199,992.62
MERCHANTS BANK - PAYROLL	\$143,645.62
MERCHANTS BANK - SWEEP	\$125,701.76
U.S. BANK	\$0.00

Ending Balance from Bank Statement \$1,082,115.62

Add Deposits in Transit:

Deposit Date	Amount	Deposit Date	Amount
MSDLAF	\$0.00	TRANSFER TO SWP	\$0.00
MERCHANTS	\$0.00		\$0.00
	\$0.00		\$0.00

Total Deposits in Transit **\$0.00**

Subtotal **\$1,082,115.62**

Subtract Outstanding Checks:

Account	Amount	Account	Amount
BANK OF ZUMBROTA	\$0.00	TRANSFER FRM SWEEP	\$50.00
U.S. BANK AP CHECKS	\$0.00		
MERCHANTS - PR	\$637.21		
MERCHANTS - AP	\$337,479.78		
	\$0.00		

Total Outstanding Checks **\$338,166.99**

Computed Book Balance **\$743,948.63**

Balance per Your Books 743,948.63

Difference **\$0.00**

Business Manager Report 11-12-20

Budget 2020-21 as of 9/30/20

We have received \$2,457,352 or 17.80% of the adopted revenue budget, compared to 17.53% at 9/30/19 and 17.94% at 9/30/18. We have expended \$1,929,920 or 13.70% of the adopted expense budget, compared to 14.34% at 9/30/19 and 14.67% at 9/30/18

Cash Flow

We are looking to be tight on cash following our debt service payment in mid-January. This assumes the debt service payment that is on our current certificates of participation. It will be a lower payment if the certificates are refunded in November. I'll continue to watch this as we get closer. This assumes the 90/10 aid shift continues for 2020-21

Sept Bank Rec

For your information

Certificates of Participation Refunding

We had hoped to have the initial sale and pricing prior to the election. Even though we have a good credit rating, the underwriter was unable to sell enough certificates to close the deal as scheduled on Oct 29. With the uncertainty going into the election, the market just was not moving, no one was buying or selling. The underwriters have seen the market improve, but there still is not much buying or selling of long-term securities. Duluth is bringing a large bond to market the week of Nov 9. The plan is to watch what happens with that and make our plan to remarket the certificates based on how the Duluth deal goes.



**GOODHUE CO ED DISTRICT
2020-21 CASH FLOW**

AS OF 11-5-20

JULY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
7/1/2020	-	-	-	-	-	829,631.52
7/1/2020	-	-	-	-	-	829,631.52
7/9/2020	(191,147.21)	-	-	-	176,628.87	815,113.18
7/15/2020	(117,553.44)	(169,560.82)	200,477.47	124,199.36	-	852,675.75
7/20/2020	(563,115.92)	-	237,450.71	-	-	527,010.54
7/31/2020	(115,879.71)	(159,493.10)	91.58	56,454.25	-	308,183.56
ENDING BALANCE	(987,696.28)	(329,053.92)	-	438,019.76	180,653.61	176,628.87

AUGUST

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
8/1/2020	-	-	-	-	-	308,183.56
8/4/2020	(80,281.57)	-	281,440.96	-	-	509,342.95
8/15/2020	(135,894.42)	(194,940.82)	-	233,880.60	224,579.24	636,967.55
8/17/2020	(301,880.60)	-	120,972.75	-	-	456,059.70
8/30/2020	(123,616.67)	(174,273.43)	711,902.64	557,330.75	-	1,427,402.99
ENDING BALANCE	(641,673.26)	(369,214.25)	-	1,114,316.35	791,211.35	1,427,402.99

SEPTEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
9/1/2020	(112,545.22)	-	2,795.00	-	-	1,317,652.77
9/15/2020	(964,756.61)	(182,491.90)	141,740.35	125,813.75	-	437,958.36
9/17/2020	-	-	95,348.43	1,180.00	296,198.88	830,685.67
9/30/2020	(333,718.01)	(197,028.29)	243,252.05	200,757.21	-	743,948.63
ENDING BALANCE	(1,411,019.84)	(379,520.19)	-	483,135.83	327,750.96	296,198.88

OCTOBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
10/1/2020	-	-	72,984.31	-	-	816,932.94
10/9/2020	-	-	-	-	-	816,932.94
10/15/2020	(335,148.63)	(191,235.47)	-	53,294.85	145,271.86	489,115.55
10/20/2020	-	-	274,020.27	-	4,248.25	767,384.07
10/31/2020	(350,477.57)	(528,081.02)	335,091.35	219,312.04	323,055.56	766,284.43
ENDING BALANCE	(685,626.20)	(719,316.49)	-	682,095.93	272,606.89	472,575.67

NOVEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
11/1/2020	(77,294.75)	-	-	-	-	688,989.68
11/5/2020	-	-	-	-	296,160.40	985,150.08
11/15/2020	(271,351.32)	(184,997.04)	-	66,618.57	-	595,420.28
11/20/2020	-	-	244,572.69	-	-	839,992.97
11/30/2020	(114,879.61)	(179,726.61)	865.17	106,589.71	-	652,841.62
ENDING BALANCE	(463,525.69)	(364,723.66)	-	245,437.86	173,208.28	296,160.40

DECEMBER

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
12/1/2020	-	-	-	-	0.11	652,841.73
12/8/2020	(106,227.07)	-	250,048.98	-	-	796,663.64
12/15/2020	(117,506.04)	(183,210.50)	-	146,560.85	-	642,507.95
12/20/2020	(119,349.16)	-	485,701.04	-	-	1,008,859.83
12/31/2020	(116,479.46)	(180,466.39)	1,067.66	79,942.29	-	792,923.93

ENDING BALANCE	(459,561.73)	(363,676.89)	-	736,817.68	226,503.14	0.11	792,923.93
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JANUARY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
1/1/2021	-	-	6,216.23	-	-	799,140.16
1/8/2021	(720,897.08)	-	-	-	-	78,243.08
1/15/2021	(113,417.81)	(172,676.32)	145,697.33	133,237.14	-	71,083.42
1/20/2021	(171,902.15)	-	-	-	-	(100,818.73)
1/31/2021	(118,124.45)	(178,415.67)	153,591.34	106,589.71	-	(137,177.79)
ENDING BALANCE	(1,124,341.48)	(351,091.98)	-	305,504.90	239,826.85	(137,177.79)

FEBRUARY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
2/1/2021	(133,490.16)	-	-	-	270,423.21	(244.74)
2/15/2021	(123,399.14)	(184,024.98)	330,035.03	112,713.03	-	135,079.20
2/16/2021	-	-	-	-	-	135,079.20
2/20/2021	(82,273.08)	-	-	-	-	52,806.12
2/28/2021	(116,229.09)	(177,981.96)	139,872.35	133,237.14	-	31,704.56
ENDING BALANCE	(455,391.47)	(362,006.94)	-	469,907.38	245,950.17	31,704.56

MARCH

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
3/1/2021	(169,594.89)	-	179,380.04	-	-	41,489.71
3/15/2021	(118,735.81)	(181,961.20)	-	133,237.14	-	(125,970.16)
3/20/2021	(224,465.70)	-	288,295.51	-	-	(62,140.34)
3/31/2021	(172,406.70)	(275,044.15)	355,881.99	159,884.57	-	6,175.37
ENDING BALANCE	(685,203.11)	(457,005.35)	-	823,557.55	293,121.71	6,175.37

APRIL

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
4/9/2021	(11,051.81)	-	88,431.03	-	-	83,554.58
4/15/2021	(357,651.66)	(194,265.21)	-	106,589.71	-	(361,772.57)
4/20/2021	-	-	178.22	-	287,573.62	(74,020.73)
4/30/2021	(227,475.09)	(188,198.93)	467.57	248,393.67	122,995.74	(117,837.77)
ENDING BALANCE	(596,178.56)	(382,464.14)	-	89,076.81	354,983.38	(117,837.77)

MAY

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
5/1/2021	-	-	200,547.41	-	-	82,709.64
5/15/2021	(263,126.81)	(189,185.31)	-	133,237.14	-	(236,365.34)
5/20/2021	-	-	90,808.98	-	-	(145,556.36)
5/31/2021	(254,149.76)	(225,850.45)	274,249.08	133,237.14	-	(218,070.36)
ENDING BALANCE	(517,276.57)	(415,035.76)	-	565,605.46	266,474.28	(218,070.36)

JUNE

DATE	ACCOUNTS PAYABLE	PAYROLL	MISC. RECEIPTS	STATE AID	FEDERAL GRANT	RUNNING BALANCE
6/1/2021	-	-	169,318.16	-	-	(48,752.20)
6/15/2021	(209,994.02)	(192,205.72)	172,972.91	-	-	(277,979.03)
6/20/2021	(130,763.77)	-	223,333.96	133,237.14	-	(52,171.70)
6/30/2021	(125,607.90)	(182,976.11)	172,820.02	-	-	(187,935.68)
ENDING BALANCE	(466,365.69)	(375,181.83)	-	738,445.05	133,237.14	(187,935.68)

TOTALS	(8,493,859.87)	(4,868,291.39)	-	6,691,920.56	3,505,527.76	2,147,135.74	(187,935.68)
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GOODHUE COUNTY EDUCATION DISTRICT #6051

395 Guernsey Lane, Red Wing, MN 55066 • Phone 651.388.4441 • Fax 651.388.9557

Member Districts:

- Cannon Falls #252 • Goodhue #253 • Kenyon Wanamingo #2172
- Lake City #813 • Red Wing #256 • Zumbrota Mazeppa #2805

GCED Online & Special Education

Appendix D

The Goodhue County Education District has been working with its member districts for over 25 years to provide high-quality special education services to students. Services offered include:

- Autism Consultant
- Blind/Visual Impairment
- District Special Education Coordinators
- Early Childhood Special Education
- Educational Audiology
- Emotional/Behavioral Disorders
- Hearing Impaired
- Instructional Coaches
- Nursing Services
- Occupational Therapy
- Physical and Health Disabilities Assistive Technology
- Physical Therapy
- School Psychology
- Speech/Language Therapy

Specific to GCED Online, enrolled students would maintain their existing case manager, with support augmented by the Goodhue County Education District as needed. The Goodhue County Education District Special Education Director provides leadership to all GCED-member schools, including GCED-Online. The Special Education Assistant Directors/Coordinators work with applicable personnel to ensure that support services are aligned with best practice and federal, state, and local law and expectations, including GCED-Online. The Special Education Case Managers assigned to the student in their home district provide case management duties for the student and their online schooling. This includes being ensuring the student's Individual Education Plan (IEP) is developed and implemented appropriately. The Case Manager is responsible for ensuring that timelines, including re-evaluations, are met and that all necessary paperwork and documentation is present and accounted for at all times.

Specific to the virtual school curriculum, the following mechanisms are in place to support students:

- Explicit instruction from appropriately licensed grade level and/or content area teachers.
- Modeling of learning strategies in an online learning environment by grade level and/or content area teachers.
- Accessible content via a variety of ways – including video, graphic displays, text, simulations, and graphic organizers.
- Self-paced courses which stop and pick-up at the same point in real-time.
- Accessibility to several learning tools and scaffolds, including:
 - Text Read Aloud
 - Video Captioning
 - Dynamic Glossary
 - Guides Notes (select core courses)



New State-approved Online Learning Providers Application

I. Applicant Information

A. Program Name: Goodhue County Education District (GCED)

B. Organization Type (check one)

Independent District

Charter School

Intermediate District

Consortium of Districts under a Joint Powers Agreement
(list districts)

Cannon Falls School District, Goodhue School District, Kenyon-Wanamingo School District, Lake City School District, Red Wing School District, Zumbrota-Mazeppa School District

C. District or Charter Number: #6051

D. Street Address:

395 Guernsey Lane
Red Wing, MN 55066

E. Contact Name:

Brian Cashman
Coordinator of Alternative Programs
651-388-4441
bcashman@gced.k12.mn.us

II. Program Information

A. Program Type: (check one)

Comprehensive

Supplemental

Comprehensive & Supplemental

B. Grade Levels: Grade **4** – Grade 12

C. Enrollment Type: (check one)

fixed terms – (enter start dates of terms)

flexible or rolling enrollment – (please describe and list dates) – for supplemental

Potential students* are able to complete an enrollment form at any point in the calendar year. Actual enrollment will occur at each quarter of the school year. These dates will be established pending the approval of the GCED member school district calendars. The enrollment steps are as follows:

1. Parent/Guardian completes and submits Google enrollment form.
2. Parent/Guardian supplies required enrollment documents.
3. The GCED-Online Intake Team reviews the enrollment request.
4. If approved, a representative of GCED-Online will contact the parent/guardian and agree upon a start date.
5. The GCED-Online Intake Team provides the family with the applicable information needed to start in the course(s). This includes a detailed and individualized learning plan.

* Student must be a student in a Goodhue County Education Member School District, be under the age of 21, and be in Grades 4-12.

Below is a chart to help decide if online learning is appropriate for the student:

Level of Support	Low Support	Moderate Support	Strong Support	Superior Support
Technology Infrastructure	No computer and Internet.	Computer and Internet available sometimes.	Computer and Internet available consistently and reliably.	Computer and Internet available consistently and reliably and student has a dedicated study space.
Daily Schedule	Limited time during the day for school.	Time available during the day for school but is not always consistent and routine.	Time available during the day for school in a predictable and routine format.	Time available during the day for school in a predictable and routine format and have access to an adult to help if issues come up.
Learning Style	Hands-on, visual, in-person conversation and learning. Self-pacing options not helpful.	Hands-on and/or visual, open to connecting to others online. Difficulty with self-pacing.	Open to working online independently and with others. Can self-pace appropriately.	Prefers online schooling, can work well on their own and with others in a virtual environment. Prefers self-paced learning opportunities.
Reason for Interest in Online Learning	Wanting easier, less rigorous	Wanting differentiation of the core curriculum	Academic and social-emotional health is increased in an	Has demonstrated previous success in on-line learning.

	curriculum for the student.	to better meet the needs of the student.	online learning environment.	
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D. Management & Operations – indicate how services are delivered in the program.

Service	Local District	Contract (non-profit)	Contract (for-profit)	Notes
Program Management	X			GCED will manage the program in partnership with member districts.
IT Infrastructure (LMS)			X	Edgenuity's Learning Management System manages program and specific courses, individual student and group progress, and customized courses to meet specific student, class, school, and district needs.
Student Technical Support	X		X	Coordinator of Alternative Programs will partner with students, GCED Online staff, and Edgenuity personnel when technical support needs are present.
Curriculum Assembly & Course Content	X		X	<p>Standards Alignment https://drive.google.com/file/d/1POd3GmZYcQDg6e1k7mllGqSrs2spq-rc/view?usp=sharing</p> <p>Course Syllabi https://www.edgenuity.com/syllabi/</p> <p>Systems Lens From a system lens GCED is committed to continuous improvement through a Multi-Tiered System of Support or MTSS. It is imperative to understand that MTSS is not an initiative or a quick, easy layer to our service work in public education. MTSS is the framework of all we do in our educational organization. There are three essential elements of MTSS: Multi-tiered supports, <i>beginning with a viable core curriculum</i>; assessment framework; and systemwide problem solving.</p> <p>Within our MTSS we have protocols or processes to guide our work, all focused on the essential</p>

questions in education:

1. What do we want our students to know or be able to do?
2. How will we know if our students know it or are able to do?
3. What will we do if our students do not know it or are able to do it?
4. What will we do if our students already know it or already are able to do it?

While state and national standards are our response to #1, but within those standards are needs of prioritization. Then within those prioritized standards there are instructional delivery decisions that impact students' mastery of those standards. For example from a language arts perspective, time needs to be spent mastering sentence construction in order to master paragraph construction. We use Professional Learning Communities for our teachers to assess our students' learning and further problem solving. When our students are not learning what we expect them to learn, it is important that we focus on problem solving our process includes problem solving using the [ICEL/RIOT Matrix](#).

This process then focuses on the key domains of learning: I = instruction, *how something is presented to our students*; C = curriculum, *what is being taught and includes the scope and sequence and rigor of what is being taught*; E = environment, *which in the case of this application is an online environment*; and L = learner, *which includes specific characteristics unique to this individual learner*. This sequence of domains is important in problem solving in order to identify systematic concerns that may impact more than just one learner.

This ongoing problem solving process will need to be addressed in the context of our online school. We acknowledge that this is under development, but have vehicles to draw from. For example, GCED hires an instructional coach for each of our member districts. These staff members could serve on an online school advisory committee and act as

				liaison between GCED and their assigned member districts. Depending on the grade range for each coach, additional members may need to be added for 4-12 representation. Other cohorts can be utilized for reflection and implementation adjustments. We will need to determine our process to incorporate our PLC process for those in the online school.
Hiring Teachers	X			Member districts retain FTE and costs are billed by GCED to its member school districts.
Marketing	X			Website, paper-based informational content, social media, presentations, etc.
Teacher Evaluation/ Training/ Professional	X			The GCED Assistant Director of System Development will facilitate the evaluation process and professional development in the same manner that is currently done with Instructional Coaches and other shared personnel across Goodhue County.

III. Statutory Compliance

State-approved online learning providers are responsible to be aware, understand and implement current education statutes including, but not limited to the Online Learning Option Act. The applicant is responsible to annually review [Minnesota Statutes, Section 124D.095](#) and demonstrate understanding of the obligations and requirements of an Online Learning (OLL) Program provider as specified in law.

124D.095 ONLINE LEARNING OPTION.

Subdivision 1. Citation. This section may be cited as the "Online Learning Option Act."

Subd. 2. Definitions. For purposes of this section, the following terms have the meanings given them.

(a) "Digital learning" is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.

(b) "Blended learning" is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.

(c) "Online learning" is a form of digital learning delivered by an approved online learning provider under paragraph (d).

(d) "Online learning provider" is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by the department to provide online learning courses.

- (e) "Student" is a Minnesota resident enrolled in a school under section 120A.22, subdivision 4, in kindergarten through grade 12.
- (f) "Online learning student" is a student enrolled in an online learning course or program delivered by an online learning provider under paragraph (d).
- (g) "Enrolling district" means the school district or charter school in which a student is enrolled under section 120A.22, subdivision 4, for purposes of compulsory attendance.
- (h) "Supplemental online learning" means an online learning course taken in place of a course period at a local district school.
- (i) "Full-time online learning provider" means an enrolling school authorized by the department to deliver comprehensive public education at any or all of the elementary, middle, or high school levels.
- (j) "Online learning course syllabus" is a written document that an online learning provider transmits to the enrolling district using a format prescribed by the commissioner to identify the state academic standards embedded in an online course, the course content outline, required course assessments, expectations for actual teacher contact time and other student-to-teacher communications, and the academic support available to the online learning student.

Subd. 3. Authorization; notice; limitations on enrollment.

- (a) A student may apply for full-time enrollment in an approved online learning program under section 124D.03 or 124D.08 or chapter 124E. Notwithstanding sections 124D.03 and 124D.08 and chapter 124E, procedures for enrolling in supplemental online learning are as provided in this subdivision. A student age 17 or younger must have the written consent of a parent or guardian to apply. No school district or charter school may prohibit a student from applying to enroll in online learning. In order to enroll in online learning, the student and the student's parents must submit an application to the online learning provider and identify the student's reason for enrolling. An online learning provider that accepts a student under this section must notify the student and the enrolling district in writing within ten days if the enrolling district is not the online learning provider. The student and the student's parent must notify the online learning provider of the student's intent to enroll in online learning within ten days of being accepted, at which time the student and the student's parent must sign a statement indicating that they have reviewed the online course or program and understand the expectations of enrolling in online learning. The online learning provider must use a form provided by the department to notify the enrolling district of the student's application to enroll in online learning.
- (b) The supplemental online learning notice to the enrolling district when a student applies to the online learning provider will include the courses or program, credits to be awarded, and the start date of the online course or program. An online learning provider must make available the supplemental online course syllabus to the enrolling district. Within 15 days after the online learning provider makes information in this paragraph available to the enrolling district, the enrolling district must notify the online provider whether the student, the student's parent, and the enrolling district agree or disagree that the course meets the enrolling district's graduation requirements. A student may enroll in a supplemental online learning course up to the midpoint of the enrolling district's term. The enrolling district may waive this requirement for special circumstances and with the agreement of the online provider. An online learning course or program that meets or exceeds a graduation standard or the grade progression requirement of the enrolling district as described in the provider's online course syllabus meets the corresponding graduation requirements applicable to the student in the enrolling district. If the enrolling district does not agree that the course or program meets its graduation requirements, then: (1) the enrolling district must make available an explanation of its decision to the student, the student's parent, and the online provider; and (2) the online provider may make available a response to the enrolling district, showing how the course or program meets the graduation requirements of the enrolling district.
- (c) An online learning provider must notify the commissioner that it is delivering online learning and report the number of online learning students it accepts and the online learning courses and programs it delivers.
- (d) An online learning provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications.
- (e) An enrolling district may reduce an online learning student's regular classroom instructional membership in proportion to the student's membership in online learning courses.
- (f) The online provider must report or make available information on an individual student's progress and accumulated credit to the student, the student's parent, and the enrolling district in a manner specified by the commissioner unless the enrolling district and the online provider agree to a different form of notice and notify the commissioner. The enrolling district must designate a contact person to help facilitate and monitor the student's academic progress and accumulated credits towards graduation.

Subd. 4. Online learning parameters.

(a) An online learning student must receive academic credit for completing the requirements of an online learning course or program. Secondary credits granted to an online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must apply the same graduation requirements to all students, including online learning students, and must continue to provide nonacademic services to online learning students. If a student completes an online learning course or program that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met. The enrolling district must use the same criteria for accepting online learning credits or courses as it does for accepting credits or courses for transfer students under section 124D.03, subdivision 9. The enrolling district may reduce the course schedule of an online learning student in proportion to the number of online learning courses the student takes from an online learning provider that is not the enrolling district.

(b) An online learning student may: (1) enroll in supplemental online learning courses equal to a maximum of 50 percent of the student's full schedule of courses per term during a single school year and the student may exceed the supplemental online learning registration limit if the enrolling district permits supplemental online learning enrollment above the limit, or if the enrolling district and the online learning provider agree to the instructional services; (2) complete course work at a grade level that is different from the student's current grade level; and (3) enroll in additional courses with the online learning provider under a separate agreement that includes terms for paying any tuition or course fees.

(c) An online learning student has the same access to the computer hardware and education software available in a school as all other students in the enrolling district. An online learning provider must assist an online learning student whose family qualifies for the education tax credit under section 290.0674 to acquire computer hardware and educational software for online learning purposes.

(d) An enrolling district may offer digital learning to its enrolled students. Such digital learning does not generate online learning funds under this section. An enrolling district that offers digital learning only to its enrolled students is not subject to the reporting requirements or review criteria under subdivision 7, unless the enrolling district is a full-time online learning provider. A teacher with a Minnesota license must assemble and deliver instruction to enrolled students receiving online learning from an enrolling district. The delivery of instruction occurs when the student interacts with the computer or the teacher and receives ongoing assistance and assessment of learning. The instruction may include curriculum developed by persons other than a teacher holding a Minnesota license.

(e) Both full-time and supplemental online learning providers are subject to the reporting requirements and review criteria under subdivision 7. A teacher holding a Minnesota license must assemble and deliver instruction to online learning students. The delivery of instruction occurs when the student interacts with the computer or the teacher and receives ongoing assistance and assessment of learning. The instruction may include curriculum developed by persons other than a teacher holding a Minnesota license. Unless the commissioner grants a waiver, a teacher providing online learning instruction must not instruct more than 40 students in any one online learning course or program.

(f) To enroll in more than 50 percent of the student's full schedule of courses per term in online learning, the student must qualify to exceed the supplemental online learning registration limit under paragraph (b) or apply to enroll in an approved full-time online learning program, consistent with subdivision 3, paragraph (a). Full-time online learning students may enroll in classes at a local school under a contract for instructional services between the online learning provider and the school district.

Subd. 5. Participation in extracurricular activities.

An online learning student may participate in the extracurricular activities of the enrolling district on the same basis as other enrolled students.

Subd. 6. Information.

School districts and charter schools must make available information about online learning to all interested people.

Subd. 7. Department of Education.

(a) The department must review and approve or disapprove online learning providers within 90 calendar days of receiving an online learning provider's completed application. The commissioner, using research-based standards of quality for online learning programs, must review all approved online learning providers on a cyclical three-year basis. Approved online learning providers annually must submit program data to, confirm statements of assurances for, and provide program updates including a current course list to the commissioner.

(b) The online learning courses and programs must be rigorous, aligned with state academic standards, and contribute to grade progression in a single subject. The online learning provider, other than a digital learning provider offering digital learning to its enrolled students only under subdivision 4, paragraph (d), must give the commissioner written assurance that: (1) all courses meet state academic standards; and (2) the online learning curriculum, instruction, and assessment, expectations for actual teacher-contact time or other student-to-teacher communication, and academic support meet nationally recognized professional standards and are described as such in an online learning course syllabus that meets the commissioner's requirements. Once an online learning provider is approved under this paragraph, all of its online learning course offerings are eligible for payment under this section unless a course is successfully challenged by an enrolling district or the department under paragraph (c).

(c) An enrolling district may challenge the validity of a course offered by an online learning provider. The department must review such challenges based on the approval procedures under paragraph (b). The department may initiate its own review of the validity of an online learning course offered by an online learning provider.

(d) The department may collect a fee not to exceed \$250 for approving online learning providers or \$50 per course for reviewing a challenge by an enrolling district.

(e) The department must develop, publish, and maintain a list of online learning providers that it has reviewed and approved.

(f) The department may review a complaint about an online learning provider, or a complaint about a provider based on the provider's response to notice of a violation. If the department determines that an online learning provider violated a law or rule, the department may: (1) create a compliance plan for the provider; or (2) withhold funds from the provider under sections 124D.095, 124E.25, and 127A.42. The department must notify an online learning provider in writing about withholding funds and provide detailed calculations.

Subd. 8. Financial arrangements.

(a) For a student enrolled in an online learning course, the department must calculate average daily membership and make payments according to this subdivision.

(b) The initial online learning average daily membership equals 1/12 for each semester course or a proportionate amount for courses of different lengths. The adjusted online learning average daily membership equals the initial online learning average daily membership times .88.

(c) No online learning average daily membership shall be generated if: (1) the student does not complete the online learning course, or (2) the student is enrolled in online learning provided by the enrolling district.

(d) Online learning average daily membership under this subdivision for a student currently enrolled in a Minnesota public school shall be used only for computing average daily membership according to section 126C.05, subdivision 19, paragraph (a), clause (2), and for computing online learning aid according to section 124D.096. Subd. 9.

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IV. Program Narrative

A quality Online Learning (OLL) Program follows quality program standards. Please submit a program narrative with the following bold headings that answer the prompts in italics below. These standards are adapted from [iNACOL Quality Online Program Standards](#). These program standards are echoed in the three-year review process.

Institutional Standards

Mission Statement: A mission statement of a quality online program clearly conveys its purpose and goals. It serves as the basis for the program's day-to-day operations, as well as a guide for its strategic plans for the future. Everyone within the organization understands the mission statement and works to achieve it.

The mission of GCED-Online* is to provide innovative and personalized online learning programming leading to high levels of student engagement, student learning, and student success.

We will ensure that this mission statement is understood by our stakeholders through structured mechanisms - including our Goodhue County Education District Online Learning Task Force Team, our Principal Council, our Special Education Leadership Team, and our Superintendent Council and via communication loops - including in-person (when possible) presentations, virtual presentations, written communication, and 1:1 and small group/team discussions and messaging.

Outcome data that will be collected to inform us about the effectiveness of our mission statement include state and local standardized testing, student feedback, family feedback, staff feedback, and an on-going review of fidelity of implementation. Fidelity of implementation will be monitored by the Coordinator of Alternative Programs and include communication loops as described in the previous paragraph.

*Throughout this application, GCED-Online is used to identify the proposed school name. This name could change as feedback is gathered from various stakeholders.

Governance: Governance is provided by a Board of Directors, Advisory Board, or a School Board working with each other to develop policies for programming and staff.

Please see **Appendix A** for our organizational chart listing the key positions and people in those positions.

Please see Appendix B for local approval to this application.

Outcome data that will be collected to inform us about the effectiveness of our governance structure include state and local standardized testing, student feedback, family feedback, staff feedback, and an on-going review of fidelity of implementation. This outcome data will be synthesized, analyzed, and presented by the Coordinator of Alternative Programs to the GCED Executive Director, the GCED Superintendent Council, and the GCED School Board.

Leadership and Planning: Governance and leadership work hand-in-hand, developing operational policies for the program and its leadership and staff. Program policies and practice promote equity and support students’ ability to access the program. Planning is managed by leadership and staff. Program uses strategic planning, long-range and operational planning along with annual goal setting including alignment with Minnesota Statute 120B.11 (World’s Best Workforce).

The following outlines the key mechanisms supporting operational policies and practice that promote student success:

Component	Timing	Participants	Purpose	Facilitator
GCED-Online Staff Meetings	2x/Month	Online Learning Staff	Problem Solving	GCED Coordinator of Alternative Programs
GCED-Online Professional Learning Communities	1x/Month	Online Learning Staff	Instructional Practice; Student Success	TBD
GCED-Online Professional Development	TBD	Online Learning Staff	Improve effectiveness	GCED Assistant Director – System Development
GCED-Online Curriculum Alignment	August, January, June	Online Learning Staff	Alignment of digital curriculum with state and local standards.	GCED Assistant Director – System Development
GCED-Online Intake Procedures and Enrollment	Rolling Applications	Online Learning Intake Team	To ensure optimum communication and efficiency.	GCED Coordinator of Alternative Programs
Online Learning Advisory Team (formerly Online Learning Task Force)	1x/Month	Member District Personnel	To continually improve and meet school district need.	GCED Coordinator of Alternative Programs

Special Education Leadership Team	1x/Month	Member District Special Education Coordinators	To both strategically plan programming and problem-solve challenges.	GCED Executive Director
GCED Principal Council	Quarterly	Member District Site and District Administrators	To partner on strategic directions and decisions impacting county-wide operations.	GCED Assistant Director – System Development
GCED Superintendent Council	1x/Month	Member District Superintendents	To partner on strategic direction and decisions impacting county-wide operations.	GCED Executive Director
GCED School Board	1x/Month	(One) School Board Member from each Member District	Governance of the Goodhue County Education District	School Board Chair

Enrollment Policies and Guidelines

General Information

Student Enrollment Information and Process

Note: As a result of the U.S. Supreme Court Ruling, school personnel may not deny admission to a student during initial enrollment or any other time on the basis of undocumented status; or require parents or students to disclose their immigration status or social security numbers, which may expose undocumented status (458 U.S. 1131 {1982})

GCED-Online Enrollment Process

To be considered for enrollment the student must meet the following:

1. Must hold residency in Minnesota,
2. Must be a student in a GCED-member district, and
3. Students must be in grades 4-12 and under the age of 21.

Enrollment steps are as follows:

1. Parent/Guardian completes and submits Google enrollment form.
2. Parent/Guardian supplies required enrollment documents.
3. The GCED-Online Intake Team reviews the enrollment request.
4. If approved, a representative of GCED-Online will contact the parent/guardian and agree upon a start date.
5. The GCED-Online Intake Team provides the student and family with the applicable information needed to start in the course(s). This includes a detailed and individualized learning plan.

To begin an enrollment review, a series of documentation is needed. These documents are listed below:

Enrollment packet includes:

- * Registration Forms
- * Emergency Contact Information

- * Attendance Agreement
- * Permission to release educational records

Required documents are:

- * Proof of residency
- * Student birth certificate

Requested documents include:

- * Transcript or academic record
- * Standardized test scores
- * Immunization records
- * Special education records
- * Application for Educational Benefits (Free and Reduced Lunch Form)

Outcome data that will be collected to inform us about the effectiveness of leadership and planning include state and local standardized testing, student feedback, family feedback, staff feedback, and an on-going review of fidelity of implementation.

Integrity and Accountability: In a quality online program, leadership is transparent in its management of the program, providing regular and timely information on progress towards attainment of goals, alignment with policies and standards, management of material, financial and human resources, and achievement of student learning outcomes. Data is shared with all stakeholders.

Like other school districts across Minnesota, the Goodhue County Education district is accountable to stakeholders in a variety of ways, including:

School Board – The Goodhue County Education District is governed by a school board which consists of one school board member from each of the Goodhue County Education District’s member districts. The School Board meets on a regular basis and like the member districts, reviews and approves of applicable school district policies and procedures. The meeting schedule and related agendas and minutes can be found at:

<http://gced.k12.mn.us/> (“About Us” < “Governance”)

Superintendent Council – The Executive Director of the Goodhue County Education District meets regularly with the member district Superintendents to review operations. In many cases, information is vetted at the Superintendent Council as feedback on an item prior to it proceeding to the School Board.

Principal Council – The Executive Director and the Assistant Director of System Development for the Goodhue County Education District plan and facilitate Principal meetings for site administrators in the member school districts.

Leadership Team – The Executive Director of the Goodhue County Education District meets regularly with the Special Education leaders in the member districts to review operations, procedures, and related topics.

Online Learning Task Force – The Coordinator of Alternative Programs for the Goodhue County Education District facilitates the meetings of the Online Learning Task Force. Composed of a representative of each member district, this Task Force is involved in monitoring the implementation of digital learning as well as the State-Approved Online Learning Program. Towards this end, this group will transition from a Task Force to an Advisory Team.

It is important to note that each one of these bodies are composed of representatives from each member school district and each body serves as accountability on Goodhue County Education District operations.

In addition to local level accountability, GCED-Online is accountable to the Minnesota Department of Education in the following manner:

Online Learning Program Approval – The process for becoming a State-Approved Online Learning Provider ensures that all the various facets of programming are considered and refined. This process also ensures that there is a written record of the programming that can be referenced when looking at fidelity of implementation.

Annual Public Report – The completion of an annual report on GCED-Online will serve as accountability to the mission and tenets of the program as laid out in the Program Approval application.

Annual Audit – Each year, the Goodhue County Education District goes through audit of the previous financial year.

Standards and Assessment – GCED-Online is subject to and accountable for implementing state academic standards and its students are required to take all mandated state tests and assessments.

It is important to note that the Goodhue County Education District is subject to the applicable federal and state laws and policies.

Finally, student attendance is an important part integrity and accountability. Regular school attendance – whether in a traditional setting or an on-line setting, is directly related to having a successful school experience. Attendance at GCED-Online is based on the student being actively engaged and making progress in each of their courses. Attendance will be tracked through system logins, system activity, and work submission.

Teaching & Learning Standards

Curriculum and Course Design: A quality online program will have a well-thought-out approach to its curriculum and course design whether it develops its own courses and/or licenses curriculum from other educational providers. The standard and its sub-sets of education goals, student learning, rigor, accommodation of learning styles, requirements for copyright, and accessibility of content are addressed.

The Goodhue County Education District-Online (GCED-Online) program offers the opportunity for students and families to have an additional educational option in Goodhue County. Up until now, there has not been a Comprehensive Online Learning solution in Goodhue County. There are students in the county who would find their niche and expedite their growth in an on-line program. With approval, these students, and future students, will be able to benefit from this option.

GCED-Online courses will be aligned with the Minnesota State Academic Standards. Students are required to meet state standards as prescribed in the area of Language Arts, Mathematics, Science, Social Studies, Fine Arts, and Health and Physical Education in order to ensure grade progression and graduation.

GCED-Online will be staffed by appropriately-licensed teachers. Teachers will be available during the school day and by appointment. Please note that the member school districts will either retain or produce FTE at the local school district level to then share across the county by content area. The Goodhue County Education District will bill for services.

The GCED-Online staff will work with the GCED-member school district school counselors in supporting appropriate class selection and provide academic counseling. The goal of this partnership is to ensure that students enrolled in GCED-Online have an excellent experience – including academic growth and social-emotional growth as well as digital skills and ethical decision-making.

All curriculum will be accessible via Edgenuity (third-party online vendor). Instruction and targeted student support will be the responsibility of the licensed local teacher of record. 37

The connection between GCED and its member districts will continue to strengthen as implementation of GCED-Online continues. For example, GCED-Online teachers are anticipated to also have teaching responsibilities in their member district. This connection point will serve to ensure that the student learning occurring online is standards and research-based and mirrors the learning outcomes being generated at the traditional/mainstream school. Another example of a connection point is that the student enrolling in GCED-Online will receive their high school diploma from their member district. The differentiation of planning to accomplish this is an example of the personalized learning that GCED-Online will emphasize.

There are a number of attributes that make the online courses clear, accessible, and engaging. Before diving into that, it is important to note that the GCED-Online teaching staff will have the opportunity to adapt and modify their courses to ensure alignment with Minnesota State Standards. The mechanism for doing this will be formal curriculum review/curriculum writing sessions before school starts (August), during the school year (at Professional Learning Communities as well as 1 curriculum writing day per quarter) and after the school year (June). In addition to creating time and space for curriculum work, the GCED-Online teaching staff will have the opportunity to participate in professional development designed to bolster their skill set in delivering a high-quality virtual learning experience. This will come in the form of our third-party vendor (Edgenuity) training as well as with different online learning-related conferences and workshops.

In terms of the online course content and clarity, accessibility, and engagement, please see the following attributes of Edgenuity's digital curriculum:

- Course content is designed and created by cross-functional teams of experienced educators and instructional designers with degrees in curriculum development, instructional design, instructional technology, and content-area education.
- Course content is created using principals of backward design – including big ideas, essential questions, and learning objectives.
- Concepts and skills build logically and purposefully throughout the course, with transitions to support development and understanding from skill to skill.
- Lesson format typically includes: (1) Warm-Up, (2) Instruction, (3) Summary, (4) Assignment, and (5) Assessment.
- Text is accessible to all students at their reading level, including advanced vocabulary for accelerated students and reading assistance for remedial students.
- Courses teach and use active learning strategies to engage students and foster deep understanding.
- Courses use a variety of media to give students multiple and varied experiences with a single concept or skill, inviting students to explore a concept or skill from angles.
- Media requires student engagement so that learners must actively participate in order to progress.
- Courses embed all levels of Marzano's taxonomy, including analysis and synthesis, critical thinking, and problem solving.
- Courses accommodate unique learning styles and various ability levels using scaffolding such as online support, audio assistance, note-taking, and study guides.

It is anticipated that the Edgenuity courses will be refined and aligned to local instructional priorities (i.e. Power Standards, Essential Outcomes, etc.) through creating time and space for GCED-Online personnel to engage in this work.

Within the Edgenuity courses, the following augments local refinement with features to accommodate individual student need:

-- Policies and practices are in place that provide accommodations for students with disabilities. Please see **Appendix D for further information.**

- Instructional material is accurate, complete, and current. The curriculum is designed to be relevant for students in today's global society, and reflects multi-cultural education in the images and media, language and content, and selection of resources.

- Curriculum content is developed in accordance with state and national standards as well as in the quality standards from the Aurora Institute and is accredited, including by Cognia (formerly AdvancEd). National and state standards correlation is verified by a third-party reviewer.

- The courses do not rely on external links that are not controlled or maintained by the publisher.

The evidence of continual improvement in the area of curriculum will be centered on work products, namely:

- Up-to-date and accurate alignment between the course content and state standards. This alignment will be accessible to both internal stakeholders and external stakeholders.

- Curriculum review session agendas, minutes, and products are recorded and retain as evidence of continuous improvement.

- Both standardized and local assessment data will be analyzed and reviewed to ensure that the curriculum and instructional practice is focused on state standards and prioritized standards within the broader state standards listing.

Minnesota K-12 Standards: Districts are required to put state standards into place so all students have access to high-quality content and instruction. Districts must develop local standards for subjects that do not have state standards. Providers must include information on how they meet or exceed Minnesota K-12 Standards.

GCED-Online will utilize the Minnesota State Standards-aligned Edgenuity courses at the 4-12 level. Course offerings will also include courses that are aligned to national standards in the absence of state standards. Please see Attachment C for a detailed grades 6-12 course listing. Grades 4-5 are represented below:

<i>Grade</i>	<i>Language Arts</i>	<i>Math</i>	<i>Science</i>	<i>Social Studies</i>	<i>Art</i>	<i>Health/PE</i>	<i>Music</i>	<i>Technology</i>
4	X	X	X	X	X	X	TBD (1 course)	TBD (2 courses)
5	X	X	X	X	X	X	TBD (1 course)	TBD (2 courses)

Instruction: A quality online program takes a comprehensive and integrated approach to ensuring excellent online teaching for its students. This process begins with promising practices but is equally committed to continuous

improvement and adaptation to student learning needs through professional development. The standard and its subsets of instruction grounded in program mission, research, best practices, assessment, student learning styles and cultural differences, levels of interactions with stakeholders, limitations of time and place, requirements for faculty licensure and professional development, and academic integrity are addressed.

Teacher responsibilities in the GCED-Online program include:

Responsibilities to the Student*

- Orient students to course and communicate course requirements
- Maintain office hours
- Conduct instructional sessions (regular class meetings, web meetings, tutoring)
- Check and respond to emails within 24 hours M-F
- Grade and provide feedback for instructor graded assignments within 72 hours (M-F)
- Provide individual and specific feedback on progress reports
- Maintain additional student communication requirements (i.e. one-to-one weekly contact)
- Set course completions deadlines for student work
- Individualize and differentiate instruction to help each student achieve curricular objectives
- Encourage student progress

* Teachers are responsible for using both summative and formative assessments to establish and monitor student learning outcomes as outlined in the Minnesota State Academic Standards. Especially in an online environment, it is critical that staff offer varied assessments that are based on different learning styles while also committing to regular and timely feedback on all assessments.

Responsibilities to the Parent/Guardian

- Provide individual and specific feedback on progress reports
- Support parents with student curricular and instructional issues
- Track student academic progress and attendance
- Conduct conferences with students and parents/guardians as requested
- Document and communicate discipline concerns (ex. plagiarism, cheating, absenteeism)
- Maintain regular contact with students, families, and other key stakeholders

Responsibilities to the Classroom

- Learn the curriculum in its entirety for assigned courses and grade levels
- Communicate expectations and demonstrate an active interest in student achievement
- Validate course grades and make recommendations for promotion and retention if necessary
- Use a variety of resources to appropriately respond to the needs of all learners
- Utilize asynchronous and synchronous tools to expand course content according to prescribed policies and procedures
- Collaborate with peers
- Travel to and participate in staff meetings and professional development sessions as needed

Parent involvement is critical to the success of a student in GCED-Online. This includes supporting your student as they work through the curriculum, complete assignments, and review test material. Parents are vital partners to GCED-Online, especially in the following areas:

- Maintaining contact with teachers and staff with updates to phone number and e-mail address changes.
- Participate in quarterly parent sessions.
- Participate in quarterly parent-teacher conferences.

- Log-in to the Edgenuity parent account to monitor their student's progress.

- Monitor and maintain academic integrity.

In regard to student responsibilities and expectations, the following are important to know:

- Attendance is defined as continuous active engagement with the learning process and making continuous progress in each course in which the student is enrolled.

- Students need to login to Edgenuity on each school day.

- Students need to make regular and continuous progress in each course. Continuous progress means that the student is progressing in a course at a rate that keeps him or her on track for passing.

- Students need to consistently turn in course assignments.

- Students need to consistently engage in non-course work activities offered as part of the course and/or school.

- Students need to consistently revise work as requested or required by the classroom teacher.

- Maintain regular communication with the classroom teachers and other applicable school personnel. This includes:

- Responding to e-mail, text, and/or phone messages from GCED-Online staff

- Updating the appropriate GCED-Online staff if contact information changes

- Making sure your parent/guardian reports any absences.

In an online learning program, each student is responsible for doing their own work. It is expected that students enrolled in GCED-Online will exhibit academic honesty and never plagiarize and/or otherwise complete assignments and/or tests not of their own original work. If a student does not comply with these expectations, consequences may include:

- Reduction of assignment/assessment value to 50%

- Reduction of assignment/assessment to 0%

- Failing grade of the course(s).

From the teacher lens, GCED-Online supports the incorporation of research-based practices, including strong student-teacher relationships, and multiple modalities to engage students through a robust teacher evaluation system. What follows describe the teacher evaluation/improvement process:

To determine a component rating for the teacher practice component, the assigned summative evaluator should collect all evidence from the three-year professional review cycle activities including:

- The documentation from observations conducted by the summative evaluator

- The teacher's formative self-assessments

- The peer reviewer's summaries or PLC documentation supporting effective practice

- The teacher's portfolio (optional)

The assigned summative evaluator reviews the body of evidence for the teacher practice component of the GCED TDE Plan. The evaluator looks for patterns in performance and trends over time and compares evidence to the Performance Standards for Teacher Practice Rubric. The summative evaluator will also draw from the National Standards for Quality Online Teaching. The evaluator interprets the evidence within the context of these sources and benchmarks to draw conclusions about performance in each of the areas of planning, instruction, environment, and professionalism and to then determine a component rating for the teacher practice component.

A holistic approach is used by an assigned summative evaluator to determine a component rating for the teacher practice component. A holistic approach acknowledges that a summative evaluator uses professional judgment when combining evidence from multiple measures into a single rating. The summative evaluator will participate in an evaluator professional development program focused on the National Standards for Quality Online Teaching with both the GCED Assistant Director of System Development and the Coordinator of Alternative Programs. GCED administrators, previous to this, will engage in an analysis and synthesis between the National Standards for Quality Online Teaching with the GCED Teacher Development Evaluation systems.

Student learning is a main driver of an effective teacher's practices. A great teacher continually assesses student achievement against standards and uses results to modify his practice, to intervene when students struggle, and to differentiate instruction.

The use of student achievement data for the purposes of teacher evaluation is a new practice for many Minnesota teachers. Minnesota Statutes §122A.40 and §122A.41 require that a minimum of 35% of a teacher's evaluation be based on student growth.

A student learning goal is a measurable, long-term academic growth target that a teacher sets at the beginning of the year for all students or for subgroups of students. This process demonstrates a teacher's impact on student learning within a given interval of instruction based upon baseline data gathered at the beginning of the course. Each goal includes:

- The student population or sample included in the goal
- The standards with which the goal will align
- The assessments that will be used to measure student progress and goal attainment
- The period of time covered by the goal
- The expected student growth (or outcomes)
- The rationale for the expected student growth

The student learning goal process reinforces best teaching practices and encourages educators to ensure that their students are meeting grade level expectations and will be college- and career-ready. Teachers using best practices already follow an informal process: They set goals for their students, use data to assess student progress and adjust their instruction based upon that progress. Thus, the student learning goal process provides teachers with ways to formalize their teaching practice, and give input on how student learning will be measured and how a teacher will be evaluated.

A numeric, weighted method is used to determine an annual component rating for student learning and achievement. The weighting of different measures depends on the assigned teacher group. During a summative evaluation, summative evaluators may have one to three years of student learning and achievement component ratings to synthesize into one component rating. Summative evaluators will synthesize the multiple years of ratings by averaging the years together to determine a final component rating.

Student engagement is an organizing framework for examining a student's commitment to and involvement in learning, which includes academic, behavioral, cognitive, and affective dimensions. It is influenced by the context of family, peers, community, and school. Within the classroom, a teacher can influence student engagement through relationships with students and the relevance and rigor of instruction.

All teachers identified as having student learners will complete the student engagement design question in iObservation.

Additional data gathered from evidence could include (but not be limited to) the samples listed below:

Teacher	Student
<ul style="list-style-type: none"> • Levels of rigor in classroom instruction and assignments – including differentiation • Strategies for connecting content to students' lives • Online Community building with students • Level of student engagement and course progression • Modeling and teaching of digital citizenship • Responsiveness to student work and questions 	<ul style="list-style-type: none"> • Student responses to teacher interactions • Student attention to learning activities • Assignment completion rates • Levels at which students express ideas and pose questions relevant to learning • Levels at which students initiate and complete tasks • Levels at which students contribute to a positive class/school online school community • Demonstration of digital citizenship

It is also important to note that the Goodhue County Education District employs Instructional Coaches who are able to come alongside teaching staff to partner on implementing and refining high-quality research-based instructional practice.

In terms of outcome data, the teacher evaluation data is able to be aggregated and reviewed to identify areas of strength and opportunities for improvement.

Assessment: A quality online learning program values student academic performance and takes a comprehensive, integrated approach to measuring student achievement. This includes use of multiple assessment measures and strategies that align closely to both program and learner objectives with timely, relevant feedback to all stakeholders. The standard and its sub-sets of monitoring progress, adapting instruction to meet learner needs, multiple methods of assessment of student performance, feedback loops for instructional practice and course design are addressed.

The instructional design of the courses leverages the following practice to ensure timely and relevant feedback to the applicable stakeholders:

- Assessments are challenging, appropriate, and align to learning objectives.
- Assessments are designed to provide observable evidence of standards mastery.
- All assessment items are rigorously and tightly aligned with lesson objectives and instruction, which in turn are tightly aligned with state and national standards.
- The program uses multiple methods to assess the degree to what stated learning objectives are met. Methods include: (1) Diagnostic Assessment, (2) Formative Assessment, (3) Interim Assessments, and (4) Summative Assessments.
- A randomized test bank automatically provides a new test for each assessment attempt.
- Immediate, relevant, and varied feedback is embedded into interactive exercises and assessments.
- Students are provided formative “self-check” or practice assessments which include timely and relevant feedback and prepare the students for scored assessments.
- Student assessment is competency based, meaning that students must demonstrate proficiency in corresponding standards-based formative and summative assessments. In other words, course progression is only available when the student has demonstrated learning with the current standards at any one point in a course.
- Formative assessments are included that provide data for targeted remediation or intervention when needed.

The data inputs from the assessment practices will be reviewed, analyzed, and acted upon based on the GCED Multi-Tiered System of Support (MTSS) framework. This framework calls for continual review of student learning data to ensure that Tier 1 instruction is being effective and that, if needed, Tier 2 and Tier 3 intervention protocols are matching the correct intervention to the correct skill area. More information on the GCED MTSS framework can be found on our website at: <http://gced.k12.mn.us/> (go to the “MTSS” heading on the GCED home page).

Furthermore, in regard to differentiation, there are a number of components in place, including:

- The ability of students to self-pace through course material (within certain boundaries).
- Course accommodations to address unique learning styles and various ability levels using scaffolding such as online support, audio assistance, note-taking, and study guides.
- Courses are available in differentiated curricular pathways, including:
 - Core courses
 - Credit recovery courses
 - Honors courses
 - Advanced placement courses
- The option of using a mastery-based learning setting to help ensure that students master each learning objective before moving on.

- Courses provide a variety of activities that include options for in-depth learning through authentic problem-solving and experience.
- Courses include opportunities for both asynchronous and synchronous learning.
- Courses contain content that aligns with appropriate learning standards and includes provisions for both intervention and accelerated learning opportunities.

Support

Faculty Support: A quality online program supports the faculty by providing opportunities for them to develop their professional skills, through mentoring, professional development, and technical assistance.

For many reasons, supporting the growth of professional skills is critical to a high-quality online learning program. Towards this end, there are two main categories of professional learning with GCED-Online:

1. Training specific to the curriculum tool (Edgenuity) and
2. Training specific to professional standards outside of Edgenuity.

Specific to Edgenuity, educators are provided initial assistance and training to develop an implementation plan and ensure understanding of the program. A variety of delivery models is used for this, including:

- Onsite training
- Virtual (via webinar) training
- Coaching
- On-Demand training resources

Specific to professional standards, educators will have the opportunity to participate in GCED-provided professional development as well as participate in a cohort consisting exclusively of online learning educators.

Another component of professional growth is a teacher evaluation protocol that enables productive conversation and reflection on continuous improvement. What follows is an outline of the basic expectations of all GCED employees, followed by information on the GCED teacher evaluation protocol. More detailed information on the GCED teacher evaluation protocol can be found in the "Instruction" section of the application.

Expectations for Employee

1. Be a team player. Bring a positive attitude to work every day. Communicate effectively with students and the members of your team. Get to know the responsibilities of all your team members. Attempt to resolve problems closest to the source of the issue.
2. Serve as a role model in your dress, speech, and actions. Dress and act appropriately for your role and personal safety. Always use respectful language. Avoid jokes, off-color remarks or attempts at humor that could be considered rude, inappropriate, disruptive or unprofessional. Do not talk about students or employee in a disrespectful or discourteous way.
3. Teachers and their assistants are responsible for the education and supervision of students at all times.
4. Set high expectations for behavior. Know and enforce the requirements of the District's Student Handbook.

5. Maintain confidentiality at all times. Employees, students, and their families have a right to confidentiality and data privacy. You are accountable for what you say and for information you release. Do not speak about a student in front of another student or talk about a student to employee or others in or outside school except on a need to know basis. Respect other employee members' confidentiality.
6. You are a mandatory reporter of suspected maltreatment of minors and vulnerable adults.
7. Maintain your personal and professional boundaries at all times. Personal information about your life outside of school is not appropriate and may not be appreciated by students. You are part of the school program and your job is to provide education, support, and guidance to students. Establishing "friendships" with students may create unrealistic expectations and interfere with sustaining appropriate boundaries.
8. Maintain a respectful and safe workplace. Inappropriate comments about race, color, religion, age, sex, sexual orientation, marital status, national origin, or other tasteless or improper remarks will not be tolerated. The Education District also has a Harassment and Violence Policy that is on the district website. An important aspect of this policy is to report to your supervisor if you receive an unwelcome comment or feel threatened in any way. To the extent possible, we want you to feel safe and secure at all times.
9. Be dependable. You are responsible for maintaining good attendance. You are expected to report to work on time, adhere to the time periods established by the District for any breaks, and remain at the assigned work station throughout the scheduled work period or until properly relieved. Report any absences on Teachers on Call, our time and attendance reporting system.
10. In emergency situations, all employees are expected to follow the Crisis Plan. Review the plan for your location and know your role and responsibilities in each situation. First and foremost, you are responsible for your student's and your personal safety.
11. Only use Education District vehicles when it becomes necessary to transport students as part of your job assignment.
12. You are responsible for reading and following all Education District policies and procedures.

In terms of professional review and growth, GCED uses the Teacher Development and Evaluation (TDE) protocol. TDE is based on the work of the Marzano Center for Learning Sciences International. Please see Attachment D for the points of emphasis in this model of teacher evaluation. One benefit of the TDE system is the fact that data is embedded into the evaluation process and can be packaged into a disaggregate level to pinpoint areas of strength and opportunities for improvement. Please see the narrative under "Instruction" for more detail on the GCED TDE system.

Staff and teacher workloads will be at the appropriate level based on the conditions of the most current Teacher Agreement/Contract as well as best practice in online learning.

Student Support: A quality online program has student support services to address the various needs of students at different levels within the organization. The levels of support are appropriate and adequate for a student's success. Within GCED-Online, enrolled students are provided a Student Advisor. The Student Advisor will stay assigned to the student through the duration of the student's time in the program in an effort to provide a continuum of personalized support. The Student Advisor will work in tandem with the School Counselor to promote academic and social-emotional growth, as well as post-high school planning. The Student Advisor will also be responsible for monitoring student progress in the program as a whole and walk with the student and/or their family as questions come up.

Student Support

Support	Responsible Personnel	Notes

Student Advisor	Advisor; School Counselor	Collaborates with guidance personnel on promoting academic and social-emotional growth as well as post-high school planning.
English Learner Services	Classroom Teacher; English Learner Teacher	Student qualification dependent on state guidelines and procedures.
504 Plans	Classroom Teacher; 504 Coordinator	Student qualification dependent on state guidelines and procedures.
Special Education	Classroom Teacher; IEP Case Manager	Student qualification dependent on state guidelines and procedures.
Wrap-Around Services	Guidance Personnel, School Social Workers, etc.	Point of Contact To Be Determined based on student need and staff availability match.

Please see the links below for a detailed review of the GCED Multi-Tiered System of Support (MTSS).

<http://gced.k12.mn.us/assessments.html>

<http://gced.k12.mn.us/interventions.html>

Specific to Autism and in addition to the MTSS process, GCED employs an Autism Consultant. The Autism Consultant is a licensed autism teacher who supports teachers who work with individuals who meet educational criteria for autism. The consultant is available to assist with evaluations, individual education programs, program and family supports, strategies, behavior challenges, and general consultation.

Data is continuously being collected through our county-wide MTSS efforts. The same will hold true for GCED-Online. It is through this data collection and review that we can provide more intentional and effective support for students while also ensuring that our policies, procedures, and practices reinforce best practice in supporting student learning and growth.

Guidance Support: A quality online program has guidance services to support students and parents to ensure success of the online program. Depending on the program, these services are either directly provided by the program or a service provider, or in the case of supplemental programs these services may be provided by the local school.

GCED-Online will collaborate with guidance personnel from the enrolling school districts. Particular focus of guidance support will be:

- Academic scheduling and planning
 - Regular one-on-one meetings with guidance personnel to review progress toward academic goals.
 - Regular one-on-one meetings with teacher and/or advisor to review progress toward academic goals.
- Personal and social development
 - Student Support Groups based on student interest and availability.

- Regular one-on-one meetings with guidance personnel to review personal and social development.
- Career and college planning
 - Regular one-on-one meetings with guidance personnel to review post-high school plans.
 - Regular one-on-one meetings with teacher and/or advisor to review post-high school plans.

Data reviewed and reflected on in order to continually provide the best guidance services possible include:

- Student satisfaction surveys
- Parent satisfaction surveys
- Student exit interview
- Parent exit interview
- Alumni career and college transition

Organizational Support: A quality online program has organizational support to oversee the instructional learning environment as it is conveyed through technology. Some organization support services may be distributed between the program and other entities, depending on the physical location where the students are taking their online course.

In order to promote a positive student and family experience, the following outlines technical support responsibilities as well as needed materials and hardware and software recommendations:

Technical Support

Online Textbook Access	Classroom Teacher
Broken Link	Classroom Teacher
Username/Password	GCED Coordinator of Alternative Programs
Technical Help	GCED Technology Specialist
Getting Online	Internet Service Provider (please see notes, below)

Students will need access to a computer system (including laptop computer, printer, and software). For students who do not have access to a computer system, GCED-Online will loan the computer system to the student. These computer systems are instructional property and must be returned at the end of each school or when the student leaves the school. Each family will need to secure their own Internet service provider. This access could be at the home or a public entity like the library. If Internet service is a barrier to enrollment and program success, students/families can work with GCED administration to problem-solve on a case-by-case basis.

Hardware and Software Recommendations

Desktop and Laptop Computers—for the most user-friendly experience

Operating System

- Windows 7 or later
- Mac OS 10.7 or later

Browsers—the latest versions of the following:

- Google Chrome
- Mozilla Firefox
- Internet Explorer 11 or newer
- Microsoft Edge (Windows 10 only)
- Safari (Mac only)

Plugins—the latest versions of the following:

- Adobe Flash Player
- Adobe Reader DC
- Adobe Air
- Adobe Connect
- Java
- VLC Media Player (Mac only)

Software

- Microsoft Office 2007 or newer
- Alternative: LibreOffice—a free productivity suite compatible with Microsoft Office file formats

Mobile Devices and Third-Party Curriculum

Many mobile devices may not be fully compatible with third-party curriculum platforms. These include: Chromebook, iPad, iPhone, iPod, Kindle, and Android phones & tablets.

Connectivity

Broadband connection *is required*.

Use the chart on the FCC Household Broadband Guide to assist in selecting the appropriate speed

For one student, a minimum download speed of 8Mbps should be requested from your ISP.

For two or more students, a minimum download speed of 25Mbps should be requested from your ISP.

NOTE: As you add more users/devices (e.g., computers, gaming consoles, streaming devices, etc.) the need for bandwidth increases. Therefore, if you use multiple devices, you should request a minimum download speed of 25Mbps.

NOTE: If you have a satellite connection, you may experience performance issues depending on outside weather conditions.

You can test your current Internet speeds at <http://www.speedtest.net>

Speeds less than those noted above may result in a less than optimum user experience

Data usage

The amount of data transferred over your Internet connection each month depends on what your student's courses and online activities are each day. Please contact your Internet Service Provider (ISP) to discuss the best option for your needs.

Data collected to inform our organizational support services will include:

- Number of loaned computer systems

- Number of technical assistance requests
- Parent feedback via survey
- Student feedback via survey
- Classroom teacher feedback via survey
- Technology Specialist feedback via regular conversations and communication with the Coordinator of Alternative Programs

Parent/Guardian Support: Parents/guardians play an integral part in their student's educational life. They work as a team with faculty, administrators, guidance services, and organizational support to ensure a quality educational experience for their students.

When teachers and parents/guardians work together to help students take responsibility for learning, students are more likely to have a positive online learning experience and make progress towards graduation. Online learning can also be a vehicle for strengthening student organizational skills, planning skills, confidence and discipline. At GCED-Online, parents/guardians can expect the following support mechanisms:

1. Access to their student's course progression in real-time.
2. A response by a GCED-Online staff member within 24 hours to an e-mail or phone call.
3. Regular communication by GCED-Online to home regarding applicable technology, curriculum, teaching and learning, and online learning topics. This includes newsletters, e-mails, and other technology-based communication.
4. Opportunity to participate in a quarterly meeting at the start of each quarter.
5. Opportunity to participate in an on-line parent/guardian community.
6. Opportunity to arrange in-person meetings with GCED-Online staff, if applicable.

In regard to helping their student, parents/guardians can create time on a regular basis to:

- * Check in with your student on their computer organization. Are there desktop folders? Are they organized in a coherent manner?
- * Review and discuss your student's attendance/work submitted, progress, and grade in each course.
- * Review what they are learning, what's going well, and what could be going better.

The following data inputs will be used to gauge the effectiveness of our parent/guardian connection points:

- Attendance at quarterly parent/guardian sessions
- Attendance at quarterly parent/student conferences
- Parent/guardian feedback via survey

Please see the narrative in the "Instruction" section of the application for additional notes on parent/guardian responsibility.

Evaluation

Program Evaluation: Evaluation efforts are utilized to both verify the program is meeting its intended purposes and identify where improvements can be made. Continuous improvement processes (CIP) across all aspects of the organization ensure the program is focused on accomplishing its mission and vision. CIP linked to the education program, support services connected to stakeholders, and operational planning are addressed.

GCED-Online will be evaluated based on both quantitative and qualitative measurements. Quantitative measures will include:

- Standardized Test Performance
- Grade/Course Completion and/or Credits Earned
- Grade/Course Enrollment
- Student Drops
- Time On Learning

Qualitative measures will include:

- Student Feedback
- Parent/Guardian Feedback
- Teacher Feedback
- School Counselor Feedback
- Administrator Feedback

These data sources will be used in the continuous improvement/program improvement structure described below.

Program Improvement: A quality online program establishes a culture of continual program improvement. It fosters continuous improvement across all aspects of the organization and ensures the program is focused on accomplishing its mission and vision. Program improvement, and its sub-sets of strategic planning, data driven decision making, advancing the program mission and vision, along with internal and external evaluation of its practices, are addressed.

As mentioned in the Accountability narratives, there are a number of mechanisms that provide a feedback loop as a means to program improvement. Although each of these mechanisms is important, the main catalyst for program improvement will be come via the Online Learning Advisory Team. This team will be responsible for engaging in an intentional continuous improvement cycle using the primary tools laid out by the Minnesota Department of Education (<https://education.mn.gov/MDE/dse/cimp/>).

In particular, the Online Learning Advisory Team will engage in working through the following steps and answer the applicable questions at each step:

Step 1: Establish a Leadership Team

Who will be involved in the process? How will we engage them meaningfully?

Step 2: Assess Needs And Set Priorities

Where are we now? How did we get where we are? Where do we want to be?

Step 3: Select Strategies and Create a Plan

How are we going to get to where we want to be? How will we inform implementation?

Step 4: Implement the Plan and Get Better

How's it going, and what's next?

Step 5: Reassess Needs, Priorities and Strategies

Should we reassess our team, needs, and strategies?

Addendum:

Supplemental (Part-Time) Online Learning Enrollments

Students enrolled full-time in a GCED-member school district may elect to enroll in online courses not to exceed 50% of their total enrollments through an approved online learning provider.

Successful students in the supplemental online learning program at GCED-Online spend a portion of their time each school day to their online supplemental course(s). Students are expected to make adequate progress each week in order to ensure successful course completion and full-credit earning (when applicable). The Coordinator of Alternative Programs will submit progress reports to the member school contact person on a regular basis. Semester and final grades are submitted to the member school counselor within 10 days of the end of the term. Credit conversions and graduation requirements are in accordance with the member school policies.

DRAFT

V. Statement of Assurances

All boxes must be checked and the provider must sign below indicating that all of the following items have been met.

- Submit annual program information in the requested format to the Minnesota Department of Education by July 15th.
- Submit the final organizational chart or list of key personnel that includes its administrators, director of program, faculty and support staff prior to the start of the school year.
- Comply with all other federal, state, and local public school program policies, including, but not limited to, the Americans with Disabilities Act (ADA) guidelines for website accessibility, and local school district policies relating to Internet Safety and Acceptable Use.
- Provide fair access to public education for Special Education students and follow due process requirements for all special education students participating in online learning.
- Provide Minnesota licensed teachers to assemble curriculum and deliver instruction to online learning students enrolled by the provider and to document its licensed online teaching faculty in the annual STAR report.
- Ensure a teacher teaching an online program will not instruct more than 40 students in any online learning course unless the provider has a waiver from the Commissioner of Education.
- Align all online courses to “meet or exceed state academic standards” for Language Arts, Mathematics, Science and Social Studies.
- Use only the approved enrollment forms provided by the Minnesota Department of Education.
- Obtain parental consent for students under the age of 17 who seek enrollment in online learning. This consent includes a signoff for parent and/or student as verification online course, program, and student expectations are understood.
- Record and maintain student membership and course grades completed in the online learning program. Records will be maintained and available to auditors for three years after the end of each school year.
- Notify students/parents of acceptance into the online course/program and obtain the MARSS state reporting number from the student’s enrolling district within 10 days of receiving the completed application for enrollment.

Supplemental Programs Only

- Identify enrolling district Online Learning Liaison and obtain his/her contact information.
- Submit supplemental online learning notice of registration to the enrolling district upon student application in the online learning program. Include the courses or program credits to be awarded, MN Standards met, and the start date of online enrollment.
- Provide a course syllabus and confirm that the course(s) will meet the student's graduation plan at the enrolling district. After acceptance, enrollment status and student grades are provided to the student home district in a timely manner.
- Submit supplemental online learning notice of course completion to the enrolling district in a timely manner.
- Submit supplemental online learning notice of course completion to the enrolling district in a timely manner.

I authorize that this online learning program meets all items in the list above in accordance with Minnesota Statutes, Section 124D.095 and applicable state and federal education statutes.

The \$250 application fee (payable to Minnesota Department of Education) is included with our signed forms.

Signature of Superintendent

Date



OODHUE COUNTY EDUCATION DISTRICT #6051

395 Guernsey Lane, Red Wing, MN 55066 • Phone 651.388.4441 • Fax 651.388.9557

Member Districts:

Cannon Falls #252 • Goodhue #253 • Kenyon Wanamingo #2172
• Lake City #813 • Red Wing #256 • Zumbrota Mazeppa #2805

GCED Initiative Summary *Online Learning Programs*

Initiative: State-Approved Online Learning Comprehensive Program and Supplemental Program

Replaces: Does not replace any current initiative. The intent is to have the ability to provide coordinated and collaborative online learning options for students, families, and schools both now and in future years.

Supports: This initiative supports member school district efforts with providing online learning options for students.

Rationale: This initiative is important because it builds on current student, family, and school experience with online learning and positions GCED and its member districts to be able to respond to student need both during the COVID-19 pandemic and in subsequent years. In short, there will likely be interest by students and families to continue with some form or fashion of online learning after the pandemic. We would like to come alongside our member districts to be able to offer those options.

Description: The Minnesota Department of Education (MDE) offers approval for two types of online learning programs – Comprehensive Online Learning and Supplemental Online Learning.

Comprehensive Online Learning occurs when a student's online courses comprise more than 50% of their total course load. Most often, Comprehensive Online Learning is when a student is enrolled 100% of the time in an online learning program. In many cases, the student is at home doing the day-to-day work that their schedule calls for. In a Comprehensive Online Learning program, the student is open enrolled into the district providing the Comprehensive Online Learning program.

Supplemental Online Learning occurs when a student's online courses comprise less than 50% of their total course load. Generalized examples include:

Example 1: A high school student takes an online class because their school doesn't offer it. The student stays enrolled in their school district and may take the class during their study hall or in place of another local class.

Example 2: An elementary student who needs enriched math instruction takes an online math course during the math instruction period of their day.

(Continued on Back)

Key Details:

- MDE needs to approve a Comprehensive Online Learning program. Although a Supplemental Online Learning program technically does not need MDE approval, MDE does offer the option of approval for a Supplemental Online Learning program. Because our proposed programming is a multi-district collaborative effort, we are applying for both approvals.
- To date, we have had multiple meetings with MDE, have received feedback as to our draft application, and have made the requisite and recommended feedback points. We feel as though we are close to being able to submit our formal program application to MDE.
- Our program application calls for a Comprehensive and Supplemental program that spans Grades 4 through 12, at least to start.
- Staffing for the online programming is projected to utilize educators in our member school districts. The idea will be to retain current Full Time Equivalent (FTE) levels and build on current online learning options.
- The fiscal arrangement is projected to utilize a bill-back method, where member school districts incur a specific charge for services which is off-set by student Average Daily Membership (AMD) funding.
- Teaching and Learning, including state academic standards and professional development, is projected to be a partnership between GCED and its member districts.
- The base curriculum provider will be Edgenuity.

- C. Current Learning Model Update
- D. Response to EO 20-94



Q & A In-Person Instruction and Services Provided by School Staff to Students with Disabilities

November 5, 2020

This question and answer document is developed in response to [Executive Order 20-94](#), which states that school districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program (IEP) or individualized family service plan calls for intensive services that cannot be provided in a distance learning model.

This document was also developed in response to Minnesota Department of Health (MDH), [Guidance for Providing Support to Students in Their Homes](#), that outlines how school district and charter school staff meet individual student needs for in-person, in-home services for students with disabilities who have an IEP or Individual Family Service Plan (IFSP), ages birth to 21 years, while also following school and community public health efforts to stop the spread of COVID-19.

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their doctors. This guidance applies to students in hybrid and distance learning models, including students whose families have chosen distance learning despite the school district or charter school being in hybrid or full in-person instruction.

Question 1: How does a school district and charter school determine the amount and type of in-person instruction and services to provide to a student with a disability?

Answer: Before a school district or charter school offers in-home special education services from school staff, the school district or charter school must determine, using county, community, and school public health data, whether it is safe for staff to be providing special education services in student's homes and whether it has the staff capacity to provide special education services in homes. If a school district or charter school determines it is not safe to provide in-home special education services or the school district or charter school does not have the staff capacity to provide in-home services, the school district or charter school should not send staff into students' homes.

If a school district or charter school determines it is able to provide in-home special education services from school staff, the student's IEP or IFSP team, including the parent, are responsible for determining the amount and type of in-person instruction and services the student receives, during the school day, in order to address the student's anticipated needs to ensure the student receives a free appropriate public education (FAPE). See 34 C.F.R. §§ 300.1010 and 300.320(b). The services provided by school district or charter school staff along with the frequency, location and duration of services should be incorporated into the student's IEP or IFSP,

Individualized Distance Learning Program (IDL), or contingency learning plan and aligned with the district or charter school's Safe Learning Plan. See 34 C.F.R. § 300.320(a). The student's IEP or IFSP team should determine if in-person instruction and services at a school site, or in-person instruction and services at the student's home, are appropriate based on the student's individual needs to ensure the provision of FAPE and based on the ability to ensure compliance with public health mandates and the individual student and family health situation.

Question 2: How does a school district and charter school ensure the safe provision of in-person instruction and services to students with disabilities in school sites?

Answer: When school district and charter school staff provide in-person instruction and services to a student with a disability at the school site, the school district and charter school must follow the guidance outlined in MDH [2020-21 Planning Guide for Schools](#), the [Safe Learning Plan for the 2020-21 School Year](#) and MDH [Guidance for Delivering Direct Student Support Services](#).

Question 3: How does a school district and charter school ensure the safe provision of in-person instruction and services to students with disabilities in the student's home?

Answer: When school district and charter school staff provide in-person instruction and services to a student with a disability in the student's home, the school district and charter school must follow the guidance outlined in the MDH, [Guidance for Providing Support to Students in Their Homes](#), and have access to needed face masks and other personal protective equipment (PPE). This guidance outlines safety procedures to follow before the visit, during the visit, and after the visit. In the event, that a family member elects not to wear a face covering, and the family member does not have a developmental, medical, or behavioral health condition that makes them unable to tolerate a face covering, district staff would not be required to provide in-home services. If a family member does not have the PPE needed a district could choose to provide this PPE but it is not required.

2020-21 Planning Guidance for Minnesota Public Schools

Minnesota Department of Education

Introduction

Spring 2020 brought unprecedented changes to society and our education system. As we plan for the 2020-21 school year, the Minnesota Department of Education (MDE) is working with the Minnesota Department of Health (MDH) to monitor the COVID-19 pandemic and determine how to keep our students, families and staff healthy and safe. We have developed guidance for three scenarios for the school year, detailed in this document. School districts and charter schools should plan for all three scenarios, based on [MDH planning guidance](#), so our schools can be ready for whatever the public health situation may require. Schools should offer distance learning to enrolled students who may be medically vulnerable or otherwise unable or unwilling to return to in-person or hybrid learning.

Vision

Minnesota is the best state in the country for children to grow up in – those of all races, ethnicities, religions, economic statuses, gender identities, sexual orientations, (dis)abilities, and ZIP codes.

Guiding Principles

- Practice servant leadership
- Treat everyone with respect and dignity
- Do the right thing, especially when it is difficult
- Ask how your actions are reinforcing or removing structural inequity
- Promote the common good over narrow special interests
- Be accessible, transparent, and accountable
- Include voices from communities who will be most impacted

Priorities

Minnesota does best when state agencies and community partners collaborate to achieve common goals. We will solve problems in education, health care, environment and energy, housing, jobs, transportation, and so much more by focusing on these key priorities:

- Children and Families
- Equity and Inclusion
- Thriving Communities
- Fiscal Accountability and Measurable Results
- Minnesota's Environment

Purpose

Ensure that every student in the state of Minnesota receives an equitable education and has equal access to learning and instruction during the COVID-19 pandemic.

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Process for Developing Guidance

Since the beginning of Distance Learning in March, MDE has honed and modified the recommended guidance to better meet the academic, social-emotional, and mental health needs of our students. Simultaneously, MDE developed, and subsequently, released summer learning guidance that included a hybrid-model option in addition to distance learning. As we consider options for the system and structure for the 2020-21 school year, we can use what we learned from the distance learning model and what we are learning in the hybrid-model to ensure that our students continue to receive a high-quality education and our staff have what they need to support their students.

What: Build three scenarios for the 2020-21 school year

- Scenario 1: In-person learning for all students
- Scenario 2: Hybrid learning with strict social distancing and capacity limits
- Scenario 3: Distance learning only

How: Feedback groups, family survey, systems review, and feedback loops.

MDE has created a system and structure to implement both a distance learning and a hybrid model. As a result, we can build upon the existing structure to maintain what is working for students, families, and staff, and revise and/or completely revamp what is not working for students, families, and staff. In partnership with the Wisconsin/Minnesota Comprehensive Center (WMCC), MDE is engaged in a systems-review of distance learning plans looking specifically at structure, content, and equity. Over 150 participants representing stakeholder groups from educational organizations, community organizations, teachers, advocates, students, and families engaged in distance learning discussions conducted via Zoom between June 8 and June 16, 2020. Each session was facilitated by a staff member from WMCC using a set of guiding questions. All points of view were welcomed and valued. The participants were encouraged to share their thoughts and provide feedback that could inform future planning, even if they seemed different from what others shared. Each session was recorded and was only accessed by WMCC for analysis. A representative from MDE listened in on live sessions but did not participate. The feedback groups included:

- BARR
- Boys & Girls Clubs of America
- Children's Cabinet
- Children's Defense Fund
- Coalition of Asian American Leaders
- Council of Asian Pacific Minnesotans
- Council of Minnesotans of African Heritage
- Early Learning Coordinators
- Education Minnesota
- Education Partnership Coalition
- Elementary and Secondary School Families
- Full Service Community School Coordinators
- Ignite After School
- Minnesota Association of Alternative Programs
- Minnesota Association of Charter Schools
- Minnesota Association of School Administrators
- Minnesota Association of Secondary School Principals
- Minnesota Association of Special Education
- Minnesota Community Education Association
- Minnesota Council of Latino Affairs
- Minnesota Education Equity Partnership
- Minnesota Elementary School Principals Association
- Minnesota Rural Education Association
- Minnesota School Board Association
- Minnesota School Nutrition Association
- Minnesota Youth Council
- PACER
- Parent Teacher Associations
- Racial Equity Coordinators
- School Bus/Transportation Companies
- School Nurses of Minnesota
- Second Harvest Heartland
- Secondary School Students
- SEIU 284
- Tribal Nations Education Committee
- United Way
- Urban Indian Alliance

A [summary of findings from the feedback sessions](#) can be found on MDE's Public Engagement web page.

In addition, MDE created and administered a family survey statewide to gather additional feedback from our families. This survey was written in English and translated into three additional languages.

MDE also partnered with the Wisconsin/Minnesota Comprehensive Center (WMCC) to do a systems-review of distance learning plans focused on structure, content, and equity. The systems review is a random sample of Minnesota's three largest school districts, 68 Metropolitan Statistical Area school districts, 39 Micropolitan Statistical Area school districts, 41 Balance Area school districts, and 118 charter schools.

The information gleaned from the feedback groups, family survey, and WMCC systems review will be triangulated to ensure that the guidance we provide districts and charter schools will support our students in receiving a high-quality education and ensure that our staff has what they need to support their students.

Three Scenarios for 2020-21

- **In-person learning for all students.** In this planning scenario, schools should create as much space between students and teachers as is feasible during the day, but will not be held strictly to enforcing 6 feet of social distancing during primary instructional time in the classroom. Activities and extracurricular programming should continue to follow the [COVID-19 Sports Guidance for Youth and Adults \(PDF\)](#). This scenario may be implemented assuming state COVID-19 metrics continue to stabilize and/or improve.
- **Hybrid learning with strict social distancing and capacity limits.** In this planning scenario, schools must limit the overall number of people in school facilities and on transportation vehicles to 50% maximum occupancy. Sufficient social distancing with at least 6 feet between people must occur at all times. If distancing cannot be achieved in a space or on a transportation vehicle, the number of occupants must be reduced. Schools must also include plans for contactless pick up and/or delivery of meals and school materials for days that students and staff are not in the school building, as well as implementation of a school-age care program for critical workers. This scenario may be implemented if COVID-19 metrics worsen at the local, regional, or statewide level. Scenario 2 may also be implemented within a school if they experience clusters of cases within a classroom or the school.

Hybrid learning defined – Hybrid is commonly used to describe classes in which some traditional face-to-face instruction has been replaced by distance learning activities. A hybrid class is designed to integrate face-to-face and distance learning activities so that they reinforce, complement, and elaborate on one another, instead of treating the online component as an add-on or duplicate of what is taught in the classroom. During classroom instruction time, students can be engaged in authentic, collaborative learning experiences. The distance learning components can include multimedia-enhanced content, learning practice, and channels for ongoing discussion. In some hybrid approaches, direct instruction that normally takes place in the classroom is “flipped” with intentional online learning tasks. Another method involves facilitating flipped, short mini-lessons for students to access online (asynchronously or synchronously).

- **Distance learning only.** This scenario may be implemented if local, regional, or statewide COVID-19 metrics worsen significantly enough to require the suspension of in-person learning.

Distance Learning defined – Students engaging in distance learning have access to appropriate educational materials and receive daily interaction with their licensed teacher(s).

It is important to note that distance learning does not always mean e-learning or online learning. It is critical to provide this learning in a format that can be equitably accessed by all students.

MDE expects that students who participate in distance learning have full access to appropriate educational materials. Districts and charters must maintain educational continuity for schools and programs. As a district or

charter, you must ensure equity in your plans. School districts and charters must ensure equal access to ALL students.

As your district or charter prepares to implement a distance learning model, the Federal and State requirements must be followed. This means that students need to be able to participate in their learning equitably and have access to all relevant services and supports. Considerations include, but are not limited to:

- Ensuring all students in the school or district will have equal access to the learning and required materials, including technology.
- If using an online learning system, ensure it can effectively support the district or school's unique learning and teaching needs, including the ability to provide differentiated instruction as well as one-on-one support for students who need it. Regardless of where the learning is happening, supports identified on a student's Individualized Education Program (IEP) or 504 Plan must be provided (more detail below). Individual Learning Plans for English Language Learners must also be followed.
- Consider student privacy when developing your distance learning plan. See the U.S. Department of Education's Protecting Student Privacy page, and their list of related resources.
- Providing training to staff, students, and parents/guardians on implementation of your distance learning model and the district or school's expectations.
- Programming options for school nurses, school counselors, school psychologists, school social workers, paraprofessionals, other school specialists and cultural liaisons.
- Tracking the attendance of both students and staff.
- Ensuring the distance learning model in use is secure and will not allow for the release of protected student or staff information.

Schools should provide materials for students to continue their learning. Each school would determine the most appropriate way to communicate and provide instruction for each student which could include some/all of the following:

- Paper packets or worksheets, which could be distributed daily by bus route or collected several times a week at a central location
- Textbooks
- Telephone instructions
- Online resources (take into account availability of broadband)
- Instruction via the school's learning management system (LMS)

Being prepared for the start of the 2020-21 school year includes contingency planning for the possibility of future emergency, short-notice school in-person capacity reductions or school building closures. Plans for in-person learning, hybrid learning, and distance learning must include a focus on the continuity of teaching and learning and all key functions of your school district and charter school. It is possible that all three contingency plans could be used during the 2020-21 school year. This guidance document is intended to support planning and provide an immediate tool to help school districts and charter schools prepare for next year.

All plans for the 2020-21 school year should be posted to your website, and communicated with your students, families, staff, and school community.

[ADDED 11/05/20]: Per [Executive Order 20-94](#), school districts and charter schools are strongly encouraged to consult with their local bargaining unit to create a teaching and learning environment that allows teachers to provide asynchronous instruction to students who are in-person and students who are learning remotely. School districts and charter schools may consider other models of hybrid learning schedules that allow teachers to most effectively meet the needs of students both in person and remotely.

Equity

Minnesota defines educational equity as the condition of justness, fairness and inclusion in our systems of education so that all students have access to the opportunities to learn and develop to their fullest potential. The pursuit of educational equity recognizes the historical conditions and barriers that have prevented opportunity and success in learning for students based on their races, incomes, and social conditions. Eliminating those structural and institutional opportunities requires systemic change that allows for distribution of resources, information and other support depending on the student's situation to ensure an equitable outcome.

Equity is a priority to reach all children, especially children of color, indigenous children, immigrant children, low-income families and communities, and children who have disabilities must continue to be prioritized. Further, access to mental health services and support, hands-on student education and support, broadband and devices, and consistent instructional expectations continue to be concerns for many students. Responding to these challenges will take innovation and public-private collaboration. Our educators stand ready to meet this need. Safely providing opportunities for in-school learning and other activities will provide engagement, support, and access for our students, families and communities.

Operations Guidance

Overview

Scenario 1: In-person learning for all students

- Students and teachers should minimize close contact and follow all other required and recommended MDH guidelines.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

- Students and teachers should maintain six feet of social distancing and follow all other required and recommended MDH guidelines.

Scenario 3: Distance learning only

- Students and teachers will continue to be engaged daily in teaching and learning.
- Prioritize continuing to provide critical services such as food services to support the health and safety of students.
- Provide guidance to teachers regarding delivery of distance learning and expectations during distance learning.

Health Expectations and COVID-19 Screening Process

Follow Minnesota Department of Health [2020-21 Planning Guidance for Schools](#).

Required health practices must be implemented by all Minnesota public schools. These practices are foundational to minimizing the risks of exposure to COVID-19 for students, staff, and families. These practices are considered the minimum level of implementation, and schools may not be less restrictive.

Recommended health practices are additional strategies that schools may choose to use to minimize the spread of COVID-19. MDH and MDE recognize there are diverse learning environments that will require teams to use thoughtful strategies when applying guidance to meet the health and safety needs of all students and staff. Not all recommended practices will be possible in all settings, and therefore should be tailored as appropriate.

Per Governor Walz's [Executive Order 20-81](#), as of July 25, 2020, masks are required indoors in public spaces in Minnesota. This includes school buildings. The MDH planning guidance has been updated to reflect this.

District and School Inventory

This inventory guide was developed by the [National Institute for Excellence in Teaching](#).

As district and school leaders develop plans for the 2020-21 school year, it is critical to first collect certain data points regarding students, staff, buildings, buses, and technology. These data points should inform the design of teaching and learning in all scenarios. Furthermore, district leaders need to consider variations that may exist at the school-level in their district and how the district plan accounts for any differences as leaders aim to equitably serve all students.

The guiding questions below are intended as a starting point in helping district leaders identify and collect critical district-level and school-level data points. There may be additional district-level and school-level data points that the district may want to gather to inform decisions.

District-level

- Staff
 - How many staff members are expected to return for the new school year? To what extent do you expect these numbers to change before or during the school year (e.g., teachers leaving/retiring due to transition to distance learning, teachers leaving/retiring due to health concerns regarding in-person instruction)?
 - How many district staff have active teaching licenses? How many of these individuals have a higher risk with coronavirus?
 - What is the supply of bus drivers across the district? How many of these individuals have a higher risk with coronavirus? By bus route?
 - What is the supply of substitute teachers, bus drivers, nurses, counselors, and support staff across the district?
 - How many of these individuals have a higher risk with coronavirus?
 - What budget is available to increase the supply of teachers and staff to meet long-term or short-term identified needs?
- Building
 - What additional spaces does the district have access to outside of the schools that could be used for learning?
- Buses (including any vehicles used for transporting students to/from school or to other school events)
 - How many buses are or could be made available in the district?
 - How much variation is there in the size and maximum capacity of buses in the district?
 - How have the buses been currently or historically used (i.e., transportation to/from school, transportation for multiple schools, athletic events, food service delivery)?
- Technology–Devices and Access
 - How many devices (tablets, laptops) does the district have in inventory?
 - How many internet accessibility devices (hotspots) does the district have in inventory?
 - What partnerships (if any) does the district have with internet providers in the region?
 - How many students have access to a device that is not issued by the district and what type of devices do students have access to (e.g., tablet, laptop, desktop, mobile phone)? Are these devices shared with other adults or students in the household?
 - How many students have access to reliable internet at home?
- State and Federal Guidelines and Regulations
 - What state and federal guidelines and regulations might impact decisions regarding fall planning?
 - What additional flexibility (if any) has been provided by state and federal agencies in response to COVID-19?

School-level

- Students
 - How many students are expected to be enrolled in the fall?
 - How many of these students have pre-existing conditions that may compromise their immune systems?
 - What is the breakdown (%) of how students arrive at and depart from school (i.e., school bus, dropped off via car, drive themselves, walk, public transportation)?
- School Staff
 - How many adults are on staff in the school and expected to return for the new school year?
 - What is the breakdown of the staff – administrators, licensed teachers, support staff with a teaching license, support staff without a teaching license, full-time nurses, part-time nurses, etc.?
 - How many substitutes do you have identified and available by school?

- How many of these individuals have are a higher health risk related to coronavirus (e.g., how many of these individuals have a known pre-existing condition or are 65 years or older)?
- Building
 - How many classrooms are available?
 - What is the size of each classroom?
 - What facilities are available for specific purposes (e.g. science labs, Career technical education, physical education, etc.)?
 - Are desks or tables that accommodate 6 ft. of social distancing available in each classroom? d. What additional spaces are available (e.g., gym, lunch room, auditorium, etc.)?
 - What cleaning protocols are currently in place?

Communication with Students, Families and Staff

Create a plan for developing, seeking feedback and communicating the district or charter school’s plan under each scenario for the 2020-21 school year. Involve students, families and staff in developing these plans. Your plan should include, at a minimum, how you will address operations; academics; student, family, and staff supports; and professional development and training. The plan must be translated and communicated in both written and oral languages based on the needs of your community.

- How will the district seek input from families and students in the development of the plan? How will the district share the plan with families and students?
- How will the district seek input from key labor groups (teachers, secretarial, custodial, etc.) throughout the development of the plans, especially on any job description adjustments based on identified needs? How will the district share the plan with key labor groups?
- How will the district seek feedback from district and school staff? How will the district share the plan with district and school staff?

Over two hundred districts or charter schools in Minnesota are required to have an American Indian Advisory Committee (AIPAC). The committees were established to advise and collaborate with districts on the unique and culturally relevant needs of the Indigenous community. Several funding sources that districts receive from the state require that you collaborate with advisory committees. This is a crucial time for you to build or strengthen your relationships for equity and inclusion, especially with underserved student populations in your district or school. Oftentimes, AIPAC members sit on other district advisory teams. As you are seeking the necessary input from your community, it is recommended that you create an advisory group that consists of students, family members, staff, and community members; utilizing your World’s Best Workforce (WBWF) committee; utilizing your American Indian Parent Advisory Committee; or utilizing some other form of diverse advisory committee that already exists in your school district.

Once a model of delivery is determined for the 2020-21 school year, survey your families and staff on what their specific needs are given the learning model.

Student and Family Engagement

Ongoing research shows that **family engagement in schools** improves student achievement, reduces absenteeism, and restores parents' confidence in their children's education. Students with involved parents or other caregivers earn higher grades and test scores, have better social skills, and show improved behavior.

Create a plan for engaging families and students throughout the school year. Including implementing written and oral translated communication strategies.

For more information and best practices, see the section on [Student and Family Engagement and Relationship Building](#) under Supporting Students and Families in this document.

Nutrition

A successful nutrition program is a key component to a successful learning environment. Children cannot focus on learning when they are hungry. One of the issues that COVID-19 has instigated is an increase in food insecurity for many more families, especially those with young children.

Just as school officials are planning for operations under each of the three learning models, food service managers must also plan for all the options. Of critical importance is for superintendents and other district leadership to include food service directors and managers in their planning sessions. Food service operators need a minimum lead time of 6-8 weeks for securing food and non-food supplies and to arrange specific meal distribution methods and develop staffing schedules. Different learning models will require different menus and meal delivery/service. In order for meal service to accommodate each of the learning model options, nutrition needs to be present in the development conversations. Nutrition directors/managers may currently be furloughed so it is critical they are called back to work to prepare for the school year.

What Meal Pattern/Program Will Be Required?

It is critical for schools to continue providing **access** to meals as they traditionally did prior to COVID-19. When the school year begins, operators should plan to utilize the National School Lunch and Breakfast (NSLP/SBP) meal pattern and follow NSLP/SBP regulations for all three learning options. At this time, USDA has not provided any waivers to allow another meal pattern or Child Nutrition Program to be used during regularly scheduled school time. Things to remember about operating an NSLP/SBP include:

- Schools must distribute an Application for Educational Benefits form to all households to complete. This application form determines meal eligibility and also factors in to the state compensatory funding formula. Since many families have been receiving meals at no costs since March, it will be important to remind families that schools need to revert back to NSLP and collecting Application for Educational Benefits in order to receive eligible benefits. Many families have been negatively impacted by COVID so everyone needs to be informed that their household income situation may have changed enough to impact their benefits.
- Meals must be served to students and claimed for reimbursement in the household's determined category of approved eligibility: Free, reduced-price and paid.
- Not all meals served to students can be served free of charge as was offered in spring 2020. Schools will need to follow their school board approved meal charge policy for charging individual students for meals according to their category of meal eligibility.

Decisions that will impact food service:

Scenario 1: In-person learning for all students

Physical Distancing: Physical distancing and other safe health practices according to guidelines established by the [Centers for Disease Control](#) and the Minnesota Department of Health's [new restaurant and dining guidance](#) must be followed for both students and food service staff. Questions to answer include:

- Will students eat in the cafeteria, classroom, hallway or other locations?
- Will additional meal periods or staggered meal service times be needed?
- How will the NSLP/SBP meal pattern requirements be met with meals distributed or served in other locations?
- Will the cafeteria space be used for other spaces if meals are served in the classroom?

- Will additional staff be needed with the elimination of student self-serve options or meal distribution to classrooms or other locations?
- Will additional preparation space be needed to accommodate physical distancing in kitchen areas?
- Are modifications needed in the kitchen during meal preparation activities?

Meal Service Locations. Serving in alternate locations may be required depending on individual school architecture and classroom learning models. Questions to answer include:

- What food service staffing requirements will be needed to handle service in multiple locations?
- Will additional technologies be needed for point of service counts if meals are served in classrooms, hallways or other locations?
- How will proper sanitation for students, staff and equipment at the point of service be addressed? There will be different safety/sanitation needs for classroom, cafeteria or hallway service.
- Will additional equipment, small-wares or meal service items need to be purchased?

Scenario 2: Hybrid learning with strict social distancing and capacity limits

Meal Service Operations. Daily meal service may require only one type of meal service, i.e., serving meals at school; or via distance learning distribution; or simultaneously providing meals at school for some students while serving other students who are distance learning. With simultaneous or alternating meal service operations, the concerns identified above as well as the following should be addressed:

- Will multiple menu systems be required, one menu for school service and one for distance learning service?
- How will food vendor purchasing need to be modified?
- What are the staffing needs for simultaneous vs. alternating operations? Will staff schedules need to be altered for each learning method?
- What are the staff training needs for operating under multiple menu systems?
- Will meals be served in cafeteria, hallway or classroom, home delivered, taken home by the student or picked up by the parent?
- Are separate transportation systems needed for delivering meals?
- How will changes in meal participation effect operations?
- What are the point of service counting measures that will be implemented for both operations?

Scenario 3: Distance learning only

Meal Service Operations. Meal service to students could be provided by home delivery, curbside pick-up, bus stop pick-up or other methods. The following concerns should be considered:

- How will meals be “ordered” for distance learning pick-up?
- How will we meet the NSLP/SBP meal pattern requirements with meals distributed via bag or boxed meals?
- Where will meals be distributed, i.e., school, bus stops, home delivery other?
- How frequently will meals be distributed and in what quantity?
- What will food service staff scheduling look like? Will there be a reduction or increase in staff hours?
- Will weather impact meal pickup?
- What transportation is available for delivery to homes or bus stops?
- Which staff will deliver meals?
- How will delivery be scheduled?
- Is equipment available to ensure food safety? It may be difficult to maintain proper temperatures of food (milk and hot food items) with long delivery schedules or a long curbside pick-up schedules. Will additional food storage equipment need to be purchased?
- How will point of service meal counts be taken at the various distribution sites?
- How will special dietary needs be accommodated? 71

School Nutrition Budget Considerations for all Learning Options

It is likely that an increase in food service related expenses will occur. It is possible that some schools will experience reduced meal participation. Some questions to consider include:

- Will additional food service equipment, such as hot and cold food transport containers to ensure safe food delivery to classrooms, hallways, home delivery or curbside delivery, be needed?
- Will additional staff resources/hours be needed?
- Will personal protective equipment and other purchases needed to ensure staff safety be required?
- What types of service plates, utensils, etc., be required if meals are served in the classroom or other locations?
- Will there be additional sanitation and cleaning items/costs?
- Will an a la carte program be practical or allowable? There will likely be a significant reduction or loss of a la carte revenue.
- Will additional food items need to be purchased with multiple menus? Will pre-packaged and/or “shelf-stable” food items need to be purchased for distance learning distribution?
- Are any additional meal packaging equipment/supplies necessary?
- Will additional electronic POS (Point of Service) systems need to be purchased?

Available Support

The School Nutrition Program team at MDE is recording each session of a July webinar series that focuses on food service options. Considering the complexity of school meal programs and the incredible disparity in how school districts of different sizes and demographics manage these programs, these webinars can assist operators to start thinking about the many ways operations will have to change. District staff can [contact the MDE-FNS office](#) to request an electronic link for the recorded webinars.

- July 7: Meal Distribution Models
- July 14: Menu Planning
- July 21: Equipment Consideration
- July 28: Staffing
- August 4: Financial Implications

The following resources can provide additional school and parent support:

- The National School Nutrition Association has produced [Back to School Thought Starters](#), a 25-page resource designed to help food service professionals ask the right questions to prepare for the next “normal.”
- [USDA Food and Nutrition Service](#)
- [Institute of Child Nutrition](#)
- [CDC Guidance for Schools](#)
- [CDC Face Mask Guidance](#)
- [MDH Guidance for School Food Service Workers](#)
- [Emergency food website](#)
- [food shelf finder](#)

USDA Waivers to Meal Service

MDE has applied for a variety of waivers to assist school food authorities (SFAs) operate quality programs while meeting the constraints of hybrid or distance learning educational models. We will update SFAs and district leadership when more information about potential waivers become available.

School-Age Care & Child Care Programs in Schools

Equitable and affordable school-age child care programs are essential to support working families and provide enrichment and care for students. Over one hundred thousand students across the state rely on school-based child care programs as their trusted child care provider.

Care for school-aged children, especially those children of workers in critical sectors, will continue to be crucial for frontline workers to continue to confront the pandemic. The state will continue to work with child care providers, school-age programs, schools, and all other child care settings to prioritize this need.

[Executive Order 20-94](#) indicates that a school district or charter school that operates a hybrid or distance learning model “must provide school-aged care for Eligible Children at no cost during the time those children are not receiving instruction in the school building during regular school hours.”

This school-age care must be provided for district or school-enrolled school-age children age 12 and under who are children of Tier I critical workers. Children of Tier I workers only will be cared for at no cost during the typical school hours. As was required in the spring, school districts and charter schools must provide transportation for students participating in school-age care for children of critical workers, in accordance with their local student transportation requirements.

[UPDATED 11/05/20]: The school-age care for children of critical workers is intended for extreme circumstances in which no parent or guardian is at home, as all of the parents or legal guardians in the child’s household are Tier I critical workers. If it is a two-parent household and one is not a critical worker, a school is not required to provide free school-age care to the family, but the school could choose to provide the care, if they have the capacity to do so while ensuring health and safety requirements can still be met. School districts and charter schools may also encourage parents or legal guardians of Eligible Children to not utilize the school-age care program if they have the ability to work from home.

Tier I industries (see [Appendix A](#) for definitions of each industry):

- Healthcare and public health
- Law enforcement, public safety and first responders
- Food and agriculture
- Judicial Branch (essential services)
- National Guard (activated under a Governor Executive Order)
- Educators in pre-K through grade 12 settings
- School staff providing instruction or caring for children of critical workers
- Child care and school-age care providers

During a hybrid or distance learning model when students are not receiving in-person instruction, districts and charter schools should carefully consider their local community needs related to care for children of critical workers beyond Tier I areas. Based on community workforce needs and local staffing and space considerations, school districts and charters may provide care for children of other critical workers and if capacity is limited prioritize enrollment for these families in such programs.

Fees can be charged for care for children beyond Tier I workers or for any care provided beyond the typical school hours based on your district’s current fee-based model and as capacity, staff and facilities allow given that you must follow MDH health and safety regulations. If the district has capacity to serve more than the children of Tier I workers during the school day during hybrid or distance learning models, this should be done on a sliding fee basis, and utilizing publicly available funding to help make it affordable for families. **[UPDATED 11/05/20]:** Priority should be given to those most underserved families in your communities, prioritizing those that receive free or reduced price lunch to the extent possible.

[Executive Order 20-82](#) indicates that school districts and charter schools may continue to run early childhood programs, including community education programs, and may charge fees on its normal sliding fee scale. School districts and charter schools are also encouraged to provide before and after school care and may charge fees on its normal sliding fee scale.

Schools are not required to provide this care during previously scheduled breaks reflected on a school-board approved calendar. Similarly, schools are not required to provide this care on snow days.

In providing this care, schools must follow Public Health Guidelines. Programming through community education or other programs may be available to any child as would typically be offered by a district as long as it meets public health guidance. Nothing prevents school districts and charter schools from providing care to children outside of those families working in critical sectors.

[UPDATED 11/05/20]: Consistent with child care in previous years, **before and after school** care may be provided to children of any age as long as districts and charter school meet licensing and other regulatory requirements. In addition, districts and charter schools may continue to provide child care for families participating in the Child Care Assistance Program (CCAP) at a program licensed or certified by the Department of Human Services. For programs that are exempt from licensure and are not currently certified to accept CCAP payments, we encourage them to get certified. Certification is required to accept CCAP and helps protect the health and safety of children by requiring that providers meet minimum standards for care and physical environment. In June the legislature passed and the Governor signed into law an increase to CCAP reimbursement rates for providers that will go into effect on September 21, 2020, and will likely increase the amount certified centers will be eligible to receive for children accessing CCAP. For more information on the certification process and the application for certification, visit [this DHS website](#).

For additional information about child care during the COVID-19 pandemic, visit mn.gov/childcare.

Additionally, districts may have specific questions on how they operationalize greater need for school-age care in Scenario 2, hybrid learning with strict social distancing and capacity limits or Scenario 3, distance learning only. In Scenario 2 and 3, the need for school-age care for both essential workers, and for families that are unable to keep their children home during distance learning periods may be provided in a variety of settings, including school buildings and by current school-based care staff. Districts should consider how, for whom and for what services they provide and train staff, what space they use, and how costs will be covered in Scenarios 2 and 3.

Important Considerations

Staffing School-based Child Care

In addition to general supervision and ensuring the health and safety of students, school districts and charter schools should include school-based care as a key component of their plans. Districts and charters should be prepared to include school-age staff in training and provide access to technology including help desk services that will be made available to students. Paraprofessional staff should be considered as a support to learning in the school-age care setting, though it is understood they may not be available due to their caseloads and funding sources.

Coordination with Child Care in Community

We strongly encourage district and charter school leaders to reach out to their community child care providers and partner with them to ensure child care needs are met in each community. Coordination for services between child care and district/charter support staff should be considered when possible as means to support lower ratios and academic distance learning support. When implementing a Hybrid Model coordination around cohorting and consistent groupings of children help to protect the safety of children, staff, and communities so as to minimize intermixing across settings. Accomplishing these goals necessitates community coordination.

Facilities

Depending on needs of local communities, districts/charters should consider other available space that could be offered to child and student programs, including school-age care, child care programs, and Head Start, among others, within the district that meets MDH health and safety guidelines. This could also be true of unused community spaces that would support social distancing. Certified child care programs must follow guidance provided through mn.gov/childcare to ensure space will meet requirements and be eligible for child care assistance. Any changes to the certified childcare space needs to be approved by DHS.

Again, districts/charters should reach out to local licensed family child care providers, licensed centers and non-school operated certified child care centers that have been planning for potential increased needs for child care and could be a key partner in ensuring a family's needs are met. A collaborative approach to help minimize the exposure to groups of children particularly in the hybrid model (to allow a cohort/pod model for grouping children) is essential. As with school-age care provided by the school, districts/charters need to consider how support staff and services the school is required to provide would be used in these settings in either Scenario 2 or 3, in partnership with the program.

Finances and Fee Structure

Districts/charters may charge fees for the care provided. The exception to this is for children of Tier I critical workers during the school day during hybrid or distance learning models. Districts may consider, if financially feasible, including a sliding fee-based scale and scholarships, to ensure children from low-income families are able to access the care. Districts and charter schools may use other available state and federal funds according to guidance for care of school-age children and child care programs. Districts and charters should plan to use these funds, early learning scholarships and child care assistance when available for a child, and fees paid by the family to cover costs and maintain the ratios, group sizes, and social distancing guidelines provided by MDH.

Inclement Weather and Snow Days

Regardless of which learning model is being implemented by a school district or charter school, it is important to plan ahead for inclement weather days. MDE has created [Inclement Weather Guidance](#) which outlines considerations for each learning model, as well as information about providing meals and school-age care for children of critical workers.

Internet and Device Access

Technology has been an important tool for students and families to engage in learning as well as stay connected to their schools, friends, family and community.

In many cases, districts have provided the only device or hotspot available for families to have access to the internet. This has allowed for access to instructional materials for distance learning as well as online information and applications for benefits, social connections, and COVID-related news and alerts.

For this reason, school districts and charter schools are encouraged, to the extent practicable, to allow students access to district-provided technology (such as devices and wireless hotspots) during distance learning or hybrid learning.

We know that that some families are resistant to using technology, and we must work with them where they are at, and see that their needs are met in effective and creative ways.

Infrastructure

Access to high-speed broadband, efficient internal networks, robust Wi-Fi systems and the people necessary to manage the infrastructure and deploy the devices are vital component of K-12 school infrastructure. The need to have this in place was highlighted as critical this past spring, to increase the sense of urgency for our education systems are to succeed.

- [Infrastructure Self-Assessment](#): A self-assessment to be taken by multiple people to identify needs with the district's infrastructure.
- [Future Ready Robust Infrastructure Framework](#): A framework and rubric to consider the quality and availability of devices, network infrastructure, and support.
- [Broadband Imperative](#): Considerations that should be taken to develop policies and plans that provide support for decision-making.

Device/Account Management

While the one device to one student (1:1) initiatives have grown organically over the past few decades, the pandemic created an urgency on getting devices into students' hands and ensuring that they and their information is safe and secure. Districts and charter schools should consider device and account management both through quality and access but also safety.

- [Future Ready Device Framework](#): A rubric to evaluate and understand the quality and availability of devices
- [Promising Practices](#): A webinar from MDE outlining promising practices for acquiring and effectively using technology.
- [Security Checklist](#): Consideration to security and private data is increased during this time. A quick review of security planning is essential.

Federal Funding: GEER and ESSER

Note that for each of the funding applications in this section, budget worksheets are available on the [CARES Act Funding Information](#) page of the MDE website.

Governor's Emergency Education Relief fund (GEER)

Based on feedback from a range of communities across the state, the Office of the Governor and the Minnesota Department of Education have identified three key priorities for which these funds can be used:

- Expanding technology capacity to meet student learning needs, with particular attention to increasing broadband access, establishing wireless hotspots and purchasing devices such as laptops or tablets for students.
- Improving student-to-teacher ratios for summer school programming to at most nine students per teacher.
- Supporting summer programming for children ages 0-8 through enrichment opportunities provided by nonprofit partners.

Applicants for GEER funds must download and complete the application and budget worksheet. Completed applications and budget worksheets should then be uploaded into SERVS when the system is ready to process them.

[Application: Governor's Emergency Education Relief Fund](#)

[Frequently Asked Questions: Governor's Emergency Education Relief Fund](#)

Elementary and Secondary School Emergency Relief fund (ESSER)

ESSER funds are divided into two streams: a formula-based allocation and state-directed grants. Districts and charter schools will be notified of their eligibility for one or both funding streams. To receive funds, applicants must complete the appropriate application and budget worksheet, then upload those documents in SERVS when the system is ready to process them.

The formula-based allocation to districts and charter schools is based on their allocations under Title I, Part A of the Elementary and Secondary Education Act (ESEA). These funds can be used for a wide range of expenses to meet local needs.

[Application: ESSER 90%](#)

[Frequently Asked Questions: ESSER 90%](#)

State-directed grants, provided to districts and charter schools that do not receive a formula-based allocation, districts and charter schools that receive less than \$10,000 from their formula-based allocation, and districts and charter schools whose share of students from historically underserved populations is less than their share of other ESSER funds, can be used for a combination of:

- Supplementing GEER funds for summer school programming
- Supporting mental health
- Meeting the needs of historically underserved populations

[Application: ESSER 9.5% State-directed grant](#)

[Frequently Asked Questions: ESSER 9.5% State-directed grant](#)

Transportation

Requirements: Scenario 1 and 2

- Systematically review and evaluate school transportation capacity with the goal of creating as much space between riders as possible, recognizing that it is not always feasible to have 6 feet of social distancing. Consider reducing capacity or adding routes to allow for more physical space between riders. See Additional Requirements: Scenario 2, below, for transportation-related requirements specific to Scenario 2.
- All persons driving or riding in a school transportation vehicle must wear a face covering. Please reference the Face Coverings section of the [MDH 2020-21 Planning Guide for Schools](#) for additional details and exemptions. An extra supply of face coverings should be maintained on school transportation vehicles for riders who forget to bring them.
- Arrange seating to maintain 6 feet of distance between the driver and all riders.
- Clean and disinfect transportation vehicles regularly, focusing on frequent cleaning of touched surfaces in the vehicle (e.g., surfaces near the driver's seat, hard seats, door handles, seat belt buckles, light and air controls, doors and windows, grab handles) between routes.
- Keep doors and windows open when cleaning the vehicle and between trips to let the vehicles thoroughly air out.
- Follow the symptom screening protocol outlined in the Monitoring and Excluding for Illness section of the [MDH 2020-21 Planning Guide for Schools](#) for any person entering a school transportation vehicle. Consider the option of a parent/guardian attestation. People must stay home and not board transportation if they are experiencing symptoms of COVID-19 or have been exposed to someone positive for COVID-19.
- Require that people who become ill during the day not use group transportation to return home.
 - Create a plan for getting students home safely if they are not allowed to board the vehicle.
 - If a driver becomes sick during the day, they must follow protocols outlined for people who are ill and must not return to drive students.

Additional Requirements: Scenario 2

- Limit the number of people on transportation vehicles to 50% maximum occupancy.

- Create as much space between riders as possible, recognizing that it is not always feasible to maintain 6 feet of social distancing. Household members may be seated in rows together. Consider reducing capacity or adding routes to allow for more physical space between riders.

Recommendations: Scenario 1 and 2

- Provide hand sanitizer to support healthy hygiene behaviors on all school transportation vehicles for safe use by staff and older children.
- Consider using assigned seating for riders to assist with rapid contact tracing in the event there is a positive case who rode on a school transportation vehicle while potentially infectious.
- Consider keeping windows open if appropriate and safe while the vehicle is in motion to help increase air circulation.

Additional Considerations from the National Institute for Excellence in Teaching:

- Identify the maximum number of students who ride the bus, expected number and size of buses, expected schedule needs for buses, and expected number of bus drivers.
 - Consider health risks for bus drivers and expected fluctuation in number of available bus drivers.
 - Create contingency plans for supplementing number of bus drivers as needed.
 - Identify additional school staff who have applicable licenses to operate school buses – e.g., athletic coaches
 - Identify and encourage additional staff – e.g., teachers, school leaders, district leaders, support staff – to acquire applicable license to operate school buses
- Based on estimates for the number of students who typically ride the bus and identified school schedules, identify any necessary alterations that need to be made to bus routes if any have potential to exceed maximum capacity in the morning or afternoon.
- Identify bus procedures for bus drivers and students. These **could** include:
 - Filling in seats beginning from the back of the bus
 - Limiting two students per bus row (one on each side) and have students seated in every other row
 - Keeping students seated next to the window
 - Disembarking from the bus one at a time
 - Identification of drop-off and pick-up areas that are separate from car pick-up and drop-offs

Contracted Bus Transportation Service

Nothing in [Executive Order 20-82](#) allows a school district or charter school to unilaterally break or modify their contracts with bus transportation providers. School districts and charter schools should follow the agreed upon terms of their bus transportation contracts. School districts and charter schools may request to renegotiate the terms of their contracts to account for the unforeseen circumstances created by the COVID-19 pandemic. Contract provisions that allow for reduced payment during weather-related closures may not be applicable during distance learning or hybrid learning periods because the closures are not weather related. Invoices for contracted routes that were not actually run should reflect cost savings such as fuel and other liquids.

Please consult with your school district or charter school attorney for questions about how to interpret your contract. Because instructional models may shift quickly based upon the county public health data, school districts and charter schools are encouraged to maintain good working relationships with transportation providers to ensure transportation is available when a school shifts to more in-person learning.

[UPDATED 11/06/20]: Per [Executive Order 20-94](#), districts and charter schools operating under a distance or hybrid model may charge additional contracted special education transportation costs beyond actual services provided but

limited to what the school would have paid if they were fully on-site for the 2020-21 school year. Special education transportation contractors are strongly encouraged to provide discounts for fuel savings and other fees related to idle vehicles. For more information, see the [Special Education Funding Changes for State Fiscal Year 2021](#) document.

Tribal Considerations

The pursuit of educational equity recognizes the historical and contemporary conditions and barriers that have prevented opportunity and success in learning for students based on their race/ethnicity, income, and other social conditions. The Minnesota Department of Education, Tribal Nations Education Committee (TNEC), and the Office of Indian Education are here to support you with your efforts.

Districts and charter schools need to take into consideration the needs of American Indian students and their families. Regardless of which learning scenario is determined for the fall, include voices from the communities who will be the most impacted. Indian Education staff in your districts and schools are trusted by American Indian students and families, and should be included in planning and implementation for the fall. Ensure that the actions you take are reinforcing structural inclusion or removing structural inequities in your district or school.

Consistent with Tribal considerations guidance from MDE, and consistent with the Every Student Succeeds Act (ESSA), all consultations, collaborations and partnerships with Tribal Nations, American Indian Parent Committees, and Indigenous Education staff is expected and must continue. American Indian Education Aid programs should amend and formulate plans for each of the three fall planning scenarios.

All school districts and charter schools required under the Every Student Succeeds Act (ESSA) to consult with Tribal Nations must also collaborate with TNEC members regarding the formulation of their fall learning plans. This meaningful collaboration should include Indian Education staff, Tribal Nations representatives, and the TNEC members in the preparation and implementation of fall learning plans. The Office of Indian Education at MDE has contact information for Indian Education staff as well as tribal contacts if needed.

COVID-19 Preparedness Plan – Worker Protection

Governor Walz’s [Executive Order 20-74 declared](#) that all critical businesses must develop and implement a COVID-19 Preparedness Plan. The Department of Labor and Industry has created [templates and instructions](#) for creating a COVID-19 Preparedness Plan you may use.

A school district or charter school’s 2020-21 school year plan meets the COVID-19 Preparedness Plan requirement as long as they are adhering to all MDH guidelines, as well as following the [Safely Reopening Guidance](#) developed by the Department of Labor and Industry – specifically for front office staff.

Use of Facilities for Non-School Activities

Definitions

- “Participants” include athletes, performers, competitors, student workers and coaches/advisors.
- “Spectators” include anyone present who is not a participant.
- “Event” includes all indoor sports, concerts, plays, competitions, performances and any other similar events that have spectators.
- “Instruction” means any use by students or staff during the school day, including music education classes, physical education classes, meal service, and childcare before and after regular instruction.

Spectators at Activities, Athletics, Clubs, Youth Sports and School Events

Sporting events are high risk for COVID-19 transmission, and are further high risk for activities that promote airborne particles of COVID-19. The following applies to all indoor sports, concerts, plays, competitions, performances and any other similar events that have spectators. This guidance is specific to the events that will take place in a school building or facility where instruction takes place and include the following parameters:

Capacity Requirements

- Each team/group at an indoor event is allowed up to a total allocation of two spectators per participant. Consistent with other [Stay Safe guidance](#), spectators must be separated by at least 6 feet between households/spectator groups and event spaces can't exceed 25% of total capacity. For indoor events where 12 feet can't be maintained between participants and spectators, participants must be included in the total capacity count. If spectators and participants can be clearly separated by at least 12 feet, then participants do not need to be included in the total capacity count. No venue may exceed a capacity of 250 spectators.
- In some situations, small venues may only allow for an allocation of one spectator or less per participant, depending on the size of the venue. Spectators are only allowed at official competitions or events. If the participants are young children who may need adult support to dress, use the restroom, or otherwise participate in a practice or rehearsal, each participant may have one support person attend. If a participant has a medical need for additional adult support then that support person is allowed at practices or rehearsals.
- School districts and charter schools must require advanced reservations and/or ticketing (e.g. on-line, app-based, email, will-call). Walk-ins, impromptu purchases or admittance will not be allowed.
 - Names, phone number, and/or email must be collected as part of the reservation so that quick notification can be done if an individual develops COVID-19.
- Schools must schedule arrival times for longer than their typical duration to minimize the congregation of spectators waiting. They must establish staggered admission-times, entry-times and durations to minimize overlap and congregating of spectators at choke-points (e.g. access points, security check-points, admission areas, concession areas).
- Please also refer to MDH's [COVID-19 Sports Guidance for Youth and Adults](#) and guidance issued by the [Minnesota State High School League](#) if you are planning an athletic event.

District or charter school owned or leased facilities that are only used for non-instructional athletics or activities must follow the [Stay Safe guidance](#) and [COVID-19 Sports Guidance for Youth and Adults](#).

Facility Access and Community Rentals

Public schools serve as a primary facility provider for youth and adult organizations and providers in Minnesota. Facility users may use indoor and outdoor facilities so long as they follow state guidance including the above guidance on spectators.

Athletic Facility Requirements

As outlined in [Executive Order 20-74](#), gymnasiums, fitness centers, recreation centers and other athletic facilities may open if they can ensure adherence to the applicable [Stay Safe MN guidance](#). Schools operating these facilities must create and follow a [COVID-19 Preparedness Plan](#). Outdoor facilities may be used as long as they follow MDH guidance.

Indoor Meetings and Other Non-School Uses

Indoor meetings or events held by an outside organization in school buildings are not recommended. Outside organizations wishing to hold a meeting or event should work with the school district or charter school on a case by case basis. All meetings held must conform to all state guidance.⁸⁰

Out-of-School Time

Schools should work with community partners and other stakeholders to provide out-of-school time (OST) programming that addresses both students' social emotional needs and academic learning loss. OST programming, including after school, weekend, and summer programming, could be used for academic enrichment, tutoring, social emotional support, mentoring, or supplemental instruction designed to close learning and opportunity gaps.

Breakfast, Lunch, Recess Protocols

See Minnesota Department of Health [2020-21 Planning Guidance for Schools](#).

Activities and Athletics

MDE continues to partner with the Minnesota State High School League (MSHSL) in providing guidance to member schools regarding participation in athletics and activities. School-based activities and athletics are important to our students' educational experience and more specific guidance will be provided in alignment with the three educational scenarios described in [2020-21 Planning Guidance for Schools](#). This guidance will follow the recommendations of the Minnesota Department of Health focused on the safety of students, adults and communities and will be provided soon.

Public Libraries

MDE recognizes the need to balance the needs of the community with the health and safety of library staff and patrons. Therefore, this guidance is permissive, and ultimately decisions regarding library offerings will be made at the local level, within set parameters.

Public libraries are assets to student learning. Their programs add a critical dimension of informal learning to students and complement classroom activities. Hours and locations may be reduced; appointments may be required. Many libraries are offering increased access to e-books and curbside pick-up for materials placed on hold.

[Future Ready Schools Planning Dashboard](#): Future Ready Schools provides educators with research-based tools and resources that facilitate the modernization of schools and districts that support personalized, student-centered learning. Their Planning Dashboard can help schools develop a digital learning vision and implementation plan.

[Public Library and School Library Collaboration Toolkit](#): This toolkit includes context and suggestions for creating partnerships between public libraries and school libraries of all sizes.

[eLibrary Minnesota Database Tutorials](#) (ELM): ELM gives all Minnesotans free access to magazine, journal, newspaper and encyclopedia articles, media, including images, videos, and audio files, and other information resources. Instructional materials and tutorials are available for each database.

Libraries must develop a COVID-19 Preparedness Plan in accordance with applicable guidelines [available on DEED's website](#).

Disciplinary Incident Reporting

Disciplinary and behavioral incidents are expected to decrease during distance learning and hybrid learning, though reportable incidents can occur in all potential school settings: distance learning and in-person learning. Considerations for each setting are listed below. Detailed reporting requirements and definitions are provided in the [Disciplinary Incident Reporting System \(DIRS\) User Guide](#). Please note that for students who are unable to tolerate use of a mask, as set forth in the MDH Guidance, an administrative dismissal or other disciplinary action would not be appropriate under

the Individual with Disabilities Education Act, Section 504 of the Rehabilitation Act and the State of Minnesota Human Rights Act, or [Governor Walz’s Executive Order 20-81](#).

Learning Settings

Distance learning – online or other forum

In distance learning settings, the school district or charter school’s code of conduct student and disciplinary policy applies, as well as requirements established in the Pupil Fair Dismissal Act (PFDA, [Minnesota Statutes, sections 121A.40-121A.575](#)).

In-person learning

Follow the school district or charter school’s code of conduct/student disciplinary policy and the PFDA and submit data in DIRS following normal procedures.

Students Attending Alternate Locations

Students may be attending alternate locations, facilities other than their normal school of enrollment, to accommodate social distancing requirements. Due to DIRS functionality, incidents occurring at alternate locations must be reported at the school of enrollment as indicated in the MARSS record on the date of the incident. The alternate location for these incidents must be submitted on the [2020-21 DIRS COVID-19 Reporting: Incidents Occurring at Alternate Locations](#) form at the end of the school year. School districts and charter schools should only use this form to submit the location for incidents that did not occur at the student’s normally enrolled school and should only submit one form per district.

School-age Care for Children of Essential Workers

Minnesota Executive Order 20-82 requires districts and charter schools that dial back in-person learning to provide [school-age care for children of essential workers](#) during the time those children are not receiving in-person instruction during regular school hours. Contact MDE’s Compliance and Assistance division at mde.compliance-assistance@state.mn.us for questions about whether discipline policies apply in your district’s care setting. For questions about reporting discipline in care settings, send an email to Carly Lykes, DIRS Coordinator, at carly.lykes@state.mn.us.

Habitual Truancy

Unexcused absences in distance and in-person learning settings should be included in habitual truancy counts reported in DIRS, as defined in [MN Statutes, section 260C.007, subd. 19](#). For more information about truancy, see the [Attendance and Membership](#) section of this guidance.

Related COVID-19 Guidance

- [2020-21 Planning Guidance: Special Education Due Process](#)– requirements and supports for special education students, including behavior responses for students receiving on-site care in the school setting.
- [Supporting Students and Families COVID-19 Resources](#) – provides guidance for engagement with students and families, maintaining a positive school climate, supporting students’ mental health and emotional well-being, and adapting MTSS frameworks for distance learning.
- [U.S. DoE Office for Civil Rights Fact Sheet: Addressing the Risk of COVID-19 in Schools While Protecting the Civil Rights of Students](#) – requires schools to continue to investigate reports of bullying and harassment of students and to take action to end bullying or harassment.

Meeting the Distance Learning Needs of Families

Districts and schools should offer distance learning to enrolled students who may be medically vulnerable or otherwise unable or unwilling to return to in-person or hybrid learning.

Distance Learning Options:

- District or charter school provides distance learning
 - Distance learning students receive the same calendar days/hours of instruction as the regular school program.
 - The district or school will ensure that the student has sufficient access to a device and Internet to fully participate in distance learning and will provide specific support to students and families on Internet safety and security, digital literacy, and digital learning technologies.
 - Attendance must be taken at least once per day for all students enrolled. Attendance is considered interaction with a teacher on an instructional day. A student could be reported in attendance by participating in a video class or chat; a phone call with the student or, for younger students, with the parent; posting completed coursework to the learning management system or turning in complete coursework on a given day. Students for whom no teacher has direct interaction on a given day are reported as absent for that day.
 - See the [Attendance and Membership](#) section of this document for more details.
 - The distance learning curriculum will follow the same academic standards and pacing provided to students in the building.
 - Instruction will include daily interaction with the student's teachers and full access to the instructional materials, technology and resources provided to students in the building and as needed for distance learning.
 - Support for special education, multi-lingual learners and social-emotional learning will be provided to distance learning students.
 - Students participating in distance learning will participate in statewide assessments as comparable to students in hybrid or in-person instruction.
 - Districts and charter schools will create a process for families to notify the district or school in writing of their intent to have their student(s) participate in distance learning instead of hybrid or in-person learning.
- District or charter school partners with a state-approved online provider to provide distance learning
 - This option provides online learning opportunities to students and families from an experienced, state-approved provider but allows them to remain enrolled in their local district or school and participate in extra-curricular activities and other programs offered by their district or school. It can also be accessed quickly as it is an already existing option and doesn't require extensive planning.
 - Students may enroll with an existing state-approved supplemental online learning provider. Students remain enrolled with their current district or school but take some or all of their courses with the online learning provider.
 - Grades are applied to their local transcript as they work toward grade progression and graduation requirements of their enrolling district or school.
 - The default funding mechanism for supplemental enrollment provides 88% of the basic education funding formula to the online provider and 12% of the general education funding remains with the enrolling district or school. As an option, a school may enter into a contract negotiated with the online learning provider for sharing the revenue they claim for the student.

Background Information on State-Approved Online Providers

[State-approved Online Providers](#) are the only schools authorized to provide fully-online distance learning opportunities to public school students in Minnesota. Online providers successfully complete an application, submit annual data

reports, and are reviewed every three years based on National Standards for Quality Online Programs. Online providers have been operating in Minnesota for more than twenty years and have developed robust, diverse, mature models to deliver high-quality learning opportunities for their students.

There are two types of online options for students in Minnesota as described in Minnesota Statutes, section 124D.095, supplemental and comprehensive.

Supplemental: Any K-12 student in a Minnesota public school may replace up to 50% of the courses on their schedule with online supplemental courses. This may be increased to include 100% of their courses if both the online provider and the enrolling district agree. Courses completed and grades earned in supplemental courses are applied to the enrolling district's transcript and students work toward grade progression and completion of their enrolling district's graduation requirements.

Medically fragile students may wish to enroll in supplemental courses to avoid needing to be in their school buildings while remaining enrolled in their local schools and/or districts.

Comprehensive: Any K-12 student may enroll in a comprehensive online school. These schools are full-service, providing courses along with student support services like counseling, social workers, special education, EL support, and more. Students enrolling in comprehensive online schools leave their local school/district and transfer to the online school and work toward grade progression and completion of the online school's graduation requirements.

Students who found success during distance learning may wish to enroll in comprehensive online schools.

Planning considerations (COVID-19 response) for current and applicant State Approved Online Providers

- Since state-approved online providers normal mode of instruction is fully online, they are able to operate without requiring major changes to programming.
- Student mental and physical health are primary considerations for online providers. Providers should plan to offer enhanced services to support students who may be experiencing health issues and connect them with appropriate local support and resources.
- State-approved online providers who offer access to their building for in-person services and support, activities, gatherings, or field trips will follow the guidance from MDH and the CDC.
- State-approved online providers should consider how they could support medically fragile or other students who can/may not return to their local school if/when it is open. Providers may offer supplemental enrollment above 50% and create cost-sharing agreements with schools and districts to cover the costs of online instruction while holding the school or district harmless.
- Students enrolling for the first time in an online school may have significant learning gaps. Plan strategies to assess this early in the year and structure your courses to maximize flexibility and individual pacing and personalized support.
- State-approved providers will support students as they are already required to do with obtaining devices and an Internet connection sufficient to successfully access and complete online courses.
- State-approved providers will work with MDE on developing viable strategies for statewide assessments.

Student and Family Support

Overview

Scenario 1: In-person learning for all students

- Assess what you know about individual staff, family, and student impact due to COVID-19.
- Communicate implications of COVID-19 to the way school operates early and often; be clear, direct and empathetic.
- Provide mental health support by activating school counselors, school social workers, school psychologists, and school nurses to develop individual and group support plans for students and families for 2020-21 school year.
- Create a communication outline describing the plan for student support.
- Develop ways to elevate student voice and participation in leadership decisions as students return to school buildings. Consider surveying older students to allow them to share where they think they have academic or social needs; use both multiple-choice questions for standards/ skills and open-ended questions about social needs.
- Follow MDH and Minnesota State High School League (MSHSL) guidance about in-school and out-of-school activities and sports.
- If you don't already have one, consider implementing programs attending to social-emotional learning skills and/ or whole child programming that connects academics to student well-being.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

- All considerations in Scenarios 1 and 3.
- Create consistent opportunities for students to build school culture when they have the chance to be in the building, and make sure students who are distance learning all or most days have the chance to contribute.

Scenario 3: Distance learning only

- Create both office hour and hotline options for students to get help or talk to a teacher or adult.
- Develop and require as many synchronous opportunities as possible, with opportunities for student-to-student interaction for students of all ages.
- Review parent communication and identify additional supports needed.
- Provide ways for administrators to be consistently “visible” to students and families in a virtual setting (e.g., weekly “Principal Talk” session or “mail box” video or weekly newsletter to respond to questions or concerns).
- Consider incorporating social emotional learning programs in a distance learning setting and integrate student voice into weekly schedules and daily lessons.
- Consider a whole school and individual classroom back-to-school virtual “open house” or “meet & greet” for sharing mission, vision and expectations, making sure that the messages are consistent and that parents and community members are engaged from the start.
- Consider other school spirit “events” such as spirit days and friendly competitions that can happen remotely.

Student and Family Engagement and Relationship Building

Establish Classroom Communities that Center Relationships and Well-being

This could be your first year ever *not* greeting students as they bounce through school doors into new classrooms to meet their new teachers and classmates on the first day of school. And regardless of whether we begin the school year in an in-person, hybrid learning or distance learning model, the first day of school routines that you've leaned on in past years are likely irrelevant in our new social distancing and virtual contexts. More importantly, students will enter your

classroom transformed and likely traumatized by their months of pandemic isolation, surges in unemployment and economic uncertainty, and the racial justice movement ignited by the killing of George Floyd while in Minneapolis police custody. Your students, classrooms, daily routines, curriculum and instruction, and family and community relationships must adapt to fit our new understandings and realities.

Inviting families to share their [Hopes and Dreams](#) for their child with you, and scheduling virtual or outdoor home visits with families to uncover student's [Funds of Knowledge](#) are two key ways to build relationships during the first weeks of school and are far more effective than [asking this clichéd question](#). Families also appreciate a letter of introduction and photo from new teachers so they can recognize the school staff communicating with their students online.

Build peer-to-peer relationships by [nurturing classroom communities](#). Practice [social-emotional learning \(SEL\)](#) in your classroom and facilitate family conversations centered on the social-emotional skills children are developing this year. Host an online spreadsheet for family members to opt in and share their contact information. Create classroom photos or self-portrait rosters and add fun information about each student. Mail copies to families so they can talk about and help their child get to know their peers. Map students' home addresses to help them connect while practicing social distancing guidelines. Learning activities that include creating and/or delivering something to a classmate can add social components and physical activity to your student's day.

Mail personalized notes of appreciation and encouragement to show you care enough to invest the extra time to sit down and think about them. Or, take an extra moment to write a personal sentence or two to each student/family on any learning packets, progress reports, or newsletters that you send via school mailings.

Celebrations can build community and resilience during difficult times. Host virtual celebrations for your students and their families regularly, even for nonsensical reasons. Plan to record the celebrations to share with students and families who can't attend while also adhering to [FERPA](#) and your district's privacy policies. Personally deliver celebratory notes and trinkets to students when they reach milestones and learning goals.

Provide unstructured time for students to interact and connect with peers online while you update, record or grade coursework and listen to ensure a safe and supportive environment. Collaborate with Community Education to curate opportunities for family experts to offer online dance, yoga, painting and other opportunities so students have access to additional adult and student interactions beyond the school day.

Distance learning brings families closer to the classroom and the skills their children are learning. Consider hosting weekly classroom check-ins for all families as well as office hours for 1:1 time with students and families. The time you invest in families will echo in their daily conversations with their children and what you learn through your conversations can be incorporated into personalized instruction.

Welcome challenging conversations, emails, and texts, by practicing [empathic listening](#). Families and students need to be able to share their challenges and unique needs with you so that you can create conditions of high support and high expectations for learning. Relational-trust is built through struggle. As you demonstrate care and concern for your classroom community you are nourishing rich conditions for learning.

Purpose of Family and Community Engagement

The purpose of family engagement in public preK-12 education is to ensure that schools and districts provide all families with the information and opportunities necessary to meaningfully participate in and shape their children's educational experience. It guarantees inclusion of diverse perspectives and lived experiences, and is grounded in the belief that families and their broader communities play a key role in providing children with a purposeful and effective learning experience that values their linguistic, heritage, and cultural attributes.

All Local Education Agencies (LEAs) receiving Title I funds are required under Section 1116(a) (2) of the Every Student Succeeds Act (ESSA) to develop a written family and community engagement plan that must be developed jointly with parents. To the extent practicable, this plan must be translated, accessible, and distributed to all parents and guardians at the beginning of the school year.

American Indian Education [Programs](#) are specifically designed to meet the unique educational and culturally related academic needs of American Indian students. All school districts with 20 or more American Indian students submit Indian Education Program Plans (IEPP) by October 1st to the [Office of Indian Education](#). All IEPP should include family engagement opportunities specifically targeting American Indian students and families. District Indian Education staff and [American Indian Parent Advisory Committee \(AIPAC\)](#) ensure an inclusive family engagement plan targets the needs of American Indian students.

The recommendations in this document merely offer supportive ideas and solutions intended to enhance and modify schools and districts' existing family and community engagement plans. These recommendations were developed with a focus on what effective family and community engagement look like in the context of distance, hybrid, and in-person learning this fall.

Challenges to Family and Community Engagement during COVID-19

The Minnesota Department of Education recognizes that communities of color and American Indian communities have been severely impacted by COVID-19. With that said, we have a responsibility to lift up their voices by telling their stories and using the lessons we have learned to inform this next chapter on how we respond to the pandemic with respect to preK-12 public education. Distance learning magnified many critical inequities that communities of color and American Indian communities have been struggling with, that have always demanded our collective attention and resources. With renewed synergy and focus on family and community engagement, we believe it is critical for schools and districts to prioritize the following most frequently identified barriers to meaningful engagement as you plan for fall 2020:

- Inadequate language access for limited-English and non-English speaking parents and community members,
- Breakdown in communication between students and teachers, parents and teachers, and between teachers and school cultural liaisons/bilingual staff to provide coordinated support efforts,
- Limited communication between schools and community-based organizations that received high volumes of calls from their constituents about distance learning,
- Lack of guidance and resources for parents to utilize at home to keep children emotionally engaged and healthy,
- Lack of support for parents who continue to work and could not be home to provide guidance and structure for their children, and
- Lack of understanding and resources to address broadband access that should have included providing tech support and equipment necessary for distance learning.

Toward Solutions and Recommendations

The lessons we learned this spring, as we transitioned to distance learning, remain applicable as we prepare for the new school year within the continuing context of the global COVID-19 pandemic, as well as civic unrest and economic uncertainty. You may wish to revisit earlier guidance documents posted in MDE's COVID-19 [family engagement toolkit](#), in particular:

- [Engaging and Communicating with Families during Distance Learning](#)
- Promising Practices for Connecting with Students and Families who have little or no engagement [webinar](#) and [one-pager](#)

- Best practices for [Remote Interpreting in Educational Settings](https://www.iteworkgroup.org/remote-interpreting-in-educational-settings) provided by the iteworkgroup.org

Essential Core Beliefs and Considerations for Engaging Families

School's seeking to improve connections with students, families, and communities should consider incorporating Karen Mapp's four essential core beliefs about family engagement:

1. All families have dreams for their children and want the best for them.
2. All families have the capacity to support their children's learning.
3. Families and school staff are equal partners.
4. The responsibility for cultivating and sustaining partnerships among school, home, and community rests primarily with school staff, especially school leaders.

When engaging families listen for areas where the school's distance, hybrid, or on-site social distancing learning plan may be in conflict with the resources available to or the lived-experiences of the families that the school serves. For example, schools serving large numbers of American Indian students or refugee-experienced students must consider potential instructional, personal, and institutional barriers to learning and engagement.

Recommendations for Family Engagement for the 2020-21 School Year

1. **Examine and address biases.** Leadership should set expectations and provide opportunities for staff to reflect on their own practices and participate in conversations around identifying and examining biases to reduce barriers to relationship building. Educators must examine what assumptions they are making about the communities that they serve in order to effectively engage those communities.
2. **Establish a team focused on engaging students and families.** A well-rounded team of professionals that have strong community knowledge and the closest connections with families (for example, classroom, special education, and English Language teachers, cultural liaisons, Indian Education and Achievement and Integration staff, social worker, counselors, etc.) will ensure that the engagement effort is well coordinated and thoughtfully implemented. Ensure the team has adequate time dedicated to the work of engaging students and families. Ensure that members of this team are consulted and participate in decisions and planning for distance, hybrid, or in-person learning scenarios.

In a distance, hybrid, or in-person learning scenario be strategic about how you utilize the expertise of your staff. Cultural and family-community liaisons, office staff, and bus drivers have some of the closest relationships with the families and communities most impacted by the COVID pandemic and the transition to distance learning. Schools will need to be innovative around in their response to the technology needs of cultural communities. Encourage collaborations between technology integrationist or school media specialist and cultural liaisons to provide culturally responsive technology and language access services, that include and aren't limited to troubleshooting internet connectivity, website navigation, account activation, and tutorials.

This fall, schools and districts should strategically leverage the skills and expertise of Indian Education staff to provide additional academic support to American Indian families. School staff should be aware of Indian Education services provided at their school to ensure American Indian student inclusion. During distance learning American Indian Education staff are effective in collaborating around assessing family distance learning and non-academic needs, family and student communication preferences, providing additional academic support, coordinating teachers and school programs, collaborating with teachers to provide culturally relevant curriculum and instruction, facilitating the AIPAC to provide direction on culturally appropriate distance learning support and family engagement opportunities.

- 3. Define what engagement is for you and what the priorities are.** In the era of distance and hybrid learning, schools will need to revisit what engagement means and how they can stay meaningfully connected with their families. Once this definition is established, priorities need to be set to focus resources and time on what matters most to the communities that the school serves.

In a distance, hybrid, or in-person learning scenario you may wish to consider [prioritizing relationships and well-being](#). In support of student well-being, teachers may encourage access to the school counselor and psychologist while collaborating with students to make up lost instruction time. Be sure to provide families with clear and concise descriptions of student attendance and participation expectations as well as family involvement expectations that take into consideration the home environment, parent's work schedule, and mental/physical health.

In a distance or hybrid learning scenario supporting relationship building, well-being, and engagement will also mean ensuring services around language assistance, school systems and policies navigation, and tech support are addressing immediate needs. The team can survey and identify students and families without broadband access and equipment (i.e. computers, noise-canceling headsets, wireless mouse and ergonomic chairs) and work with those students and their families to ensure access or establish individualized analog learning arrangements.

- 4. Establish a formal process for monitoring engagement and for intervening when needed.** Once engagement is defined and priorities are set, schools should establish a formal process to determine how engagement is going. This should include data points to monitor, clear direction for how monitoring should work, and clear processes and roles for monitoring and intervention when appropriate.
- 5. Set criteria and tier students based on individual needs.** A clear monitoring process will allow schools to determine which students or families to focus engagement towards. Any tiered-support process for engagement should involve easily-understood criteria for when additional engagement efforts are necessary and clear guidance on what additional engagement efforts should look like.

In a distance or hybrid learning scenario, this could involve identifying students who do not have broadband access at home or proper equipment (i.e. computers, noise-canceling headsets, wireless mouse and ergonomic chairs) and working with those students and their families to provide reliable and adequate internet access. It could also mean you have to establish personalized learning plans with the student and parent/guardian and set and maintain a communication schedule that is outside of your regular check-in schedule. Flexibility will be key to an effective monitoring process in these scenarios.

- 6. Establish weekly communication and collaboration with community organizations, tribal nations, and community leaders.** Schools shouldn't have to pursue the work of family engagement alone. Establishing strong relationships and ensuring regular communication with external partners will improve the likelihood of strong engagement between the school and the communities it serves. As you build community partnerships you expand the resources and referral services available to your staff, students, and families and help the community identify underutilized resources and unmet needs. Based on conversations with families, create resources, family events, and partnerships that leverage strengths in your community and address the needs you've become aware of.

In a distance, hybrid, or in-person learning scenario, teachers and family engagement staff will feel more confident and equipped to support families if they can quickly identify information about community-based resources and supportive services providers. Establishing a list of who to call and what services they provide for your staff to reference will enhance your school's coordinated efforts to assist family in a time and accurate

manner. Establishing strategic partnerships with local community-based non-profits could also help improve your school's language assistance services for "low incidence" spoken languages and provide more opportunities to work with community leaders to engage or reconnect with families.

- 7. Seek feedback from students and families.** Even the strongest community engagement plans will need revising and adjusting. Schools should elicit feedback from families and students on their engagement efforts. The school's engagement team must set a schedule for when to collect and examine this feedback and set a process for how to revise the engagement effort based on the feedback it receives. Schools should be transparent with families and students about what they heard and how the feedback was used to improve engagement efforts.

Effective communication is one of the most important factors in a distance and hybrid learning scenario since face-to-face time with your students will be limited and infrequent. Provide families with a list of who they can contact at school with specific questions, needs, and concerns. Teachers and family engagement staff should feel prepared and confident to connect with students and families, listen with a keen focus on providing timely solutions, take notes, respond to urgent needs, and there must be a clear process for staff to relay the information they receive from the families back to your school leadership. Other important things to consider going into this fall is to ensure that your school has accurate contact information for all students; be proactive about how and when to inform parents about grading, attendance, and homework policies; and regularly communicate with parents about your school's plan to keep students focused and engaged in learning and changes to your school's distance/hybrid plan.

- 8. Equip and require all teachers and front line staff to receive training on your school's language access policy, how to navigate the language line to request for interpreters and be informed about [remote interpreting in educational settings](#), and leadership should set high expectations for everyone to set aside time to contact students and families.** Teachers and staff will need to engage with families and students at one point or another. By setting aside a dedicated amount of time each day, schools can ensure that engagement is consistent and that the effort is seen as a priority by all educators.

In a distance or hybrid learning scenario, school leaders can prioritize goals for connecting with families and provide calling scripts for teachers and staff like this [Family Wellness Check-In Guidance](#) from the Flamboyant Foundation. Equip your staff with resource and referral lists like [Rochester Public Schools' COVID-19 Resource page](#) and this list of [resources for families from the Minnesota Children's Cabinet and parent notifications letters from TransAct](#). Knowing about available supports helps staff feel confident and better prepared to make calls, identify strengths, hear concerns, and build relationships.

Specific considerations for Multilingual Families

Language Access

In accordance with [Title IV of the Civil Rights Acts of 1964](#) and [Executive Order 13166](#), as a recipient and conductor of federal funds, the Minnesota Department of Education (MDE) has a responsibility to guarantee and uphold the language access rights of all public and charter school students and their families. All school districts receiving Title I funds are also required under Section 1116(a) (2) of the Every Student Succeeds Act (ESSA) to establish a parent and family engagement plan that must be jointly developed with parents and available in a format and language that parents understand. MDE has a language access plan that contains guidelines, procedures, and standards per the requirement and recommendations of the Department of Justice's executive order. The agency also requires and oversees that all local educational agencies (LEAs) have a language access plan that clearly states its resources and priorities around language assistance and is easily accessible to the public. This ensures that MDE and its districts partners stay committed

to eliminating language as a barrier to accessing core information and activities for limited and non-English speaking stakeholders.

Recommendations:

MDE encourages all districts to have a language access plan demonstrates how they will establish and maintain ongoing communication with parents/guardians outside of what is required by law, invites all perspectives and experiences, strives for language equity and inclusion, and how the agency or district will monitor the language assistance needs of limited-English speaking communities and then adjust accordingly.

Here's what we recommend to ensure translations are as accurate as possible:

- Community review or double translation.
- Before the survey gets translated, establish a group of trusted independent reviewers to assess English questions on ability to be translated and provide feedback (often the English question may require rephrasing); after the survey is translated, to verify translations, take the survey, and provide feedback.
- Establish a list of frequently used terms, concepts, or phrases to be translated and offered to our vendors.
- Encourage and provide general guidance and continuous support for (identified and vetted) direct service providers like community-based organizations, cultural liaisons, and interpreters to assist with survey completion.
- Build sufficient time into the process so translations can be verified and community feedback can be thoughtfully incorporated.

We understand that sometimes, in spite of our best efforts to exercise due diligence, we may not achieve our desired goal. These 5 recommendations create an unusually high standard for language access in our line of work, but with a renewed focus on language access during distance learning, it is critical that we adopt different strategies that reflect the changing circumstances of our limited-English speaking communities.

Creating a Plan to Communicate with Multilingual Families

Schools should specifically plan to effectively engage with multilingual families where members of the family primarily speak a language other than English. Regular, two way, meaningful engagement in a family's native language is [outlined in Minnesota state statute](#). In order to ensure successful communication with multilingual families over the next year, districts should take the following steps:

- Clearly communicate that communication and engagement with multilingual families is not only the job of the English language development teacher. Rather, it should be a priority of districts and individual schools as a whole. Responsibility and ownership of this communication should be shared across staff.
- Identify all families who require translated materials and interpretation services. This list should be distributed among all staff members.
- Translate materials and messages into the appropriate languages for your district's multilingual families.
- Identify the method by which your district will communicate with multilingual families. For example, determine if a cultural liaison will deliver a message, if a translation service or application will be used, or if translated letters will be mailed to a family's residence. Consider whether your multilingual families primarily speak a language that is not typically written or if you have a population of multilingual families that is not comfortable using email or social media to communicate.
- Identify specific staff members who can follow up with families during the communication process. This role should be distributed across staff. Consider which teachers may have strong relationships with the individual students or may have ties to the student's community.
- Set a schedule for regular communication with students and families throughout the year, regardless of the instructional model that is being implemented. Communication should be regular and predictable throughout

the year and should not only occur as the instructional model shifts or if there is a close-contact COVID exposure within the school.

Home Visits

A school district or charter school may allow school staff to visit a student’s home to build and preserve relationships with the student and their families. Under no circumstances should school staff enter the student’s home or place of residence. The visit may occur outside of the student’s home or at another suitable outdoor location, such as a park or taking a walk. Limit visits to no longer than 45 minutes. Students, staff, and families shall follow MDH and CDC Public Health Guidelines, including social distancing at least six feet of separation at all times. All students, families, and staff should wear appropriate face masks at all times. If school staff are handing off instructional materials or other items, staff should follow the same procedure used in school to hand off materials or receive materials from the student and family.

[ADDED 11/05/20]: For information regarding in-home support for students with disabilities, see the section on [prioritizing in-person instruction and services](#) for students receiving special education services.

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their doctors.

Mental Health and Well-being

Trauma-Informed Care

Restorative practices support and align with trauma-informed practices in schools. Building community practices help to create caring relationships and ensure that all students will be seen and have voice and choice, key principles of a trauma-informed approach according to the Substance Abuse and Mental Health Services Administration.¹ A Washington State University study that reviewed Trauma-Informed School Practices stated: “Consistent with trauma-informed whole school practices, the benefits of high-quality school climate arise from practices that support reinforcing high-quality relationships, fairness, and challenges to implicit bias. Restorative practice does not have its origins in trauma-informed care, but is wholly aligned.”²

What are Restorative Practices?

Restorative practices (RP) are drawn from the traditions of [Indigenous people and communities of color](#) around the world. They are grounded in a belief that people are profoundly relational, interconnected and inherently good. Restorative practices include ways of creating community that honors the importance of relationships amongst all members in the community; as well as practices to repair relationships when harm has been caused. RP address the needs all people impacted by the harm.

¹ Substance Abuse and Mental Health Services Administration. SAMHSA’s Concept of Trauma and Guidance for a Trauma-Informed Approach. HHS Publication No. (SMA) 14-4884. Rockville, MD: Substance Abuse and Mental Health Services Administration, 2014. Downloaded June 28, 2019.

² Blodgett, C., Ph.D., Washington State University & Dorado, J. Ph.D. University of California, San Francisco – HEARTS. A Selected Review of Trauma-Informed School Practice & Alignment with Educational Practice, White Paper funded by the California Endowment (2015). Also, Dorado, J. S., Martinez, M., McArthur, L. E., & Leibovitz, T. (2016). Healthy environments and response to trauma in schools (hearts): A whole-school, multi-level, prevention and intervention program for creating trauma-informed, safe and supportive schools. *School Mental Health*, 8(1), 163-176.

By using restorative practices in the school, people get to know one another and build relationships with each other, which is key element to learning, bullying prevention, and creating a positive school climate for students and adults. [Key principles](#) guide the practices.

The Practices

The [Practices of a Restorative School](#) are formal and informal practices that transfer the restorative mindset into the daily lived experiences of school. Specifically, the practices include but are not limited to:

- Practices that develop the restorative mindset:
 - Build community among adults
- Examine your own relationship to harm
- Explore implicit bias, historical trauma and resilience
- Practices that build community:
 - Empathetic communication which includes listening with care and curiosity, and speaking using the language of feeling, of empathy
- Circles to build and maintain relationships, to teach, to meet, to problem-solve, to provide ongoing support
- Practices that respond to harm:
 - Restorative questions used in a chat or conversations with one or two people
- Circle or conferencing with a group of people affected by harm, using the restorative questions.

These practices are used to build healthy relationships and to create community in school, to develop a positive school climate, prevent bullying and harm, and to help repair harm. Restorative practices apply equally to everyone in the school community: students, adults, families and community members.

Restorative Mindset

Restorative practices are based in the belief that all people are worthy and relational, that “all humans have gifts and everyone is needed for what they bring.”¹ Supporting this mindset of interconnectedness and relationships is an awareness and understanding of trauma, the impact of racism and implicit bias in our daily interactions. The development of a [restorative mindset](#) includes reflection upon and knowledge about power, privilege, history, race, justice and language.²

Implementing Restorative Practices in Schools

The Minnesota Department of Education developed [Restorative Practices Implementation Guidance](#) to provide school districts and schools with guidance and resources to help them integrate restorative practices into schoolwide climate, discipline, equity, and teaching and learning practices.

Contributors

Members of the Circle Advisory Team provided language, insight, recommendations and comment to the development of these guidelines. MDE staff also contributed to the development of these documents.

¹ Boyes-Watson, C., and Pranis, K. (2015) Circle Forward: Building a Restorative School Community. Living Justice Press, St. Paul, MN

² Winn, M. (2018). Justice on Both Sides: Transforming Education Through Restorative Justice Harvard Educational Press, Cambridge, MA

[Restorative Practices Resources](#)

- Administrator’s Checklist for RP Implementation
- Circle Outlines for Adult Learning
- Restorative Practices in Schools Program Directory
- Restorative Practices in Schools Videos
- Restorative Practices in Schools Books and Manuals
- Restorative Practices in Schools Websites
- Restorative Interventions for Bullying Toolkit

[UPDATED 11/05/20]: Mental Health Supports

Distance learning during the COVID-19 pandemic has created different types of traumatic experiences and high levels of stress for many of our staff, students, and families. For many, especially children, the stress and trauma threaten to have long-lasting negative impacts on the body and brain. Each person will need additional supports and systems that will help to rebalance and refocus on the task of learning and being productive in a school. When considering the reopening of schools, schools should contemplate not only the physical health of their constituents but also their mental health and wellness and make it a priority within their planning. This can be done by assessing the availability and accessibility of mental health resources and supports for their students, families, and staff members as they return to school, continue distance learning, or participate in a hybrid model. Regularly survey the constituents while maintaining all privacy and confidentiality practices.

As provisions for these activities and supports become a part of your back-to-school planning, consider the following guiding questions and resources. Additionally, these guiding questions and resources will assist you in implementing [Executive Order 20-94](#) which strongly encourages schools to address student mental health and well-being.

Guiding Questions

- Are staff trained in providing supports through a trauma-informed and responsive lens?
What measures are you taking to ensure that mental health supports are culturally responsive and linguistically appropriate?
- How are you ensuring that mental health supports are equitably accessible to all students and families?
- What are you doing to reduce the stigma associated with accessing services?
- Have we adopted a suicide prevention policy and provided staff training?
- How will we engage the school community and mental health practitioners in a survey to understand its constituents’ needs in order to build upon existing assets and determine the current mental health needs of staff, students, and families?
- How are we engaging community-based and local government partners in supporting the mental wellness of students and families?
- What technology is being used to deliver mental health services remotely? Is this technology platform HIPAA or FERPA compliant? Is it secure?
- How will we train staff in evidence-based practices such as Cognitive Behavior Interventions for Trauma in Schools, Supports for Students Exposed to Trauma, Dialectical Behavior Therapy for Schools, etc.)?

Resources

In addition to visiting MDE’s [Supporting Students and Families COVID-19](#) resources, consider exploring the following resources related to school mental health:

- [Mental health care resources for Minnesotans](#) provides information on hotlines offering free mental health support to Minnesotans experiencing mental distress.

- Minnesota Department of Health offers a free [mental health training](#) for teachers and school employees.
- [Minnesota Prevention Resource Center](#) provides support to people and organizations on substance abuse prevention.
- American Academy of Pediatrics [COVID-19 Planning Considerations: Return to In-person Education in Schools](#)
- [National Center for School Mental Health](#)
- Mental Health Technology Transfer Center Network [Responding to COVID-19 School Mental Health](#)
- [Plan Ahead to Support the Transition Back](#) by the Center for Mental Health in Schools at University of California, Los Angeles (UCLA) highlights essential supports for the transition to schools reopening.
- [Resilient Educator COVID-19 Toolkit](#) equips teachers with actionable strategies and advice in working with and supporting children, parents, and families during these difficult times. Rich teacher wellness and self-care resources nurture teachers to become more resilient.
- [Compassion Resilience Toolkit](#) offers information, activities, and resources for school leadership and staff to understand, recognize, and minimize the experience of compassion fatigue and increase compassion resilience.
- [Trails to Wellness](#) by the University of Michigan Trails offers a menu of strategies for self-care, each grounded in empirical research.
- American School Counselor Association & National Association of School Psychologists [School Reentry Considerations](#)
- Suicide Prevention Resource Center provides guidance on [suicide prevention best practices for schools](#).

School Climate and Social-Emotional Learning

Distance learning during the COVID-19 pandemic has created different types of traumatic experiences and high levels of stress for many of our staff, students, and families. This experience emphasizes the importance of social emotional well-being for all. While it is uncertain what model (fully in person, hybrid, or distance learning) schools will be implementing this fall, [school climate improvement](#) and [social and emotional learning](#) (SEL) will be critical to re-engaging students, supporting adults, rebuilding relationships, and creating a foundation for academic learning.

As students and staff return to classrooms adapted to ensure physical distancing, consider how your school might adapt instruction to account for the following:

- Intentional development of school climate in which relationships are prioritized and all students and adults feel safe and, supported, as well as a sense of belonging and agency.
- Dedicating time to develop, embed, and deliver SEL instruction to develop student and staff's social emotional skills and mindsets.
- Supporting the physical, social, emotional, and professional well-being of all school employees, including teachers, administrators, and classified staff.

School Climate

[School climate](#) is defined as the quality and character of school life. A school's climate is based on patterns of students', parents' and school staff members' experiences of school life. School climate also reflects norms, goals, values, interpersonal relationships, teaching and learning, and leadership practices and organizational structures. Every student, parent or caregiver, school staff, and school community member have different experiences of school life all day, every day. When schools are intentional about creating a [positive school climate](#), the school community's experience improves. This leads to students being more engaged in school and feeling more connected to school—resulting in a school climate that supports the success of all students in school and throughout their lives.

As provisions for these activities and supports become a part of your back-to-school planning, consider the following guiding questions and resources:

Guiding Questions

- Does your leadership have a clear school climate vision that is widely communicated, dedicated time for school climate improvement, and dedicated time for school staff development?
- How will you clearly communicate rules about physical violence, verbal abuse, harassment, and bullying? Do you have clear and consistent procedures and enforcement for adult intervention?
- How will you cultivate an emotionally safe, culturally sustaining and engaging learning environment that prioritizes relationship building in your classrooms?
- How will you increase a sense of belonging and connectedness to school for students, families and staff?
- How will you use supportive teaching practices, such as constructive feedback, varied opportunities to demonstrate knowledge and skills, support for risk-taking and independent thinking, atmosphere conducive to dialogue and questioning, academic challenge, and individual attention?
- How will schools support the development of social and civic knowledge, skills, and dispositions including effective listening, conflict resolution, self-reflection, emotional regulation, empathy, personal responsibility, and ethical decision-making?
- How will schools cultivate mutual respect for individual differences (e.g. gender, race, culture, etc.) at all levels of the school (student-student, adult-student, adult-adult), and overall norms to culturally sustain all students?
- How will schools offer time for staff to reconnect and engage in this work before students enter the buildings?

Resources

In addition to visiting MDE's [School Climate Center](#) and [Supporting Students and Families COVID-19](#) resources, consider exploring the following resources related to school climate:

- [School Connectedness: Strategies for Increasing Protective Factors Among Youth](#) outlines six strategies that teachers, administrators, other school staff, and parents can implement to increase the extent to which students feel connected to school.
- [Fostering School Connectedness Staff Development Program](#) can strengthen school staff members' abilities to improve school connectedness for students in their school.
- [National Center on Safe and Supportive Schools Learning Environments](#) offers a variety of resources for [school climate improvement](#), [student engagement](#), [trauma informed practices](#), and more.
- The Aspen Institute's Education and Society Program [Fostering Connectedness in the Pandemic Era](#) and [Supporting Students to be Independent Learners: State and District Actions for the Pandemic Era](#).
- [Edutopia](#) spotlights what works in education by showing people how they can adopt or adapt best practices, and telling stories of innovation and continuous learning in the real world.

Social and Emotional Learning

Social emotional learning (SEL) is broadly understood as a process through which people build awareness and skills in managing emotions, setting goals, establishing relationships and making responsible decisions that support their success in school and in life. SEL develops cognitive social competencies, such as self-awareness, self-management and social awareness, according to the Collaborative for Academic, Social and Emotional Learning (CASEL). Developing such competencies in students fosters positive social skills, reduces conduct problems, diminishes emotional stress and improves academic performance.

When we develop social and emotional skills, our ability to form relationships and build social awareness increases, which enhances our ability to connect with individuals of diverse perspectives, cultures, languages, histories, identities and abilities. By implementing SEL on a macro-level in schools, we create more equitable, better-performing, culturally sustaining schools and communities. This type of systemic change creates school environments in which all students learn the skills they need to be prepared for career, college and life. As an educational approach, SEL recognizes that

students are complex human beings, whose learning and behavior are just as impacted by their emotions – and their control over those emotions – as they are by the quality of instruction and discipline.

As provisions for these activities and supports become a part of your back-to-school planning, consider the following guiding questions and resources:

Guiding Questions

- How will schools and districts ensure SEL activities are integrated into lessons in every classroom?
- How can you value and foster staff SEL development through purposeful incorporation in meetings, routines, staff-expectations, and professional development?
- How much time during the learning schedule will you plan to address students' social and emotional learning? How can you integrate the [MDE's SEL competencies](#) into the standards-based lessons and activities that are already planned?
- What evidence based materials/programs/curriculum will you use? How will you ensure that they are organized around a high quality systemic SEL?
- Will students participate in wellness and social activities, or other physical and emotional health practices?
- What platforms will be available for students to interact with their peers, their teachers, one-on-one, and in groups to build and maintain collaboration and connections?
- What opportunities will be created for staff to process and share their emotions and reflect on their own social and emotional competencies?

Resources

In addition to visiting the MDE's [School Climate Center](#) and [Supporting Students and Families COVID-19 Resources](#), consider exploring the following resources related to school climate:

- [Leveraging SEL to Reopen and Renew Your School Community \(CASEL\)](#): This guide positions SEL as a critical underpinning to the success of overall transition planning, recognizing school leaders have multiple other considerations for reopening schools, including academics, operations, access to technology, and physical health.
- [SEL Three Signature Practices Playbook](#): Practice ways to introduce and broaden the use of SEL Practices in classrooms, schools and workplaces.
- [Teaching the Whole Child: Instructional Practices That Support Social-Emotional Learning in Three Teacher Evaluation Frameworks](#) by the Center on Great Teachers and Leaders at American Institutes for Research, provides an easy read on social and emotional learning (SEL) and the student academic outcomes associated with SEL.
- The Collaborative for Academic, Social, and Emotional Learning (CASEL) has a [webpage with resources](#) to guide caregivers, educators and leaders during this time.
- [Sanford Harmony](#), a Pre-K-6 research-based social emotional learning program, promotes positive peer relations among students through lessons and activities that encourage communication, collaboration, and mutual respect. These free resources can be used by parents at home to help children express feelings and solve problems together.
- [Second Step: COVID-19 resources](#)
- Panorama Education: [SEL and Self-Care Resources for Educators, Schools, and Parents Related to Distance Learning and COVID-19](#)
- [National Center for Pyramid Model Innovations: Pyramid Model Resources for Educators for SEL](#)

Bullying and Harassment

COVID-19 is not at all connected to race, ethnicity, or nationality. School staff should be mindful that bullying, intimidation, or harassment of students based on actual or perceived race, color, national origin, or disability (including

the actual disability of being infected with COVID-19 or perception of being infected) may result in a violation of state and federal civil rights laws. School districts and charter schools must take immediate and appropriate action to investigate what occurred when responding to reports of bullying or harassment. If parents and families believe their child has experienced bullying, harassment, or intimidation related to the COVID-19 outbreak, they should contact their school principal or their designee.

American Indian Students

American Indian students and their families need strong and trusting relationships with school staff. This should be a priority. Positive relationships are the foundation upon which you build solid educational plans that target American Indian students so that they can reach their full potential through meaningful, equitable, and targeted educational experiences that affirms and values their unique cultural identities.

Excerpt from [Indigenous Family Engagement: Strong Families, Strong Nations](#):

Families are the heart of Indigenous nations and communities. For many Indigenous people and communities, families include all of our relations – reflecting multiple generations, extended family, other community members, more-than-humans, and the lands and waters of our homes. Indigenous familial relationships have a wide geography and reflect Indigenous knowledge systems as they unfold in everydayness (Corntassel and Scow 2017). Families are the archetype for Indigenous nations and often reflect a complex web of interdependence between all things. Families are the primary contexts in which Indigenous children learn who they are, Indigenous ways of knowing, and what is expected of them as they become adults and eventually become good elders. In this way, the strength and well-being of Indigenous families are fundamental to the strength and well-being of Indigenous nations. Given this perspective, we suggest the everydayness of Indigenous families' lives is perhaps the sites in which the most radical and hopeful possibilities for Indigenous resurgence and futures can and do unfold (Simpson 2011; Corntassel and Scow 2017).

Non-Indigenous educators and administrators must self-reflect on stereotypical, racist, and privileged assumptions about Indigenous families and how these assumptions have and continue to impact their relationships and interactions with Indigenous students and families. While continuing to challenge assumptions and stereotypes, educators must begin the process of reaching out and serving Indigenous communities in order to build trust. This could take the form of attending cultural events, meeting families on and off campus, visiting homes if families are comfortable with it, and inviting family and community members into the classroom as teachers, collaborators, and decision-makers.

When working with Indigenous families, ensure that your engagement processes and practices reflect a commitment to long-term and sustained collaborations with multiple families and community members. Utilizing a single family or organization repeatedly contributes to tokenism of Indigenous families and perpetuates asymmetrical power relations. Collaboration should position Indigenous families and community members as meaningful decision-makers in order to create culturally resurgent learning experiences throughout the school year.

Multilingual Learner Students

Scenario 2: Hybrid learning with strict social distancing and capacity limits

It's critical that districts and charter schools have a clear communication plan for reaching all multilingual learners and their families. It is important to remember that providing service to students identified as English learners is a matter of equity. There are a number of state and federal laws that clarify the legal and ethical responsibility for districts and charter schools to provide both access to academic content and facilitate student progress towards English language proficiency (ELP). [See the U. S. Department of Education Civil Rights Obligations](#). In order to meet the needs of English learners and other multilingual learners, districts and charter schools⁹⁸ have found that during hybrid instruction there are three

main areas of focus: Connections with families, relationships with students, and collaboration among teachers providing instruction.

Connections with families

Districts and charter schools need to be proactive in communicating with multilingual families. Information must be provided to families in their preferred language(s) and there should be clear outreach strategies that include connecting through community organizations, bilingual/bicultural staff, community elders, and planned calling trees. This should include identifying one or more individual points of contact for students and families when they have trouble reaching their main teacher or accessing online platforms. Districts and charters should have sufficient bilingual/bicultural staff to reach out to all families in order to collect feedback and input on the hybrid learning practices. Attendance policies should be reviewed with multilingual learner families in order to collaboratively build trust and engagement. (For example, defining attendance by logging on to a computer session could lead to non-engagement. This would be compounded by a punitive approach to engagement and should never include law enforcement, threats regarding immigration status, court involvement, etc.). Additionally, districts and charter schools should prioritize funds towards providing access to technology and internet access for traditionally marginalized communities in order to address and not exacerbate existing achievement gaps.

Relationships with students

We believe that relationships are the foundation of all learning. Districts and charter schools should prioritize relationship building and engagement and have clear expectations for student contact with the EL teacher and other teachers and staff. This student contact time (one-on-one or in a small group) should be used for conferring, providing feedback, setting individual learning goals, and/or checking on progress. Incorporate the experiences of students to enrich the curriculum. Writing assignments, projects, community experts and student choice help make learning relevant and engaging.

Scenario 3: Distance learning only

It's critical that districts and charter schools have a clear communication plan for reaching all multilingual learners and their families. It is important to remember that providing service to students identified as English learners is a matter of equity. There are a number of state and federal laws that clarify the legal and ethical responsibility for districts and charter schools to provide both access to academic content and facilitate student progress towards English language proficiency (ELP). [See the U. S. Department of Education Civil Rights Obligations](#). In order to meet the needs of English learners and other multilingual learners, districts and charter schools have found that during distance learning there are three main areas of focus: Connections with families, relationships with students, and collaborative instruction for language production.

Connections with families

Districts and charter schools need to be proactive in communicating with multilingual families. Information must be provided to families in their preferred language(s) and there should be clear outreach strategies that include connecting through community organizations, bilingual/bicultural staff, community elders, and planned calling trees. This should include identifying one or more individual points of contact for students and families when they have trouble reaching their main teacher or accessing online platforms. Districts and charters should have sufficient bilingual/bicultural staff to reach out to all families in order to collect feedback and input on the distance learning practices. Attendance policies should be reviewed with multilingual learner families in order to collaboratively build trust and engagement. (For example, defining attendance by logging on to a computer session could lead to non-engagement. This would be compounded by a punitive approach to engagement and should never include law enforcement, threats regarding

immigration status, court involvement, etc.). Additionally, districts and charter schools should prioritize funds towards providing access to technology and internet access for traditionally marginalized communities in order to address and not exacerbate existing achievement gaps.

Relationships with students

We believe that relationships are the foundation of all learning. Districts and charter schools should prioritize relationship building and engagement and have clear expectations for student contact with the EL teacher and other teachers and staff. This student contact time (one-on-one or in a small group) should be used for conferring, providing feedback, setting individual learning goals, and/or checking on progress. Incorporate the experiences of students to enrich the curriculum. Writing assignments, projects, community experts and student choice help make learning relevant and engaging. Also, know your students well and keep in mind that student backgrounds vary greatly. Many students learning English were born in the US; newcomers may have strong literacy skills and grade level content knowledge in the primary language; the children of [migratory farm workers](#) have deep roots in communities outside Minnesota; other students may have had interrupted education; and some students learning English will also qualify for [gifted and talented](#) or special education.

Identifying Multilingual Learners for English Learner Status (for all three learning scenarios)

School district and charter schools may provide in-school [English language proficiency \(ELP\) assessments](#) for the purpose of screening for English learner (EL) program eligibility. Students, staff, and families must follow the [Minnesota Department of Health \(MDH\) Guidance for Social Distancing in Youth and Student Programs](#) including utilizing a health check for students and staff prior to entering the school and social distancing at least six feet of separation at all times. Also, please review [MDH face covering guidance](#) to determine if face coverings, including masks would be appropriate and necessary while providing services.

Initial ELP screening may be offered even if a district or charter school is not offering in-person or hybrid instructional models, if all public health guidelines can be adhered to.

If in-school ELP assessments cannot be provided in a way that adheres to MDH guidance, the [alternative guidance for identifying students for English learner programming](#) should be followed.

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their medical providers. This guidance is subject to change based on ongoing public safety decisions.

2020 Extended ACCESS Testing Window (for all three learning scenarios)

MDE has reviewed federal guidance for services to ELs in the midst of school building closures and distance learning this past spring. The guidance says that:

- States may not exit a student from EL status unless the student has demonstrated proficiency on a valid and reliable assessment that includes the four domains of listening, speaking, reading, and writing.
- A district or school that was not able to complete its English language proficiency (ELP) assessment for all ELs during the 2019–20 school year due to the COVID-19 national emergency may elect to try to complete that ELP testing in August and September 2020 if possible.

Based on this guidance, MDE will provide an extension of the spring 2020 testing window through an additional ACCESS testing window Aug. 3–Sept. 25, 2020. This is a paper administration only for ELs who were unable to complete testing because of the COVID-19 pandemic. During this additional window, ELs can be administered only the domains that were not assessed this spring. Many districts and schools were able to finish ACCESS testing in the spring, so this additional ACCESS test administration will not apply to all districts.

Additional guidance about this administration, as needed, will be communicated to District Assessment Coordinators and EL Coordinators. For more information, refer to the ACCESS for ELLs Continuing Administration for 2019-2020 DIRECTIONS (for preparation and administration details from WIDA/DRC) and 2020 Extended ACCESS Testing Window (which includes the information about upcoming Q&A webinars on this topic). Both of these documents are posted on the [Minnesota page of the WIDA website](#).

District and charter school staff can contact the following with questions:

- MDE EL Programs for information on eligibility and exiting, ELP screening, WIDA Temporary Remote Screener, EL programming and WIDA eLearning courses: mde.el@state.mn.us
- WIDA Client Services for questions about training materials, test administration procedures, classroom resources, WIDA Temporary Remote Screener or problems with your WIDA Secure Portal account: 866-276-7735, help@wida.us
- MDE Statewide Testing for testing policies and procedures for ACCESS and Alternate ACCESS: mde.testing@state.mn.us

Students Experiencing Homelessness

The Education for Homeless Children and Youth (EHCY) program is authorized under Title VII-B of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.) (McKinney-Vento Act). The McKinney-Vento Act was originally authorized in 1987 and most recently re-authorized in December 2015 by the Every Student Succeeds Act (ESSA). Under the McKinney-Vento Act the term “homeless children and youth” means individuals who lack a fixed, regular, and adequate nighttime residence which includes children and youth:

- who are sharing the housing of others due to loss of housing, economic hardship, or a similar reason;
- who are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations;
- who are living in emergency or transitional shelters or are abandoned in hospitals;
- who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;
- who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- who are migratory children who live in one of the above circumstances.

The term unaccompanied youth includes a homeless child or youth not in the physical custody of a parent or guardian.

McKinney-Vento Homeless Assistance Act, Title VII, Subtitle B, Section 725(2)

Rights of Homeless Children and Youth under the McKinney-Vento Act

Under the McKinney-Vento Act, school districts and charter schools must review and revise policies and procedures to remove barriers to a high-quality education for homeless children and youth. Every school district and charter school must [designate a local liaison](#) able to carry out their duties to ensure that homeless students are identified and have a full and equal opportunity to succeed in school. The McKinney-Vento Act also requires that:

- homeless students who move have the right to remain in their schools of origin (i.e., the school the student attended when permanently housed or in which the student was last enrolled, which includes preschools) if that is in the student’s best interest;
- if it is in the student’s best interest to change schools, homeless students must be immediately enrolled in a new school, even if they do not have the records normally required for enrollment;

- transportation must be provided to or from a student’s school of origin, at the request of a parent, guardian, or, in the case of an unaccompanied youth, the local liaison;
- homeless students must have access to all programs and services for which they are eligible, including special education services, preschool, school nutrition programs, language assistance for English learners, career and technical education, gifted and talented programs, magnet schools, charter schools, summer learning, online learning, and before- and after-school care;
- unaccompanied youth must be accorded specific protections, including immediate enrollment in school without proof of guardianship; and
- parents, guardians, and unaccompanied youth have the right to dispute an eligibility, school selection, or enrollment decision.

Challenges facing Children and Youth Experiencing Homelessness

Homeless children, youth, and families face unique challenges. Not having stable housing is traumatic. The reasons for homelessness are traumatic and that trauma can have a negative impact on student behavior and learning and can contribute to adult homelessness. Unaccompanied youth experiencing homelessness are not in the physical custody of a parent or guardian and are especially vulnerable to predation and trafficking. They are often working to support themselves and their siblings. Young children experiencing homelessness may lack appropriate food items such as formula and soft food. Young children may not live in appropriate physical settings which is “child-proofed”. Students experiencing homelessness are significantly more at risk of losing services during the COVID-19 pandemic.

Migrant Students

Migratory children and families face unique challenges due to the migratory lifestyle, especially during a pandemic. The following is a list of some challenges that migratory families may encounter during the pandemic:

- Farmworkers do not have the luxury of staying home and self-quarantining in already crowded and limited housing
- Lost wages with serious financial consequences
- Limited access to health insurance and benefits
- Unpaid sick leave
- Broken and confusing immigration system
- Lack of accurate and timely information in multiple language
- Lack of access to healthy and affordable food options
- Increased stress
- Higher rates of infection

Scenario 1: In-person learning for all students

Based on the above challenges, the following are guidelines for supporting migratory children and families in a pandemic in a scenario in which all students return to school buildings following the most current Center for Disease Control (CDC) and the Minnesota Department of Health (MDH) guidelines. Same expectation as all other students, and:

- Make extra effort to ensure families understand district expectations for health and safety.
 - Translate into families’ languages.
 - Use multiple modes of communication: mobile phone text, phone/video calls, social media, paper, pre-recorded videos, etc.
- Post signage for health and safety options in multiple languages (ex. hand washing, physical distancing, coughing/sneezing into arms, etc.)

- Provide additional personal protective equipment (PPE) including masks and gloves, sanitizer and wipes to help families stay healthy and clean at home and at school.
- Provide after-school supports and childcare for families working extra-long hours.
- Provide transportation to and from school. Make expectations for physical distancing on school buses clear and accessible.
- Provide clear instructions around enrollment procedures, especially for those procedures that have changed due to health and safety protocol.
- Provide supports for meals outside of the school day and over the weekend.
- Make sure the district's designated migrant liaison has access to Migrant Student Information Exchange (MSIX). MSIX contains the most updated student information to assist in student placement (e.g., grades, health information, or identification for English learner status or special education). [Contact Tri-Valley Opportunity Council](#) for more information at 952-232-1200.
- Ensure migratory students who may be identified as English learners receive appropriate services.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

Students return to school buildings where a hybrid model is implemented following the most current CDC and MDH guidelines. In addition to the guidance under scenario 1, consider the following:

- Student schedules must be strategic as families have 12-16 hour work shifts and older siblings are responsible for younger siblings.
- Provide optional childcare for younger siblings that are not scheduled for in-school instruction (e.g., KidZone model- structured activity)
 - Plan for delivery of educational materials.
 - Plan for delivery of meals. All migratory students qualify for free meals.
- Ensure that all migratory student have access to reliable internet services and devices for each school aged member in the family. It cannot be assumed that migratory students have devices or internet access carried over from the previous spring as migratory students may have last enrolled in a district in another state.

Scenario 3: Distance learning only

If no students return to school buildings and a distance learning model is implemented, consider the following guidance for supporting migratory children and families:

- Districts must provide each migratory child in each family with electronic devices with reliable internet access (sufficient bandwidth, hotspot).
- It is a challenge for migratory children and families to connect with the community and access resources, even prior to distance learning. Thus, it is more important than ever to build community in the distance-learning setting. Some ways to do this may include, but are not limited to:
 - Video/phone conferencing
 - Providing printed materials
 - Supporting students and parents in accessing online materials
 - Most families use their phones to access information; make sure materials are accessible on mobile devices. As families may have limited data plans, ensure other sources of information are available and accessible to migratory families in other formats.
 - Defining and clearly communicating expectations (both of students and parents) and make sure the expectations are reasonable and have proper accommodations.
 - Providing clear structure to the day.
 - Including activities that build relationships among students.
 - Remembering that migratory students' parents work long hours. Students may be home supervised by an older sibling or neighbor. Make sure activities are engaging, instructions and expectations are clear and

provided in multiple modes and with regular frequency. Do not assume students received the information. Confirm understanding with each student.

- Soliciting input from migratory families on what works and what doesn't during distance learning.
- Providing guidance to parents:
 - Designate a point person, such as the district's migrant liaison, with whom migrant families can connect. The district's migrant liaison should be informed of local resources to support families and address their needs.
 - Engage them in supporting their children's education by providing them effective teaching strategies (as most parents are not trained instructors though they are fulfilling the role of teacher in this setting).
 - Provide them technological support – meet virtually with parents at the beginning of the year and periodically and frequently to introduce them to the instructional platforms their children are using, to help them access grades and assignments, establish username and passwords and to troubleshoot technology.
 - Provide online and offline options for parents to connect with their child's teacher.

Students Receiving Special Education Services

Special education provides individualized services to students with unique needs for learning supports, in specialized environments for learning. In this regard, special education programs and students with individual needs for learning supports are important considerations in planning to serve students whether via in-person learning, hybrid learning or distance learning. At the school district, program and individual student level, two goals should drive planning:

- Maximizing effectiveness of specialized instruction and related services; and
- Minimizing COVID-19 infection risk through application of CDC and MDH recommended safety measures.

The core work for special education administrators and staff is decision-making that strikes the optimal balance between these goals, even when simultaneously achieving both of these goals presents a significant challenge. For example, distance learning may not be the ideal way to provide specialized instruction and related services, but is an effective way to minimize infection risk for students who are very vulnerable to infection or in local situations where community-acquired infection risk is elevated for all students and staff.

The Special Education Division is partnering with experts across teams at MDE and in other organizations such as the Minnesota Department of Health to engage in an ongoing process of developing supports for special education planning. This guidance is based on feedback received from special education administrators, special education staff, families of students with disabilities, and partnering state agencies providing services and supports to students with disabilities. This guidance will be expanded along with frameworks, tools and strategies to support problem-solving, decision-making and innovation by special education administrators and staff that will meet the challenges posed by COVID-19, and ensure the health and school success of students with disabilities.

As school districts and charter schools are planning for each scenario, refer to the Minnesota Department of Health [2020-21 Planning Guidance for Schools](#).

Prioritizing In-Person Support and Services

[ADDED 11/05/20]: Per [Executive Order 20-94](#), school districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program calls for intensive services that cannot be provided in a distance learning model. MDE has developed a [Q and A outlining considerations for school districts and charter schools](#) to determine how to provide in-person support for students,

which may include in-home support. MDH has developed [health guidelines for school staff providing in-home support for students](#).

Special Education for In-Person Learning, Hybrid Learning and Distance Learning

What are the service delivery options for students with Individualized Education Programs (IEP's), including in Setting 4 programs, within each of the scenarios?

Each of the three scenarios must include plans for special education programs, special education services, special education staff and students with IEP's in all instructional settings, including Level 4 programs. School districts may use the CDC [Schools Decision Tool](#) to help plan for each scenario related to the most effective delivery of specialized instruction and related services while also ensuring safety from COVID-19 infection risk for students with disabilities. The CDC Schools Decision Tool should be used in combination with CDC guidance "[People Who Need to Take Extra Precautions](#)" in relation to both students and special education staff with health conditions, and especially CDC guidance "[People with Disabilities](#)" in relation to students with disabilities.

How are Individualized Education Programs (IEP's) implemented for in-person learning, hybrid learning and distance learning?

In all three scenarios, the school district or charter school remains responsible for the free appropriate public education (FAPE) of its students eligible for special education services who have an individualized education program (IEP) or 504 plan. For each scenario, districts and charters must plan how they will continue to meet the requirements of Part B (3-21) and Part C (birth to three) of the Individuals with Disabilities Education Act (IDEA), and Section 504 of the Rehabilitation Act of 1973. As a school district is planning for distance learning, including as part of a hybrid model, IEPs may need to be reviewed and amended (e.g. transition planning). For all three scenarios, MDE recommends school districts and charter schools:

- Develop a process to communicate with parents and guardians regarding their child's services, including discussion of amending IEP's to best to meet the student's needs in distance learning or hybrid learning if applicable, and including specialized instruction, related services, and accommodations. This can be done through having an amended IEP with contingency plans for each scenario.
 - Consider what other IEP team members, and agencies and organizations should be included in the communication, including contracted providers and non-public agencies. Telehealth and telemedicine may possibly be used to provide special education related services if FERPA and HIPAA compliant.
 - Review the delivery of special education and related services, as well as general education curriculum to ensure that students with disabilities have equal access to learning options, especially if distance learning is adopted, including in hybrid learning. This will necessitate communications between IEP case managers, general education teachers, parents and guardians, and related services providers to ensure that students with disabilities can be appropriately involved and make progress toward the general education standards and IEP goals. In hybrid learning, students with disabilities could attend at the school site more frequently, up to full-time. Consideration would be whether the student was unable to access special education and general education instruction through distance learning, or unable to successfully receive specific special education or related services through distance learning.
 - As for all students, develop and require as many synchronous opportunities as possible, with opportunities for student-to-student interaction for students of all ages and in multiple settings.
 - Districts and charter schools will need to continue addressing translation and interpreter needs for students and families when developing and providing instructional materials in any of the three options, and especially distance learning.

- If adopting distance learning, including as part of a hybrid model, consider the use of hot spots and free internet services being offered by internet companies for the delivery of instruction and for special education due process procedures. In addition, a student’s IEP team should consider the need for parent training as a related service to ensure a student has meaningful access and engagement in distance learning.
- Develop a protocol to communicate with school administrators and educators in order to prepare staff to plan for the needs of students eligible for special education, child find activities, evaluations/reevaluations, and IEP implementation for all scenarios.

Individualized Education Programs must continue to be implemented in all three scenarios. School districts and charter schools should develop and use a process to hold IEP meetings, review IEP goals and services, and conduct evaluations and reevaluations. This could include virtual meetings and phone conferences. School districts may refer to federal guidance in a [memo from the U.S. Department of Education \(ED\), Office of Special Education Programs](#) and a [webinar](#) from the Office for Civil Rights on ensuring web accessibility for students with disabilities for schools utilizing online learning during the COVID-19 outbreak. For relevant guidance regarding how schools can protect civil rights during an outbreak, school districts may refer to the ED Office for Civil Rights Fact Sheet: [Addressing the Risk of COVID-19 in Schools While Protecting the Civil Rights of Students](#).

Are there alternate location options for delivery of in-person specialized instruction and related services when a school plans for distance learning, or on distance learning days in a hybrid model?

Distance learning is implemented when the severity of infection risk is so significant that in-person contact between school service providers and students must be minimized as much as possible until the risk is reduced and schools are adequately prepared to provide a safe environment for both students and staff. The CDC guidance [“Implementation of Mitigation Strategies for Communities with Local COVID-19 Transmission”](#) illustrates that delivery of in-person specialized instruction and related services at an alternate location from the school reduces the effectiveness of school and community mitigation strategies when there is substantial community transmission or impact of COVID 19. For this reason, MDE does not advise providing in-person specialized instruction and related services during distance learning, either at alternate locations or in the homes of students. During distance learning, or days when a school is closed to all students in a hybrid model, related service providers may utilize options for virtual delivery of related services, including through telehealth and telemedicine options. In-person specialized instruction and related services may be provided to students in full reopening of schools, or may be provided on days of school building and facility attendance within a hybrid model.

[UPDATED 11/05/20]: School districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program (IEP) calls for intensive services that cannot be provided in a distance learning model. Whether it is appropriate to provide in-person services to a student with a disability and the location where those services will be provided should be an individualized, IEP team decision, and included in the IEP.

COVID-19 Health and Safety Information

How can providers of special education related services safely deliver services within the three scenarios school districts and charter schools are planning for?

Providers of special education related services are able to provide in-person special education related services in school buildings and facilities if in-person learning is implemented, or on days of school building and facility attendance in

hybrid learning, if school staff and services meet recommendations of MDH and CDC provided in guidance from these agencies for the following:

- [Schools and Childcare \(MDH\)](#)
- [Face Covering Requirements and Recommendations under Executive Order 20-81](#)
- [COVID-19 Prevention Guidance for Youth, Student, and Child Care Programs \(MDH\)](#)
- [Infection Control \(CDC\)](#)
- [Considerations for Schools \(CDC\)](#)
- [Childcare, Schools, and Youth Programs – Plan, Prepare and Respond \(CDC\)](#)
- [K-12 Schools and Childcare Programs – FAQ’s for Administrators, Teachers and Parents \(CDC\)](#)

During distance learning, including on distance learning days in hybrid learning, related service providers may utilize options for virtual delivery of related services through telehealth and telemedicine options.

School nurses are able to help design and provide training, as well as provide opportunities for staff practice and follow-up coaching of staff at specific sites or for specific services. Districts and schools may also consider documenting CDC and other training completed by staff, including completion of CDC video training. Training follow-up and coaching may include posting pictures and diagrams reminding staff how to use PPE. Training follow-up and coaching should include periodic checks on staff understanding, application and questions.

Are there any exemptions to Minnesota’s requirement to wear face coverings in the school setting?

Students who have medical or other health conditions, disabilities, or mental health, developmental, or behavioral needs that make it difficult to tolerate wearing a face covering are exempt from wearing a face covering under [Governor's Executive Order 20-81](#). See [Minnesota Department of Health, Frequently Asked Questions About the Requirement to Wear Face Coverings, July 25, 2020](#).

How should it be determined whether an individual student’s medical or other health conditions, disabilities, or mental health, developmental, or behavioral needs requires the student to be exempt from the face covering requirement while at school?

The student’s individualized education program (IEP) team, which includes the student’s parent/guardian, is responsible for the development, review, and revision of the student’s IEP. This includes reviewing and revising the student’s IEP, as appropriate, to address information about the student provided to, or by, the parents, related to the student’s ability to wear a face covering or face shield, as well as to address the student’s anticipated needs and other matters related to the student’s educational programming during the COVID-19 pandemic. 34 C.F.R. 300.324(b).

Are there circumstances when face coverings may be temporarily removed under EO 20-81?

Yes. Face coverings can also pose special challenges for people who are deaf or hard of hearing or have other communication needs or disabilities. [Governor's Executive Order 20-81](#) exempts people who are unable to wear a face covering due to a medical or mental health condition or disability, but also allows people without such conditions to temporarily remove their face covering while communicating with someone who is deaf or hard of hearing or who has a condition or disability that makes communication with that individual while wearing a face covering difficult. In addition, there is a temporary exemption when providing a service that cannot be performed or would be difficult to perform the student receiving the service is wearing a face covering. For more details addressing face coverings and face shields, See EO-20-81, Minnesota Department of Health, [Frequently Asked Questions About the Requirement to Wear Face Coverings](#), July 25, 2020. See also, [Best Practices for Masks: Considerations for People with Disabilities and Special Health Needs \(PDF\)](#).

For students who are exempt from wearing a face covering and face shield, what safety precautions should be taken by the school administrators?

School staff working with the student are required to wear a face covering or a face shield, as set forth in EO-81 and MDH Guidance. Because the exemption is based upon the student’s medical or other health conditions, disabilities, or mental health, developmental, or behavioral needs, the student is protected under IDEA, Section 504 and The Minnesota States Human Rights Act from discrimination related to the student’s education. The CDC warns of stigma, discrimination, or bullying that may arise due to wearing or not wearing a cloth face covering. Schools should have a plan to prevent and address harmful or inappropriate. Accordingly, the district or school cannot: limit the student’s participation in in-person instruction in the school setting by requiring the student to attend distance learning only, discipline a student for failure to wear a face covering or face shield, or utilize restrictive procedures for failure to wear a face covering or face shield.

What COVID-19 safety and prevention factors should be considered by special education administrative teams in planning for in-person learning and delivery of specialized instruction and related services?

The Minnesota Department of Health (MDH) has provided the following guidance for planning delivery of specialized instruction and related services in school buildings and facilities with PPE and other measures to minimize infection risk for students and staff:

- How do students/staff move around in the classroom or school spaces? How restrained or controlled is the movement? Are people confined to a specific area or wandering? Is there much mixing of groups of students or staff?
- How long are students and staff in the space? How long are the typical interactions? Do all staff need to be involved in the interaction for the same amount of time?
- How close are students and staff in this area? Is there social distancing? How much distance can be obtained and with what kinds of activities?
- How can students and staff be grouped to create small groups that are predictable in membership? Can one specialty discipline act as proxy for other disciplines who use virtual means in order to minimize mixing?
- How are students or staff engaging with objects, equipment with the service or classroom? How can you minimize sharing? How can you incorporate frequent personal hand hygiene and frequent cleaning of high touch surfaces?
- Are there points of increased congestion in the flow of students or staff in the classroom, hallways, arrival and dismissal?
- When providing 1:1 services consider identifying which students and or staff are at higher risk for COVID19.
- What services have increased risk of staff and students coming into contact with fluid or secretions from the nose and/or mouth (e. g. coughing, drooling, spitting, eating, drinking)? How can you strengthen personal hygiene, cleaning and consider what type of PPE may be needed?

What are considerations for staff use of PPE in relation to communicating with students with disabilities and providing specialized instruction and related services?

The Minnesota Low Incidence Projects and MDE Special Education Division have identified a number of considerations for staff use of PPE in relation to communicating with students with disabilities and providing specialized instruction and related services. These include:

- Cloth face masks can limit or obstruct access to communication for persons who rely on speechreading, facial expressions and American Sign Language (ASL) grammatical markers. Masks with clear, plastic “windows” still

obscure access to the face, which is a critical part of speechreading and impacts spoken language comprehension.

- Cloth face masks can also limit or obstruct access to instruction and classmates/peers for social interaction.
- Cloth face masks and greater distances between people may distort or reduce the volume of speech sounds. It can also make accessing and understanding facial expressions and ASL grammatical markers difficult.
- Because of the straps around the ears or around the head, wearing masks can be difficult for persons who use behind-the-ear hearing aids, cochlear implant processors, eye protection, glasses, helmets, head gear, head/neck supports on a wheelchair/in standers.
- Wearing cloth face masks can create barriers for persons who have difficulty controlling their saliva.
- Educational Implications of Social Distancing:
 - Some students will not understand the concept of social distancing and may not observe the practice independently.
 - Some students may be tactilely selective and may not tolerate wearing a cloth face mask. Others may not understand the need to wear a cloth face mask or may become distracted by wearing a cloth face mask.
 - Many students who use hearing assistive technology and/or students with low vision need to be in close physical proximity with teachers and peers in order for spoken language to be accessible and understood.
 - Many students require physical touch with adults to support their communication access and physical access to education (e.g., hand-under-hand support, use of tactile sign language, support for physical transitions in and out of equipment, personal cares [toileting and feeding] and therapies).
 - Students may be in contact with many service providers and staff (e.g., nurses, paraprofessionals, interpreters, classroom teachers, special education teachers, deafblind interveners, therapists) throughout the day, thus increasing exposure. Considerations may include the prioritizing of some services or utilization of virtual support in an effort to mitigate risk.
 - Itinerant staff travel to many different sites in a single day and come into contact with numerous staff and students, increasing the potential for exposure. Considerations may include virtual coaching of an on-site proxy if possible in an effort to mitigate risk.
 - Itinerant staff will need extra time to sanitize material before and after visiting each different school / classroom. Considerations may include provision of additional materials that can remain on-site or with specific students, if possible, in an effort to mitigate risk.
 - Administering assessments and evaluations may require staff and students to be in close contact with one another.

What are considerations for staff use of social distancing in relation to communicating with students with disabilities and providing specialized instruction and related services?

The Minnesota Low Incidence Projects and MDE Special Education Division have identified a number of considerations for staff use of social distancing in relation to communicating with students with disabilities and providing specialized instruction and related services. These include:

- Some students will not understand the concept of social distancing and may not observe the practice independently.
- Some students may be tactilely selective and may not tolerate wearing a cloth face mask. Others may not understand the need to wear a cloth face mask or may become distracted by wearing a cloth face mask.
- Many students who use hearing assistive technology and/or students with low vision need to be in close physical proximity with teachers and peers in order for spoken language to be accessible and understood.
- Many students require physical touch with adults to support their communication access and physical access to education (e.g., hand-under-hand support, use of tactile sign language, support for physical transitions in and out of equipment, personal cares [toileting and feeding] and therapies).

- Students may be in contact with many service providers and staff (e.g., nurses, paraprofessionals, interpreters, classroom teachers, special education teachers, deafblind interveners, therapists) throughout the day, thus increasing exposure. Considerations may include the prioritizing of some services or utilization of virtual support in an effort to mitigate risk.
- Itinerant staff travel to many different sites in a single day and come into contact with numerous staff and students, increasing the potential for exposure. Considerations may include virtual coaching of an on-site proxy if possible in an effort to mitigate risk.
- Itinerant staff will need extra time to sanitize material before and after visiting each different school / classroom. Considerations may include provision of additional materials that can remain on-site or with specific students, if possible, in an effort to mitigate risk.
- Administering assessments and evaluations may require staff and students to be in close contact with one another.

Special Education Behavioral Supports and Mental Health Services

How can school districts and charter schools support parents in safely keeping home students with significant needs for behavioral supports during distance learning, including distance learning days in a hybrid model?

School districts and charter schools can support parents in safely keeping home students with significant needs for behavioral supports by engaging families in collaborative planning for parents to provide behavioral supports in the home that augment behavioral supports and skill building for the student in school. The Association for Positive Behavior Support has developed guidance for [establishing the Positive Behavior Support process at home](#). In addition, [Positive Supports Minnesota](#) and the [Minnesota Positive Behavior Support Network](#) provide information and resources for schools, practitioners and families. Under the hybrid scenario, students with disabilities could attend at the school site more frequently, up to full-time.

Tele-delivery of Special Education Services

What are FERPA and HIPAA requirements for the tele-delivery platforms used by special education related services providers?

FERPA requirements and the HIPAA Privacy Rule requirements contain similar provisions governing privacy, access and disclosure. However, in the school setting, FERPA, rather than the HIPAA Privacy Rule, applies to student information and student privacy. This includes information maintained by health-related service providers such as speech-language pathologists and occupational therapists when they are working for or on behalf of the school to provide services to students. [More information about the application of FERPA and HIPAA to student health records is available from the US Department of Education](#), including specific clarification for [FERPA and COVID-19](#).

FERPA requires that schools cannot disclose private data or personally identifiable information from a student's education record without consent or an eligible exception. Education records include all records that are directly related to an individual student and that are maintained by an education agency (school) or someone acting for the school. If the school is providing services to a student in a way that does not disclose private information from the student's record, then the law does not apply. However, if the school has concerns that use of a video platform to provide services could contain and thus could reveal personally identifiable information, then the school should use a platform that incorporates security measures to ensure that private data is encrypted and that it cannot be accessed by individuals who do not have authority to access the data. Taking these steps will help the school comply with both FERPA and the Minnesota Government Data Practices Act, which requires schools to protect private data with

appropriate security safeguards. Schools can also address privacy concerns by informing parents about the proposed services and platform for delivery and seeking parent consent.

Schools may also refer to the [Notification of Enforcement Discretion for telehealth remote communications during the COVID-19 nationwide public health emergency](#) from the U.S. Department of Health and Human Services: “OCR [Office of Civil Rights] will exercise its enforcement discretion and will not impose penalties for noncompliance with the regulatory requirements under the HIPAA Rules against covered health care providers in connection with the good faith provision of telehealth during the COVID-19 nationwide public health emergency.”

The [National Center for School Mental Health](#) maintains updated information on FERPA and HIPAA policies for tele-delivery of services and policy flexibilities, especially for (but not limited to) tele-delivery of behavioral supports and mental health services.

Where must a speech language Pathologist (SLP) be licensed to provide direct services via tele-practice for a Minnesota school district?

Both the state where they are located when providing the service and the state where the child is located at the time of service delivery. To clarify licensing requirements, SLPs who are licensed by the Minnesota Professional Educator Licensing and Standards Board (PELSB) and will do distance learning with the options outlined in the MDE Guidance on pages 3 and 4 do not need a Minnesota Department of Health (MDH) license. They will be utilizing distance learning in conjunction with other school staff and will not be doing tele-practice in a health care setting. [ASHA continues to update their website with additional information for practitioners.](#)

Do SLPs need to have their Certificate of Clinical Competence (CCC) to provide direct services via tele-practice for a Minnesota school district?

There is nothing in current Minnesota Statutes, federal regulations or in ASHA documents that would require CCCs for providing speech language pathology services via tele-practice.

Can Speech Language Pathologists (SLPs) licensed in Minnesota provide services to students who have temporarily moved out of state during COVID-19?

Currently, this is dependent on the requirements in the state in which the child is temporarily residing. The American Speech-Language-Hearing Association (ASHA) is actively encouraging states to make accommodations for out-of-state practitioners during the COVID-19 outbreak. As you may be aware, the Federal government has also asked all governors to waive their licensing restrictions during the outbreak.

Given that the students are residents of Minnesota, you may find that local licensing boards may not deem your remote practice as subject to their rules. The best way to determine if any flexibility exists is to contact these boards directly. Further, in many states school-based practice is exempt from licensing rules and only subject to the rules of the state department of education. School districts can [find information and contacts on all states via ASHA’s state pages](#). School districts should also [check the ASHA state law/regulations tracker](#).

Third Party Billing

What are Medical Assistance (MA) billing requirements for related services for in-person learning, hybrid learning and distance learning?

Minnesota Health Care Programs (MHCP) requirements and procedures for school district third party billing are not modified when Medicaid covered services are delivered as part of any of the three scenarios. Requirements are listed in

the [IEP section of the MHCP Provider Manual](#). MHCP allows payment for [telemedicine services](#) for some IEP health-related services. Telemedicine is defined as the delivery of health care services or consultations while the child or youth is at an originating site and the licensed health care provider is at a distant site. Requirements and procedures for telemedicine are also provided in the IEP section of the MHCP Provider Manual. Information on [waivers and modifications](#), including expanded access to telemedicine services, is available from the Minnesota Department of Human Services.

Can school districts receive Medical Assistance (MA) reimbursement for telehealth and telemedicine services?

Telehealth and telemedicine are terms used in the health, mental health and medical services fields. Telehealth usually refers to using telecommunications and information technology to provide access to health assessment, diagnosis, intervention, consultation, supervision and information across distance (e.g. [Center for Medicare and Medicaid Services](#)). Telemedicine usually refers to the delivery of health care services or consultations while the child or youth is at one site and the licensed provider is at a distant site (e.g. [Minnesota Health Care Programs IEP Services](#)). Telemedicine may be provided with real-time two-way, interactive audio and visual communications, including secure videoconferencing or store-and-forward technology to: provide or support health care delivery; and to facilitate assessment, diagnosis, consultation, treatment, education, and care management (e.g. [Telemedicine Delivery of Mental Health Services](#)). Specifically for children's mental health services, the [Children's Therapeutic Services and Supports](#) definition specifies electronic communication using interactive telecommunications equipment including, at a minimum, audio and video equipment permitting two-way, real-time, interactive communication between the child and a provider who delivers services from a distant site.

It is possible that the special education services delivered by a school district may not always and exactly meet these definitions of telehealth and telemedicine, nor do they need to for the sole purposes of special education. These definitions are important when special education services, especially tele-delivery of related services, are considered for possible MA reimbursement to a school district.

MDE provides information on [selecting an online platform for student services](#) and [student privacy in the online setting](#) to help school districts plan provision of services as part of distance learning. Whether a school district can receive Medical Assistance reimbursement for any service depends upon meeting all applicable requirements for coverage. Basic information from the Department of Human Services on requirements for coverage may be reviewed for [Individualized Education Program Services](#) and [Children's Therapeutic Services and Supports](#). Additional information on [third party reimbursement](#) to school districts is also available from the Minnesota Department of Education.

Specifically for tele-delivery of mental health services and behavioral supports, the [National Center for School Mental Health](#) maintains updated information on policies, technology supports for multi-tiered systems of support (MTSS), telehealth platforms, and information on internet and cellular data.

Alternative Delivery of Specialized Instructional Services (ADSIS)

How are ADSIS service minutes documented when a school district reopens fully, distance learning, or on distance learning days in a hybrid model?

At this time, MDE is not providing new direction to ADSIS practitioners on matters such as recording hours within the Service Hour Spreadsheet or how to modify the language within the approved application for the service delivery model. ADSIS programs should be included and engaged with their local district or charter school plans for in-person learning, hybrid learning and distance learning. Though the ADSIS service delivery model will inevitably change during this unprecedented time, ADSIS funds are secure. It is most important for school districts and charter schools to focus on

aligning ADSIS delivery model to local plans for all scenarios. All of the reporting requirements will become clear as we gather more information.

Technology and Digital Literacy

MDE has brought together a team of experts from our school districts to create differentiated learning modules for students, families, and staff in the use of technology devices. This team will create modules to support the following:

- Students: Create modules to develop digital citizenship, internet safety, and device use that is both device agnostic and device specific
- Families: Create modules to support families in safety and security in device use, digital citizenship, instructional platforms, and device use that is both device agnostic and device specific
- Staff: Create a learning community model through weekly webinars to support the learning and use of best practices in use and instruction that are both device agnostic and device specific

MDE will make these learning modules available as soon as they are developed.

Academic Guidance

Overview

Scenario 1: In-person learning for all students

- Grade-level teachers should meet to review what was taught and evidence of learning during the distance learning period this spring.
 - Identify gaps.
 - Prioritize a strong review and inclusion of spring's focus standards and key skills in first several weeks of school with attention all year; develop scope and sequence for infusion of critical standards not addressed or mastered from previous year and align to current year's standards.
- Identify a process to determine student learning gaps and target individual student learning needs.
- Explore and determine which extended learning strategies are effective for local usage: extended year or day, looping teachers, additional tutoring, etc.
- Provide or expand intervention time within school day to help fill learning gaps for individual students.
- Create a communication outline describing the student academic plan for 2020-21.
- Set expectations for virtual programs/structures to continue to be used or embedded into classroom lessons, which will make a future transition easier if needed.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

- All considerations in Scenario 1 and 3.
- Prioritize student groups that could be brought back to buildings, with these considerations:
 - Younger student learning loss may be highest.
 - High school juniors and seniors may need more immediate support for college prep and transition.
 - All students could benefit from time in buildings with teachers.
- Prioritize what can/should be taught in physical classrooms compared to distance learning.
- Determine best schedules for students with an IEP.

Scenario 3: Distance learning only

- Develop student feedback and/or grading plans for distance learning and make any needed policy adjustments.
- Develop individualized plans for all students representing special populations (e.g., students with disabilities, English learners, gifted and exceptional students, etc.).
- Plan inclusion and pull-out structures for special education students in need of additional support.
- Consider additional support for students with IEPs:
 - Face to face or virtual.
 - Meeting with parents and previous teacher to make adjustments to IEP.
 - Co-planning and teaching with classroom teacher and special ed teachers.
- Determine support structures needed to supplement instruction for English learners (e.g., interpreters, software options, etc.).
- Plan for progress monitoring in a virtual setting for students, especially younger students.

Equity

Racial and cultural diversity are hallmarks of our society. To celebrate this diversity, and cultivate harmony and respect for all peoples, educators must nurture diversity, equity, and inclusion within the classroom. The classroom isn't an island. Its walls, even adorned with posters of diverse figures from history, are porous to ideas. By teaching students about the contributions that all cultures bring to our society, educators can encourage them to spread this respect for diversity beyond school.

Learning Loss

Districts should acknowledge and plan for addressing learning loss as they plan for reopening schools in the fall, whichever scenario is being used to deliver instruction and student supports. An evidence brief from Results 4 America—“[School Practices to Address Student Learning Loss](#)”—authored by Elaine Allensworth (UChicago Consortium on School Research) and Nathaniel Schwartz (Annenberg Institute at Brown University) summarizes the issue of learning loss resulting from missing several months of in-person school. The following key information quotes and summarizes the brief.

Considerations to Inform District and Charter School Planning for Fall

1. *Learning losses are likely to show up differently across grades and subjects, with larger and more consequential losses in math.*

Losses are likely to be larger in math than ELA but potentially more responsive to intervention efforts. The Northwest Evaluation Association's recent [report](#) predicting average student learning loss forecasts larger losses in math (one-half to two-thirds of a regular year's growth) than reading (one-third of a regular year's growth).

Even with large predicted [learning losses](#), most students will remain within the typical grade range and be able to engage with typical class content next year. [Typical differences in achievement](#) between students in the same classes are already large. In grades 6-8, the typical difference in math achievement between students at the 25th and 75th percentiles at a given grade is 5-6 years' worth of learning. In grades 4 and 5, the difference is 2-3 years of learning, and in the primary grades the difference is one and a half years of learning. The students who are most likely to fall out of grade range include those who were already struggling and those in earlier grades where growth rates are steepest.

Previously low-achieving students will be least likely to have succeeded in online learning options, according to studies.

2. *Supportive school environments and strong teacher-student relationships speed recovery from learning loss.*

Strong relationships with adults in schools consistently predict students' capacity for resilient behavior, even in the face of traumatic experiences. Research on the stress of [school closures](#) and on the academic impact of [Hurricane Katrina](#) finds that while students initially experience some learning loss, the persistence of these losses depends on the receiving environment. Losses fade after a year or two when students return to stable schools. Losses tend to persist, especially in math, when students reenter chaotic or hostile environments. Students who have at least one stable and committed relationship with a supportive adult are more likely to respond to adversity and succeed.

Students who were already facing adversity will struggle in the coming year for multiple reasons, including loss of learning from the prior year, trauma, long-term stress, and potentially declining family resources. Rates of illness and death and the [economic impacts](#) of the crisis are hitting African-American and Hispanic families the hardest.

Evidence-Based Strategies to Consider

- High-intensity tutoring that is directly tied to classroom content can substantially accelerate learning in both math and reading for even the most struggling students.
 - Schools that have restructured to provide around two hours of daily tutoring as part of an extended school day have been able to meaningfully close gaps in achievement.
- Extended learning time interventions, including weeklong acceleration academies staffed with highly effective teachers and some double dose math structures, show strong evidence of effectiveness.
- Strong systems to monitor for early student warning signs paired with strong norms and routines help students recover emotionally and engage academically.

Focusing on students' social-emotional learning is vital to building and rebuilding students' academic engagement. Incorporating well-conducted school-based SEL interventions have the potential to positively impact the culture and climate of classrooms, student well-being, and improve academic outcomes over time.

Ongoing monitoring will be critical to identifying struggles that are likely to emerge throughout the upcoming year. Systems that track attendance, assignment completion, and grades strengthen schools' ability to individualize services and match specific interventions to the needs of different groups of students.

Strategies to Avoid

- Compressing content or teaching extra content without changing the degree to which students are getting extra support has not been shown as effective in addressing learning loss.
 - In general, when teachers increase expectations without providing more supports, students' outcomes have been shown to decline, particularly low-achieving students' outcomes.
- Large-scale grade retention without substantial additional support for students has mixed results of effectiveness.
 - Retaining students, particularly in the middle grades, appears to increase the probability of dropping out of high school.
- Focusing exclusively on tier 2 and tier 3 interventions in RTI structures without a focus on core instruction and core supports, screening of students, and monitoring of student progress and responses to interventions has not shown clear gains.

Attendance and Membership

For important reporting updates for the 2020-21 school year, see the [2020-21 MARSS Student Reporting](#) document.

Scenario 1: In-person learning for all students

Attendance and Membership

Students and teachers participate in classes at the school site for the regular school day. Attendance is taken on a daily basis and students who are enrolled generate membership. Each school and grade has an established daily schedule. Students scheduled to participate for less than the full school day are reported as part time.

The core school day can vary among schools within a district/charter school and among grades within a school. Districts and charter schools' school calendars are expected to provide the minimum number of annual instructional hours:

- 350 for state-approved voluntary prekindergarten and school readiness plus
- 425 for half-day, daily or full-day alternate day kindergarten

- 850 for full-day, daily kindergarten
- 935 for grades 1-6
- 1,020 for grades 7-12

[UPDATED 11/06/20]: [Executive Order 20-94](#) requires school districts and charter schools to use 30 minutes of instructional time per day to allow teacher preparation time for any teacher providing distance or hybrid instruction (whether as part of the school’s model or because of the student option for distance learning), in addition to any preparation time which the teacher is entitled to by statute. This does not increase the length of the instructional day reported, rather directs how 30 minutes per day are used by teachers. Teachers are not expected to provide instruction during these 30 minutes. [Executive Order 20-95](#) clarifies that school districts and charter schools should implement this provision as soon as practicable, but no later than November 30, 2020.

School districts’ calendars must also provide a minimum of 165 instructional days for grades 1-11.

[ADDED 11/05/20:] [Executive Order 20-94](#) allows districts to use up to five days instructional days at one or more schools as planning days for switching between learning models or to adjust the current learning model. These days counts as instructional days even though students are not receiving instruction.

The school’s learning plan must include a process to identify and follow-up with students experiencing frequent absences to assure that barriers to participating in instruction can be identified and resolved.

Unable to Attend at School Site

Students who are unable to attend on-site may participate in the district or charter school’s distance learning program. Refer to that section for more information.

Homebound

Students who are medically confined to their home for COVID-19 or any other illness or condition and as documented by a medical authority are eligible for homebound instruction provided directly by an appropriately licensed teacher. An average of one hour of direct instruction generates one membership day for homebound students. During the pandemic, homebound instruction should not be provided in the student’s home. Remote synchronous instruction via any internet platform available to the teacher and student could be used. If the students are able, they can participate in the district’s or charter school’s distance learning program. Refer to that section for more information.

Students who meet the homebound definition (refer to the criteria in the MARSS Manual) have an enrollment record that spans the first and last day of homebound instruction and are flagged as homebound. The attendance is reported as zero and the membership days is the number of hours of homebound instruction that was provided between the student’s Status Start and End Dates.

[ADDED 11/05/20]: Truancy

[Executive Order 20-94](#) states that during the 2020-21 school year, school districts and charter schools are strongly discouraged from referring students for truancy programs and services under Minnesota Statutes 2019, section 260A.02, subdivision 3, or reporting students for educational neglect under Laws of Minnesota 2020, 1st Special Session, Chapter 2, article 7, section 6, until school districts and charter schools have exhausted all efforts to engage truant students and their families. MDE and the Minnesota Department of Human Services will continue to provide additional guidance to school districts and charter schools, and child welfare agencies regarding this provision.

State Approved Alternative Programs (SAAPs)

All students enrolled in a SAAP must meet the at-risk criteria found in Minnesota Statutes, section 124D.68, subdivision 2, and have a continual learning plan (CLP). Theirs and their teachers' daily schedule and/or transcript must support the membership hours reported for state aid.

Seat-based classes. Middle and secondary students enrolled in seat-based SAAP classes generate membership hours for their scheduled class time during the core school day. There must be student and teacher schedules that support the membership hours that are claimed. Membership is not generated for homework or time outside the scheduled class time.

Seat-based classes may also be scheduled outside the core school day; however, student and teacher schedules must support the extended day instruction and students must be working on different credits/classes than they are working on during the core school day. Individual student and teacher schedules must be maintained that support the additional membership hours and class size.

Attendance is taken for each hour of scheduled class time with the teacher.

Independent Study. High school students earning credits via independent study generate membership hours based on direct instructional time with the teacher and the completed credit or portion of a credit that the student earns and which is recorded on the transcript. Refer to the [Independent Study Membership Hours Calculation for State-Approved Alternative Programs](#). Actual face to face instructional time with the teacher must constitute at least 20 percent of the membership hours claimed for a given student and credit. Therefore, membership hours for independent study credits cannot exceed five times the student's actual attendance time with the teacher.

Attendance is the documented time with the teacher and is delivered face to face. Records of actual time the student and teacher meet must be maintained and reported as attendance hours. Actual instructional time with the teacher must constitute at least 20 percent of the membership hours claimed for a given student and credit. Therefore, membership hours for independent study credits cannot exceed five times the student's actual attendance time with the teacher. If a student is awarded independent study credit for less than 20 percent of the membership hours, reduce the membership hours to equal five times the attendance hours. Membership hours must also be prorated if the student completed part of the credit in a prior school year.

Targeted Services. Students in grades kindergarten through eight and who choose to enroll in the program can be served in seat-based programs outside the core school day and/or school year, e.g., after school, during the summer, during school vacations, etc. Targeted services student membership cannot be generated during the core school day. Students generate membership for each scheduled hour of instruction.

Attendance is taken for each hour of scheduled participation. Individual student and teacher schedules must be maintained that support the additional membership hours and class size.

Early Childhood Special Education (ECSE)

Prekindergarten students with an IEP generate membership hours for the general education participation provided by the school district at no cost to parents and for the time of any services required by their IEP that takes place in the home or in time or place outside the general education enrollment. Infants, Toddlers and preschool student receive services at home or in school or community-based settings.

Children who receive an evaluation for special education generate attendance and membership hours for the time of the activities required to complete the evaluation including writing the evaluation report and, for eligible children, up to two hours of time writing the IEP/IFSP..

Refer to the MARSS Manual, [Appendix 6 – Reporting Early Childhood Special Education Students](#) for more information.

Voluntary Prekindergarten (VPK) and School Readiness Plus (SRP)

Students attending a state-approved VPK or SRP program generate membership for their scheduled program. Students must participate for the full scheduled day to be eligible for state funding.

Refer to the MARSS Manual, [Appendix 6 – Report Voluntary Prekindergarten Students](#) and [Appendix 6 – Reporting School Readiness Plus Students](#) for more information.

Shared Time

Nonpublic school students who take core curriculum classes at the public school site are eligible to generate membership hours for the academic or special education services they receive from public school teachers. Special education services can be provided at the public school site, a neutral site or the nonpublic school. Under the on-site model, nonpublic school students would participate in shared time classes just like the public school students. Shared time students are identified in MARSS with State Aid Category 16 or 17 depending on the residency in the serving district and the agreement with the resident district.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

Hybrid instruction could be provided in one or a combination of schedules depending on the school, classes and/or grade levels. Each student and teacher has a daily schedule that supports the length of the school day reported, the dates of instruction, the classes in which the student is enrolled and the student's Percent Enrolled as reported on MARSS. Students participating for less than the full scheduled school day are reported as part time.

The core school day can vary among schools within a district/charter school and among grades within a school. Districts and charter schools' school calendars are expected to provide the minimum number of annual instructional hours:

- 350 for state-approved voluntary prekindergarten and school readiness plus
- 425 for half-day, daily or full-day alternate day kindergarten
- 850 for full-day, daily kindergarten
- 935 for grades 1-6
- 1,020 for grades 7-12

[UPDATED 11/06/20]: [Executive Order 20-94](#) requires school districts and charter schools to use 30 minutes of instructional time per day to allow teacher preparation time for any teacher providing distance or hybrid instruction (whether as part of the school's model or because of the student option for distance learning), in addition to any preparation time which the teacher is entitled to by statute. This does not increase the length of the instructional day reported, rather directs how 30 minutes per day are used by teachers. Teachers are not expected to provide instruction during these 30 minutes. [Executive Order 20-95](#) clarifies that school districts and charter schools should implement this provision as soon as practicable, but no later than November 30, 2020.

School districts' calendars must also provide a minimum of 165 instructional days for grades 1-11. Schools have the option of extending the school year over more days but for shorter instructional days.

[ADDED 11/05/20:] [Executive Order 20-94](#) allows districts to use up to five days instructional days at one or more schools as planning days for switching between learning models or to adjust the current learning model. These days counts as instructional days even though students are not receiving instruction.

Different schools, grades or classes could implement different hybrid schedules within the same district or charter school:

- All students in a school, grade and/or class alternate between attending at the school site and participating in remote instruction on the same schedule. For example, all students in a given first grade classroom or middle school math class attend at the school site together on Monday, Wednesday and alternate Fridays between 10 a.m. and 11 a.m. On Tuesday, Thursday and the opposite Friday, the teacher delivers instruction at the same time through distance learning to the same students who are off-site. All students in the class have the same daily schedule, but would alternate between on-site and remote/off-site days. This reduces the student's time in the classroom allowing for other classes to use the room on alternate days. It also allows all students the opportunity to attend at the school site.
- A subset of students in a class or classroom could attend at the school site for the scheduled class time while other students in the class or classroom participate remotely. All of the students in the class would receive the same instruction at the same time on the same schedule, i.e., some students in the classroom and some remotely/off-site. The students would alternate physical attendance schedules allowing all students who are able to attend at the school site. This allows for social distancing for students and teachers while giving all students the opportunity to attend at the school site.
- For schools and students without adequate technology, either of the first two scenarios could be used for on-site instruction. On days that the students are receiving distance learning off-site they are provided with recorded videos and/or coursework that they are expected to review and complete at home and return to the teacher the next time the class meets on-site. Attendance must be taken for both the on-site and off-site instructional days. A student could be considered in attendance on the off-site instructional day by turning in specific completed coursework the next time the class meets on site along with a record of teacher contact, e.g., phone, text message exchange, email exchanges, etc. on the off-site day.

Under any of these scenarios, students with special learning needs or situations could attend at the school site more frequently, up to full-time. Under any of these scenarios, students who are unable to attend at all for the on-site portion of the day or week could participate fully online by remote, synchronous instruction. The scheduled instructional time generates student membership, whether provided on-site or off-site. Students who are expected to attend for less than the full school day are reported as part time. Daily attendance is taken whether the student is on-site or receiving instruction off-site. Students without documented participation for are reported as absent, including both the on-site and the off-site instructional time.

The school's hybrid learning plan must include a process to identify and follow-up with students experiencing frequent absences on their on-site and/or off-site time to assure that issues of equitable access or barriers to participating in instruction can be identified and resolved.

Unable to Attend at School Site

Students who, although not medically confined to their home, are unable to attend on-site may be provided direct instruction by an appropriately licensed teacher:

- In the student's home: each hour of direct instruction generates one hour of membership.
- Remote class participation: schools and students with the technology that allows students to remotely participate in their class for the full school day generate full-time membership. Membership for students who participate for less than the full school day is reduced proportionately.
- In the student's home via bundles of instructional material: the student generates membership for the number of days represented by the completed coursework and days of documented interaction with the teacher.

Teachers must maintain daily contact and participation records for each student that supports the student's attendance and membership reported. Daily teacher instructional contact may be provided via live interactive video calls, instructional management websites, email exchanges and/or phone calls. Documented interaction with a teacher must exist for the student to be considered in attendance.

Students who are medically confined to their home for COVID-19 or any other illness or condition and as documented by a medical authority are eligible for homebound instruction provided directly by an appropriately licensed teacher. An average of one hour of direct instruction generates one membership day for homebound students. Homebound instruction could be provided in the student's home. Or, remote synchronous instruction via any internet platform available to the teacher and student could be used.

Students who meet the homebound definition (refer to the criteria in the MARSS Manual) have an enrollment record that spans the first and last day of homebound instruction and are flagged as homebound. The attendance is reported as zero and the membership days is the number of hours of homebound instruction that was provided between the student's Status Start and End Dates.

[ADDED 11/05/20]: Truancy

[Executive Order 20-94](#) states that during the 2020-21 school year, school districts and charter schools are strongly discouraged from referring students for truancy programs and services under Minnesota Statutes 2019, section 260A.02, subdivision 3, or reporting students for educational neglect under Laws of Minnesota 2020, 1st Special Session, Chapter 2, article 7, section 6, until school districts and charter schools have exhausted all efforts to engage truant students and their families. MDE and the Minnesota Department of Human Services will continue to provide additional guidance to school districts and charter schools, and child welfare agencies regarding this provision. See the [Additional Attendance and Truancy Guidelines for Schools Implementing Distance and Hybrid Learning during the COVID-19 Pandemic](#) document for more information.

State Approved Alternative Programs (SAAPs)

All students enrolled in a SAAP must meet the at-risk criteria found in Minnesota Statutes, section 124D.68, subdivision 2, and have a continual learning plan (CLP). Theirs and the teachers' daily schedule and/or transcript must support the membership hours reported for state aid.

Seat-based classes. Middle and secondary students enrolled in seat-based SAAP classes generate membership hours for their scheduled class time during the core school day. In a hybrid model, students are scheduled to receive part of their instruction on-site and part off-site. There must be individual student and teacher schedules that support the membership hours that are claimed for both the on-site and off-site instructional time. Membership is not generated for homework or time outside the scheduled class time. For example, for a SAAP with a 6-period day that is scheduled to be six hours long, a single class generates an hour of membership for each day that it is scheduled for students enrolled; homework does not generate additional membership time beyond the 60 minute class time.

Seat-based classes may also be scheduled outside the core school day; however, student and teacher schedules must support the extended day instruction and students must be working on different credits/classes than they are working on during the core school day. Individual student and teacher schedules must be maintained that support the additional membership hours and class size.

Attendance is taken for each hour of scheduled class time during both the on-site and off-site instructional time.

Independent Study. High school students earning credits via independent study generate membership hours based on direct instructional time with the teacher and the completed credit or portion of a credit that the student earns and which is recorded on the transcript. Refer to the [Independent Study Membership Hours Calculation for State-Approved Alternative Programs](#).

Attendance is the documented time with the teacher and could be delivered either face to face or virtually. Records of actual time the student and teacher meet must be maintained and reported as attendance hours. Actual instructional

time with the teacher must constitute at least 20 percent of the membership hours claimed for a given student and credit. Therefore, membership hours for independent study credits cannot exceed five times the student's actual attendance time with the teacher. If a student is awarded independent study credit for less than 20 percent of the membership hours, reduce the membership hours to equal five times the attendance hours. Membership hours must also be prorated if the student completed part of the credit in a prior school year.

Targeted Services. Students in grades kindergarten through eight who chose to enroll and are specifically scheduled to attend a targeted services program outside the core school day and/or year, e.g., after school, during the summer, during school vacations, etc. generate membership hours for scheduled instructional time. Targeted services student membership cannot be generated during the core school day. Students generate membership for each scheduled hour of instruction on-site plus up to an equal number of hours of distance learning time with the teacher while the student is off-site.

Attendance is taken for each hour of scheduled participation that generates membership including both the on-site and off-site instructional days and times. Individual student and teacher schedules must be maintained that support the additional membership hours and class size.

Early Childhood Special Education (ECSE)

Prekindergarten students with an IEP generate membership hours for the general education participation provided by the school district at no cost to parents and for the time of any services required by their IEP that takes place in the home or in time or place outside the general education enrollment. Infants, toddlers and preschool student may also receive services at home or in school or community-based settings.

Children who receive an evaluation for special education generate attendance and membership hours for the time of the activities required to complete the evaluation including writing the evaluation report and, for eligible children, up to two hours of time writing the IEP/IFSP.

Refer to the MARSS Manual, [Appendix 6 – Reporting Early Childhood Special Education](#) Students for more information.

Voluntary Prekindergarten (VPK) and School Readiness Plus (SRP)

Students attending a state-approved VPK or SRP program generate membership for their scheduled program. Students must participate for the full scheduled day to be eligible for state funding.

Refer to the MARSS Manual, [Appendix 6 – Report Voluntary Prekindergarten Students](#) and [Appendix 6 – Reporting School Readiness Plus Students](#) for more information.

Shared Time

Nonpublic school students who take core curriculum classes at the public school site are eligible to generate membership hours for the academic or special education services they receive from public school teachers. Special education services can be provided at the public school site, a neutral site or the nonpublic school. Under the on-site model, nonpublic school students would participate in shared time classes just like the public school students.

Shared time students participating in a shared time class at the public school site may generate membership hours for the off-site portion of that class. Shared time students are identified in MARSS with State Aid Category 16 or 17 depending on the residency in the serving district and the agreement with the resident district.

Scenario 3: Distance learning only

Distance learning instruction can be provided in a manner where students receive daily, interactive instruction remotely while off-site. The manner in which instruction is provided can be flexible among schools and grades but daily instruction must be scheduled for all students irrespective of the model used for delivering that instruction. Teachers are expected to provide daily interactive instruction to their students. Students are expected to have interaction with their teacher(s) to be considered in attendance on a given day. Students must have actual documented student-teacher or parent-teacher contact on a given day to be reported as in attendance on that day, i.e., schools must take positive rather than passive attendance.

Attendance must be taken and recorded at least once per day based on a teacher's direct interaction with the student. This interaction could be participation in a video class or chat; a phone call with the student, or for younger students, with the parent; posting completed coursework to the learning management system; turning in completed coursework on a given day along with a record of teacher contact, e.g., phone call, text message exchange, etc. Students for whom no teacher has direct interaction on a given day are reported as absent for that day.

The school's distance learning plan must include a process to identify and follow-up with students experiencing frequent absences to assure that issues of equitable access or barriers to participating in instruction can be identified and resolved.

Each student and teacher has a daily schedule that supports the length of the school day reported, the dates of instruction, the classes in which the student is enrolled and the student's Percent Enrolled as reported on MARSS. Students participating for less than the full scheduled school day are reported as part time. For example, for a high school with a 6-period day that is scheduled to be six hours long, a single class generates an hour of membership for each day that it is scheduled for the students enrolled.

The core school day can vary among schools within a district/charter school and among grades within a school. Districts and charter schools' school calendars are expected to provide the minimum number of annual instructional hours:

- 350 for state-approved voluntary prekindergarten and school readiness plus
- 425 for half-day, daily or full-day alternate day kindergarten
- 850 for full-day, daily kindergarten
- 935 for grades 1-6
- 1,020 for grades 7-12

[UPDATED 11/06/20]: [Executive Order 20-94](#) requires school districts and charter schools to use 30 minutes of instructional time per day to allow teacher preparation time for any teacher providing distance or hybrid instruction (whether as part of the school's model or because of the student option for distance learning), in addition to any preparation time which the teacher is entitled to by statute. This does not increase the length of the instructional day reported, rather directs how 30 minutes per day are used by teachers. Teachers are not expected to provide instruction during these 30 minutes. [Executive Order 20-95](#) clarifies that school districts and charter schools should implement this provision as soon as practicable, but no later than November 30, 2020.

School districts' calendars must also provide a minimum of 165 instructional days for grades 1-11. Schools have the option of extending the school year over more days but for shorter instructional days.

[ADDED 11/05/20:] [Executive Order 20-94](#) allows districts to use up to five days instructional days at one or more schools as planning days for switching between learning models or to adjust the current learning model. These days counts as instructional days even though students are not receiving instruction.

Unable to Attend at School Site

Students who, although not medically confined to their home, would have been unable to attend on-site would be expected to participate in the same instructional activities and with the same attendance expectations as other students.

Homebound

Students who are medically confined to their home for COVID-19 or any other illness or condition and as documented by a medical authority are eligible for homebound instruction provided directly by an appropriately licensed teacher. An average of one hour of direct instruction generates one membership day for homebound students. Under the distance learning model homebound instruction would be provided by remote synchronous instruction via any internet platform available to the teacher and student, including a phone call.

Students who meet the homebound definition (refer to the criteria in the MARSS Manual) have an enrollment record that spans the first and last day of homebound instruction and are flagged as homebound. The attendance is reported as zero and the membership days is the number of hours of homebound instruction that was provided between the student's Status Start and End Dates. Two 30-minute phone calls or other synchronous teacher instruction constitutes one day of membership.

[ADDED 11/05/20]: Truancy

[Executive Order 20-94](#) states that during the 2020-21 school year, school districts and charter schools are strongly discouraged from referring students for truancy programs and services under Minnesota Statutes 2019, section 260A.02, subdivision 3, or reporting students for educational neglect under Laws of Minnesota 2020, 1st Special Session, Chapter 2, article 7, section 6, until school districts and charter schools have exhausted all efforts to engage truant students and their families. MDE and the Minnesota Department of Human Services will continue to provide additional guidance to school districts and charter schools, and child welfare agencies regarding this provision. See the [Additional Attendance and Truancy Guidelines for Schools Implementing Distance and Hybrid Learning during the COVID-19 Pandemic](#) document for more information.

State Approved Alternative Programs (SAAPs)

All students enrolled in a SAAP must meet the at-risk criteria found in Minnesota Statutes, section 124D.68, subdivision 2, and have a continual learning plan (CLP). Theirs and their teachers' daily schedule and/or transcript must support the membership hours reported for state aid.

Seat-based classes. Middle and secondary students enrolled in seat-based SAAP classes generate membership hours for their scheduled classes during the core school day just like students in the traditional middle and high school. In a distance learning model, students receive all of their instruction off-site. Membership is generated for the scheduled class time. Additional membership is not generated for homework or time outside the scheduled class time. For example, for a SAAP with a 6-period day that is scheduled to be six hours long, a single class generates an hour of membership for each day that it is scheduled for students enrolled; homework does not generate additional membership time beyond the 60 minute class time.

Attendance must be taken and recorded for each hour of scheduled participation.

Seat-based classes scheduled for outside the core school day must also have a daily schedule and class time that supports the membership hours generated. The students' and teacher schedule must support that this is a different class and credit than is being taken during the core school day. Attendance must be taken for each class session.

Independent Study. High school students earning credits via independent study generate membership hours based on direct instructional time with the teacher and the completed credit or portion of a credit that the student earns and which is recorded on the transcript. Refer to the [Independent Study Membership Hours Calculation for State-Approved Alternative Programs](#).

Attendance is the documented time with the teacher and may be delivered virtually. Records of actual time the student and teacher meet must be maintained and reported as attendance hours. Actual instructional time with the teacher must constitute at least 20 percent of the membership hours claimed for a given student and credit. Therefore, membership hours for independent study credits cannot exceed five times the student's actual attendance time with the teacher. If a student is awarded independent study credit for less than 20 percent of the membership hours, reduce the membership hours to equal five times the attendance hours. Membership hours must also be prorated if the student completed part of the credit in a prior school year.

Targeted Services. Students in distance learning programs who chose to participate in targeted services, who meet the statute criteria for at-risk and are specifically scheduled to attend a targeted services program can be claimed for membership hours for the dates and times that they are scheduled to attend. Each participant must have a Continual Learning Plan (CLP). The instruction must be provided by a licensed teacher. It can be through synchronous distance instruction. Each program and student must have a schedule available to support that the hours claimed are extended hours above and beyond the regular school day. The enrolling school's calendar and daily schedule must show that targeted services are provided outside the core school day/year. Each hour of synchronous instruction with a teacher generates one hour of membership. Attendance is taken during the instructional time with the teacher.

Early Childhood Special Education (ECSE)

Prekindergarten students with an IEP generate membership hours for the general education participation provided by the school district at no cost to parents and for the time of any services required by their IEP that takes place in the home or in time or place outside the general education enrollment.

During any period of distance learning, direct and indirect service and support may be provided to infants, toddlers and preschool children with disabilities participating in school or community-based settings children care settings and in their homes. Count as membership all time documented in the child's IEP/IFSP even if that plan reflects participation that is not taking place due to distance learning.

Children who receive an evaluation for special education generate attendance and membership hours for the time of the all of the activities associated with the initial evaluation including time writing the evaluation report and up to two hours of time spend writing the IEP/IFSP for a child determined eligible for service.

Refer to the MARSS Manual, [Appendix 6 – Reporting Early Childhood Special Education](#) Students for more information.

Voluntary Prekindergarten (VPK) and School Readiness Plus (SRP)

Students attending a state-approved VPK or SRP program generate membership for their scheduled program. Students must participate for the full scheduled day to be eligible for state funding. During any period of distance learning, VPK/SRP attendance and membership information is generated through parent-verified learning experiences. Guidance on preparing distance learning attendance and membership verification documentation is provided directly to VPK/SRP program by Early Learning Services.

Refer to the MARSS Manual, [Appendix 6 – Report Voluntary Prekindergarten Students](#) and [Appendix 6 – Reporting School Readiness Plus Students](#) for more information.

Shared Time

Nonpublic school students who take core curriculum classes from the public school site are eligible to generate membership hours for the academic or special education services they receive from public school teachers. Special education services can be provided at the public school site, a neutral site or the nonpublic school. Under the distant learning model, nonpublic school students would participate in shared time classes just like the public school students and generate membership hours for the scheduled class time. Shared time students are identified in MARSS with State Aid Category 16 or 17 depending on the residency in the serving district and the agreement with the resident district.

Residency and Students No Longer in Minnesota

Public school students who left Minnesota during the 2019-20 school year due to the pandemic and who intend to return to Minnesota when it is safe to do so can continue to be served under the district's distance learning plan. This includes foreign exchange students who would have been eligible to stay in Minnesota for the 2020-21 school year but had to return to their country of origin and students who were forced to move out of state for COVID health and safety concerns.

- It would exclude families who chose to leave the state for employment, travel, visiting relatives, etc. The reason for leaving the state must be the result of the pandemic.
- It would exclude students who were nonpublic or home school families during the 2019-20 school year.
- It would exclude students who have expressed no intention to return to Minnesota when it is safe to do so.

All three criteria must be met for the students to be eligible to generate state aid.

15-Consecutive Days' Absence

Daily attendance must be taken for all students at least once per day. A student can be considered in attendance:

- By participation in a video chat or class session with a teacher
- By a phone call with the student, or for younger students, the parent
- By submitting completed coursework on a given day

Students who are absent 15 consecutive days must be withdrawn until they return to attend classes at the school site or participate in daily, interactive instruction, depending on the method that is in place for the 2020-21 school year.

Assessment

System of Assessment

Assessment is used to describe many different procedures and tools used to determine what students know and can do. At the classroom and district level, assessment can transform student learning and instruction when implemented with clear learning objectives and progressions aligned to the Minnesota Academic Standards or the Early Childhood Indicators of Progress. A comprehensive system of assessment includes a balance of assessments that produce both formative and summative evidence of student learning at the classroom, district, and state levels.

In this period of distance learning and instruction, student learning has become more individualized. To support both the academic and social-emotional development of students during this time, schools and districts are encouraged to focus on the formative purposes of assessments and assignments. For early learning assessments, teachers will need to partner with families to obtain additional information about their child that can be used as part of the assessment. For educators, formative practices deepen the understanding of what students know and can do. For students, assessment and assignments focused on formative purposes support a clearer message about what is important to learn and know. When students receive a clear message of what they know and what to do next, assessment engages students in their learning, strengthens relationships between the teacher, student, and family, and can support teachers to closing

existing achievement gaps – including gaps that may have widened in the classroom during this time of remote instruction.

As districts plan and prepare for the 2020-21 school year, MDE is developing additional materials and trainings to support districts in guiding students’ learning and identifying instructional gaps, and to promote the use of ongoing assessment to inform instruction and build educator capacity to fully understand the whole student. For more information, please visit [Testing 1, 2, 3](#) > Get Involved > Request Professional Development for more professional development opportunities or for early learning assessments visit [Assessment in Early Childhood](#).

Statewide Assessment

Minnesota’s statewide assessments and the data generated from assessment results provide insight into how the districts and schools are succeeding in teaching students Minnesota’s rigorous, high-quality standards. Minnesota’s statewide assessments evaluate the implementation of the Minnesota Academic Standards and WIDA English Language Development Standards. These assessments are aligned to the standards and the results are used to identify the success and needed improvement of standards-based education across the state.

Statewide assessments (ACCESS, Alternate ACCESS, MCA, and MTAS) must be administered in a standardized manner and environment. MDE is preparing for 2020-21 statewide assessments to be administered in-person in school buildings. Schools and districts should consider how best health practices can be implemented while administering assessments in-person. At this time the [2020-21 Testing Calendar](#) dates will be as planned.

Minnesota’s Statewide Assessment System

Statewide assessments (ACCESS/Alternate ACCESS and MCA/MTAS) are required by both federal and state statute. As explained in a recent letter from Secretary of Education Betsy DeVos to Chief State School Officers (including MDE) regarding statewide assessments, the U.S. Department of Education does not anticipate granting waivers to states this year, as they did in the 2019–20 school year.

Regardless of the learning mode of a district or an individual student, districts should prepare and plan to administer all required statewide assessment in person for the 2020–21 school year.

MDE is developing materials and trainings for the 2020-21 school year to support districts’ administration in schools. MDE is working to release the *2020-21 Procedures Manual* by the end of October. Details for trainings and other resources will be shared as the dates approach.

In the fall MDE will be conducting action research to accommodate statewide assessment in different learning scenarios in school years beyond 2020-21. The details are being finalized and will be shared as they are available.

Reference the [English Learner section](#) of this document for information regarding ACCESS scores and exiting criteria.

Contact mde.testing@state.mn.us for further questions about statewide assessment administrations.

Early Learning Assessments

See [Early Learning](#) section of this document.

Other Assessments

College Entrance Exams

Commissioner Ricker has consulted with Health Commissioner Jan Malcolm and staff at the Minnesota Department of Health (MDH) regarding the use of school facilities for college entrance exams (ACT and SAT). Based on MDH's recommendation, MDE will permit school building use under the requirement that schools develop a protocol adhering to the state's [indoor seating entertainment/meeting guidance](#) and prepare a plan template that describes in detail the steps they are taking to mitigate the risks. Plan template can be found here: <https://staysafe.mn.gov/industry-guidance/all-businesses.jsp>.

A district or charter school's protocol needs to be available on their website and sent to every test participant.

As the situation unfolds and recommendations for the learning mode (distance, hybrid, or all in-person) are made for the fall this section will be updated. Adjustments may be necessary to prioritize health and may require modifications to plans for fall in-district and Saturday national testing dates.

Grading

In distance learning, assessment and grading have become part of the social context of learning. Assessment and grading also reflect the health of relationships between students, teachers, and families since it is part of the communication between school and families. Frequent and meaningful feedback is essential to maintaining strong relationships with students and for motivating their learning and progress. The principles in MDE's [Assessing Learning Guidance for the 2020-21 School Year](#) should be used as guidance as districts prepare for a new school year. Updates to the document will be provided in July.

MDE recommends districts involve teachers, parents and students in the review and revision of a grading system in preparation for the fall. Districts should continue to consider the principle of "do no harm" to avoid damage to both students' future education opportunities and struggles that students and families will experience during this time beyond their control. Grades should include evidence of mastery at the end of a unit or course and that evidence should be able to be collected in a variety of manners to allow students to demonstrate their understanding. The summer is an opportunity for schools and districts to reconsider assessments developed and their alignment to learning goals to best reflect the learning. The grades should not be the only feedback that students and families receive about their learning and systems of communication should be set up to share formative assessment information. The process for grading should be transparent and evident to students and parents.

Any decision made for all students may have potential unintended consequences that in the moment districts and schools may be blind to seeing. Rather than thinking through perceived inequities, consider different student scenarios. Sample scenarios are provided below but districts and schools are encouraged to think about individual students in a range of situations in their system. These discussions are potential to reconsider long-standing inequities that currently exist and can be a lever for policy changes beyond the 2020-21 school year.

Understanding the Implications of Selecting Specific Grading Options

Sample scenarios:

Student 1 is a senior is a 3.45 GPA and is planning to go to school out of state. The student has been improving over the three years in high school and has improved her performance. The out of state university provides scholarships dependent upon the high school GPA. The scholarship is provided for students with a 3.5 GPA or better. Decisions on if the student can earn a grade or a pass/fail will determine if the student has the opportunity to improve her GPA.

Student 2 is a sophomore who has a 3.8 GPA but is struggling with the distance learning/hybrid learning model. His parents both work full-time and feel it is the schools responsibility to educate the student. The student is shy and uncomfortable asking for support and does not request help from either the teachers or other students and therefore is

struggling. A normal “A” student is now performing at a “C” level. Decisions on providing a grade or a pass/fail will impact the student’s cumulative record.

Student 3 is a junior who made decisions with her counselor last winter to take a number of Advance Placement and College in the School courses to better prepare herself for college and also to improve her GPA through weighted grades. There are a limited number of weighted classes in the school due to size. The district is considering continuing a pass/fail policy for all students. Decisions on a single quarter/trimester/semester could provide inequitable final rankings dependent on when students take courses.

American Indian Students

American Indian Education Aid

For Indian Education Aid, districts and schools are encouraged to find creative and innovative ways in which to provide Indian Education services. It is especially important that programs are targeted to the needs of American Indian students in your district, with an emphasis on building and sustaining healthy relationships with students and their families. Your district or school’s student support system should be collaborating with American Indian Education staff to have the most impact. Identifying barriers to learning and meeting American Indian students where they are at will be essential to successful American Indian Education Aid programs.

Scenario 1: In-person learning for all students

Continue collaborating with American Indian Parent Advisory Committee (AIPAC) and Indian Education staff. Aid-eligible schools will follow the same timeline as previous years with Indian Education Program Plans (IEPPs) due on October 1. Under Minnesota Statutes, sections 124D.78 and 124D.81, there are many schools that are new to the AIPAC and Indian Education Aid this year. Be prepared for changes that may occur during this unprecedented time. Please contact the Office of Indian Education for support and guidance as needed.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

Collaboration with American Indian students, families and Indian Education staff is crucial to implementing a model that will fulfill the statutory requirements while ensuring that all students have access to the appropriate educational materials and all relevant services and support needed for student success. Consider the significant spiritual, mental and emotional needs that must be addressed in your American Indian communities, especially where inequities have been exacerbated. Confirm that students and families know and understand the expectations of teachers and school staff. Continual communication with students and families is imperative. Reach out to families with compassion and respect for their cultural needs.

Scenario 3: Distance learning only

District and school administrators should be collaborating on plans to address the specific needs of their American Indian students. Indian Education staff are an important part of this process and should be included in distance learning planning. Indian Education staff will help your schools and districts keep communications open and transparent with American Indian families and their communities. Be aware of outreach to American Indian families and how this can be improved in a time of uncertainty. Reach out to families to assess student needs, and then address those needs with the school or district. Confirm with American Indian students and their families the understanding and expectations of teachers and school staff, and any changes to policy this year.

The Office of American Indian Education understands this year will be different than previous years. We understand there are some truly creative ways to provide outreach and programming to your American Indian students and their families. Although this list is not exhaustive, suggested options for use of American Indian Education Aid include:

- Purchasing items for culture trunks
- Purchasing the Native authored books found on the Native-authored book list
- One-on-one tutoring services or academic help
- Purchasing online or Native mail subscription services
- Purchasing Native language learning applications or materials
- Purchasing Native films for use at future student and family engagement activities
- Purchasing items for take-home cultural activity kits (beading, regalia-making)
- Purchasing early-bird registration for the 2020 MIEA Convention
- Family Engagement events
- Professional development for staff that is specific to American Indian history, language, and culture
- Culturally-related programs during out-of-school time

Additional Information

Districts and schools are no longer required to submit an Intent to Participate (formally known as the letter of intent).

Districts and schools that are eligible to participate in the American Indian Education Aid Program for the coming school year have received an email that contains their American Indian student count and their American Indian Education Aid estimate. All districts that are required to have an American Indian Parent Advisory Committee have been notified of their obligation to do so, and have received emails from the Office of Indian Education in support of helping facilitate the process in your districts

The Indian Education Program Plan deadline continues to be October 1, 2020.

Annual Compliance

American Indian Parent Advisory Committees meet annually to issue their vote of concurrence or nonconcurrence. The annual compliance documents associated with this vote are submitted each year by March 1, however extensions were granted to many districts statewide. The deadline for these documents was June 15, 2020. Indian Education Aid eligibility is contingent upon this paperwork being filed with the Office of Indian Education. Please reach out if you have any questions on annual compliance paperwork or process.

English Learner Students

Scenario 2: Hybrid learning with strict social distancing and capacity limits

Meaningful access for English learners includes differentiated supports for academic content as well as strategies to increase English language acquisition. Content teachers should provide multiple representations of concepts, sentence frames, differentiated texts, and vocabulary instruction with an explicit focus on academic language. EL teachers should have clear strategies that provide structured opportunities for students to produce oral and written language. (This is difficult but of utmost importance in a hybrid learning context.) Collaboration between content and EL teachers should be prioritized and clearly planned for from the start. Additionally, don't overwhelm students and families. Start with technology that students and families know and slowly introduce new resources as students become comfortable. Provide enough support and personal contact to ensure that independent assignments can be completed without need

for a family member to teach the content at home. Design short, clear assignments that allow for feedback, but tie them to a “[big idea](#)” or larger learning target tied to grade level standards.

Additionally, districts and charter schools must continue to provide in writing how English language development services will be provided to English learners during hybrid learning. This can be in the form of an appendix to the current LIEP plan. This appendix should include the amount and scope/type of stand-alone ELD instruction, co-taught or collaborative ELD instruction, and mainstream classes (i.e., how EL supports will be provided). Service and support should be differentiated by ELP to account for beginning, intermediate, and advanced ELP at each grade level. Instruction should address ELs’ needs in each language domain (reading, writing, listening and speaking).

The district or charter school should also clarify how it will communicate the information in the adapted LIEP plan with families.

Resources

- [Guidance for Using Distance Learning for English Learner Programming](#)
- [Guide to Supporting Immigrant and Refugee-Experienced Families during COVID-19](#)
- [Identifying Students for English Learner Status During Distance Learning](#)
- [Working with Young, Multilingual Learners](#)
- [Guidance for Using Distance Learning for Migratory Children](#)
- [Equity Lens Reflection and Exploration Tool for Learning](#)
- [Minnesota \(WIDA\) English Language Development Standards](#)

Scenario 3: Distance learning only

Meaningful access for English learners includes differentiated supports for academic content as well as strategies to increase English language acquisition. Content teachers should provide multiple representations of concepts, sentence frames, differentiated texts, and vocabulary instruction with an explicit focus on academic language. EL teachers should have clear strategies that provide structured opportunities for students to produce oral and written language. (This is difficult but of utmost importance in a distance learning context.) Collaboration between content and EL teachers should be prioritized and clearly planned for from the start. Additionally, don’t overwhelm students and families. Start with technology that students and families know and slowly introduce new resources as students become comfortable. Provide enough support and personal contact to ensure that independent assignments can be completed without need for a family member to teach the content at home. Design short, clear assignments that allow for feedback, but tie them to a “[big idea](#)” or larger learning target tied to grade level standards.

Districts and charter schools must continue to provide in writing how English language development services will be provided to English learners during distance learning. This can be in the form of an appendix to the current LIEP plan. This appendix should include the amount and scope/type of distance service for stand-alone ELD instruction, co-taught or collaborative ELD instruction, and mainstream classes (i.e., how EL supports will be provided). Service and support should be differentiated by ELP to account for beginning, intermediate, and advanced ELP at each grade level. Instruction should address ELs’ needs in each language domain (reading, writing, listening and speaking).

The district or charter school should also clarify how it will communicate the information in the adapted LIEP plan with families.

Resources

- [Guidance for Using Distance Learning for English Learner Programming](#)
- [Guide to Supporting Immigrant and Refugee-Experienced Families during COVID-19](#)

- [Identifying Students for English Learner Status During Distance Learning](#)
- [Working with Young, Multilingual Learners](#)
- [Guidance for Using Distance Learning for Migratory Children](#)
- [Equity Lens Reflection and Exploration Tool for Learning](#)
- [Minnesota \(WIDA\) English Language Development Standards](#)

Students Experiencing Homelessness

Whether in-person, hybrid learning or distance learning, students experiencing homelessness will have new and urgent needs. [SchoolHouse Connection](#), a national non-profit organization working to overcome homelessness through education, recommends the following considerations for fall 2020:

- Embed questions and information about homelessness in all school or district outreach efforts, including: food pick-up or delivery; mailing of learning packets; emails or other communications to all parents/students; school/district automated calling systems; and the school/district website, Facebook page, and other social media.
- Ensure that students experiencing homelessness are enrolled immediately, as required by the McKinney-Vento Act, whether school is online, in-person, or a hybrid model.
- Provide registrars and other enrollment personnel adequate training on the McKinney-Vento Act.
- Ensure online enrollment systems are accessible and understandable to parents and youth experiencing homelessness, with information about the McKinney-Vento Act. Online systems must provide a way for parents and students to enroll without typically required documents, such as proof of residency, health records, or guardianship, and an internal mechanism to refer potentially homeless students to the liaison.
- Remember that students experiencing homelessness may face needs and challenges beyond their homelessness particularly if they are students of color, with disabilities, and/or LGBTQ+. Center equity in all reopening plans and work with colleagues in special education, school safety, diversity, inclusion, and multiculturalism to ensure holistic responses.
- Prioritize students experiencing homelessness for resources that will be provided to all students, or to low-income students. Deliver or mail resources to students who lack transportation to pick them up.
- Expand the amount and uses of the Title I, Part A homeless set-aside as needed, to ensure it is adequate to address new barriers and increases in homelessness created by COVID-19.
- Target [CARES Act funding](#) (ESSER and GEER) to students experiencing homelessness.
- Ensure students experiencing homelessness have equitable access to all school activities, whether online or in-person.
- Prioritize students experiencing homelessness for devices and connectivity that will be provided to all students, or to low-income students. Deliver devices with meals or via U.S. mail when families and students cannot reach pick-up locations.
- Provide students with unlimited high-speed data, including through hotspots and cellphone data and minutes, to ensure students can complete all assignments and stay connected with liaisons, teachers, mentors, and peers.
- Plan to meet learning challenges beyond basic connectivity and devices, such as providing portable chargers for students without access to electricity; offering in-person or virtual supplemental academic support; and maintaining mentorship relationships with youth experiencing homelessness without a parent or guardian, in particular.
- Provide insurance for devices provided to McKinney-Vento students, recognizing the increased risk of theft and breakage due to unstable and unsafe living situations.

- Screen for trauma when school restarts, either in person or online. Simple, well-researched instruments include UCLA’s [COVID-19 Screen for Child/Adolescent PTSD](#) and the [Structured Trauma-Related Experiences and Symptoms Screener](#).
- Invite community mental health providers to support students virtually and/or on-site at schools.
- Implement trauma-informed training and practices available from the [National Child Traumatic Stress Network](#), [ACES Aware](#), or similar resources. A recent [review of programs with proven track records](#), many of which offer free tools and free online training, can help schools get started.
- Adopt [positive school discipline](#) practices school- and district-wide.
- Connect with community agencies providing food, health care, mental health care, shelter, and housing to families or youth, to find out what is available and how your students and families can access it.
- Use [referral forms](#) that can be completed and submitted online, or emailed to the liaison, for providers to connect families and students with liaisons.
- If [211](#) or another resource referral service is not available locally, create an on-line resource list that families and youth can access on a mobile device, and that community partners can update directly, such as through a google doc.
- In rural areas in particular, connect with faith communities, civic organizations, and youth groups that might be able to share McKinney-Vento information with families and offer support or funding for basic needs and distance learning equipment.

Additional Resources

- [National Center for Homeless Education \(NCHE\)](#)
- [The Law & Non-Regulatory Guidance](#)
- Information about [transportation funding for homeless students](#) on the MDE website
- Information about the [McKinney-Vento Act](#) on the MDE website
- [Minnesota Continuum of Care Information](#)

Questions? Contact mde.homelessed@state.mn.us.

Migrant Students

The Migrant Education Program (MEP) is authorized by Part C of Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). The MEP provides formula grants to state educational agencies (SEAs) to establish and improve, directly or through local operating agencies (LOAs), education programs for migratory children.

This guidance is meant to provide clarity regarding expectations for districts and charter schools when enrolling and educating migratory children in the fall of 2020. It is intended for use by all staff providing and/or coordinating supports for migratory children and their families.

Purpose of the Migrant Education Program

Following are the five main purposes of the U.S. Migrant Education Program (MEP):

- Assist states in supporting high-quality and comprehensive educational programs and services during the school year, and, as applicable, during summer or intersession periods, that address the unique educational needs of migratory children.
- Ensure that migratory children who move among the states are not penalized in any manner by disparities among the states in curriculum, graduation requirements, and challenging state academic standards.

- Ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic standards that all children are expected to meet.
- Help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit their ability to succeed in school.
- Help migratory children benefit from state and local systemic reforms.

Definition of a Migratory Child

According to sections 1115(c)(1)(A) (incorporated into the Migrant Education Program [MEP] by sections 1304(c)(2), 1115(b), and 1309(3) of the ESEA, and 34 C.F.R. § 200.103(a)), a child is a “migratory child” if the following conditions are met:

The child is not older than 21 years of age; and

- The child is entitled to a free public education (through grade 12) under State law, or
- The child is not yet at a grade level at which the LEA provides a free public education, and

The child made a qualifying move in the preceding 36 months as a migratory agricultural worker or a migratory fisher, or did so with, or to join a parent/guardian or spouse who is a migratory agricultural worker or a migratory fisher; and

With regard to the qualifying move identified in paragraph 2, above, the child moved due to economic necessity from one residence to another residence, and—

- From one school district to another; or
- In a state that is comprised of a single school district, has moved from one administrative area to another within such district; or
- Resides in a school district of more than 15,000 square miles and migrates a distance of 20 miles or more to a temporary residence.

Program Delivery

The following are possible teaching delivery options for any scenario in the fall:

- 1-to-1 daily instruction by a licensed teacher to provide additional structure for migratory students whose parents may not be able to provide academic assistance either virtually or face-to-face while maintaining physical distance according to CDC or MDH guidelines.
- Whole group virtual classroom meeting a minimum of 3 times a week to build community for students who experience social isolation due to high mobility, compounded by the effects of COVID-19
- Daily or weekly phone call by the teacher/para to check in and provide instruction – consider:
 - Whether instruction will be provided in Spanish or other languages
 - What support parents will receive to support their child academically.
 - How parents will be supported in navigating.
 - Most effective way communicate with parent (e.g., via email, text, WhatsApp, Facebook, etc.). Survey parents to determine the best mode of communication.

For more information and resources, see the [Guidance for Using Distance Learning for Migratory Children](#) document on the MDE webpage.

Students Receiving Special Education Services

For guidance related to special education, see the [Students Receiving Special Education](#) section under Student and Family Support.

For special education guidance related to early childhood, see the Early Childhood Special Education section under Early Learning.

Early Learning

Early Childhood Screening

Vision: To ensure all Minnesota children are at their optimal health and development and prepared to learn.

Purpose: To identify and refer children who need further health or developmental evaluations and to connect children and families to early learning opportunities.

Scenario 1: In-person learning for all students

Screening programs should follow the same scenario (in-person, hybrid or distance) as their districts have chosen based on the level of community transmission, preparation level and in coordination with state and local health departments. The decision to resume in-person screening is not a program level decision. Just as a parent may request distance learning if their district is following the in-person model, a parent may request and receive distance or virtual screening even if their district is following the in-person model. As you assess your facility's capacity to provide face-to-face screening during COVID-19, Screening Coordinators may consider these things:

- Risks to families when they come in for screening
- Strategies in screening operations to mitigate these risks
- Local level of COVID-19 illnesses
- Impact of COVID-19 illness on screening staff
- How do you limit the number of families in one location at a time?
- How do you help families meet with the least number of staff?
- How do you best limit the amount of face-to-face time?

Providing screening while protecting children and families

Consider these actions to help provide a safe environment for children and families when screening:

- Follow [Schools and Child Care: COVID-19 guidance posted by MDH](#) (health screening for staff and families, follow all exclusion or deny entry, safety and well-being, masking, handwashing, social distancing whenever possible, cleaning and disinfecting guidelines, ensuring ventilation systems operate optimally, assure your district program has recommended supplies and check back often as guidance is continually updated).
- Follow the [MDH Direct Service Guidelines](#) which provides direction to school staff on the type of protective equipment that will be needed to reduce the risk of COVID-19 transmission when delivering screening which requires close, prolonged contact.
- Stagger appointments and limit visits so that only one child/parent/guardian is in the room at a time.
- Lower the number of families on-site at any one time.
- Close the registration area and have parents/guardians check in by phone from the parking lot.
- Call families the day of screening to review any symptoms or exposures.
- Reschedule appointments for families who are sick.
- Cross train staff so families interact with less staff members.
- Ensure availability of extra screening kits in order to sanitize and use plastic instead of cardboard items.
- Consider ways to accommodate children or families at high risk. This may mean offering a virtual screening with plans to follow up on vision, hearing or the observational tool at a later date.

- Communicate with parents in their home language how the program is following CDC and MDH recommendations in order to reduce parent/caregiver concerns.
- Post free [MDH or CDC COVID-19](#) prevention materials and translated documents.
- Consider that COVID-19 may impact staffing. Make sure that new staff are trained in as many areas as their profession allows.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

If the district model is hybrid, then in-person screening may resume following the [MDH Direct Service Guidelines](#) and the [MDH 2020-2021 Planning Guide for Schools](#).

Scenario 3: Distance learning only

Early Childhood Screening components which may be provided online, by phone or mail:

- Collect the parent or caregiver report of their child’s social emotional health: ASQ: SE-2.
- Collect the parent or caregiver report of their child’s development: ASQ: 3 may be used to meet the developmental screening requirement per [Executive Order 20-82 \(30\)](#). Many district Early Childhood Special Education teams already have this tool, so there would not be a need for a screening program to purchase an additional license for this tool. Short free [virtual training videos on the ASQ:3](#) and the ASQ:SE-2 are available. During August 2020 through September 1, 2020, districts who have the ASQ:3 may request free access to [ASQ:3 by text](#) to send to families who are receiving virtual or distance screening.
- Complete [vision history](#), [hearing assessment and history](#) and request copies of screenings completed by health provider if available or ask parent if child passed these screenings at their last well-child check.
- Request the height and weight of child if known.
- Review immunizations as indicated. Minnesota immunization laws have not changed.
- Assure children and families have a health care provider and health coverage.
- Review of risk factors which may influence learning.
- Follow up with parents/caregivers or clinics, if there is a signed release of information form, on past referrals by phone, text or mail with self-addressed, stamped envelope.
- Engage interpreters, where needed.
- Summary interview with the caregiver including referrals and resources.
- Provide [Children and Families Resources in COVID-19 response](#).

If the in-person scenarios resumes, vision and hearing may be completed if not obtained from a health care provider.

[Early Childhood Screening and COVID-19 Questions and Answers](#) has further information.

Kindergartners may be screened up to 90 days from first attending per [Executive Order 20-82 \(31\)](#).

Helpful resources for staff

- [CDC school guidance](#) including Spanish
- [Supporting Mental Well-being during COVID-19](#)

Early Childhood Family Education, School Readiness, Voluntary Prekindergarten (VPK) and School Readiness Plus (SRP)

As many early learning programs know from their responses to COVID-19, distance learning required programs to rapidly innovate in order to continue their programming and services to children and families. While planning and preparing for the 2020-21 school year presents new challenges, it also presents new opportunities for early childhood

programs to provide high-quality programming and services. To help you plan for the 2020-21 school year, below is guidance on the three scenarios (in-person learning, hybrid learning, distance learning). However, before you start planning for the scenarios, there are some important elements to consider. These elements can play a vital role in each of the three scenarios:

- **Relationships:** How will your program build relationships with children and families in the community? Relationships are at the heart of our work with families and their children. Consider ways that you will connect with families in your community. One way programs do this is by reaching out to families and asking them how they are doing (e.g., a wellness check-in). Another strategy is to ask families what is most important to them and their child. How are you building trust with families and ensuring that families are confident they have a school partner they can rely on?
- **Outreach:** Outreach is proactive, purposeful contact with others outside of your organization or program. How does your program define outreach and how has COVID-19 influenced your outreach plan and efforts? How are you prioritizing families who have not been connected with through previous outreach efforts? What needs were identified in your ECFE community needs assessment, and how are you addressing those needs through programming, services, and/or collaboration?
- **Collaboration:** To most effectively meet the needs of children and families, collaboration must be an essential component of our efforts. Especially during these stressful times, be sure to discuss ways to support social-emotional learning and mental health. Collaboration efforts might include:
 - Engaging with your Early Childhood Regional Networking Group.
 - Consulting with your parent advisory council.
 - Partnering with families to create goals and monitor progress.
 - Connecting services with the efforts of other organizations or programs (e.g. Head Start, WIC, local hospital, school district, Adult Basic Education (ABE), etc.).
 - Collaborating with groups (e.g. childcare providers, pediatricians, kindergarten teachers, etc.).
 - Collaborating with specific audiences (e.g. parents of children birth to age 5, parents of multiples, parents of children with special needs, grandparents, Hispanic parents, parents of newborns, etc.).
- **Equity:** How does equity impact your relationships, outreach, and collaboration efforts? How do you evaluate and improve your equity efforts?
- **Two-generation approach:** Through all of your programming and services, how are you including parents/guardians and other adults? ECFE is already a two-generation program. How can strengths and practices of ECFE, and the skills of parenting educators, be woven throughout your early childhood programming and services? In this approach, family engagement is not a supplemental service, but a foundational component built into all of your programming.
- **Cohort model:** A cohort model keeps children, families, and teachers together in consistent groups throughout the year. At the beginning of the year, a classroom (can be virtual) is established. The size of the cohort will depend on the type of programming. The cohort should stay together for twelve months before moving up to the next classroom/grade. Benefits of cohorts include: optimal continuity and stability for children and families, the opportunity to develop deeper friendships/relationships, increased trust, and increased opportunities for programs to individualize their programming to better meet child and family needs. How might you utilize a cohort model across your early childhood programs? How would schedules impact cohorts (e.g., if a prekindergarten class goes the entire year but ECFE is one semester or a designated number of weeks)?
- **Transitions:** Early childhood programs are accustomed to focusing on transitions. With your planning, pay particular attention to the role of transitions for children and families. Also, consider transitions for your staff and programs. For example, what if you transition from an in-person model to a distance learning model during the school year?

Scenario 1: In-person learning for all students

For your in-person learning planning, the first priority will be health and safety considerations. This will include MDH [2020-21 Planning Guidance for Schools](#) as well as CDC guidelines. Of course, your planning should be in accordance with your district's policies and procedures. Some other factors to consider include:

- Enrollment assistance: Depending on the number of sections and duration, districts should consider the needs of families in their district, especially those with identified risk factors.
- Prioritize classroom slots: this is particularly important if there are space or classroom size limitations.
- Distance learning: Consider the role that distance learning, or outreach via technology, can play in your programming. What can be done to enhance your programming and services?
- Access: Consider access to your programming and services. This is especially true if there are limitations to district transportation.
- Cohort model: How would you group children and families? What would class time look like if you utilized cohorts?

Scenario 2: Hybrid learning with strict social distancing and capacity limits

A hybrid model combines in-person learning and hybrid learning. This option may apply to all participants or may be tailored to children with the highest needs. For example, if classroom space is limited, you may decide to focus your in-person programming on those children and families who would benefit the most from in-person approaches (while additional children and families would be served through distance learning approaches).

- Like the in-person option, health and safety are the first priority.
- Enrollment assistance: this includes planning and outreach to families to determine who would most benefit.
- Distance learning: Consider the role that distance learning will play in your programming. Are some children and families doing in-person classes while others are doing distance learning? Or, will your model be one that supplements in-person classes with distance learning?
- Access: Consider access to your programming and services. This is especially true if there are limitations to district transportation, technology or classroom space.
- Cohort model: How would you achieve consistency and coherence between the In-Person and Hybrid approaches? How do you ensure and maintain clear, effective communication?

Scenario 3: Distance learning only

- Along with your staff, determine what worked well during your spring 2020 distance learning and what needs to be enhanced. Numerous early childhood administrators commented on the success of their online parenting contacts/classes. How will you utilize parenting educators not only in ECFE, but also in other programs and partnerships (e.g., child care, Head Start, community providers)? How will you utilize parenting educators throughout the age span prenatal to third grade?
- Ensure children and families have access to technology and environments that support full participation in distance learning. Also, pay particular attention to collaborations and what families may need with regard to comprehensive services.
- Ensure children and families know how to use the platforms and online resources that you use. If families do not have access, how will you help ensure families have access to their technology needs? Do you have staff with the expertise to assist families?
- Work towards consistency and coherence in your distance learning. For example, ensure all teachers are using the same distance learning platforms.
- Consider logistics of your programming, including staffing and program costs. For example, some School Readiness programs were impacted last year by the absence of tuition. If your program is not able to charge tuition, how will this impact the programming and services you are able to provide? If you decide to use a cohort

model for distance learning, how will you assign staff to the cohorts? Do you have human resources available to meet the needs of diverse learners and families?

Early Learning Scholarships

Early Learning Scholarships provide financial resources for low income children in order to increase access to high quality early learning programs. As MDE designs guidance for districts, and other community stakeholders for the upcoming school year, consideration for the use of early learning scholarships are proposed below.

The following guidance is proposed for scholarship implementation within three possible scenarios: back to school-safely, hybrid of classroom with distance learning, and distance learning. It is understood that any scholarship-eligible program may be faced with any or all scenarios within the coming school year.

Awarding guidance for school-based and Head Start programs will continue to be based on the number of instructional hours. Please refer to the Attendance Verification guidance or federal Head Start guidance around instructional hours. The instructional hours should be cumulative for the child's scholarship year.

- 850+ hours at **\$7,500** per scholarship
- 510-849 hours at **\$5,000** per scholarship
- 101-509 hours at **\$3,750** per scholarship
- 100 or fewer hours at **\$1,000** per scholarship

School-based and Head Start programs should continue to request payment once per month by taking the child's award amount, dividing by the number of months the child will be served, and billing evenly throughout the child's scholarship award. For Pathway II child care programs and Pathway I scholarships, programs should continue to request payment from the Area Administrator each month.

Scenario 1: In-Person Learning

- If classroom capacity is decreased to align with MDH and MDE social distancing guidance, MDE recommends prioritizing seats for scholarship-eligible children, and within those, prioritize children identified as part of a priority population as well as, if known, children of Tier 1 essential workers.
- MDE will allow updates to Pathway II program plans to include technology needs to support moving between any of the models. In partnership with families, technology needs that support access to move between any of the three models, will be considered allowable for an enhancement request for Pathway I scholarships.
- MDE will allow updates to a Pathway II program plans to include staffing or other changes that support MDH guidance for group sizes and social distancing. In partnership with families, these same needs will be considered allowable for an enhancement request for Pathway I scholarships.

Scenario 2: Hybrid Learning

- If classroom capacity is decreased to align with MDH and MDE social distancing guidance, MDE recommends prioritizing seats for scholarship eligible children, and within those, prioritize priority populations.
- MDE will allow updates to Pathway II program plans to include technology needs to support moving between any of the models. In partnership with families, technology needs that support access to move between any of the three models, will be considered allowable for an enhancement request for Pathway I scholarships.
- MDE will allow an updates to Pathway II program plans to include staffing or other changes that support MDH guidance for group sizes and social distancing. In partnership with families these same needs will be considered allowable for an enhancement request for Pathway I scholarships.
- Public programs with Pathway II funding may update their plan to include partnerships with other scholarship-eligible programs (participating in Parent Aware) to support child care needs of students with scholarships if in the hybrid or distance learning scenarios.

Scenario 3: Distance Learning

- MDE will allow updates to Pathway II program plans to include technology needs to support moving between any of the models. In partnership with families, technology needs that support access to move between any of the three models, will be considered allowable for an enhancement request for Pathway I scholarships.
- Public programs with Pathway II funding may update their plan to include partnerships with other scholarship-eligible programs (participating in Parent Aware) to support child care needs of students with scholarships if in the hybrid or distance learning scenarios.

Attending to the Mental Health of Young Children

Events of the last several months can take a toll on young children. They may have experienced loss of friends as they moved from school or child care to staying safe at home. They may have had loved ones who were sick or lost a job. They may have witnessed violence in person, by listening to others or watching television. These can cause fears and anxiety. Young children are just learning to express their feelings with accuracy. Because of this, they let you know how they are feeling through their behaviors.

[Effects of Trauma: Managing Challenging Behaviors](#) provides additional information about children who have been exposed to trauma and ways to support them.

Young children may react to stressful situations in one or more of the following ways:

- Change in regular sleep patterns including nightmares
- Change in eating habits
- Becoming clingy, whiny, angry or sad
- Physical complaints without illness
- Fears (of the dark, being alone or strangers)

When children experience stress that is excessive and prolonged it can interfere with their developing brains. The Center on the Developing Child describes three levels of stress:

1. Positive- which helps a child learn to cope with challenges
2. Tolerable- when a child has a supportive environment and relationships with adults
3. Toxic- when stress is prolonged and there is no adult emotionally available for support

Support the parent and families members to recognize the signs of a child's stress and interpret behaviors as expression of need and attempts to cope. Help adults surrounding a child understand their role in teaching a child to regulate their emotions and behaviors.

The [Understanding Stress and Resilience in Children](#) video series explains how high levels of stress can impact a child's well-being.

Children who are more resilient in the face of adversity are better able to cope with negative situations that arise throughout their lives. One critical factor in building a child's resilience is the presence of adults who support them during hardships.

Relationships with family and community members who provide warmth and support during challenging situations help a child learn strategies for coping. Helping children learn these strategies early can have lifelong impacts

In-Person Learning, Hybrid Learning and Distance Learning

- Establish routines that help build a sense of security by being able to predict what is coming next.

- Build sense of community.
- Strive to understand the child in the context of family, culture and community.
- Sensory activities can be calming as well as slow repetitive actions. Help children learn to take deep breaths when overly excited or anxious. Pace a child's day by alternating a boisterous activity followed by a calming one. Help children transition with calming activities.

[National Association for School Psychologists](#) offers practical suggestions for helping children cope with changes that result from COVID-19.

Scenario 1: In-person learning for all students

It's reasonable to expect that all children will experience some trepidation as they return to school or child care after being at home with family for a number of months. It may take some children additional time to adjust. These children may experience sadness as they separate from their parent and family members that lasts longer into the day than their peers or for additional days and weeks.

- Provide additional comfort and support for children experiencing difficulties.
- Plan favorite activities as distractions.
- Pair the child with another who can be a buddy.
- Spend time early in the day and often to demonstrate support.

If a child appears to be anxious or experiences prolonged reactions to separations, it may be time for the family to seek additional support through conversation with a parent educators in ECFE or a mental health consultant.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

It may take longer for children to develop trust and adjust to expectations in a learning program when their schedule alternates between days away and days at school. While this is not new to many early childhood settings, the additional stress of recent months, may extend the length of the transition. As children adjust they may continue to demonstrate signs of stress.

If the learning program differs significantly from the environment the child has been in, the child might experience additional stress. Find ways to learn about what the child is used to and ways to bring this into the learning program.

- Learn about the child's family, culture and preferred language. Find ways to incorporate it into your program.
- Learn about the environment the student will experience on days away from school. Are there adults who can support them emotionally and with their learning?
- Manage your expectations about what will be accomplished on days away from school.
- Recognize the value in unstructured time for rest, play and learning.
- Offer touch points on days you do not have in- person interactions.
- Be creative in how you reach out or in how you ask families to respond to you.
- Take a picture of you and the child to have at home.

Scenario 3: Distance learning only

It may be harder in a distance learning environment to determine a child's well-being. Watch and listen for signs of stress.

To help eliminate stressful elements, find out what families need and support them in locating resources. Resources like food shelves, medical resources, unemployment insurance and connecting with other parents, family and friends can

help parents be better positioned to help their child. Parents can help children cope with stress if they are able to cope with it themselves.

[Family Wellbeing Strategies](#) describe what early learning programs can do to support a family's well-being.

Many educators may be concerned about engaging in distance learning when there haven't been opportunities to build relationships first. It will be important to find ways to develop a caring relationship with each child to help buffer against stress they might be experiencing.

- Use open ended questions that build relationships with the child and the learning partner.
- Engage the learning partner. Build on strengths by identifying learning taking place during play and everyday activities. Suggest ways to expand it the next time they engage in the same activity.
- Strive for 5 back and forth comments in conversations.
- Follow the child's lead.
- Add touch points such as using the child's name frequently, ensure you are side by side on the screen, and reach out through activities such as individualized sidewalk messages, post cards or phone calls.
- Add support and additional interactions to ensure each child is feeling a sense of belonging.
- Determine if there is another adult who can serve as a learning partner if the parent is not available or offer additional support yourself.
- [Map relationships](#) each child has with a staff member. Perhaps someone else on staff has a relationship with an older child in the family and you can do some side-by-side interactions to start with.
- Ensure that someone is personally in touch with each child multiple times throughout each week.

Early Learning for Children Experiencing Homelessness

Outreach to young children in families experiencing homelessness is critical as districts develop implementation plans for fall. Districts and charter schools should make sure their McKinney-Vento liaisons are aware of what services will be offered, in what format in early learning, and how to connect families of preschool-age children to the available services.

Community partners, nonpublic schools, charter schools, Head Start and local child care providers should be consulted in district plans to support children and families experiencing homelessness. Knowing the opportunities that exist in a community helps in better supporting children and families experiencing homelessness. The [Pathways to Partnership in Early Childhood](#) document provides early childhood program information.

Guidance per model to support children experiencing homelessness:

Scenario 1: In-person learning for all students

Districts should consider how the in-school time aligns with the needs of children whose families are experiencing homelessness.

- Enrollment assistance: Depending on the number of sections and duration, districts should consider the needs of families in their district that may be experiencing homelessness through:
 - Prioritizing classroom slots: Depending on the funding source, such as early learning scholarships, children experiencing homelessness are considered a priority for awarding. Enrollment in SRP programs and early learning scholarship funding give priority to children experiencing homelessness and VPK programs can set local criteria for selecting students to be in a VPK-funded seat, and should consider prioritizing children experiencing homelessness.
 - Minimize transitions and increase dosage when feasible: Review funding sources that may be blended to create additional dosage and minimize transitions for a child experiencing homelessness. Examples could be full school day programming, extended day child care, or wrap around services.

- Transportation for preschool age children experiencing homelessness should be considered. For districts receiving VPK or SRP funds, transportation is required. For districts that have Pathway II funding, transportation is an allowable expense. This is true for a child with a Pathway I scholarship as well, though funds first are awarded to the child and not the district or charter school. The McKinney-Vento Act requires LEAs to provide transportation services to the school of origin, which includes public preschools. Accordingly, transportation to the school of origin must be provided even if a homeless preschooler who is enrolled in a public preschool in one LEA moves to another LEA that does not provide widely available or universal preschool.
- Coordination of meals when appropriate for district enrolled children.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

As with an in-person learning model, districts should consider how the in-school time aligns with the needs of children whose families are experiencing homelessness.

- Enrollment assistance: Depending on the number of sections and duration, districts should consider the needs of families in their district that may be experiencing homelessness through:
 - Prioritizing classroom slots: Depending on the funding source, children experiencing homelessness are considered a priority for enrollment. Enrollment in SRP programs and early learning scholarship funding give priority to children experiencing homelessness and VPK programs can set local criteria for selecting students to be in a VPK-funded seat, and should consider prioritizing children experiencing homelessness.
 - Minimize transitions and increase dosage when feasible: Review funding sources that may be blended to create additional dosage and minimize transitions for a child experiencing homelessness. Examples could be full school-day programming, extended-day child care, or wraparound services.
 - Transportation for preschool age children experiencing homelessness should be considered. For districts receiving VPK or SRP funds, transportation is required. For districts that have Pathway II funding, transportation is an allowable expense. This is true for a child with a Pathway I scholarship as well, though funds first are awarded to the child and not the district or charter school. The McKinney-Vento Act requires LEAs to provide transportation services to the school of origin, which includes public preschools. Accordingly, transportation to the school of origin must be provided even if a homeless preschooler who is enrolled in a public preschool in one LEA moves to another LEA that does not provide widely available or universal preschool.
 - Coordination of meals when appropriate and allowed for district- or school-enrolled children, including distance learning days
- Non-school time learning/distanced learning: In the hybrid model, for days that the child is not in the classroom, consider means and methods of supplementing learning that do not create an additional burden on the family. Ensure students have access to technology and environments that support full participation in distance learning.

Scenario 3: Distance learning only

Students experiencing homelessness will have additional challenges without access to physical school buildings and regular person to person interaction. Opportunities that support participation and follow-up with children and their families is a critical component to plan.

- Create whole family resources that are accessible for families that may temporarily live in temporary housing in or outside the family's home district.
- Coordinate meals for district or school-enrolled children, including distance learning days.
- Ensure students have access to technology and environments that support full participation in distance learning.

Early Childhood Special Education

ECSE providers are reminded that there are a variety of ways to ensure that planned special education and related services continue to be provided and objectives continue to be addressed.

In periods of distance and hybrid learning and in the case of PART C service provision under all learning models, providers may continue to provide telepractice/virtual instruction, consult with families, child care staff, and teachers consistent with the IEP/IFSP or IDLP. Assistive technology should be provided for the child's use at home consistent with the IEP or IDLP. Modeling use of assistive technology can be included as part of telepractice/virtual instruction and can be synchronous or asynchronous.

Under all district implementation models, Students, staff, and families must follow the [MDH Guidance for Social Distancing in Youth and Student Programs](#) including utilizing a health check for students and staff prior to entering the school and social distancing. In the case of needing to be in direct contact with students in order to model, scaffold, assess, and/or evaluate, it is necessary to plan procedures that follow the guidance cited in [Guidance for Delivering Direct Student Support Services: Staff Protective Equipment](#)

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the evaluations and assessments can be completed in school settings, consistent with [MDH guidance](#).

Scenario 1: In-person learning for all students

District response to Part C referrals

Accept referrals and contact each family. During the initial contact explain that:

“Evaluation activities and early intervention services will be conducted in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing. We will develop a plan to complete your child's initial evaluation through a combination of virtual and school-based activities. If your child is eligible for services, you will be part of a team that will determine the most appropriate service setting or settings. I can share information about our program with you on the phone and then either email or mail you hard copy information.”

Follow up by emailing or mailing the procedural safeguards and, as appropriate:

- Prior written notice to screen
- Prior written notice to evaluate
- Authorization for release of information

Part C post-referral actions

If a screening tool is warranted because there is no diagnosis, no prior screening or other data indicating a suspected disability is available, a screener completed by a parents such as the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ-SE) can help determine if the team will propose an initial evaluation.

If eligibility can be established through a review of records because of a diagnosed condition or documentation of a previous evaluation, complete the initial child assessment through family interview and virtual observation. Propose in-person assessment activities to take place in a school setting following MDH guidelines. If the family is uncomfortable with in-person activities due to underlying health conditions among family members and you are unable to complete the assessment without a face-to-face meeting or observation, develop an interim Individualized Family Service Plan (IFSP) with the family.

If screening data suggests a disability is suspected or if an evaluation is requested by a parent, complete the evaluation and, if eligibility is determined, the assessment, using a combination of interview, virtual observation and in-person activities in a school setting.

In development of evaluation and assessment protocols, consider the following questions:

1. What electronic devices or tools can be utilized?
2. What PPE will staff need based on necessary proxemics?
3. Would the use of proxy (ie: parents) support the access and/or engagement?
4. Who within district/community can you seek support and guidance for collaborative design?

Developing initial and annual IFSPs, and conducting periodic reviews

All meetings of the IFSP team will be conducted electronically or in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing. If the meeting is held electronically, any written information you would typically provide to a parent during an in-person meeting should be mailed or emailed to the parent in advance.

An IFSP must be reviewed at least every six months. Progress on IFSP outcomes is provided by families through the period of intervention. Ongoing assessments of a child's development should be conducted following the schedule agreed to in the Prior Written Notice for the initial provision of service and are to be conducted using information (verbal and video) provided by parents along with virtual and in-person observations made in school settings.

If a parent wishes to postpone services until all services can be provided in the home, document this decision in your log notes. Report the voluntary withdrawal in MARSS using status end code 26.

Delivery of IFSP Services

If your district is implementing in-person model, Part C services continue to be provided through telepractice/virtual instruction or be provided in school or community partner settings, consistent with MDH guidance found within COVID-19 Prevention Guidance for Youth and Student Programs as well as referenced recommendations in Guidance for Caring for People in Their Homes for Non-Medical Visits. If the IFSP team determines services will be provided in a setting other than the child's home, transportation and technology cannot be barriers to service provision.

Transitions from Part C for children not potentially for Part B

As with all Part C to Part B transitions, the members of the IFSP team must first consider whether the child is potentially eligible for services under Part B. If the child is not deemed to be potentially eligible for Part B, the team may convene a meeting virtually or in person following all MDH guidelines. Document transition steps and services in the IFSP. Part C eligibility and services will end at age 3.

Transitions from Part C to Part B for children who are potentially eligible for Part B

The transition conference must be held before the child is 2 years, 9 months and will be conducted electronically or in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing. If the meeting is held electronically, any written information you would typically provide to a parent during an in-person meeting should be provided to the parent in advance.

Obtain consent and complete Part B initial evaluation through a review of records or in settings and using strategies that are accordance with MDH guidance.

The IEP team must meet to develop an initial IEP within 30 days of a determination that the child needs special education and related services. If the meeting is to be held in-person, follow MDH guidelines. The IEP should be in place by the child's third birthday.

Post referral actions: Part B

Accept all referrals and make initial contact with the families. Send by email or mail a copy of the procedural safeguards and the following, as appropriate:

- Prior written notice for screening
- Evaluation plan and prior written notice
- Authorization for release of information

If parents choose to close out the referral (decline consent for evaluation), ask the family if they would be interested in re-referring in a month or two. If so, make a note in your calendar/records to make contact with them at a later date.

In cases where use of a screening tool is warranted (no diagnosis, prior screening or other data indicating a suspected disability is available), a parent assessment tool such as the ASQ or ASQ-SE could be used to determine if the team will propose moving forward with an evaluation.

If a disability is suspected due to a diagnosed condition, prior screening results, or an evaluation is requested by a parent, complete the evaluation in accordance with MDH guidance.

In development of evaluation and assessment protocols, consider the following questions:

1. What electronic devices or tools can be utilized?
2. What PPE will staff need based on necessary proxemics?
3. Would the use of proxy (ie: parents) support the access and/or engagement?
4. Who within district/community can you seek support and guidance for collaborative design?

Report membership and attendance for evaluation following MARSS guidance.

Meeting timelines within the Individuals with Disabilities Act (IDEA)

[The OCR/OSERS supplemental fact sheet states](#): "As a general principle, during this unprecedented national emergency, public agencies are encouraged to work with parents to reach mutually agreeable extensions of time, as appropriate."

Conducting IEP team meetings

The IEP team must meet to develop an initial IEP within 30 days of a determination that the child needs special education and related services and meet at least annually to review and revise the IEP. If the meeting is to be held in-person, follow MDH guidelines.

Implementing Individualized Education Programs (IEPs)

IEP services will be conducted in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing.

Reevaluations under Part B

In the event that a reevaluation becomes necessary for a preschool child, complete the reevaluation following guidance provided by the Division of Special Education and guidance provided by MDH guidance.

Reporting progress of students on IEPs

The United States Department of Education has not waived progress reporting requirement due to the COVID-19 pandemic. Depending on the district's progress reporting period, data would reflect the student's IEP, as well as progress toward goals and objectives in any IEP amendments or individualized distance learning plans developed with parental participation and consent during the extended distance learning period.

Transition from Developmental Delay Services at age seven

[UPDATED 11/05/20]: As stated in [Executive Order 20-94](#), every child who has aged out of special education services for developmental delay under Minnesota Statutes 2019, section 125A.02 during the continued peacetime emergency established under Executive Order 20-01 which began on March 13, 2020, may continue to receive developmental delay services if the student's IEP team determines these services are necessary for the student to receive a free and appropriate education. A teacher who holds an Early Childhood Special Education license may provide services to students under this provision.

When feasible, complete Part B reevaluations in accordance with MDH guidance and in accordance with existing guidance provided by MDE. If a school district or charter school is able to reevaluate a student who has aged out of special education services for developmental delay, the student must meet initial eligibility under another disability category and demonstrate an educational need for service to remain eligible for services under Part B.

When a determination of initial eligibility under another disability category occurs, a new enrollment record must be created in MARSS that includes the student's new disability category. End the existing record with a status end code of 99.

May districts conduct Home Visits?

A school district or charter school may provide early childhood special education services in settings documented in the child's IEP or IFSP to the extent that each setting supports adherence to current guidance provided by the Minnesota Department of Health.

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their doctors.

Outcome Measurement

Districts remain responsible to report outcomes for families exiting Part C after six months or more of early intervention service. Districts are also responsible to report item-level assessment data or child outcome summary ratings for each child that entered or exited Part C or preschool special education following existing reporting guidance.

Scenario 2: Hybrid learning with strict social distancing and capacity limits

District response to Part C referrals

Accept referrals and contact each family. During the initial contact explain that:

"We are currently unable to come into your home but are able to complete the initial evaluation through a combination of virtual and school-based activities. If your child is eligible for services, you will be part of a team that chooses among distance learning and school-based options. I can share information about our program with you on the phone and then either email or mail you hard copy information."

Follow up by emailing or mailing the procedural safeguards ~~147~~, as appropriate:

- Prior written notice to screen
- Prior written notice to evaluate
- Authorization for release of information

If a family chooses to close the referral ask if they would like a re-referral when completely in-person instruction is allowed. If yes, make a note in your calendar/records to make contact with them when we are providing in-person services.

Part C post-referral actions

If a screening tool is warranted because there is no diagnosis, no prior screening or other data indicating a suspected disability is available, a screener completed by a parents such as the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ-SE) can help determine if the team will propose an initial evaluation.

If eligibility can be established through a review of records because of a diagnosed condition or documentation of a previous evaluation, complete as much of the initial child assessment as possible through family interview and virtual observation. Propose in-person assessment activities to take place in a school setting following MDH guidelines. If the family is uncomfortable with in-person activities due to underlying health conditions among family members and you are unable to complete the assessment without a face-to-face meeting or observation, develop an interim Individualized Family Service Plan (IFSP) with the family.

If screening data suggests a disability is suspected or if an evaluation is requested by a parent, complete the evaluation and, if eligibility is determined, the assessment as possible using a combination of interview, virtual observation and in-person activities in a school setting.

In development of evaluation and assessment protocols, consider the following questions:

1. What electronic devices or tools can be utilized?
2. What PPE will staff need based on necessary proxemics?
3. Would the use of proxy (ie: parents) support the access and/or engagement?
4. Who within district/community can you seek support and guidance for collaborative design?

Developing initial and annual IFSPs, and conducting periodic reviews.

IFSP team meetings may be held electronically (audio/visual) or in-person in school settings following MDH guidelines. If the meeting is held electronically, any written information you would typically provide to a parent during an in-person meeting should be mailed or emailed to the parent in advance.

An IFSP must be reviewed at least every six months. Progress on IFSP outcomes is provided by families through the intervention period. Ongoing assessments of a child's emerging development should be conducted following the schedule agreed to in the Prior Written Notice for the initial provision of service and are to be conducted using information (verbal and video) provided by parents along with virtual and in-person observations made in school settings.

If a parent wishes to postpone services until all services can be provided in the home, document this decision in your log notes. Report the voluntary withdrawal in MARSS using status end code 26.

Delivery of IFSP Services

If your district is implementing either a hybrid or in-person model, Part C services continue to be provided through telepractice/virtual instruction or be provided in school or community partner settings, consistent with MDH guidance found within COVID-19 Prevention Guidance for Youth and Student Programs as well as referenced recommendations in

Guidance for Caring for People in Their Homes for Non-Medical Visits. If the IFSP team determines services will be provided in a setting other than the child's home, transportation and technology cannot be barriers to service provision.

Transitions from Part C for children not potentially for Part B

As with all Part C to Part B transitions, the members of the IFSP team must first consider whether the child is potentially eligible for services under Part B. If the child is not deemed to be potentially eligible for Part B, the team may convene a meeting virtually or in person following all MDH guidelines. Document transition steps and services in the IFSP. Part C eligibility and services will end at age 3.

Transitions from Part C to Part B for children who are potentially eligible for Part B

The transition conference must be held before the child is 2 years, 9 months and will be conducted electronically or in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing. If the meeting is held electronically, any written information you would typically provide to a parent during an in-person meeting should be provided to the parent in advance.

Obtain consent and complete Part B initial evaluation through a review of records or in settings and using strategies that are accordance with MDH guidance. Plan to conduct all evaluation activities in settings that can provide social distancing.

The IEP team must meet to develop an initial IEP within 30 days of a determination that the child needs special education and related services. If the meeting is to be held in-person, follow MDH guidelines. The IEP should be in place by the child's third birthday.

Post referral actions: Part B

Accept all referrals and make initial contact with the families. Send by email or mail a copy of the procedural safeguards and the following, as appropriate:

- Prior written notice for screening
- Evaluation plan and prior written notice
- Authorization for release of information

If parents choose to close out the referral (decline consent for evaluation), ask the family if they would be interested in re-referring in a month or two. If so, make a note in your calendar/records to make contact with them at a later date.

In cases where use of a screening tool is warranted (no diagnosis, prior screening or other data indicating a suspected disability is available), a parent assessment tool such as the ASQ or ASQ-SE could be used to determine if the team will propose moving forward with an evaluation.

If a disability is suspected due to a diagnosed condition, prior screening results, or an evaluation is requested by a parent, complete the evaluation in accordance with MDE guidance.

In development of evaluation and assessment protocols, consider the following questions:

5. What electronic devices or tools can be utilized?
6. What PPE will staff need based on necessary proxemics?
7. Would the use of proxy (ie: parents) support the access and/or engagement?
8. Who within district/community can you seek support and guidance for collaborative design?

Report membership and attendance for evaluation following MARSS guidance.

Meeting timelines within the Individuals with Disabilities Act (IDEA)

[The OCR/OSERS supplemental fact sheet states](#): “As a general principle, during this unprecedented national emergency, public agencies are encouraged to work with parents to reach mutually agreeable extensions of time, as appropriate.”

Conducting IEP team meetings

The IEP team must meet to develop an initial IEP within 30 days of a determination that the child needs special education and related services and meet at least annually to review and revise the IEP. If the meeting is to be held in-person, follow MDH guidelines.

Implementing Individualized Education Programs (IEPs)

IEP services will be provided in settings that can ensure compliance with guidance provided by the Minnesota Department of Health, including social distancing. Instruction may be provided using a mix of in-person and distance learning environments.

Report attendance, membership and special education service hours following guidance provided by the MARSS team.

Reevaluations under Part B

In the event that a reevaluation becomes necessary for a preschool child, complete the reevaluation following guidance provided by the Division of Special Education and guidance provided by MDH guidance.

Reporting progress of students on IEPs

The United States Department of Education has not waived progress reporting requirement due to the COVID-19 pandemic. Depending on the district’s progress reporting period, data would reflect the student’s IEP, as well as progress toward goals and objectives in any IEP amendments or individualized distance learning plans developed with parental participation and consent during the hybrid learning period.

Progress data may be collected from many variety of sources, including ongoing assessment, in-person, virtual and recorded observations. For example, a parent may record a video of the child during learning time or during daily routines when intervention has been intentionally embedded. Consider designating a staff person as an observer during an in-person or virtual classroom activity to collect data on a student’s engagement in the task and classroom participation.

Transition from Developmental Delay Services at age seven

[UPDATED 11/05/20]: As stated in [Executive Order 20-94](#), every child who has aged out of special education services for developmental delay under Minnesota Statutes 2019, section 125A.02 during the continued peacetime emergency established under Executive Order 20-01 which began on March 13, 2020, may continue to receive developmental delay services if the student’s IEP team determines these services are necessary for the student to receive a free and appropriate education. A teacher who holds an Early Childhood Special Education license may provide services to students under this provision.

When feasible, complete Part B reevaluations in accordance with MDH guidance and in accordance with existing guidance provided by MDE. If a school district or charter school is able to reevaluate a student who has aged out of special education services for developmental delay, the student must meet initial eligibility under another disability category and demonstrate an educational need for service to remain eligible for services under Part B.

When a determination of initial eligibility under another disability category occurs, a new enrollment record must be created in MARSS that includes the student’s new disability category. End the existing record with a status end code of 99.

May a district conduct Home Visits?

A school district or charter school may allow school staff to visit a student outside their home to provide ECSE services and build and preserve relationships with the student and their families. School staff should not enter a student’s home. Staff, and families shall follow current MDH and CDC Guidance.

[ADDED 11/05/20]: Per [Executive Order 20-94](#), school districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program calls for intensive services that cannot be provided in a distance learning model. MDE has developed a [Q and A outlining considerations for school districts and charter schools](#) to determine how to provide in-person support for students, which may include in-home support. MDH has developed [health guidelines for school staff providing in-home support for students](#).

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their doctors.

Outcome Measurement

Districts remain responsible to report outcomes for families exiting Part C after six months or more of early intervention service. Districts are also responsible to report item-level assessment data or child outcome summary ratings for each child that entered or exited Part C or preschool special education following existing reporting guidance.

Scenario 3: Distance learning only

District response to Part C referrals

Accept referrals and contact each family. During the initial contact explain that:

“We are currently unable to come into your home. We will be providing services through distance learning options. I can share information about our program with you on the phone and then either email or mail you hard copy information.”

Follow up by emailing or mailing the procedural safeguards and, as appropriate:

- Prior written notice to screen
- Prior written notice to evaluate
- Authorization for release of information

If a family chooses to close the referral ask if they would like a re-referral when in-person instruction is allowed. If yes, make a note in your calendar/records to make contact with them when we are providing in-person services.

Part C post-referral actions

If a screening tool is warranted because there is no diagnosis, no prior screening or other data indicating a suspected disability is available, a screener completed by a parents such as the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ-SE) can help determine if the team will propose an initial evaluation.

If eligibility can be established through a review of records because of a diagnosed condition or documentation of a previous evaluation, complete as much of the initial child assessment as possible through family interview and virtual observation. If you are unable to complete the assessment without a face-to-face meeting or observation, develop an interim Individualized Family Service Plan (IFSP) with the family.

If existing screening data suggests a disability is suspected or if an evaluation is requested by a parent, complete as much of the evaluation and, if eligibility is determined, the assessment as possible. If an evaluation or assessment requires a face-to-face meeting or observation, the evaluation or assessment would need to be delayed until face-to-face contact is permitted.

Developing initial and annual IFSPs, and conducting periodic reviews

During any period of distance learning all IFSP team meetings will be held electronically (audio/visual). Any written information you would typically provide to a parent during an in-person meeting should be mailed or emailed to the parent in advance.

An IFSP must be reviewed at least every six months. Progress on IFSP outcomes is provided by families through the intervention period. Ongoing assessments of a child's emerging development should be conducted following the schedule agreed to in the Prior Written Notice for the initial provision of service and are to be conducted using information (verbal and video) provided by parents along with virtual observation.

If a parent wishes to postpone services until we are able to meet in-person, indicate as such in your log notes. Report this voluntary withdrawal in MARSS using status end code 26.

Delivery of IFSP Services

If your district is implementing a distance learning model, continue providing early intervention services through telepractice/virtual instruction.

Transitions from Part C for children not potentially for Part B

As with all Part C to Part B transitions, the members of the IFSP team must first consider whether the child is potentially eligible for services under Part B. If the child is not deemed to be potentially eligible for Part B, the team may convene a meeting virtually. Document transition steps and services in the IFSP. Part C eligibility and services will end at age 3.

Transitions from Part C to Part B for children who are potentially eligible for Part B

The transition conference must be held before the child is 2 years, 9 months and will be conducted electronically. Any written information you would typically provide to a parent during an in-person meeting should be provided to the parent in advance.

Obtain consent and complete Part B initial evaluation through a review of records or through evaluation strategies that can be accomplished virtually, if feasible. The IEP team must meet to develop an initial IEP within 30 days of determining that the child needs special education services.

If the existing information is insufficient to establish Part B eligibility and the collection of additional essential information requires in-person contact, continue serving the child under Part C even after the child has turned 3 until the initial Part B evaluation can be completed. A new enrollment record will need to be created in MARSS documenting the child's instructional settings using one of the codes appropriate for a child age 3-5.

Post referral actions: Part B

Accept all referrals and make initial contact with the families. Send by email or mail a copy of the procedural safeguards and the following, as appropriate:

- Prior written notice for screening
- Evaluation plan and prior written notice
- Authorization for release of information

If parents choose to close out the referral (decline consent for evaluation), ask the family if they would be interested in re-referring in a month or two. If so, make a note in your calendar/records to make contact with them at a later date.

In cases where use of a screening tool is warranted (no diagnosis, prior screening or other data indicating a suspected disability is available), a parent assessment tool such as the ASQ or ASQ-SE could be used to determine if the team will propose moving forward with an evaluation.

If a disability is suspected due to a diagnosed condition, prior screening results, or an evaluation is requested by a parent, complete as much of the evaluation as possible. If an evaluation requires a face-to-face meeting or observation, the evaluation will need to be delayed until in-person contact is permitted.

Report membership and attendance for evaluation following MARSS guidance.

Meeting timelines within the Individuals with Disabilities Act (IDEA)

[The OCR/OSERS supplemental fact sheet states](#): “As a general principle, during this unprecedented national emergency, public agencies are encouraged to work with parents to reach mutually agreeable extensions of time, as appropriate.”

Conducting IEP team meetings

The IEP team must meet electronically to develop an initial IEP within 30 days of a determination that the child needs special education and related services and meet at least annually to review and revise the IEP.

Implementing Individualized Education Programs (IEPs)

IEP services will be provided using distance learning strategies. For preschool children participating in community-based programs, including Head Start or child care, the team may provide direct or indirect service in those settings using distance learning strategies.

Report attendance, membership and special education service hours following guidance provided by the MARSS team.

Reevaluations under Part B

In the event that a reevaluation becomes necessary for a preschool child, complete the reevaluation following guidance provided by the Division of Special Education and guidance provided by MDH guidance.

Reporting progress of students on IEPs

The United States Department of Education has not waived progress reporting requirement due to the COVID-19 pandemic. Depending on the district’s progress reporting period, data would reflect the student’s IEP, as well as progress toward goals and objectives in any IEP amendments or individualized distance learning plans developed with parental participation and consent during the extended distance learning period.

Progress data may be collected from many variety of sources, including ongoing assessment, and virtual or recorded observations. For example, a parent may record a video of the child during learning time or during daily routines when

intervention has been intentionally embedded. Consider designating an observer during a virtual classroom activity to collect data on a student's engagement in the task and classroom participation.

In the event that it is time to report progress on an objective or goal that has not been addressed during distance learning, document the rationale. If you worked on an objective or goal, but had difficulty in collecting progress data, document the services provided and any attempts to collect data, taking into consideration the examples provided above, as well as data you were able to collect. The purpose is to determine what the student has been able to achieve during the extended distance learning periods, as well as areas in which the student may have made minimal progress or regressed.

Transition from Developmental Delay at age seven

If the Part B reevaluation can be completed during the period of distance learning, then proceed with the reevaluation.

If after the review of existing information the team determines that additional information is necessary to establish eligibility and collecting that information requires face-to-face assessment or observation that cannot occur during the period of distance learning, the reevaluation would need to be delayed. The student's enrollment record will need to be ended no later than the day before the child's seventh birthday. A new record must be created in MARSS with a start date on or after the seventh birthday. In the new record, report the student's primary disability to be the disability category the team believes most likely. This record can be changed if the evaluation yields different result.

[UPDATED 11/05/20]: As stated in [Executive Order 20-94](#), every child who has aged out of special education services for developmental delay under Minnesota Statutes 2019, section 125A.02 during the continued peacetime emergency established under Executive Order 20-01 which began on March 13, 2020, may continue to receive developmental delay services if the student's IEP team determines these services are necessary for the student to receive a free and appropriate education. A teacher who holds an Early Childhood Special Education license may provide services to students under this provision.

May a school district conduct Home Visits?

A school district or charter school may provide early childhood special education services in settings documented in the child's IEP or IFSP to the extent that each setting supports adherence to current guidance provided by the Minnesota Department of Health.

[ADDED 11/05/20]: Per [Executive Order 20-94](#), school districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program calls for intensive services that cannot be provided in a distance learning model. MDE has developed a [Q and A outlining considerations for school districts and charter schools](#) to determine how to provide in-person support for students, which may include in-home support. MDH has developed [health guidelines for school staff providing in-home support for students](#).

Nothing in this guidance should be construed to encourage or require school staff, students, or families in at-risk categories to act inconsistently with public health recommendations or the advice of their doctors.

Outcome Measurement

Districts remain responsible to report outcomes for families exiting Part C after six months or more of early intervention service. Districts are also responsible to report item-level assessment data or child outcome summary ratings for each child that entered or exited Part C or preschool special education following existing reporting guidance.

Early Learning Assessments

Voluntary pre-kindergarten (VPK) programs (Minn. Stat. § 124D.151) and school readiness plus (SRP) programs (Minn. Stat. § 124D.15) are required to use a Kindergarten Entry Profile (KEP) approved assessment to collect entry (fall) and exit (spring) data. VPK programs are also required to submit a Measuring Impact Report to MDE, and can do so in two ways: (A) submit their KEP-approved data to MDE so that MDE produces their Measuring Impact Report or (B) produce their own Measuring Impact Report (the format of which must be approved by MDE). Though this guidance is oriented specifically towards VPK and SRP programs, other early learning programs are welcome to use this guidance, as appropriate (Early Childhood Special Education programs should read the note, below, specifically addressing KEP-approved assessments for students with disabilities).

Sharing information from KEP-approved assessments with kindergarten teachers can be an invaluable strategy to support students' transition into the next grade and school year and sharing this information with families can be an effective strategy to engage and partner with families. Additionally, data from these formative early learning assessments can be used to help teachers, administrators, and families understand what students know and are able to do to support their success in school and beyond, including transitions into kindergarten. Data from KEP-approved assessments (along with other relevant information) can be used to guide continuous program improvement efforts. Collecting this data, and submitting it to MDE, can be invaluable in providing data and analysis that helps schools better understand their programs and also recognizes the diligent work by teachers to document their young student's growth and development.

KEP-approved assessments rely on teachers completing the assessment via authentic assessment. Authentic assessment relies on teachers, other educators, family members, and community partners to document what students know and are able to do via observations, work samples, and conversations with family members (regular conversations with families build relationships that are essential to collecting this information). KEP-approved assessments, therefore, may still be utilized under all three learning models: in-person, distance, and hybrid. No matter the learning model that is executed, the requirements for VPK/SRP programs to use a KEP-approved assessment to collect entry and exit data remains in place. VPK/SRP programs, will still need to either (A) submit their KEP-approved assessment data to MDE, and MDE produces a Measuring Impact Report for the program or (B) submit their own Measuring Impact Report to MDE. Programs will notify MDE which option they are choosing via a Program Survey sent by MDE prior to the start of the school year. Regardless of which option a program chooses, all VPK/SRP programs must use a KEP-approved assessment to collect entry and exit data.

Due to the unique challenges that students, families, teachers, and administrators will face during school year 2020-21 due to COVID-19, VPK and SRP programs choosing to submit their KEP-approved assessment data to MDE must collect data for their KEP-approved assessment from the following three domains of learning*: Social Emotional; Language, Literacy, and Communications; and Mathematics. The reduced number of items and domains of learning for school year (SY) 2020-21 for each Kindergarten Entry Profile (KEP) approved assessment is a direct response to the unique demands and limitations that COVID-19 places on students, families, teachers, educators, and administrators and whether it is a reasonable expectation that teachers and families could observe specific behaviors and skills. Programs, however, should consider adding additional items from other domains of learning as their learning model allows. Only a subset of items aligned to the Social Emotional domain of learning are required (items that require interactions with other peers or non-family adults are not required as it may be too challenging, if not impossible, to observe that skill or knowledge in a distance learning model. Once the Minnesota Department of Health is able to relax social-distancing limitations, MDE is likely to return (no sooner than SY 2021-22) to its previous guidance promoting a whole child, all-eight-domains-of-learning approach to early learning assessments.

The number of required items is the same no matter which of the three learning models a district or charter school implements (in other words, should a district or charter change their learning model at some time during the year, the required items do not change). VPK/SRP programs who choose to submit their own Measuring Impact Report to MDE are encouraged to follow this guidance. In addition to the required items from the Social Emotional domain, MDE strongly recommends that teachers engage in regular communication with children and their families to learn about their child’s health and well-being. While only a subset of items aligned to the Social Emotional domain of learning are required, programs should strongly consider using all additional items aligned to the Social Emotional domain of learning when operating a hybrid or in-person learning model. Additionally, programs may consider using additional items (above those that are required) for students receiving special education and related services (see note below) or for whom there may be developmental concerns. The guidance document that specifies which items are required from each KEP-approved assessment may be found on MDE’s [Assessment in Early Childhood](#) website.

Note for Early Childhood Special Education (ECSE) Programs: The U.S. Department of Education’s Office of Special Education Programs (OSEP) has not waived the responsibility of ECSE programs to report outcome data on behalf of infants, toddlers, and preschool children with disabilities. ECSE programs are still required to report OSEP Child Outcome Summary (COS) ratings for children who entered or exited ECSE. This can be done one of two ways: Method #1 - uploading an assessment data file or Method #2 -entering COS outcomes manually for children who entered/exited special education. Early Childhood Special Education programs using a KEP-approved assessment will need to use a greater number of items across additional domains of learning so that MDE is able to generate a COS score for students entering or existing special education (i.e. Method #1, above).

Note for Other (non-VPK, non-SRP) Early Learning Programs: Other early learning programs may choose to integrate the above guidance into their programs, as appropriate, though other federal, state, and local guidance specific to their program that may supersede some or all of the guidance above.

Questions about early learning assessments should be directed to jon.vaupel@state.mn.us, Early Childhood Assessment Specialist with the Early Learning Services division at MDE.

Community Education

Community Education is a primary provider for equitable and affordable childcare, early learning, youth, and adult programming in school districts and communities across the state. In order to maintain equity and accessibility, school districts are encouraged to maintain Community Education programming levels to continue serving Minnesota communities. As this programming is implemented in fall 2020, Community Education programs must follow the corresponding Minnesota Department of Health guidelines.

Districts are encouraged to consider fund transfers to provide equity and access through community education programs to meet the needs of local communities. For more information, see [Minnesota Laws 2020, Chapter 116](#).

Child Care and School-Age Care Programs

Equitable and affordable school-age child care programs are essential to support working families and provide critical support and care for students in school buildings. Over one hundred thousand students across the state rely on school-based child care programs as their trusted child care provider. Community Education departments are encouraged to provide care to families while implementing guidance for child care programs from the Minnesota Department of Health, Centers for Disease Control and the Minnesota Department of Human Services.

Programming through community education or other programs may be available to any child as a district would typically offer. Nothing prevents school districts and charters from providing care to children outside of those in families working in critical sectors.

Districts and charter schools may charge fees for the care provided. Districts and schools may consider, if financially feasible, including a sliding fee-based scale and scholarships, to ensure children from low-income families are able to access the care. See the [School-age Care and Child Care Programs in Schools](#) section for exceptions related to care for children of essential workers.

Consistent with child care in previous years, this care may be provided to children of any age as long as districts/charter school meet licensing and other regulatory requirements. In addition, districts/charter school may continue to provide child care for families participating in the Child Care Assistance Program (CCAP) at a program licensed or certified by the Department of Human Services. For programs that are exempt from licensure and are not currently certified to accept CCAP payments, we encourage them to get certified. Certification is required to accept CCAP and helps protect the health and safety of children by requiring that providers meet minimum standards for care and physical environment. In June the legislature passed and the Governor signed into law an increase to CCAP reimbursement rates for providers that will go into effect on September 21, 2020, and will likely increase the amount certified centers will be eligible to receive for children accessing CCAP. For more information on the certification process and the application for certification, visit [this DHS website](#).

For additional information about child care during the COVID-19 pandemic, visit mn.gov/childcare.

Early Learning Community Education Programs

See [Early Learning](#) section of this document.

Adult Basic Education

Adult Basic Education (ABE) programs serve a critical role in school districts and the state of Minnesota serving students committed to furthering their education, English language, and job skills to join and thrive in the Minnesota workforce.

ABE providers in Minnesota should plan for three scenarios and ensure adherence to MDH [2020-21 Planning Guidance for Schools](#).

- Provide ABE programming in-person for all students.
- Providing ABE programming using hybrid learning with strict social distancing and capacity limits.
- Provide ABE programming using distance learning only.

The main goal of programming is to help ABE programs deliver ABE services in an equitable way to all ABE students in the communities they serve, while still following public health guidelines that will limit the spread of COVID-19.

Testing Guidelines for Programming

Testing expectations have been modified, due to COVID-19. Prior to COVID-19, all ABE students were required to have a valid score on an approved assessment within their first 12 hours of service. Now, ABE programs can enter a provisional test score and level in the state ABE database in order to enter 12+ hours for a student.

Computer-based remote testing options have been approved for each official assessment used for accountability purposes. Programs are not required but are encouraged to consider the feasibility of offering remote testing.

If MDH and MDE determine that in-person methods for intake and testing are safe for our ABE students, programs should prioritize collecting information for instructional and placement purposes rather than testing solely for accountability purposes, such as measurable skill gains or testing rates. The goal of in-person programming is to allow for more equitable delivery of ABE programming.

Youth, Adult, Seniors, Aquatics, and Adults with Disabilities Enrichment Programming

Community Education is an essential provider for enrichment programming for Minnesotans across the state. Programs should follow the guidelines from MDH [2020-21 Planning Guidance for Schools](#) and guidance within this document when planning programs, delivery styles and services. Community Education programs may charge fees for programming. Programs should consider all fee options, including scholarships and flexible funding, to enable participants to access programming opportunities.

Academic Content Area-Specific Information

As schools continue planning for fall, focus should continue to be on a standards-based system. A system that is standards-based focuses on practices that ensure all students achieve the standards through the grade level benchmarks in all content areas (Art, Physical Education, Science, Social Studies, Mathematics, and English Language Arts). All staff should be able to articulate:

- What students need to know and be able to do.
- What proficient grade-level performance looks like or sounds like.
- Learning progressions within and across grade levels.
- Opportunities for integration across different content areas.

It is important to recognize that grade-level content is the priority so rather than spend a large amount of time reviewing previous year content, identify essential knowledge and skills needed and provide experiences with grade level content to be exposed to and build in previous year content authentically through the learning progressions. Through improvised systems in the spring, already existing inequities will be heightened. Communicate and engage stakeholders in understanding those inequities and ensure your plan accounts for supports needed. As each of these items are understood, districts should develop a scope and sequence to support all academic learning during the 2020-21 school year with flexibility to interact with several potential instructional scenarios throughout the year.

MDE has developed many resources related to various academic content areas. These documents are available on the [Student Instruction COVID-19 Resources](#) page of the MDE website. Updated guidance will be published for specific content areas—such as art, and science labs—to help plan for hybrid and in-person learning in those areas. Recommendations have been updated for [Physical Education](#). Resources will continue to be updated and refined to support teaching and learning and posted on the Student Instruction COVID-19 Resources and the Academic Standards pages of the MDE website.

As plans are developed, be sure to refer to MDH [2020-21 Planning Guidance for Schools](#).

Career and Technical Education

As schools begin planning for fall, they should make special considerations around career and technical education (CTE) programs. Planning for the 2020-21 school year creates the opportunity to renew a shared commitment to improving outcomes for all students. CTE programs should consider the methods of instruction, application of hands-on technical skill development, career preparation and the safety measures without losing access to industry-grade equipment and quality work-based learning (WBL) opportunities. For safety, CTE programs should also review health and safety guidance for business and industry locations that students may be working in.

For Agriculture, Food, and Natural Resources, review COVID guidance from:

- [Agriculture \(MDA\)](#)
- [Natural Resources \(DNR\)](#)

For Business and Marketing, review COVID guidance from: 158

- [Employment and Economic Development \(DEED\)](#)
- [Labor and Industry \(DLI\)](#)

For Family & Consumer Sciences and Human Services, review COVID guidance from:

- [Child Care and Early Learning](#)
- [Cosmetology](#)
- [Hospitality and Culinary](#)
- [Law Enforcement](#)

For Health and Medical, review COVID guidance from:

- [Health \(MDH\)](#)
- [Dentistry](#)
- [Nursing](#)

For Trade and Industry, review COVID guidance from:

- [Labor and Industry \(DLI\)](#)
- [Occupational Safety and Health - Cleaning and Disinfecting \(OSHA\)](#)

CTE courses and programs are part of the well-rounded educational system. Due to the nature of CTE coursework and the hands-on approach that is needed, considerations unique to CTE should be part of school districts' fall planning. A high-quality CTE program not only includes content-area instruction, it also engages students in career development, leadership development and participation in career and technical student organizations (CTSO), experiential learning and formal work-based learning opportunities. Districts should plan and address all these components along with high-quality CTE curriculum and instruction. Per Minnesota Statutes and Rules, districts and schools should consider:

- CTE Classroom & Laboratory Instruction ([Minn. R. 3505.2500](#); [Public Law 115-224](#), i.e., Perkins V)
- Career Development ([Minn. R. 3505.2500](#), [Public Law 115-224](#))
- Experiential Learning and Work-Based Learning (Minn. [R. 3505.2500](#), [Public Law 115-224](#))
- Leadership and Career and Technical Student Organizations (Minn. [R. 3505.2550](#), [Public Law 115-224](#))
- CTE Teacher Professional Development (Minn. [R. 3505.1100](#), [Public Law 115-224](#))
- Advisory Committee Engagement (Minn. [R. 3505.1000](#), subp. 4, C, [Public Law 115-224](#))

CTE Classroom and Laboratory Instruction

CTE provides students with the opportunity to develop specific academic, employability and technical skills to be successful in career and in life. As schools are planning for the fall, they should consider the types of instructional models that best match the CTE course and program goals and ensure students and staff are engaging in a safe manner according to the health and safety guidelines. To ensure that learning is occurring, be creative; engage industry partners, teachers, and students; and listen actively.

If distance learning is the primary model of educational delivery, or serves as part of a hybrid learning plan, school districts and charter schools should develop schedules and expectations for both students and teachers that acknowledge the importance of engagement and interpersonal interaction to quality educational performance. Education professionals recognize the importance of interpersonal interactions for their impact on student learning. Business and industry professionals seek development of these interpersonal “employability skills” as much as (and sometimes more than) specific content mastery. Instructional approaches, materials and learning activities should be prioritized that build student interest and engagement. Districts and schools should consider instructional methods and safety as they plan for the upcoming school year.

Instructional Methods:

- Plan for flexible learning lessons for courses/programs that typically require hands-on interactions in close proximity, such as woodworking, culinary, healthcare, manufacturing, auto technology, robotics and courses that interface with living plants, animals or people.
- Consider hybrid models of instruction where laboratory courses occur more often but in smaller numbers. For example, students could participate in CTE classroom and academic content online but meet for technical skills in a lab setting on opposite days or time periods in person, in smaller numbers.
- Work with business and industry partners to identify alternative methods for students to demonstrate technical skill proficiency when and where in-person performance and assessment are not possible.
- Determine which students need priority access to the building to practice and demonstrate technical skills and determine if these students have equity of access to the school building (i.e., transportation, meals). For example:
 - Students who will be completing assessments in health care and child care/early learning.
 - Seniors or students who will soon be graduating.
 - Students earning time-sensitive, industry-recognized credentials.
 - Communities who were disproportionately impacted by distance learning in the spring, including but not limited to, historically marginalized families and families experiencing homelessness.
- Consider compressing or accelerating hands-on instruction related to industry-recognized credentials. Begin by conducting formative assessments at the beginning of school year to determine students' skill levels and use this information to compress or accelerate skill development.
- Develop clear competency lists at the start of the semester. These lists may allow for an easier transition if a program needs a long-term substitute teacher or if a student is able to learn skills in a work-based learning setting.
- Consider options for students who may be unable to return to in-person instruction when other students are able to be in the classroom and ensure equitable access to curriculum.

Classroom and Equipment Safety:

- School districts should assist teachers in the development of health, safety and cleaning instructions and information for all students. Teachers should receive training on how to share safety protocols and cleaning procedures with students. Make sure that health, safety and cleaning is everyone's responsibility.
- Develop a system to clean all equipment and tools students will use as the foundation for planning. Students typically check out tools often during an instructional period and return them at the end of the class. Teachers should develop a process for cleaning tools each time students return them so that they are ready for the next student or class.
- In an instructional laboratory such as a shop, students will use equipment numerous times during a class period. Districts should sanitize tools according to the health and safety guidance. Additional time should be spent at the beginning of the course to review typical safety precautions AND additional time reviewing unique circumstances centered on cleanliness to avoid exposure to COVID-19.
- Be strategic about moving as much curriculum online as possible so that in-person instruction can focus primarily on hands-on instruction, ensuring students have the maximum amount of time in on-site learning spaces in event that distance learning is required.
- Prior to the start of school, double check the classroom inventory. Some items may not have been purchased or re-stocked last spring or other supplies and materials may have been donated.
- If schools are bussing students to CTE centers/intermediate/WBL sites—consider scheduling core content courses at the CTE center/Intermediate district.

Career Development

Career development and exploration are critical and the foundational component of career preparation and training. Many career development activities are suitable for distance learning, hybrid learning models, and in-person instruction and can provide valuable learning opportunities when hands-on options are not always available. Schools should consider the following regarding career development.

- Reviewing and updating students' personal learning plans (Minn. [R. 120B.125](#)) is a good place to begin in order to help students determine which career development activities would be most beneficial.
- Since teachers and counselors might engage with students on-site but with less face time, they may need to rely on blended instruction with both in-person direction and distance learning via a remote platform.
- Educators may also use online tools such as the [Minnesota Career Information System](#), [Project Search](#), and [ONET Career Exploration Tools](#) where students can engage in career exploration at their own pace.
- Course work may also be delivered by recorded instruction posted on a class web page.
- If distance learning is required, special attention should be given to ensuring seniors are able to continue to focus on post-high school plans.
- Career development is an important aspect of career and college readiness. MDE has produced a [CCR Resource Guide](#) that provides a wealth of resources for teachers to utilize in promoting career development.
- The [American School Counselor Association](#) has resources on lessons and professional development.

Experiential Learning and Work-Based Learning

Another key component of a high-quality CTE program is experiential learning and work-based learning. Experiential learning happens when students gain additional knowledge, employability skills, and technical skills through job shadowing, industry speakers and tours, entrepreneurial experiences, internships and youth apprenticeship. To ensure that students remain safe and healthy, districts and schools should consider the following:

- Work with business and industry partners to develop a plan to maintain distancing requirements while students are on site.
- Look into alternatives to on-site placement. Are there opportunities for virtual industry tours or work opportunities?
- What might industry workers be doing differently at this time with their own staff? How can programs partner in new ways?
- Develop a plan that includes strategies to supervise and monitor students who are taking part in experiential and work-based learning opportunities. Educators should consider skills students obtain along with safety and cleanliness policies.
- Document and supervise students in WBL in innovative ways, for example, online record keeping and skill journal systems, photo documentation and using video conferencing systems for visits.
- Begin conversations with employer partners now about contingency plans if the school district or business must close. Are there remote projects students can transition to for the business if the student is unable to be on-site (e.g., research projects, social media management projects)? If so, start to develop a few projects to have at the ready.
- For long-term preparation, districts and schools should explore a blended approach of virtual and in-person instruction to provide experiential learning and work experience opportunities for students.

For more information on planning considerations for Experiential and Work-based Learning opportunities, visit the MDE [Work-based Learning and COVID-19 Q & A](#) document on the COVID-19 Resources page.

Leadership and Career and Technical Student Organizations

Leadership opportunities are a requirement of CTE programs; therefore, it is important to plan for how schools can accomplish them in a safe and healthy way. Leadership development in CTE programs, including participation in a Career and Technical Student Organization (CTSO), provides students with the necessary skills to be successful in any career. CTE programs/courses and participation in a CTSO provide essential employability skills such as critical thinking, consensus building, communication, teamwork and technology application.

Engage students in a planning process to provide flexibility with participation. Some considerations might include:

- Review current state and local travel policies and revise strategies as needed.
- Hold leadership organization meetings in a way that follows distancing requirements or create virtual meeting options.
- Conduct student officer and committee strategic planning in small segments spread out over time compared to retreats and large events.
- Create and provide leadership events, career development competitions and work-based learning experiences at a local and regional level that focus more on participation and learning than competition in the absence of some state and national programs.
- Encourage student participation in state and national leadership virtual programs and events, including those that may occur during the school day.
- Work with community partners to plan and safely engage in more service learning projects and experiential learning projects.
- Develop alternatives that keep the students engaged in the hands-on learning process as well as have opportunities to be social.

Minnesota Career and Technical Student Organizations (CSTO)

- [BPA \(Business and Information Technology\)](#)
- [DECA \(Business and Marketing\)](#)
- [FCCLA \(Family and Consumer Sciences\)](#)
- [FFA \(Agriculture, Food, and Natural Resources\)](#)
- [HOSA Future Health Professionals \(Health Science\)](#)
- [Skills USA \(Trade and Industry\)](#)

CTE Teacher Professional Development

Teacher professional development that includes curriculum development aligned with industry standards, safety requirements and classroom instruction delivery (both in-person and distance/technology methods) are more critical than ever. Districts should consider the following:

- Encourage mentoring and induction programs, for example MDE's New CTE Teacher program and the UMN's Teacher Induction Program, for new CTE teachers to provide support during these challenging times.
- Encourage virtual professional development when possible, but support and utilize hybrid and distance professional development for technical training and laboratory skills (e.g., welding, construction, floriculture, culinary, medical).
- Professional organizations, universities, districts and consortia may need to use laboratory and shop facilities for professional development that cannot be delivered virtually, specifically for technical skills that were missed or are a priority due to lost time/canceled events from Spring and Summer 2020.
- Teacher professional development is a key component in creating an effective learning environment for students and it also ensures teachers accumulate the credits they need to keep their professional credentials. Professional development is extremely important, online or in-person, as it gives teachers the opportunity to

learn about the latest developments in their industry field and on new industry equipment; learn about new technologies and uses of technology for instruction; earn industry certifications to bring the training, curriculum and certifications to students; and ensures they keep their professional credentials up to date for renewal and/or advancement in their field. With a wide variety of teaching strategies and digital platforms used for instruction, professional development is extremely important as it provides teachers the opportunity to self-reflect and develop new skills allowing them to lead successful classrooms.

Advisory Committee Engagement

Involvement from business and industry leaders on program Advisory Committees is a requirement of CTE programs. Minnesota's "[Career Program Advisory Committee Handbook](#)" identifies a number of benefits to CTE programs and stakeholders of meaningful involvement of these business and industry leaders. As school districts and CTE programs develop plans for the possibility of hybrid or distance learning delivery in the fall, their involvement can also be instrumental in addressing personnel and technology issues which may stem from teachers and students working from different locations. MDE encourages school districts and programs to meet with CTE Advisory Committee members early in the school year planning process to utilize their expertise, as well as for development of options for quality delivery of CTE instruction to students.

Federal Funding Considerations

Many career and technical education programs are supported with federal funding through the [Strengthening Career and Technical Education for the 21st Century Act](#), more commonly known as Perkins V. Programs that receive federal funding must continue to meet the requirements of this law regardless of the learning model schools are using because of the COVID-19 pandemic. Potential requirements include:

- Fulfilling the requirements of [CTE program approval](#), including meeting with advisory committees and facilitating student leadership opportunities
- Submitting annual [Perkins performance data](#) via the P File
- Acquiring CTE equipment in accordance with the procedures outlined in [MDE's Use of Funds Guidance](#)
- CARES Act
 - providing classroom instruction or online learning during the summer months
 - Online learning and other educational services

Additional CTE Guidance for COVID-19

- [Minnesota Summer Programming Guidance for Schools](#)
- [Use of School Buildings for Technical Instruction](#)
- [Distance Learning: Agriculture, Food, and Natural Resources \(AFNR\)](#)
- [Distance Learning: Business and Marketing](#)
- [Distance Learning: Family and Consumer Sciences \(FCS\)](#)
- [Distance Learning: Health Science](#)
- [Distance Learning: Trade and Industry \(T&I\)](#)
- [Distance Learning: Work-Based Learning \(WBL\)](#)

MDE Career and Technical Education Program Pages

- [Agriculture, Food, and Natural Resources \(AFNR\)](#)
- [Business and Marketing](#)
- [Family and Consumer Sciences \(FCS\)](#)
- [Health Science](#)

- [Service Occupations](#)
- [Trade and Industry \(T&I\)](#)
- [Work-Based Learning \(WBL\)](#)

Other State and National CTE Resources and Professional Associations

- [Minnesota Association of Agriculture Educators \(MAAE\)](#)
- [Minnesota Marketing, Business, and Information Technology Educators \(MN MBITE\)](#)
- [Minnesota Association of Family and Consumer Sciences \(MAFCS\)](#)
- [Minnesota Teachers of Transportation and Industrial Areas \(MTTIA\)](#)
- [Minnesota Technology and Engineering Educators Association \(MTEEA\)](#)
- [Association for Career and Technical Education \(ACTE\)](#)
- [Advance CTE](#)
- [Minnesota State CTE \(Post-Secondary\)](#)
- [Minnesota State CTE Centers of Excellence](#)

Educator Support and Professional Learning

Overview

- Maintain regular communication with labor groups (teachers, custodial, secretarial, etc.) on job description adjustments based on needs.
- Provide mental health support by activating school counselors, school social workers, school psychologists, and school nurses to develop individual and group support plans for students and families for 2020-21 school year.
- Plan for additional virtual professional development and support for staff; focus on training on effective pedagogy in virtual modalities.
- Consider how to organize teacher leaders to plan lessons, work with curriculum providers on content, and support other teachers for 2020-21.
- Identify how teacher observations will be conducted to provide feedback and support for teachers in a virtual setting.
- Determine professional development needs for teacher leaders and administrators in regards to coaching, monitoring, and supporting teachers with virtual lesson plans, delivery, assessment, and communication with parents.
- Determine options for training and supporting substitute teachers when regular teachers are ill or unable to support teaching from a remote setting.
- Provide support for principals and assistant principals to build their own understanding of the critical attributes of effective virtual learning.

[UPDATED 11/05/20]: Mental Health and Well-being

All employees of the district have been through a national crisis. While it is important to focus on the social emotional wellness of students, school staff have been impacted. Returning staff will have different emotions and abilities to adjust to the transition back to school, meet changing expectations, and manage increased student needs. Staff may also be dealing with their own worries and anxieties for themselves and their families. Some may be grieving losses of family members, colleagues, or students who are no longer with the school or who have succumbed to the illness. Social emotional learning and self-care starts with adults in school buildings, and leaders should consider making resources available and build well-being activities into daily routines for all staff. Staff experiencing more difficulties may need positive coping mechanisms, additional mental health services, or crisis support.

As provisions for these activities and supports become a part of your back-to-school planning, consider the following:

- What resources can you leverage to support staff wellness?
- How do we provide a system of supports for staff and recognize when someone needs additional assistance? What resources or services such as Employee Assistance Programs (EAPs) and telehealth options will be available to school staff?
- What supports are available to promote staff wellness and prevent burnout, compassion fatigue, and secondary traumatic stress? How are you ensuring they are available to staff?
- What professional learning and training opportunities do school staff need, and what types of collegial support such as mentors or coaches are available?
- What supports are currently in place to assist students and staff with mental health issues?
- What supports are available to teachers who need assistance with classroom behavior management?
- What plans do we have to ensure staffing capacity? What policies or regulations need to be updated to support staff, and how do we protect staff who are most at risk from COVID-19?

Resources

- In addition to visiting MDE’s [Supporting Students and Families COVID-19](#) resources, consider exploring the following resources related to school mental health:
- American Academy of Pediatrics [COVID-19 Planning Considerations: Return to In-person Education in Schools](#)
- [National Center for School Mental Health](#)
- Mental Health Technology Transfer Center Network [Responding to COVID-19 School Mental Health](#)
- [Plan Ahead to Support the Transition Back](#) by the Center for Mental Health in Schools at University of California, Los Angeles (UCLA) highlights essential supports for the transition to schools reopening.
- [Resilient Educator COVID-19 Toolkit](#) equips teachers with actionable strategies and advice in working with and supporting children, parents, and families during these difficult times. Rich teacher wellness and self-care resources nurture teachers to become more resilient.
- [Compassion Resilience Toolkit](#) offers information, activities, and resources for school leadership and staff to understand, recognize, and minimize the experience of compassion fatigue and increase compassion resilience.
- [Trails to Wellness](#) by the University of Michigan Trails offers a menu of strategies for self-care, each grounded in empirical research.

Q Comp and Teacher Development and Evaluation

Minnesota educators acted quickly to serve students in a distance learning environment last spring. Their hard work, creativity and flexibility is appreciated and will be needed again as educators prepare for school year 2020-21.

In the spring of 2020, MDE’s guidance for Q Comp and Teacher Development and Evaluation (TDE) asked local educators to *modify* certain practices to fit the emergency context and to *pause* other practices. For the coming school year, **all Q Comp/TDE activities will continue, including practices that were temporarily paused last spring**. This guidance for school year 2020-21 will continue to maximize local flexibility and will continue to call upon educators to modify Q Comp/TDE practices.

Our intent with this resource is to provide broad guidance and to respond to potential questions so that local districts and unions—in partnership—can solve implementation problems together. If applicable, nuances for various school scenarios (in-person, distance learning, or hybrid approaches) will be offered.

This document will be updated as more information is learned.

For questions about Q Comp and TDE contact Tyler Livingston at tyler.livingston@state.mn.us.

General Guidance for TDE/Q Comp

TDE and Q Comp are collaboratively developed and implemented by school districts and the teachers’ unions. When needed, a joint oversight team representing both district and union should be in place to provide rapid cycle problem solving during this period. We continue to encourage charter schools to form oversight teams that include teacher representation as well. Most of the responses to the frequently asked questions in this document defer to local decision-making through the local oversight teams.

The core of TDE and Q Comp are about supporting teachers to continuously improve instruction. Consider framing any modifications to TDE/Q Comp activities around a core guiding question that is focused on supporting the professional learning needs of teachers, such as “How can we use TDE/Q Comp activities (e.g., observations, coaching, student assessment and engagement measures) to help teachers navigate the changes in instruction that distance learning or hybrid models introduce?”

Questions Specific to Q Comp

Q: Do we need to submit a “program update form” that reflects temporary changes that districts/charters are implementing based on in-person, distance, or hybrid school scenarios?

A: No, districts and charters do not need to submit a program update form to MDE to reflect *temporary, short-term changes* to their Q Comp plans during this time.

If permanent, long-term changes are being made, then a program update form is still required. Ideally, program update forms should be submitted and approved before a school year begins.

The [Q Comp team](#) is available to consult with districts as they consider ideas, options, or changes of any kind. Frequently, a dialogue on the phone or videoconference is a timesaving exercise for all involved.

Q: Last spring, classroom observations/evaluations were suspended during distance learning. Are we able to conduct our observation/evaluation cycle activities this year?

A: Classroom observations/evaluations are a core activity of Q Comp (and TDE) and must be conducted this school year.

Certainly, local leadership teams may need to modify a number of practices to reflect the school scenarios (in person, distance, hybrid) throughout the year, including but not limited to:

- *how* observations are conducted (e.g., observing live instruction via video, reviewing recorded lessons)
- *how often* they are conducted
- *what* areas of instructional rubrics/frameworks are applicable and prioritized based on school setting

The core of observation/evaluation remains focused on supporting teachers so that they can best serve students in a variety of scenarios.

Given the systemic impact of racism and the emerging evidence of the disproportionate impact of distance learning, existing supportive peer coaching focused on racial equity should be prioritized. The following questions could help center equity in the post-observation coaching conversations:

- Which student groups are disproportionately impacted by our education scenarios?
- What actions are the educators taking to mitigate these impacts?
- Does the instructional practice used in the school scenario ignore or worsen existing disparities or produce other unintended consequences?

As a reminder, classroom observations that include coaching and feedback is a powerful practice to support teachers’ instructional practices. This is also a great opportunity to check-in with and support teachers overall. Teachers are balancing a number of new demands while navigating various school scenarios, so holding strong to a student-centered vision of equity while extending lots of support, grace and flexibility is encouraged.

Q: If we are modifying classroom observation/evaluations, how does that impact things like performance pay for observation/evaluations?

A: Performance pay for observation/evaluation must occur in school year 2020-21.

While every Q Comp plan is unique, the decision to award performance pay comes down to a common question. “Does the evidence gathered during observation/evaluation activities suggest that the teacher met our expectations for performance pay?” (where “met expectations” is associated with a performance level in the local rubric/framework).

In order to answer that core question, the decision maker (often, but not always, the principal) should have evidence that is

- Sufficient—is there enough evidence to make the decision? If not, collect more.
- Relevant—is the evidence connected to our expectations for teachers and instruction as described in the local rubric/framework? If not, do not use irrelevant evidence and collect evidence that aligns to the rubric.
- Comprehensive—is there a broad enough spectrum of evidence across areas of the rubric/framework? If it is all in one category, can additional evidence demonstrating a more comprehensive picture be captured?

All of these qualifiers were core considerations before COVID and now. Local leadership teams are encouraged to modify these to reflect the three school scenarios.

Q: Many Q Comp plans tie movement on the salary schedule to teacher observation/evaluation results. What does MDE recommend here?

A: Salary schedule movement must also occur in school year 2020-21. The above answer often applies in this area as well. Please contact mde.q-comp@state.mn.us if you have questions about your local model’s method for awarding salary schedule movement differs from the observation/evaluation answer above.

Q: Last spring, most standardized tests were not administered, meaning the schoolwide achievement measures (aka “Site Goals”) could not be awarded in the same way as in previous years. What is the guidance for Site Goals?

A: “Site goals” is Q Comp shorthand for a legal requirement specific to *schoolwide* student achievement *gains* as measured by a *standardized test* (including but not limited to MCA, NWEA MAP, Fastbridge, and ACT). Each organizational unit in a participating Q Comp district/charter must write a Site Goal for 2020-21. These should be written using the assumption that an administration of a standardized test (selected locally) will be possible in the spring. Site goals must be submitted to MDE by October 1, 2020.

The [MDE Q Comp](#) team will soon have the site goal form published on the Q Comp website. In August, the team will provide informational webinars for coordinators to support this process.

In the event that standardized tests are not administered in spring 2021, then performance pay for site goals cannot be awarded. In this scenario where tests are not administered, local oversight teams (including representation from the teachers’ union) should work together to rededicate their budgets. Options may include:

- Reinvesting in existing or new professional learning supports for teachers in this or future years.
- Temporarily changing site goal performance award amounts in future school years (e.g., double the site goal award in 2021-22). Be clear with teachers that this new amount would not be permanent.
- Reallocating the budget that was dedicated to site goals to increase the performance award for one or both of the other two areas (observation/evaluation and measure of student growth).

Q: What should we be thinking about regarding the “measure of student growth” performance pay requirement?

A: For the upcoming school year local Q Comp oversight teams should construct these measures/goals so that performance pay can be awarded.

We encourage local oversight teams to maximize flexibility for teachers during this time to demonstrate their impact on student growth. This aspect of Q Comp is dependent on assessments of student learning which may need tweaking due to in-person, distance, or hybrid school scenarios. Since we won’t know which school scenario will be in place when assessments are administered, educators would be wise to select an assessment that could be accomplished in multiple settings.

In August and into the fall, MDE will provide some training on how to write student learning goals that can be responsive to in person, distance or hybrid school scenarios.

Q: Last spring, professional learning communities (PLCs) were modified or paused. What is the guidance for this school year?

A: Job-embedded professional development or professional learning community opportunities for school year 2020-21 must continue.

When PLCs are implemented effectively, they are highly valued by teachers. Potential benefits include:

- Rapid problem solving, perhaps particularly with regard to distance learning or hybrid schooling, with a local community of experts.
- Shared lesson development. For example, literacy specialists at a K-2 school could record grade-level emergent literacy lessons for a week that the generalists embed in their plans for the week.
- Sharing technology tips and tricks that are learned through experience and experimentation.
- Being in community with one another. Caring for the social and emotional needs of teachers through the intentional connections in PLCs can help mitigate the stress of new challenges in professional and personal lives.

Given the systemic impact of racism and the emerging evidence of the disproportionate impact of distance learning, exiting supporting PLCs focused on racial equity should be prioritized. The following questions from *Culturally Responsive School Leadership* by Muhammad Khalifa can help center equity in the PLC conversations:

Common driving questions of PLCs	Deeper questions to make PLCs more culturally responsive
What do we want all students to learn?	<ul style="list-style-type: none"> • Does what we want students to learn include minoritized communities' knowledge? Have we asked the community what students should learn? • Does the knowledge connect to the communities experiences of minoritized students? • Is what we want students to learn (i.e., knowledge) <i>beneficial</i> to minoritized communities?
How will we know if and when they have learned it?	<ul style="list-style-type: none"> • Are the scales and rubrics used culturally responsive? Are the questions culturally biased? • What are nontraditional ways of measuring knowledge of minoritized students? • How will the community perspective be included in how learning is measured? • What are the best ways for <i>our</i> students to show what they know?
How will we teach it?	<ul style="list-style-type: none"> • Are the instructional methods culturally responsive and inclusive? • How are parents and community members used to help connect instruction to student communities/lives?
How will we respond if some students do not learn? How will we respond if the students have already learned?	<ul style="list-style-type: none"> • How will we use critical self-reflection techniques to understand when (and why) some minoritized students are not responding to our instruction and content? • How will we take responsibility (individually and collectively) if minoritized students are not learning?

Certainly, PLCs may be meeting differently (through distance technology such as Zoom or Google Hangout) or with different frequency. Due to a variety of potential school scenarios, changes to meeting frequency, length, topic and scope are all within the purview of the local oversight team.

Some local Q Comp plans have performance pay tied to PLC work. Local oversight teams may need to amend performance requirements to reflect necessary changes due to distance or hybrid models.

Q: What are the requirements for the annual report that is due June 15, 2020?

A: Based on last spring’s decisions, the local oversight should have selected one of the following options for the report due June 15, 2020:

- Provide a full annual report to the Board by the statutory deadline or at a later date,
- Provide a partial annual report (including activities that occurred prior to March 18, 2020) by the statutory deadline or at a later date, or
- Forgo the annual report for 2019-20 school year. Activities conducted in 2019-20 can be reported along with activities conducted in the 2020-21 school year and reported by the June 2021 annual report due date.

Q: What are the requirements for the annual report that is due June 15, 2021?

A: The June 15, 2021 report must happen according to statute.

Questions Specific to Teacher Development and Evaluation (TDE)

Q: Last spring, observation/evaluations for probationary teachers was paused during distance learning. What is the guidance for this year?

A: All requirements for probationary teachers should be observed during school year 2020-21.

Certainly, local leadership teams may need to modify a number of practices to reflect the school scenarios (in person, distance, hybrid) throughout the year, including but not limited to:

- *how* observations are conducted (e.g., observing live instruction via video, reviewing recorded lessons)
- *how often* they are conducted, provided minimum requirements are observed
- *what* areas of instructional rubrics/frameworks are applicable and prioritized based on school setting

The core of observation/evaluation remains focused on supporting teachers so that they can best serve students in a variety of settings. Teachers new to the profession have always needed unique mentoring and induction supports in order to thrive. As schools face new challenges, retaining and supporting our educators—new and veteran—is vitally important.

Given the systemic impact of racism and the emerging evidence of the disproportionate impact of distance learning, existing supportive peer coaching focused on racial equity should be prioritized. The following questions could help center equity in the post-observation coaching conversations:

- Which student groups are disproportionately impacted by our education scenario?
- What actions are the educators taking to mitigate these impacts?
- Does the instructional practice used in the school setting ignore or worsen existing disparities or produce other unintended consequences?

As a reminder, classroom observations that include coaching and feedback is a powerful practice to support teachers’ instructional practices. This is also a great opportunity to check-in with and support teachers overall. Teachers are balancing a number of new demands while navigating various school setting scenarios, so holding strong to a student-centered vision of equity while extending lots of support, grace and flexibility is encouraged.

Q: Last spring, some tenured/continuing contract teachers were due for a summative evaluation but did not receive one due to the emergency distance learning period. How should we approach summative evaluations this coming year?

A: Per statute, all teachers must have a summative evaluation at least once every three years. This requirement is still in place for school year 2020-21.

A summative evaluation is a determination of a teacher's performance based on evidence. MDE has found that a great guiding question for the summative evaluation is, "What is the *minimum threshold* of **relevant, sufficient, and comprehensive** evidence needed to accurately evaluate teachers?" The summative evaluator's job is to collect evidence that is relevant, collect sufficient evidence to have enough to make an evaluative judgement, and to collect a comprehensive picture of evidence so that the evaluation is not based on a single element of professional practice but a comprehensive look at the whole educator.

This job can be accomplished in a variety of school scenarios, though certain activities may need adjustments based on the scenarios. Local oversight teams should revisit these concepts to allow for as much flexibility as possible. For example: Summative evaluations may not collect evidence across every single element of an instructional framework or rubric during distance learning or hybrid scenarios.

Most local systems attempted to spread the workload of summative evaluations across three years, and with the disruption to plans last year, school principals (the summative evaluators) may be faced with an increased workload. If summative evaluation activities were postponed until the fall of the 2020-21 school year, summative evaluators should work with teachers whose evaluations were postponed to schedule all remaining activities as soon as possible in the fall.

Q: Last spring, districts were unable to administer standardized assessments. Since 35% of teacher summative evaluation results are based on student academic growth, what are our options for this missing data?

A: Local oversight teams have some options and things to consider when to address this issue.

First, a summative evaluation must occur once every three years. If one year of evidence is missing, summative evaluators could use evidence from the other two years. This ties back to the concept discussed in the previous answer, "What is the *minimum threshold* of sufficient, relevant and comprehensive evidence **of a teacher's impact on student academic growth** needed to accurately determine 35% of a teacher's summative evaluation?"

Second, though the law explicitly states that "state and local measures of student growth" be used, there is no explicit requirement to use standardized tests that were interrupted in spring 2020. Local oversight teams can craft student learning goal practices that allow for classroom assessments, common assessments or both. While the disruptions to standardized assessments removes a data set from this conversation, teachers can and should be assessing student academic growth, regardless of which school scenario(s) we face this school year.

In August and into the fall, MDE will provide some training on how to write student learning goals that can be responsive to in-person, distance or hybrid school scenarios.

Q: Last spring, some peer review/coaching activities were paused and some were allowed. What is the guidance for this school year?

A: Peer review/coaching activities and professional learning community opportunities for school year 2020-21 must continue.

When peer review/coaching and PLCs are implemented effectively, they are highly valued by teachers. Potential benefits include:

- Rapid problem solving, perhaps particularly with regard to distance learning or hybrid schooling, with a local community of experts.

- Being in community with one another. Caring for the social and emotional needs of teachers through the intentional connections in PLCs can help mitigate the stress of new challenges in professional and personal lives.
- Sharing technology tips and tricks that are learned through experience and experimentation.
- Shared lesson development. For example, literacy specialists at a K-2 school could record grade-level emergent literacy lessons for a week that the generalists embed in their plans for the week.

Given the systemic impact of racism and the emerging evidence of the disproportionate impact of distance learning, exiting supporting PLCs focused on racial equity should be prioritized. The following questions from *Culturally Responsive School Leadership* by Muhammad Khalifa can help center equity in the PLC conversations:

Common driving questions of PLCs	Deeper questions to make PLCs more culturally responsive
What do we want all students to learn?	<ul style="list-style-type: none"> • Does what we want students to learn include minoritized communities' knowledge? Have we asked the community what students should learn? • Does the knowledge connect to the communities experiences of minoritized students? • Is what we want students to learn (i.e., knowledge) <i>beneficial</i> to minoritized communities?
How will we know if and when they have learned it?	<ul style="list-style-type: none"> • Are the scales and rubrics used culturally responsive? Are the questions culturally biased? • What are nontraditional ways of measuring knowledge of minoritized students? • How will the community perspective be included in how learning is measured? • What are the best ways for <i>our</i> students to show what they know?
How will we teach it?	<ul style="list-style-type: none"> • Are the instructional methods culturally responsive and inclusive? • How are parents and community members used to help connect instruction to student communities/lives?
How will we respond if some students do not learn? How will we respond if the students have already learned?	<ul style="list-style-type: none"> • How will we use critical self-reflection techniques to understand when (and why) some minoritized students are not responding to our instruction and content? • How will we take responsibility (individually and collectively) if minoritized students are not learning?

Certainly, peer reviewers/coaches and PLCs may be meeting differently (through distance technology such as Zoom or Google Hangout) or with different frequency. Due to a variety of potential school scenarios, changes to meeting frequency, length, topic and scope are all within the purview of the local oversight team.

Q: We have teachers who are in a teacher improvement process due to previously being identified as not meeting standards in our TDE system. What are the implications for teachers in a teacher improvement process this year?

A: While the school scenario may require modification(s) to teacher improvement processes, this function of TDE systems will continue without limitation this school year.

A teacher improvement process includes a support plan that identifies the area(s) of performance concern, clear performance expectations for the teacher, the methods of support for the teacher, and a timeline that specifies when activities will happen, including when the teacher will be evaluated again to determine if performance improved as a result of the TIP.

With a significant transition from face-to-face to virtual delivery (or hybrid delivery) of instruction, a teacher in a teacher improvement process may need a modified support plan. This should be reviewed on a case-by-case basis based on how instruction is being delivered during the school year and what new supports a teacher might need to improve practice.

New Staff

Identify a plan for onboarding new staff virtually.

- How will new staff be on-boarded virtually including introductions to platforms, resources, and peers?
- How will new staff be trained and supported throughout the year in delivering high quality virtual learning?

Technology Use

Consider both a long-term vision within the buildings and potential short-term vision to allow equitable access for all students. All stakeholders should be involved with setting the plan or vision. In engaging these stakeholders, it is essential that the superintendent, school board, technology director, and principals include teacher, student, family and community voices. This vision should include pedagogy training, student outcomes and learning goals, materials that strengthen learning, infrastructure needs, and underlying belief statements about the value of technology for learning.

- [Leadership Self-Assessment](#): A self-assessment for leadership to consider in developing a digital vision.
- [Promising Practices](#): A webinar from MDE outlining promising practices for acquiring and effectively using technology.

Professional Learning

Ongoing Learning for Staff

- Based on the feedback collected and the district or charter school's plan for the school year, identify professional learning areas of focus for specific types of district and school staff.
- What types of professional learning have teachers, teacher leaders, school administrators, and school support staff (e.g., school nurses, counselors) requested?
 - What areas of need are revealed in teacher and school leader observations and effectiveness data?
 - How will teachers be supported in continuing to grow their instructional pedagogy for in-person and virtual teaching?
 - To what extent will all teachers receive training on delivering virtual learning? Will all teachers receive in-depth training on delivering virtual learning, or will all teachers receive foundational training on delivering virtual learning with additional training provided if teachers are asked to deliver virtual learning?
 - Consider if all teachers need foundational virtual learning knowledge
- Based on the identified areas of focus, identify a plan for delivering professional learning opportunities for different staff members.
- What structures should the district and schools put in place to deliver ongoing professional learning—i.e., coaching, PLCs?
- Who will be responsible for delivering ongoing professional learning – i.e., teacher leaders, school leaders, district leaders, vendors?
- How will identified structures operate during in-person and virtual learning?
- Based on the professional learning plan, identify guidance for how professional learning structures will operate during in-person and virtual learning. How will teachers engage in professional learning structures—leadership team meetings, PLC/cluster meetings, etc. – while maintaining social distancing?
- Should meetings take place in-person, virtually, or a mix? Do all participants need to join through the same modality (i.e., all in-person or all virtually)?

- How will professional learning opportunities be scheduled and what are the expectations of teachers to participate and engage in these opportunities?

Professional Learning for Student Support Staff

- Identify training and resources for providing professional learning to student support staff (e.g., counselors, nurses).
 - What resources will be available to counseling staff and/or school nurses in providing support to staff, families, and students?
 - What professional learning opportunities will be available to counseling staff and/or school nurses in improving support plans and supports provided?

Training on New/Revised Operating Procedures

- Based on new procedures identified in the operations plan related to preventing the spread of the virus, identify training and resources for all school staff.
 - How will the district and schools provide training to school staff on expectations around cleaning procedures, entering and exiting school procedures, self-reporting exposure procedures and any other procedures in place to reduce the spread of the virus?
 - How will bus drivers be trained in the additional procedures related to bus transportation?
 - How will school staff tasked with conducting health checks be trained?
 - What additional counselor-level support (positions or training) will be needed to meet the needs of the students, educators, and community?
 - What opportunities will school staff have to ask questions regarding new procedures and who will such questions be directed to?
- Identify a process and training for onboarding new or temporary staff throughout the year.
 - What will the expectations be for engagement in operational procedures by temporary staff?
 - How will new or temporary staff be trained and supported on the expectations around operational procedures in place at the school?

Additional Resources

MDE Best Practice Resources/Toolkits

- Additional resources and MDE sponsored professional development opportunities will be added to this section.

State of Minnesota and Partner Resources

- [State of Minnesota COVID-19 Page](#)
- [Minnesota Department of Health - COVID-19 Information for Schools](#)
- [Department of Labor and Industry - COVID-19 Updates](#)
- [Children's Cabinet - COVID-19 Response Page](#)
- [Department of Human Services - COVID-19 Page](#)
- [Minnesota State High School League \(MSHSL\)](#)

Contact Information

COVID-19 Questions

- Health questions about COVID-19: health.schools.covid19@state.mn.us
- Education questions related to COVID-19: COVID-19.Questions.MDE@state.mn.us

Divisions at MDE

- Academic Standards: mde.academic-standards@state.mn.us
- American Indian Education: mde.indian-education@state.mn.us
- Assessment: mde.testing@state.mn.us
- Career and College Success: mde.ccrresource@state.mn.us
- Early Learning: mde.els@state.mn.us
- Equity and Opportunity: mde.esea@state.mn.us
- School Support: mde.schoolsupport@state.mn.us
- Compliance and Assistance: mde.compliance-assistance@state.mn.us
- Food and Nutrition: mde.fns@state.mn.us
- Special Education: mde.special-ed@state.mn.us
- Charter Center: mde.charterschools@state.mn.us
- State Library Services: mde.lst@state.mn.us

Appendix A: Critical Worker Definitions

Employees in the sectors below are eligible to enroll their school-age child(ren) under age of 12 in school-age care if their school is implementing a distance or hybrid learning model.

This school-age care must be provided for district or school-enrolled school-age children age 12 and under who are children of critical workers in Tier I of the state critical worker list. Children of Tier I workers only will be cared for at no cost during the typical school hours.

HEALTHCARE / PUBLIC HEALTH

- Workers, including laboratory personnel, that perform critical clinical, biomedical and other research, development, and testing needed for COVID-19 or other diseases.
- Healthcare providers including, but not limited to, physicians; dentists; psychologists; mid-level practitioners; nurses; assistants and aids; infection control and quality assurance personnel; phlebotomists; pharmacists; physical, respiratory, speech and occupational therapists and assistants; social workers; optometrists; speech pathologists; chiropractors; diagnostic and therapeutic technicians; and radiology technologists.
- Workers required for effective clinical, command, infrastructure, support service, administrative, security, and intelligence operations across the direct patient care and full healthcare and public health spectrum. Personnel examples may include, but are not limited, to accounting, administrative, admitting and discharge, engineering, accrediting, certification, licensing, credentialing, epidemiological, source plasma and blood donation, food service, environmental services, housekeeping, medical records, information technology and operational technology, nutritionists, sanitarians, etc.
 - Emergency medical services workers.
 - Prehospital workers included but not limited to urgent care workers.
 - Inpatient & hospital workers (e.g. hospitals, critical access hospitals, long-term acute care hospitals, long-term care facilities including skilled nursing facilities, inpatient hospice, ambulatory surgical centers, etc.).
 - Outpatient care workers (e.g. end-stage-renal disease practitioners and staff, Federally Qualified Health Centers, Rural Health Clinics, community mental health clinics, organ transplant/procurement centers, and other ambulatory care settings/providers, comprehensive outpatient rehabilitation facilities, etc.).
 - Home care workers (e.g. home health care, at-home hospice, home dialysis, home infusion, etc.).
 - Workers at Long-term care facilities, residential and community-based providers (e.g. Programs of All-Inclusive Care for the Elderly (PACE), Intermediate Care Facilities for Individuals with Intellectual Disabilities, Psychiatric Residential Treatment Facilities, Religious Nonmedical Health Care Institutions, etc.).
 - Workplace safety workers (i.e., workers who anticipate, recognize, evaluate, and control workplace conditions that may cause workers' illness or injury).
- Workers needed to support transportation to and from healthcare facility and provider appointments.
- Workers needed to provide laundry services, food services, reprocessing of medical equipment, and waste management.
- Workers that manage health plans, billing, and health information and who cannot work remotely.
- Workers performing cybersecurity functions at healthcare and public health facilities and who cannot work remotely.
- Workers performing security, incident management, and emergency operations functions at or on behalf of healthcare entities including healthcare coalitions, who cannot practically work remotely.
- Vendors and suppliers (e.g. imaging, pharmacy, oxygen services, durable medical equipment, etc.).
- Workers at manufacturers (including biotechnology companies and those companies that have shifted production to medical supplies), materials and parts suppliers, technicians, logistics and warehouse operators, printers, packagers, distributors of medical products and equipment (including third party logistics providers, and those who test and repair), personal protective equipment (PPE), isolation barriers, medical gases, pharmaceuticals (including materials used in radioactive drugs), dietary supplements, commercial health

products, blood and blood products, vaccines, testing materials, laboratory supplies, cleaning, sanitizing, disinfecting or sterilization supplies (including dispensers), sanitary goods, personal care products, pest control products, and tissue and paper towel products.

- Donors of blood, bone marrow, blood stem cell, or plasma, and the workers of the organizations that operate and manage related activities.
- Pharmacy staff, including workers necessary to maintain uninterrupted prescription, and other workers for pharmacy operations.
- Workers in retail facilities specializing in medical good and supplies.
- Public health and environmental health workers, such as:
 - Workers specializing in environmental health that focus on implementing environmental controls, sanitary and infection control interventions, healthcare facility safety and emergency preparedness planning, engineered work practices, and developing guidance and protocols for appropriate PPE to prevent COVID-19 disease transmission.
 - Public health/ community health workers (including call center workers) who conduct community-based public health functions, conducting epidemiologic surveillance and compiling, analyzing, and communicating public health information, who cannot work remotely.
- Human services providers, especially for at risk populations such as:
 - Home delivered meal providers for older adults, people with disabilities, and others with chronic health conditions.
 - Home-maker services for frail, homebound, older adults.
 - Personal assistance services providers to support activities of daily living for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services.
 - Home health providers who deliver health care services for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services.
 - Workers who provide human services, including but not limited to social workers, nutritionists, case managers or case workers, crisis counselors, foster care case managers, adult protective services personnel, child protective personnel, domestic violence counselors, human trafficking prevention and recovery personnel, behavior specialists, substance abuse-related counselors, and peer support counselors.
- Government entities, and contractors that work in support of local, state, federal, tribal, and territorial public health and medical mission sets, including but not limited to supporting access to healthcare and associated payment functions, conducting public health functions, providing medical care, supporting emergency management, or other services necessary for supporting the COVID-19 response.
- Workers for providers and services supporting effective telehealth.
- Mortuary service providers, such as:
 - Workers performing mortuary funeral, cremation, burial, cemetery, and related services, including funeral homes, crematoriums, cemetery workers, and coffin makers.
 - Workers who coordinate with other organizations to ensure the proper recovery, handling, identification, transportation, tracking, storage, and disposal of human remains and personal effects; certify cause of death; and facilitate access to mental and behavioral health services to the family members, responders, and survivors of an incident.

LAW ENFORCEMENT, PUBLIC SAFETY, AND OTHER FIRST RESPONDERS

- Public, private, and voluntary personnel (front-line and management, civilian and sworn) in emergency management, law enforcement, fire and rescue services, emergency medical services (EMS), and security, public and private hazardous material responders, air medical service providers (pilots and supporting technicians), corrections, and search and rescue personnel.
- Personnel involved in provisioning of access to emergency services, including the provisioning of real-time text, text-to-911, and dialing 911 via relay.

- Personnel that are involved in the emergency alert system (EAS) ((broadcasters, satellite radio and television, cable, and wireline video) and wireless emergency alerts (WEA).
- Workers at Independent System Operators and Regional Transmission Organizations, and Network Operations staff, engineers and technicians to manage the network or operate facilities.
- Workers at emergency communication center, public safety answering points, public safety communications centers, emergency operation centers, and 911 call centers.
- Fusion Center workers
- Workers, including contracted vendors, who maintain, manufacture, or supply equipment and services supporting law enforcement, fire, EMS, and response operations (to include electronic security and life safety security personnel).
- Workers and contracted vendors who maintain and provide services and supplies to public safety facilities, including emergency communication center, public safety answering points, public safety communications centers, emergency operation centers, fire and emergency medical services stations, police and law enforcement stations and facilities.
- Workers supporting the manufacturing, distribution, and maintenance of necessary safety equipment and uniforms for law enforcement and all public safety personnel.
- Workers supporting the operation of firearm, or ammunition product manufacturers, retailers, importers, distributors, and shooting ranges.
- Public agency workers responding to abuse and neglect of children, spouses, elders, and dependent adults.
- Workers who support weather disaster and natural hazard mitigation and prevention activities.
- Security staff to maintain building access control and physical security measures.

FOOD AND AGRICULTURE

- Workers enabling the sale of human food, animal food (includes pet food, animal feed, and raw materials and ingredients), pet supply, and beverage products at groceries, pharmacies, convenience stores, and other retail (including unattended and vending), including staff in retail customer support and information technology support necessary for on-line orders, pickup, and delivery.
- Restaurant and quick serve food operations, including dark kitchen and food prep centers, carryout, and delivery food workers.
- Food manufacturer workers and their supplier workers including those employed at food ingredient production and processing facilities; aquaculture and seafood harvesting facilities; slaughter and processing facilities for livestock, poultry, and seafood; animal food manufacturing and processing facilities; human food facilities producing by- products for animal food; industrial facilities producing coproducts for animal food; beverage production facilities; and the production of food packaging.
- Farmers, farm and ranch workers, and agribusiness support services, including workers involved in auction and sales; in food operations, including animal food, grain and oilseed storage, handling, processing, and distribution; in ingredient production, packaging, and distribution; in manufacturing, packaging, and distribution of veterinary drugs and biologics (e.g., vaccines); and in distribution and transport.
- Farmers, farm and ranch workers, and support service and supplier workers producing food supplies and other agricultural inputs for domestic consumption and export, to include those engaged in raising, cultivating, phytosanitation, harvesting, packing, storing, or distributing to storage or to market or to a transportation mode to market any agricultural or horticultural commodity for human or animal consumption.
- Workers at fuel ethanol facilities, biodiesel and renewable diesel facilities, and storage facilities.
- Workers and firms supporting the distribution of all human and animal food and beverage and ingredients used in these products, including warehouse workers, vendor-managed inventory controllers, and block chain managers.
- Workers supporting the sanitation and pest control of all human and animal food manufacturing processes and operations from wholesale to retail.
- Workers supporting greenhouses as well as the growth and distribution of plants and associated products for home gardens.

- Workers in cafeterias used to feed workers, particularly worker populations sheltered against COVID-19 and those designated as essential critical infrastructure workers.
- Workers in animal diagnostic and food testing laboratories.
- Government, private, and non-governmental organizations' workers essential for food assistance programs (including school lunch programs) and government payments.
- Workers of companies engaged in the production, storage, transport, and distribution of chemicals, drugs, biologics (e.g. vaccines), and other substances used by the human and agricultural food and agriculture industry, including seeds, pesticides, herbicides, fertilizers, minerals, enrichments, equipment, and other agricultural production aids.
- Animal agriculture workers to include those employed in veterinary health (including those involved in supporting emergency veterinary or livestock services); raising, caring for and management of animals for food, as well as pets; animal production operations; livestock markets; slaughter and packing plants, manufacturers, renderers, and associated regulatory and government workforce.
- Transportation workers supporting animal agricultural industries, including movement of animal medical and reproductive supplies and materials, animal biologics (e.g., vaccines), animal drugs, animal food ingredients, animal food and bedding, live animals, and deceased animals for disposal.
- Workers who support sawmills and the manufacture and distribution of fiber and forestry products, including, but not limited to timber, paper, and other wood and fiber products, as well as manufacture and distribution of products using agricultural commodities.
- Workers engaged in the manufacture and maintenance of equipment and other infrastructure necessary for agricultural production and distribution.

JUDICIAL BRANCH (ESSENTIAL SERVICES)

- Workers supporting the operations of the judicial system, including judges, lawyers, and others providing legal assistance.

MINNESOTA NATIONAL GUARD

- Members of the Minnesota National Guard who have been activated under an Executive Order.

EDUCATORS AND SCHOOL STAFF

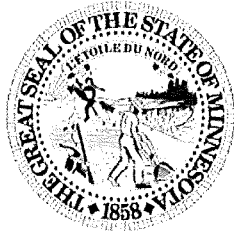
- Educators supporting public preK-12 schools.
- Paraprofessionals and other school staff.
- Any school staff supporting school-age care programs for children of essential workers, or supporting food service programs in schools.

CHILD CARE, SCHOOL-AGE CARE, HEAD START AND FOSTER CARE

- Child care providers and other workers in child care centers, family child care, schools, and other facilities open and providing child care
- **[ADDED 11/05/20]:** Foster care guardians
- **[ADDED 11/05/20]:** Teachers and other staff in Head Start programs.

STATE OF MINNESOTA

Executive Department



Governor Tim Walz

Emergency Executive Order 20-94

Authorizing the Commissioner of Education to Take Action to Improve the Education of Minnesota Students During the 2020-2021 School Year

I, Tim Walz, Governor of the State of Minnesota, by the authority vested in me by the Constitution and applicable statutes, issue the following Executive Order:

The COVID-19 pandemic continues to present an unprecedented and rapidly evolving challenge to our State. Minnesota has taken extraordinary steps to prevent and respond to the pandemic. On March 13, 2020, I issued Executive Order 20-01 and declared a peacetime emergency because this pandemic, an act of nature, threatens the lives of Minnesotans, and local resources are inadequate to address the threat. Since declaring the peacetime emergency, I have extended it every 30 days, with the most recent extension occurring on October 12, 2020.

The health and safety of Minnesotans is my top priority. In response to the COVID-19 pandemic and in consultation with the Commissioner of Education (“Commissioner”) and the Commissioner of Health, I issued Executive Orders 20-02 and 20-19, first closing schools to plan for a safe education environment and then implementing a distance learning period for Minnesota public school districts and charter schools. I also issued Executive Order 20-41 to extend the distance learning period to the end of the 2019-20 school year. On May 14, 2020, I issued Executive Order 20-57 to allow public school districts and charter schools the option to offer summer learning through a hybrid model or distance learning. On July 30, 2020, I issued Executive Order 20-82, establishing parameters for school districts and charter schools to safely implement in-person, hybrid, and distance learning models in the 2020-21 school year.

With safety, health, and wellness as our touchstones, Minnesota students and educators have started the school year in various learning models consistent with the “Safe Learning Plan for 2020-21 School Year” (“Safe Learning Plan”) available at the Minnesota Department of Education’s (“MDE”) COVID-19 website (<https://education.mn.gov/MDE/dse/health/covid19/>). Schools, local public health officials, regional experts, the Minnesota Department of Health (“MDH”), and MDE have collaborated to select and implement appropriate in person, hybrid, or distance learning models. I recognize and commend the tremendous sacrifices and hard work undertaken by all our students, families, educators, staff, and school leaders to make this school

year possible. State agencies are striving to listen and respond to the concerns of those implementing and participating in these learning models. There is more work to be done.

When we announced the Safe Learning Plan, we put the safety, health, and wellness of our students, families, and staff at the center of all that we do to ensure that each and every student has access to opportunities during the school day and before and after school. Schools serve as community hubs and provide critical supports to our students. We know that the pandemic has negatively impacted the health, education, and financial stability of too many families, especially families of color, indigenous families, and lower income families. While the virus may prevent in-person education in some situations, schools must continue to find ways to support our children and families most in need.

Minnesotans are grateful for the school-age care that school districts and charter schools have provided to families working in Tier 1 industries during this pandemic. We are grateful for the child care providers and staff who have helped to support families with school-age children during hybrid and distance learning. We recognize that our schools and community partners have been asked to continue to provide education services with limited staff and space capacity, all while complying with public health guidelines.

To support our students and families and respond to the pandemic, care for school-aged children of workers in Tier 1 industries (“Eligible Children”) must continue without charge during the implementation of distance and hybrid learning models. I also strongly encourage school districts and charter schools to provide care to as many other school-aged children as they can accommodate. To meet this demand, school districts and charter schools must have adequate resources. Permitting school districts and charter schools to charge families reasonable fees for school-aged care services for before and after school care will allow them to extend care to more students. All programs serving children must follow public health guidelines on masking, social distancing, personal hygiene, screening, and cleaning practice (“Public Health Guidelines”).

Children with disabilities and their families are particularly impacted by distance learning strategies, and they face unique and difficult challenges in receiving special education services. Current state law ends developmental delay services at age seven, but federal law, as allowed under IDEA Part B, 34 C.F.R. § 300.8(b), permits access to these services until age nine. During the peacetime emergency, some students are aging out of developmental delay services and are unable to be evaluated for other disabilities due to distance learning. This could cause students to fall behind. We must allow students who have aged out during the peacetime emergency to continue to receive services. I call upon school districts and charter schools to prioritize the safe provision of in-person instruction and services to students with disabilities whenever possible.

Certain special education services, such as special education transportation, have become especially strained during the pandemic. School districts and charter schools need access to expanded transportation capacity to meet public health and safety requirements. When schools are in a distance learning model, contractors do not receive payment and are forced to lay off drivers. When those school districts and charter schools return to hybrid or in-person learning, they need special education transportation capacity. The state must act to allow school districts and charter schools to continue to pay contracted special education transportation providers to

keep staff employed so that capacity is available when school districts and charter schools return to hybrid or in-person learning.

Student access to mental health services is all the more critical during this pandemic. At a time when many Minnesotans are experiencing increased trauma and challenges to mental well-being due to isolation, worries about the health of family and friends, racial trauma or injustice, economic struggles, and other concerns, access to mental health services is more complex than before. Prior to the pandemic, Minnesota students were reporting mental health distress at alarmingly increasing rates, and the pandemic has exacerbated the problem. Mental health care delivery is becoming more dependent on technology and school or community connections, and many children and families need in-person mental health services. I call upon our schools to increase access to mental health and share resources and tools to support our students during this stressful time.

During this pandemic, students and families face barriers to access and participation in educational opportunities. It is inappropriate to refer students, who have limited access to technology, connectivity, or educational resources, for truancy. Our schools must continue to implement creative and compassionate processes for engaging all students and their families rather than turning to punitive systems. This includes enlisting the help of community partners when possible.

Safety precautions against COVID-19, especially the wearing of protective face coverings, has become unnecessarily contentious. The health and safety of our students and all Minnesotans is my top priority. On July 22, 2020, I issued Executive Order 20-81, requiring Minnesotans to wear a face covering in certain settings to prevent the spread of COVID-19. Our administration has provided schools with face coverings for every student. We have also provided disposable coverings for students who forget their masks when they arrive at school. Despite this important collective requirement, some families will not comply with the COVID-19 precautions and restrictions. This has resulted in challenging circumstances for schools. Parents have stated that they intend to send their children to school without face coverings—even when their children present COVID-19 symptoms. In some situations, schools must determine how to isolate such students until they can safely return to their families. Students presenting symptoms cannot safely be provided an isolated education in the school building. To the extent possible, their education must continue through distance learning.

Educational opportunity is at risk for many students. Our educators need time to meet the needs of such students. Due to the variety of instructional models used across the state, teachers are required to prepare high-quality lessons and activities for distance learning while also providing a full, traditional instructional day. Teachers are stretched too thin. We must relieve pressures on schools and educators to allow for capacity and resources to focus on students' learning needs. Districts and charter schools should implement teaching and learning environments that do not require teachers to provide instruction simultaneously to students who are in person and those that are learning remotely. Additionally, current law does not provide needed flexibility related to minimum instructional hour requirements. Flexibility will allow for adequate preparation for teaching and learning, effective student engagement, and outreach to families. We must also

provide necessary flexibility to school districts and educators so that they can effectively mitigate the educational opportunity risk faced by many students.

In Minnesota Statutes 2019, section 12.02, the Minnesota Legislature recognized the “existing and increasing possibility of the occurrence of natural and other disasters of major size and destructiveness” and conferred upon the Governor the emergency and disaster powers provided in Chapter 12 to “ensure the preparations of this state will be adequate to deal with disasters,” to “generally protect the public peace, health, and safety,” and to “preserve the lives and property of the people of the state.” Pursuant to Minnesota Statutes 2019, section 12.21, subdivision 1, the Governor has general authority to control the State’s emergency management as well as carry out the provisions of Minnesota’s Emergency Management Act.

Under Minnesota Statutes 2019, section 12.21, subdivision 3(11), the Governor may authorize the Commissioner “to alter school schedules, curtail school activities, or order schools closed.” Pursuant to subdivision 3(1) of that same section, the Governor may “make, amend, and rescind the necessary orders and rules to carry out the provisions” of Minnesota Statutes 2019, Chapter 12. When approved by the Executive Council and filed in the Office of the Secretary of State, such orders and rules have the force and effect of law during the pendency of a peacetime emergency. Any inconsistent rules or ordinances of any agency or political subdivision of the State are suspended during the pendency of the emergency.

For these reasons, I order as follows:

1. Previous COVID-19 Executive Orders related to the Commissioner of Education remain in effect except as modified or superseded by this Executive Order.
2. This Executive Order applies to all schools as set forth in Minnesota Statutes 2019, section 12.21, subdivision 3(11). I continue encourage tribal and private schools to fulfill the spirit and directives of this and previous Executive Orders.
3. The following subparagraphs supersede paragraphs 25 and 26 of Executive Order 20-82. MDE will provide further guidance to districts, charter schools, and the public about these provisions.
 - a. School districts and charter schools must provide free care to Eligible Children during regular school hours under any of the instructional models authorized in Executive Order 20-82, provided that all of the parents or legal guardians in the child’s household are workers in Tier 1 industries as set forth in MDE’s *2020-21 Planning Guidance for Minnesota Public Schools* (“MDE 2020-21 Planning Guidance”), available at MDE’s COVID-19 website (<https://education.mn.gov/MDE/dse/health/covid19/>). School districts and charter schools may, and are encouraged to, provide care to all other children and may charge a fee on its normal sliding fee scale, but should prioritize those who qualify for free and reduced-price lunch, to the extent possible. School districts and charter schools may also encourage parents or legal guardians of Eligible Children to not use the school-age care program if they can work from home. Workers required to provide care to Eligible Children

under this Executive Order, which extends the requirement under Executive Order 20-02, paragraph 11, and Executive Order 20-19, paragraph 18, will continue to enjoy the presumption provided under Minnesota Laws 2020, Chapter 72, section 1.

- b. When providing in-person instruction, a school district or charter school must continue to run its early childhood programs pursuant to public health guidelines, including community education programs, and may charge fees on its normal sliding fee scale. When providing instruction through a distance learning or hybrid model, a school district or charter school may continue to run early childhood programs, including community education programs, and may charge fees on its normal sliding fee scale. I continue to encourage school districts and charter schools to provide before and after school care. School districts and charter schools may charge fees for before and after school care on their normal sliding fee scale, including for Eligible Children. In providing this care, schools must follow Public Health Guidelines. Schools are not required to provide care during previously scheduled breaks reflected on a school-board approved calendar. Districts are encouraged to coordinate and collaborate with child care providers and other care settings in their communities helping to meet these needs, create continuity of groupings wherever possible, and to prevent COVID-19 transmission and protect the public health of all children, staff, and families. Families may visit Minnesota's COVID-19 Resources for Families website (<https://mn.gov/childcare/families/>) to identify other care options, resources, and guidance.
4. School districts and charter schools are strongly encouraged to ensure that students have access to mental health and telehealth services and supports on their school-issued devices. They are also strongly encouraged to ensure that such services are fully accessible on students' school-issued devices. School districts and charter schools also must prioritize student mental health needs by implementing the MDE 2020-21 Planning Guidance on mental health and well-being, school climate, trauma-informed practices and social emotional learning, available at MDE's COVID-19 website (<https://education.mn.gov/MDE/dse/health/covid19/>). This may include providing information and resources to students and families on mental health and mental health services and supports, providing continuity of care with school-linked mental health, collaborating with community organizations to streamline referrals and resources for students in need of mental health supports, and providing training and support to school teachers and staff in identifying signs of mental health distress and options for supporting student mental wellbeing and access to supports.
5. School districts and charter schools operating in a distance or hybrid learning model that are providing in-person services in accordance with public health guidelines must prioritize providing in-person instruction and services to students with disabilities whose individualized education program calls for intensive services that cannot be provided in a distance learning model. MDE will continue to provide additional guidance to school districts and charter schools about this provision.

6. During the 2020-21 school year, school districts and charter schools are strongly discouraged from referring students for truancy programs and services under Minnesota Statutes 2019, section 260A.02, subdivision 3, or reporting students for educational neglect under Laws of Minnesota 2020, 1st Special Session, Chapter 2, article 7, until school districts and charter schools have exhausted all efforts to engage truant students and their families. MDE and the Minnesota Department of Human Services will continue to provide additional guidance to school districts and charter schools, and child welfare agencies regarding this provision.
7. School districts and charter schools are strongly encouraged to create a teaching and learning environment that allows teachers to provide asynchronous instruction to students who are in-person and learning remotely. School districts and charter schools may consider other models of hybrid learning schedules that allow teachers to most effectively meet the needs of students both in person and remotely.
8. Pursuant to paragraph 12 of Executive Order 20-81 and MDH's *2020-2021 Planning Guide for Schools*, available at MDE's COVID-19 website (<https://education.mn.gov/MDE/dse/health/covid19/>), which provides face covering and face shield guidance, all K-12 students, staff, and other persons present inside school buildings and district offices, on school grounds where social distancing cannot be maintained, or onboard school transportation vehicles, must wear a face covering. Students who have a medical condition, mental health condition, or disability that makes it unreasonable for the individual to maintain a face covering are not required to wear a face covering. For students who are able to wear a face covering but refuse to do so, school districts and charter schools are strongly discouraged from using suspension but may require such students to move to distance learning.
9. Upon approval by the Executive Council, a school district or charter school must count 30 minutes per day for teacher preparation to provide instruction to students in distance learning or a distance learning or hybrid learning model, as instructional time toward meeting the minimum hours required by Minnesota Statutes 2019, section 120A.41. This teacher preparation time is for students receiving instruction in distance learning or a distance learning or hybrid model. This time is in addition to a school district's or charter school's teacher preparation time established under Minnesota Statutes 2019, section 122A.50.
10. Upon approval by the Executive Council, schools operating under a distance or hybrid model may charge additional special education contracted transportation costs beyond actual services provided but limited to what the school would have paid if they were fully on-site for State Fiscal Year 2021. Transportation contractors are strongly encouraged to provide discounts for fuel savings and other avoided costs related to idle vehicles.
11. Upon approval by the Executive Council, every child who has aged out of special education services for developmental delay under Minnesota Statutes 2019, section 125A.02, during the peacetime emergency established under Executive Order 20-01

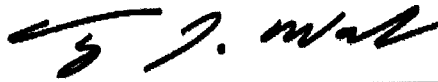
may continue to be eligible for special education services for the duration of the peacetime emergency. A teacher who holds an Early Childhood Special Education license may provide services to students under this provision.

12. Upon approval by the Executive Council, paragraph 29 of Executive Order 20-82 is amended to allow school districts or charter schools to use up to five instructional days at one or more schools as planning days for movement between the various instructional models or for adjusting the current learning model to better meet the needs of students, even if students are not receiving instruction on those days at the impacted school or schools. Any days over five instructional days used for planning may be counted as instructional days upon MDE's approval.

Pursuant to Minnesota Statutes 2019, section 4.035, subdivision 2, and section 12.32, this Executive Order is effective immediately upon approval by the Executive Council. It remains in effect until the peacetime emergency declared in Executive Order 20-01 is terminated or until it is rescinded by proper authority.

A determination that any provision of this Executive Order is invalid will not affect the enforceability of any other provision of this Executive Order. Rather, the invalid provision will be modified to the extent necessary so that it is enforceable.

Signed on November 5, 2020.



Tim Walz
Governor

Filed According to Law:

Steve Simon
Secretary of State

Approved by the Executive Council on November 6, 2020:

Alice Roberts-Davis
Secretary, Executive Council

Guidance for Providing Support to Students in Their Homes

This guidance was developed to help school district staff meet individual student needs for in-person, in-home services for students with disabilities who have an Individualized Education Program (IEP) or Individual Family Service Plan (IFSP), ages birth to 21 years, while also following school and community public health efforts to stop the spread of COVID-19.

All school staff who provide in-person, in-home services to students on an IEP/IFSP must follow guidance in this document and have access to needed facemasks and other personal protective equipment (PPE).

Before the visit

School staff

- School staff must do a self-assessment for symptoms before entering a home.
- School staff with symptoms of COVID-19 **must not** visit anyone's home. Symptoms include a fever of 100.4 degrees Fahrenheit or higher, a new cough or a cough that gets worse, difficulty breathing, new loss of taste or smell, a sore throat, nausea, vomiting, diarrhea, chills, muscle pain, excessive fatigue, a new severe headache, new nasal congestion or a runny nose.
- School staff **must not** visit anyone's home if they recently had symptoms and got tested for COVID-19 and are still waiting for results.
- School staff **must not** visit anyone's home if they are told that they are a close contact of a person who has tested positive for COVID-19 and that they are to stay home for 14 days from their last contact with the person who tested positive (quarantine).
- A school staff member who gets symptoms or tests positive for COVID-19 in the two days after a home visit must tell each family that they visited.

Students and families

- When scheduling a home visit and when confirming on the actual day of the visit, ask if the student or anyone living in the home has symptoms of COVID-19.
 - Symptoms include a fever of 100.4 degrees Fahrenheit or higher, a new cough or a cough that gets worse, difficulty breathing, new loss of taste or smell, a sore throat, nausea, vomiting, diarrhea, chills, muscle pain, excessive fatigue, a new severe headache, new nasal congestion or a runny nose.

- Delay the home visit if any of the following are true:
 - If anyone living in the home has symptoms.
 - If anyone in the home has been told that they are a close contact of someone who has tested positive for COVID-19 and must stay home for 14 days from their last contact with the person who tested positive (quarantine).
 - If anyone in the home has or had symptoms and is waiting for a COVID-19 test result.
 - If anyone in the home has tested positive for COVID-19, has been told by their doctor or another health care provider that they have COVID-19, or is currently separated away from others in the house (isolation).
- Families must agree to tell school staff if anyone in the family gets symptoms and/or tests positive for COVID-19 in the two days following the home visit.

During the visit

- School staff must wear a cloth face covering and/or other personal protective equipment appropriate for the service being provided, as outlined in the [Guidance for Delivering Direct Student Support Services: Staff Protective Equipment \(www.health.state.mn.us/diseases/coronavirus/schools/directsupport.pdf\)](http://www.health.state.mn.us/diseases/coronavirus/schools/directsupport.pdf).
- All family members, including the student, should wear a face covering.
- Face coverings should not be placed on: anyone under age 2; anyone who has trouble breathing or is unconscious; anyone who is unable to remove the face covering without help; or anyone who cannot tolerate a face covering due to a developmental, medical, or behavioral health condition. Follow face covering guidance in the [2020-2021 Planning Guide for Schools: Health Considerations for Navigating COVID-19 \(www.health.state.mn.us/diseases/coronavirus/schools/k12planguide.pdf\)](http://www.health.state.mn.us/diseases/coronavirus/schools/k12planguide.pdf).
- Limit your movement inside the home. For example, stay in the room closest to the door instead of moving to/through other rooms.
- If possible, and as weather permits, ask if there is a safe space outdoors to meet and work with the student.
- Limit the number of people in the space as much as possible and keep a distance of at least 6 feet between school staff and other household members.
- Close contact should occur only with the student receiving services and as needed.
- Use hand sanitizer before entering and when leaving the home.
- Avoid using the bathroom within the home, if possible.
- Avoid touching things inside the home.
- Avoid touching your eyes, nose, mouth, or face during the visit.
- Consider leaving any materials brought into the home for services in the home, if possible.

After the visit

- Dispose of any gloves, if worn; sanitize hands; and properly take off cloth face coverings.
- Do not reuse the same cloth face covering for another home visit until it has been washed.
- Document the date and time of the visit, along with a brief summary of your activities, in case of a contact investigation.
- Clean and disinfect any materials brought into the home before using them again in another home or in a school building according to guidance in the [2020-2021 Planning Guide for Schools: Health Considerations for Navigating COVID-19](#) (www.health.state.mn.us/diseases/coronavirus/schools/k12planguide.pdf).
- Anything that cannot be properly disinfected between home visits should be put in a large paper bag for cleaning later or set aside for 24 hours before using again. For more information, visit [COVID-19 Cleaning and Disinfecting Guidance for Schools and Child Care Programs](#) (www.health.state.mn.us/diseases/coronavirus/schools/clean.html).



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625 Robert Street North PO Box 64975, St. Paul, MN 55164-0975

Contact health.communications@state.mn.us to request an alternate format.

11/05/2020
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- E. Evaluation
- F. Totem PD
- G. Paperwork Celebration Informational Flyer
- V. **Old Business:**
 - A. Second Reading of Policy 722 Public Data Requests:

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722 PUBLIC DATA REQUESTS

[Note: School Education districts are required by statute to establish procedures consistent with the Minnesota Government Data Practices Act for public data requests.]

I. PURPOSE

The school education district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school education district will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13 (MGDPA), and Minn. Rules Parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Government Data

“Government data” means all recorded information that the school education district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.

B. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school education district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school education district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

C. Public Data

“Public data” means all government data collected, created, received, maintained, or disseminated by the school education district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic

or protected nonpublic; or, with respect to data on individuals, as private or confidential.

D. Responsible Authority

“Responsible authority” means the individual designated by the ~~school~~education district board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the ~~school~~education district board, the responsible authority is the ~~superintendent~~executive director.

E. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

- a. Date the request is made;
- b. A clear description of the data requested;
- c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
- d. Method to contact the requestor (such as phone number, address, or email address).

2. A requestor is not required to explain the reason for the data request.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The responsible authority will respond to a data request at reasonable times and places as follows:

1. The responsible authority will notify the requestor in writing as follows:
 - a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the ~~school~~education district will conclude that the data is no longer wanted and will consider the request closed.
2. The ~~school~~education district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
3. The ~~school~~education district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
4. The ~~school~~education district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the ~~school~~education district does not keep the data in that form or arrangement.

5. The schooleducation district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 1. The estimated costs of preparing the summary data, if any; and
 2. The summary data requested; or
 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The schooleducation district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the schooleducation district begins to prepare the summary data.

VI. COSTS

- A. Public Data
 1. The schooleducation district will charge for copies provided as follows:

- a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.
 - b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the schooleducation district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the schooleducation district to an outside vendor will be charged.
2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
2. The schooleducation district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the schooleducation district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The schooleducation district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

Data Practices Contacts

Responsible Authority:

[Name]

[Location]

[Phone number; email address]

Data Practices Compliance Official:

[Name]

[Location]

[Phone number; email address]

Data Practices Designee(s):

[Name]

[Location]

[Phone number; email address]

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Cross References: MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

INDEPENDENT SCHOOL DISTRICT NO. ____
PUBLIC DATA REQUEST FORM

TO BE COMPLETED BY THE REQUESTOR

REQUESTOR NAME (NOT REQUIRED):	PHONE NUMBER:*
ADDRESS:*	EMAIL ADDRESS:*
DATE OF REQUEST:	
DESCRIPTION OF THE INFORMATION REQUESTED: (attach additional page if necessary)	
MANNER IN WHICH RESPONSIVE DATA IS TO BE PROVIDED:	
INSPECTION ONLY _____ COPIES ONLY** _____ BOTH INSPECTION AND COPIES _____ **	
**Inspection is free, but there is a charge for copies. Payment must be received before copies will be provided.	

FOR OFFICE USE ONLY

DATE REQUEST RECEIVED:	REQUEST RECEIVED BY:
DATE OF RESPONSE:	RESPONSE PROVIDED BY:

* Requestor's name is optional. However, contact information is necessary to mail/email the data. Also, contact information is needed if the school district does not understand the request. We will not work on such a request until clarified.

- B. Strategic Planning
- C. Update on the Refinance of COPs
- VI. **New Business:**
 - A. Annual Audit Report

November 2, 2020

To the Board of Directors of
Goodhue County Education District #6051-61
Red Wing, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County Education District #6051-61, Red Wing, Minnesota for the year ended June 30, 2020, and have issued our report thereon dated November 2, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit and Single Audit

As communicated in our engagement letter dated July 6, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements and on major federal award program compliance that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility as it relates to the schedule of expenditures of federal awards is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether it is presented fairly in all material respects in relation to the financial statements as a whole.

Our audits included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit procedures also included determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance.

Our Responsibility in Relation to the Financial Statement Audit and Single Audit (Continued)

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated November 2, 2020

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in the engagement letter dated July 6, 2020.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Depreciation of Capital Assets

Management's estimate of the useful life of purchased, constructed or contributed capital assets is based on the estimated productive life of these assets. We evaluated the estimated useful lives assigned to capital assets and determined that these lives were reasonable in relation to the financial statements taken as a whole.

Net OPEB and Pension Liabilities

Management's estimate of the OPEB and Pension liabilities are actuarially determined. We have evaluated the estimates used in the study and determined they were reasonable in relation to the financial statements taken as a whole.

General and Special Education Aid Receivables

Management's estimate of federal and special education aid receivables are based on the latest reports available from the Minnesota Department of Education. We evaluated these estimates and determined that they were reasonable in relation to the financial statements taken as a whole.

Goodhue County Education District #6051-61

Page Three

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 2, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the District we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

We applied certain limited procedures to the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of District's Contributions to Pension Plans – General Employee Retirement Fund and TRA, and the Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability – General Employee Retirement Fund and TRA, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Goodhue County Education District #6051-61

Page Four

Other Matters (Continued)

We were engaged to report on the Comparative Balance Sheet – General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – Debt Service Fund, and Tax Levy History, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Education and management of the District, the Minnesota Department of Education, the Minnesota State Auditor's Office and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Smith, Schaefer and Associates, Ltd.

Red Wing, Minnesota

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2020

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
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**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

INTRODUCTORY SECTION

JUNE 30, 2020

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**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
BOARD OF EDUCATION AND ADMINISTRATION
JUNE 30, 2020**

	<u>2019 - 2020</u>	<u>Representative of School District</u>
Dawn Balow	Chairperson	Zumbrota - Mazeppa
James Wendt	Vice Chairperson	Lake City
Katie Lochner	Clerk - Treasurer	Goodhue
Arlen Diercks	Director	Red Wing
Jerry Stehr	Director	Cannon Falls
Kevin Anderson	Director	Kenyon - Wanamingo

Executive Director

Cherie Johnson

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**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

FINANCIAL SECTION

JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Goodhue County Education District #6051-61
Red Wing, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Goodhue County Education District #6051-61, as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and the Uniform Financial Accounting and Reporting Standards Compliance Table are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The Uniform Financial Accounting and Reporting Standards Compliance Table is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Uniform Financial Accounting and Reporting Standards Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Summarized Comparative Information

The financial statements include partial year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statement for the year ended **June 30, 2019**, from which such partial information was derived.

We have previously audited the District's 2019 financial statements and our report, dated November 4, 2019, expressed unmodified opinions on the respective financial statements of the governmental activities and the major fund. In our opinion, the summarized comparative information presented herein as of and for the year ended **June 30, 2019**, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 2, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Smith, Schafn and Associates, Ltd.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Goodhue County Education District #6051-61's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2019-2020 fiscal year include the following:

- Goodhue County Education District is made up of six member districts including Cannon Falls #252, Goodhue #253, Kenyon-Wanamingo #2172, Lake City #813, Red Wing #256, and Zumbrota-Mazeppa #2805.
- The District is the fiscal host for Alternative Education Services. In 2018-19 the district was host to two alternative high schools, Pathways, and Tower View ALC, one middle level program, Pathways, and Targeted Services programs were held in all of our member districts.
- The District began hosting FuelEd Online courses for its districts beginning in 2015-16. This program continues to expand county wide.
- COVID-19 forced the District to spend much of the Spring in distance learning. The District was awarded \$57,786 from the CARES Act to help fund the extra expenses.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditor's Report, required supplementary information, which includes the Management's Discussion and Analysis (this section), the basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide financial statements.
- The governmental funds statements tell how basic services such as elementary and secondary regular instruction and special education were financed in the short-term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of each of the statements.

DISTRICT-WIDE STATEMENTS

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating. To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and facilities.

In the district-wide financial statements the District's activities are shown in one category titled Governmental Activities. Most of the District's basic services are included here, such as elementary and secondary regular instruction, special education, and administration. These activities are financed mainly by participating district's revenues and federal funds.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's fund. Funds are accounting devices the District used to keep track of specific sources of funding and spending on particular programs.

The District funds include:

- **Governmental funds** – All of the District's basic services are included in a governmental fund. The focus of the governmental fund is how cash and other financial assets can be converted to cash flow in and out, and the balances remaining at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional reconciliations that explain the relationship between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's net position from Governmental activities was a deficit balance of \$7,512,174 on June 30, 2020. This was a increase in the deficit balance of \$658,478 from the prior year.

	Total	
	2020	2019
Assets		
Current and other assets	\$ 3,734,053	\$ 3,563,880
Capital assets	12,172,278	12,789,165
Total assets	<u>15,906,331</u>	<u>16,353,045</u>
Deferred Outflows of Resources	<u>5,548,673</u>	<u>7,938,323</u>
Liabilities		
Current liabilities	2,495,712	2,447,898
Long-Term liabilities	19,129,196	19,586,859
Total liabilities	<u>21,624,908</u>	<u>22,034,757</u>
Deferred Inflows of Resources	<u>7,342,270</u>	<u>9,110,307</u>
Net Position		
Net investment in capital assets	(1,086,846)	(970,428)
Unrestricted	(6,425,328)	(5,883,268)
Total net position	<u>\$ (7,512,174)</u>	<u>\$ (6,853,696)</u>

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

District's Revenue. The District's total revenues were \$13,103,866 for the year ended June 30, 2020, compared to \$12,418,491 for the year ended June 30, 2019. The federal government subsidized certain programs with grants and contributions totaling \$1,842,614. However, most of the District's costs were paid with \$10,254,923 in charges for services, \$531,870 in aid from Goodhue County, and the remainder with other general revenues and investment earnings.

A condensed version of the Statement of Activities follows:

	Total	
	2020	2019
Revenue		
Program revenues:		
Charges for services	\$ 10,254,923	\$ 9,414,797
Operating grants and contributions	2,382,152	2,310,048
General revenues:		
State sources	395,261	353,795
Other sources	71,530	339,851
Total revenues	13,103,866	12,418,491
 Expenses		
District and school administration	166,155	167,740
District support services	200,686	186,317
Regular instruction	1,585,945	1,242,345
Vocational instruction	324,976	263,637
Special education	7,982,933	5,911,870
Instructional support services	390,999	386,817
Pupil support services	1,530,838	919,288
Site, buildings, and equipment	1,047,321	996,927
Interest and other fiscal charges	532,491	549,706
Total expenses	13,762,344	10,624,647
Change in net position	(658,478)	1,793,844
Net position, beginning of year	(6,853,696)	(8,647,540)
Net position, end of year	\$ (7,512,174)	\$ (6,853,696)

The cost of all governmental activities was \$13,762,344 for the year ended June 30, 2020, compared to \$10,624,647 for the year ended June 30, 2019. This increase of \$3,137,697 is primarily due to changes in the TRA assumptions for net pension liability.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$1,480,188, an increase of \$114,438 from last year's ending fund balance of \$1,365,750.

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from birth through age 21.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the annual operating budget. In June 2019, a preliminary budget was approved. In April 2020, the final revision of the budget was approved. The February revision more accurately reflected the 19-20 school year. The revision was done for the following reasons:

- Programs have to be decided on over the summer months due to changing number of children attending. For instance, Early Childhood class registration numbers in the member districts often changes as children qualify.
- Final hiring of the complete staff.
- High needs students enrolling throughout the year requiring staffing changes or additions.
- Addition of new grants and updated federal grant allocations.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2020, the District had \$12,172,278 of capital assets, net of accumulated depreciation. Total depreciation expense for the year was \$617,178.

	Total	
	2020	2019
Land	\$ 134,200	\$ 134,200
Construction in progress		22,000
Site Improvements	397,610	397,610
Buildings	13,983,120	13,983,120
Equipment	597,216	574,925
Total Capital Assets	15,112,146	15,111,855
Less accumulated depreciation	(2,939,868)	(2,322,690)
Total	<u>\$ 12,172,278</u>	<u>\$ 12,789,165</u>

Long-Term Liabilities

A summary of outstanding long-term liability as of June 30, 2020, is as follows:

	Total	
	2020	2019
Certificates of Participation 2014A	\$ 11,500,000	\$ 11,860,000
Capital Lease Payable	374,450	444,090
Compensated Absences Payable	18,097	10,739
Severance Payable	12,869	15,470
Certificates of Participation Premium	1,142,827	1,205,735
Total	<u>\$ 13,048,243</u>	<u>\$ 13,536,034</u>

FACTORS BEARING ON THE DISTRICT'S FUTURE

The district is dependent on the member districts' participation. The member districts are billed according to the services provided to them and the number of students that are attending the Setting IV and ALC programs, as well as services they each require. The Education District, to the extent possible, keeps the local costs down by using Federal Funds, reductions in Member District Bills, County grants, and, if possible, sharing employees so the districts do not incur the entire cost of a full-time staff person when only a part time staff person is needed. Starting in the 2013-14 school year the district became the fiscal host for the county-wide Alternative Education Programs. Starting in the 2015-2016 school year, the district began hosting online course licenses. The COVID-19 pandemic has also had an impact on how the District conducts its business. The final impact of the increased expenditures and potential enrollment decline due to the COVID-19 pandemic is not known at this time.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional information contact the District Office, Goodhue County Education District, 395 Guernsey Lane, Red Wing, MN 55066.

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**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
STATEMENT OF NET POSITION
June 30, 2020
(With Comparative Data as of June 30, 2019)

	Governmental Activities	
	2020	2019
Assets		
Cash and cash equivalents	\$ 829,632	\$ 1,434,138
Restricted cash	733	138
Accounts receivable	2,114	6,366
Due from other Minnesota districts	967,869	904,620
Due from Department of Education	857,949	409,139
Due from Federal through Minnesota Department of Education	865,461	711,620
Due from other governmental units		6,529
Prepaid expenses	210,295	91,330
Capital Assets:		
Nondepreciable	134,200	156,200
Depreciable, net	12,038,078	12,632,965
TOTAL ASSETS	15,906,331	16,353,045
Deferred Outflows of Resources		
Deferred outflows from pension activities	5,539,298	7,926,713
Deferred outflows from OPEB activities	9,375	11,610
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,548,673	7,938,323
Liabilities		
Accounts payable	31,071	45,443
Salaries and wages payable	754,265	684,909
Due to other Minnesota districts	829,923	852,409
Due to other governmental units	447,989	450,340
Accrued payroll taxes and benefits	184,041	164,233
Accrued interest payable	241,847	249,768
Unearned revenue	6,576	796
Long-Term Liabilities:		
Due within one year	446,334	429,640
Due in more than one year	12,601,909	13,106,394
Net pension liability	5,900,890	5,831,711
Other postemployment benefits payable	180,063	219,114
TOTAL LIABILITIES	21,624,908	22,034,757
Deferred Inflows of Resources		
Deferred inflows from pension activities	7,342,270	9,110,307
Net Position		
Net investment in capital assets	(1,086,846)	(970,428)
Unrestricted	(6,425,328)	(5,883,268)
TOTAL NET POSITION	\$ (7,512,174)	\$ (6,853,696)

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020
(With Partial Comparative Data as of June 30, 2019)

	2020			
	Program Revenues			
<u>Functions/Programs</u>	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
District and school administration	\$ 166,155	\$	\$	\$
District support services	200,686			
Regular instruction	1,585,945	1,448,650		
Vocational instruction	324,976		176,792	
Special education	7,982,933	8,806,273	2,205,360	
Instructional support services	390,999			
Pupil support services	1,530,838			
Site, buildings, and equipment	1,047,321			
Interest and other fiscal charges	532,491			
Total governmental activities	\$ 13,762,344	\$ 10,254,923	\$ 2,382,152	\$

General Revenues:
State sources
Other general revenues
Investment earnings
Total general revenues

Change in net position

Net position - Beginning

Net Position - Ending

2020	2019
Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	Governmental Activities
\$ (166,155)	\$ (167,740)
(200,686)	(186,317)
(137,295)	111,851
(148,184)	(93,809)
3,028,700	4,288,951
(390,999)	(386,817)
(1,530,838)	(919,288)
(1,047,321)	(996,927)
(532,491)	(549,706)
(1,125,269)	1,100,198
395,261	353,795
60,988	320,182
10,542	19,669
466,791	693,646
(658,478)	1,793,844
(6,853,696)	(8,647,540)
\$ (7,512,174)	\$ (6,853,696)

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020
(With Comparative Data as of June 30, 2019)

	<u>Total Governmental Funds</u>	
	2020	2019
ASSETS		
Cash and cash equivalents	\$ 829,632	\$ 1,434,138
Restricted cash	733	138
Accounts receivable	2,114	6,366
Due from other Minnesota districts	967,869	904,620
Due from Department of Education	857,949	409,139
Due from Federal through Minnesota Department of Education	865,461	711,620
Due from other governmental units		6,529
Prepaid expenses	210,295	91,330
TOTAL ASSETS	<u>\$ 3,734,053</u>	<u>\$ 3,563,880</u>
LIABILITIES		
Accounts payable	\$ 31,071	\$ 45,443
Salaries and wages payable	754,265	684,909
Due to other Minnesota districts	829,923	852,409
Due to other governmental units	447,989	450,340
Accrued payroll taxes and benefits	184,041	164,233
Unearned revenue	6,576	796
TOTAL LIABILITIES	<u>2,253,865</u>	<u>2,198,130</u>
FUND BALANCE		
Nonspendable	210,295	91,330
Unassigned	1,269,893	1,274,420
TOTAL FUND BALANCES	<u>1,480,188</u>	<u>1,365,750</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,734,053</u>	<u>\$ 3,563,880</u>

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
RECONCILIATION OF NET POSITION IN THE
DISTRICT-WIDE FINANCIAL STATEMENTS AND FUND BALANCE
IN THE FUND BASIS FINANCIAL STATEMENTS
June 30, 2020**

Amounts reported for governmental activities in the statement of net position are different because:

Total governmental fund balances (pages 13)		\$ 1,480,188
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental funds - capital assets	\$ 15,112,146	
Less: Accumulated depreciation	<u>(2,939,868)</u>	12,172,278
Interest on long-term debt is not accrued in governmental funds, but rather recognized as an expenditure when due		
		(241,847)
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.		
Certificates of participation payable	\$ (12,642,827)	
Capital lease payable	(374,450)	
Net pension liability	(7,703,862)	
Compensated absences	(18,097)	
Separation and severance payable	(12,869)	
Other postemployment benefits payable	<u>(170,688)</u>	<u>(20,922,793)</u>
Net position of governmental activities (page 10)		<u>\$ (7,512,174)</u>

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020
(With Comparative Data for the Year Ended June 30, 2019)

	<u>Total Governmental Funds</u>	
	2020	2019
REVENUES		
Other local and county sources	\$ 10,865,991	\$ 10,294,336
State sources	395,261	353,795
Revenue from federal sources	1,842,614	1,770,360
TOTAL REVENUES	13,103,866	12,418,491
EXPENDITURES		
District and school administration	158,477	204,474
District support services	202,150	187,030
Regular instruction	1,493,398	1,457,714
Vocational instruction	308,496	295,462
Special education	7,611,603	6,998,989
Instructional support services	364,829	460,906
Pupil support services	1,367,080	1,277,968
Site, buildings and equipment	450,435	434,729
Fiscal and other fixed cost programs	1,032,960	1,031,760
TOTAL EXPENDITURES	12,989,428	12,349,032
NET CHANGE IN FUND BALANCES	114,438	69,459
FUND BALANCE - BEGINNING	1,365,750	1,296,291
FUND BALANCE - ENDING	\$ 1,480,188	\$ 1,365,750

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds (pages 15) \$ 114,438

Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 291	
Depreciation expense	<u>(617,178)</u>	(616,887)

The governmental funds report long-term debt proceeds as financing sources, while repayment of long-term debt principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligations bonds and related items is as follows.

Principal retirement on long-term debt	\$ 360,000	
Change in accrued interest expense	7,921	
Amortization of bond premium	<u>62,908</u>	430,829

Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the statement of net position.

Capital lease		69,640
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In the statement of activities, certain operating expenses - severance benefits, compensated absences, and other postemployment benefits - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

Net pension liability	\$ (688,557)	
Compensated absences	(7,358)	
Severance	2,601	
Other postemployment benefits payable	<u>36,816</u>	(656,498)

Change in net position of governmental activities (pages 11 and 12) \$ (658,478)

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2020
(With Partial Comparative Data for the Year Ended June 30, 2019)

	Budgeted Amounts		2020 Actual	Over (Under) Final Budget	2019 Actual
	Original	Final			
REVENUES					
Other local and county sources	\$ 10,604,781	\$ 10,904,670	\$ 10,865,991	\$ (38,679)	\$ 10,294,336
State sources	317,180	359,888	395,261	35,373	353,795
Revenue from federal sources	1,869,469	1,895,113	1,842,614	(52,499)	1,770,360
TOTAL REVENUES	12,791,430	13,159,671	13,103,866	(55,805)	12,418,491
EXPENDITURES					
District and school administration	179,088	171,671	158,477	(13,194)	204,474
District support services	208,955	218,630	202,150	(16,480)	187,030
Regular instruction	1,507,778	1,534,281	1,493,398	(40,883)	1,457,714
Vocational instruction	301,487	313,508	308,496	(5,012)	295,462
Special education	7,513,052	7,717,900	7,611,603	(106,297)	6,998,989
Instructional support services	458,607	484,252	364,829	(119,423)	460,906
Pupil support services	1,353,872	1,368,136	1,367,080	(1,056)	1,277,968
Site, buildings, and equipment	589,835	596,173	450,435	(145,738)	434,704
Fiscal and other fixed cost programs	1,031,760	1,031,760	1,032,960	1,200	1,031,760
TOTAL EXPENDITURES	13,144,434	13,436,311	12,989,428	(446,883)	12,349,007
NET CHANGE IN FUND BALANCE	(353,004)	(276,640)	114,438	391,078	69,484
FUND BALANCE - BEGINNING	1,365,750	1,365,750	1,365,750		1,296,266
FUND BALANCE - ENDING	\$ 1,012,746	\$ 1,089,110	\$ 1,480,188	\$ 391,078	\$ 1,365,750

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Goodhue County Education District #6051-61 (the District) is a public agency established to provide, by cooperative effort, comprehensive educational programs and other such services as can be efficiently and effectively operated by its group of six member Independent School Districts (ISD).

The governing body consists of one School Board member representative from each of the six member districts. These Districts are: Kenyon-Wanamingo ISD #2172, Goodhue ISD #253, Zumbrota-Mazeppa ISD #2805, Red Wing ISD #256, Cannon Falls ISD #252, and Lake City ISD #813.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments. The following is a summary of the more significant accounting policies:

Financial Reporting Entity

Accounting principles generally accepted in the United States of America (GAAP) require that the District's financial statements include all funds, account groups, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

The criteria for including organizations as component units within the District's reporting entity, as set forth in Governmental Accounting Standards Board (GASB) accounting reporting standards, include whether the organization is legally separate (can sue and be sued in their own name), holds the corporate powers of the organization, appoints a voting majority of the organization's board, is able to impose its will on the organization, the organization has the potential to impose a financial benefit/burden on the District, and there is fiscal dependency by the organization on the District. Based on the aforementioned criteria, the District has no component units.

Basic Financial Statement Presentation

The District-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Basic Financial Statement Presentation (Continued)

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, restricted resources are applied first. The School Board reports all direct expenses by function in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense, and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the District-wide financial statements.

Separate Fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental fund types are accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Minnesota statutes generally control when state aids revenues should be recognized. Federal revenues are recorded in the year in which the eligible expenditures are made. If the amounts of Minnesota or federal revenues cannot be reasonably estimated or realization is not reasonably assured, they are not recorded as revenue in the current year. Special education revenue and property taxes are received by individual school districts; the Education District then bills schools on a pro rata share of their total expenditures.

Expenditures are generally recognized using the modified accrual basis of accounting when a related fund liability is incurred. Exceptions to this rule include (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued, and (2) principal and interest on general long-term debt which is recognized when due.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange transaction takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements including timing requirements, which specify the year in when the resources are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it is recognized.

Unearned revenue is recorded when assets are recognized before revenue recognition criteria have been satisfied. Grants received before eligibility requirements other than time requirements are met and recorded as unearned revenue. Grants received before time requirements are met are recorded as a deferred inflow of resources.

Description of Funds

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues and expenditures.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of the individual funds in the governmental fund category) for the determination of major funds.

A description of each major fund of the District is presented as follows:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Building Construction Fund – The Building Construction Fund accounts for financial resources used for the acquisition or construction of major capital facilities.

Budgets and Budgetary Accounting

The Board adopts an annual budget for funds of the District on a basis consistent with United States generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as revised by the Board of Education.

Unexpended budgeted amounts lapse at the end of the budget year. Spending control for the general fund is established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line item levels.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash balances are invested, to the extent available, in the Minnesota School District Liquid Asset Fund. Earnings from such investments are recorded in the General Fund. These short-term investments are stated at cost, which approximates market value.

Accounts Receivable

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary.

Deferred Outflows of Resources

In addition to assets, the financial statements will sometimes report a separate section of deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has two types of items which occur related to revenue recognition. The deferred outflows of resources are pension and OPEB related.

Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate financial statement element, deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one type of item which occurs related to revenue recognition. The deferred inflow of resources is pension related.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the District-wide financial statements. Net investment in capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the District-wide financial statement when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Compensated Absences

Unpaid sick leave has not been accrued in the General Fund, as this benefit does not vest to employees. It is recorded as an expense in the period paid. (See Note 6 on compensated absences and severance pay.)

Capital Assets

Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). The capitalization threshold is \$1,500. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the District-wide financial statements, but are not reported in the Fund financial statements. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

	<u>Useful Life</u> <u>in Years</u>
Buildings	20 - 50
Furniture and fixtures	5 -20

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund (DTRFA) in 2015. Additional information can be found in Note 9.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Summary of Significant Accounting Policies (Continued)

Other Postemployment Benefits

Under the terms of certain collectively bargained employment contracts, including the teachers' and administrators' contracts, the District makes no contributions toward the health insurance premiums of retired employees. However, the District has an implicit rate or subsidy for OPEB. This amount was actuarially determined in accordance with GASB Statement No. 75.

Prior Period Comparative Financial Data

The basic financial statements include certain prior-year partial comparative data in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such data should be read in conjunction with the government's financial statements for the year ended June 30, 2019, from which the summarized data was derived.

2. Cash and Investments

Summary of Cash and Investments

As of June 30, 2020, the District's cash and investments consisted of the following items, all of which are held in an internal investment pool:

Deposits	\$ 547,046
Minnesota School District Liquid Asset Fund (MSDLAF)	282,586
Restricted cash and investments	<u>733</u>
Total Cash and Investments	<u>\$ 830,365</u>
Cash and investments per Statement of Net Position	\$ 829,632
Restricted cash per Statement of Net Position	<u>733</u>
Total Cash and Investments per Statement of Net Position	<u>\$ 830,365</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments (Continued)

Investments Authorized by Minnesota Statutes

The District is authorized by Minnesota Statutes to invest idle funds as follows:

- a) Direct obligations or obligations guaranteed by the United States or its agencies.
- b) Shares of investment companies registered under the Federal Investment Company Act of 1940 and receives the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of thirteen months or less.
- c) General obligations rated "A" or better; revenue obligations rated "AA" or better.
- d) General obligations of the Minnesota Housing Finance Agency rated "A" or better.
- e) Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System.
- f) Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
- g) Repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
- h) Guaranteed Investments Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories.

At June 30, 2020, the District's investment balances were as follows:

	<u>Amortized Cost</u>
Minnesota School District Liquid Asset Fund (MSDLAF)	\$ 282,586

The MSDLAF is an external investment pool and its investments are valued at amortized cost, which approximates fair in accordance with Rule 2a-7 of the Investment Company Act of 1940. The amortized cost method of valuation values a security at its cost on the date of purchase and thereafter assumes a constant amortization to maturity of any discount or premium, regardless of the impact of fluctuation interest rates on the market value of instruments.

The MSDLAF pool is rated AAA by Standard & Poor's.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District's deposit policy for custodial credit risk follows Minnesota Statutes for deposits. The District's deposits are entirely covered by federal depository insurance or by collateral held by the District's custodial banks in the District's name.

Minnesota Statutes require that all District deposits be insured, secured by surety bonds or be collateralized. Except for notes secured by first mortgages of future maturity, the market value of collateral pledged by the custodial bank must equal 110% of the deposits not covered by insurance or surety bonds.

Authorized collateral includes certain state or local government obligations and legal investments. Minnesota Statutes also require that securities pledged as collateral be held in safekeeping by the Treasurer, or in a financial institution other than the institution furnishing the collateral.

Credit Risk

The District has no investment policy that would limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount the District may invest in any one issuer.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Cash and Investments (Continued)

Fair Value Measurement

Fair value measurements are determined utilizing the framework established by the Governmental Accounting Standards Board. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access
- Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets
 - Quoted prices for identical assets or liabilities in inactive markets
 - Inputs other than quoted prices that are observable for the asset or liability
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specific (contractual) term, Level 2 input must be observable for substantially the full term of the asset or liability

- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There were no assets measured at fair value on a recurring basis noted at the District.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 134,200	\$	\$	\$ 134,200
Construction in progress	22,000		22,000	
Total capital assets, not being depreciated	156,200		22,000	134,200
Capital assets, being depreciated:				
Site improvements	397,610			397,610
Buildings	13,983,120			13,983,120
Equipment	574,925	22,291		597,216
Total capital assets, being depreciated	14,955,655	22,291		14,977,946
Less accumulated depreciation for:				
Site improvements	69,582	19,880		89,462
Buildings	1,957,087	559,325		2,516,412
Equipment	296,021	37,973		333,994
Total accumulated depreciation	2,322,690	617,178		2,939,868
Total capital assets, being depreciated, net	12,632,965	(594,887)		12,038,078
Governmental activities capital assets, net	\$ 12,789,165	\$ (594,887)	\$ 22,000	\$ 12,172,278

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
District and school administration	\$ 1,666
Regular instruction	6,082
Vocational instruction	1,878
Special education	6,186
Instructional support services	6,142
Pupil Support	5,941
Site, buildings and equipment	589,283
Total depreciation expense - governmental activities	\$ 617,178

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Long-Term Liabilities

A summary of interest rates, maturities, and June 30, 2020 balances are as follows:

	Original Amount of Debt	Range of Interest Rates	Final Maturity	Balance June 30, 2020
Certificates of Participation 2014A	\$ 12,995,000	4-5%	2039	\$ 11,500,000
Capital Lease Payable	706,500	2.42%	2025	374,450
Compensated Absences Payable				18,097
Severance Payable				12,869
Certificates of Participation Premium				1,142,827
Total				\$ 13,048,243

The following is a summary of changes in long-term obligations for the year ended June 30, 2020.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Certificates of Participation 2014A	\$ 11,860,000	\$	\$ 360,000	\$ 11,500,000	\$ 375,000
Capital Lease Payable	444,090		69,640	374,450	71,334
Compensated Absences Payable	10,739	10,878	3,520	18,097	
Severance Payable	15,470		2,601	12,869	
Certificates of Participation Premium	1,205,735		62,908	1,142,827	
	\$ 13,536,034	\$ 10,878	\$ 498,669	\$ 13,048,243	\$ 446,334

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Long-Term Liabilities (Continued)

The annual requirements to amortize all long-term debt outstanding as of June 30, 2020, over the life of the debt, are summarized below:

Certificates of Participation			
Years	Principal	Interest	Total
<u>Governmental Activities</u>			
2021	\$ 375,000	\$ 575,000	\$ 950,000
2022	395,000	556,250	951,250
2023	415,000	536,500	951,500
2024	435,000	515,750	950,750
2025	460,000	494,000	954,000
2026 - 2030	2,655,000	2,102,500	4,757,500
2031 - 2035	3,390,000	1,368,500	4,758,500
2036 - 2038	3,375,000	432,000	3,807,000
Totals	<u>\$ 11,500,000</u>	<u>\$ 6,580,500</u>	<u>\$ 18,080,500</u>

Capital Lease			
Years	Principal	Interest	Total
<u>Governmental Activities</u>			
2020	\$ 71,334	\$ 8,626	\$ 79,960
2021	73,069	6,890	79,959
2022	74,847	5,113	79,960
2023	76,668	3,292	79,960
2024	78,532	1,427	79,959
Totals	<u>\$ 374,450</u>	<u>\$ 25,348</u>	<u>\$ 399,798</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

5. Fund Equity

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

- *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned)
- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation
- *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action by the District’s School Board (the district’s highest level of decision making authority)
- *Assigned* fund balance classification includes balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed. Fund balance may be assigned by agreement of the Board Chair, Director, and Business Manager.
- *Unassigned* fund balance classification includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

Order of Fund Balance Spending Policy

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District has a formal minimum fund balance policy for the General Fund Unassigned Fund Balance to be at least seven percent of the prior fiscal year’s general fund expenditures and a maximum of fifteen percent of the prior fiscal year’s general fund expenditures.

Restriction of fund balance indicates that a portion of the fund balance is legally segregated for a specific future use. The following is a summary of the reserved fund balances for the governmental funds:

Restricted for Long Term Facilities Maintenance – Represents the resources available to be used for LTFM projects in accordance with the 10 Year Plan.

Restricted for Medical Assistance – Represents the resources available for Medical Assistance expenditures.

Restricted for Building Construction – Represents the resources available for building construction purposes.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

5. Fund Equity (Continued)

The following is a summary of fund balances as of June 30, 2020 with comparative totals for June 30, 2019:

	<u>General</u>	<u>2020 Totals</u>	<u>2019 Totals</u>
Nonspendable			
Prepaid Items	\$ 210,295	\$ 210,295	\$ 91,330
Total nonspendable	<u>210,295</u>	<u>210,295</u>	<u>91,330</u>
Unassigned	<u>1,269,893</u>	<u>1,269,893</u>	<u>1,274,420</u>
Total Fund Balance	<u><u>\$ 1,480,188</u></u>	<u><u>\$ 1,480,188</u></u>	<u><u>\$ 1,365,750</u></u>

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

5. Fund Equity (Continued)

The Uniform Financial Accounting and Reporting Standards (UFAR) fund balance reporting standards are slightly different than the reporting standards under GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balances following GASB standards and UFARS reporting standards:

	<u>GASB Balance</u>	<u>Reconciling Balance</u>	<u>UFARS Balance June 30, 2020</u>	<u>UFARS Balance June 30, 2019</u>
Nonspendable				
Prepaid Items	<u>\$ 210,295</u>	<u>\$</u>	<u>\$ 210,295</u>	<u>\$ 91,330</u>
Restricted				
Long-term facilities maintenance	<u></u>	<u>(15,353)</u>	<u>(15,353)</u>	<u>(1,301)</u>
Unassigned	<u>1,269,893</u>	<u>15,353</u>	<u>1,285,246</u>	<u>1,275,721</u>
Total Fund Balance	<u><u>\$ 1,480,188</u></u>	<u><u>\$</u></u>	<u><u>\$ 1,480,188</u></u>	<u><u>\$ 1,365,750</u></u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Compensated Absences and Severance Pay

In accordance with current contracts, the District compensates substantially all full-time non-certified employees for vacation benefits at various rates based on length of service. The expenditure for vacation pay is recognized when payment is made. As of June 30, 2020, covered employees had accrued compensated absences in the amount of \$18,097.

In addition, the Education District agreed to provide and pay the cost of a long-term disability insurance plan for the District Director and Program Directors until the age of 64 years and 9 months. As of June 30, 2020, an estimate of the future costs of this disability insurance coverage is \$12,869.

7. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these various risks of loss through commercial insurance coverage. Insurance claims have not exceeded coverage during the past three years and there have not been any significant reductions to coverage.

8. Commitments and Contingencies

The District participates in a number of federal and state agency assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The District does not anticipate any audit adjustments or disallowed program expenditures that would be material in relation to the general purpose financial statements taken as a whole.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide

Plan Description

1. General Employees Retirement Plan

The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code. PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356.

All full-time and certain part-time employees of the District other than teachers are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary School, charter Schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Define Contribution Plan (DCR) administered by the State of Minnesota.

Benefits Provided

1. General Employees Plan Benefits

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Benefits Provided (Continued)

General Employees Plan benefits are based on a member’s highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate of Coordinated members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I:	Step Rate Formula	Percentage
Basic	First ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2 percent per year
	First ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Benefits Provided (Continued)

With these provisions:

- a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b) 3 percent per year early retirement reduction factors for all years under normal retirement age.
- c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

Or

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for coordinated members and 2.7 percent per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for coordinated members and 2.7 percent for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree - no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is also eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Contributions

1. General Employees Fund Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2020 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2020 were \$77,094. The District's contributions were equal to the required contributions as set by the state statute.

2. TRA Contributions

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended were:

	Ended June 30, 2019		Ended June 30, 2020	
	Employee	Employer	Employee	Employer
Basic	11.00%	11.71%	11.00%	11.92%
Coordinated	7.50%	7.71%	7.50%	7.92%

The District's contributions to the TRA Fund for the year ended June 30, 2020 were \$349,979. The District's contributions were equal to the required contributions as set by the state statute.

The following is a reconciliation of employer contributions in TRA's CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

Employer contributions reported in TRA's CAFR, Statement of Changes in Fiduciary Net Position	\$ 403,300,000
Add employer contributions not related to future contribution efforts	(688,000)
Deduct TRA's contributions not included in allocation	(486,000)
Total employer contributions	\$ 402,126,000
Total non-employer contributions	35,588,000
Total Contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$ 437,714,000</u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Pension Costs

1. General Employees Fund Pension Costs

At June 30, 2020, the District reported a liability of \$801,673 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$24,999. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018, through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the District's proportion was 0.0145 percent which was a decrease of 0.0017 percent from its proportion measured as of June 30, 2018.

District's proportionate share of net pension liability	\$	801,673
State's proportionate share of the net pension liability associated with the district	\$	29,600

For the year ended June 30, 2020, the District recognized pension expense of \$64,131 for its proportionate share of General Employees Plan's pension expense. In addition, the District recognized an additional \$6,903 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2020, the District reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$ 23,624	\$ 56,227
Changes in actuarial assumptions	13,068	93,244
Difference between projected and actual investment earnings		103,505
Changes in proportion		
Contributions paid to PERA subsequent to the measurement date	<u>81,941</u>	
Total	<u>\$ 118,633</u>	<u>\$ 252,976</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Pension Costs (Continued)

The \$81,941 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	Pension Expense Amount
2021	\$ (90,037)
2022	(92,075)
2023	(34,172)
2024	

2. TRA Pension Costs

At June 30, 2020, the District reported a liability of \$5,099,217 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The District's proportionate share was 0.0800% at the end of the measurement period and 0.0785% for the beginning of the period.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the district as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the district were as follows:

District's proportionate share of net pension liability	\$ 5,099,217
State's proportionate share of the net pension liability associated with the district	\$ 463,371

For the year ended June 30, 2020, the District recognized pension expense of \$752,688. It also recognized \$28,470 as an increase to pension expense for the support provided by direct aid.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Pension Costs (Continued)

On June 30, 2020, the District had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual economic experience	\$	\$ 118,006
Changes in actuarial assumptions	3,634,653	6,553,350
Difference between projected and actual investment earnings		-
Changes in proportion	1,391,534	417,938
Contributions paid to TRA subsequent to the measurement date	<u>394,478</u>	
Total	<u>\$ 5,420,665</u>	<u>\$ 7,089,294</u>

The \$394,478 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	<u>Pension Expense Amount</u>
2021	\$ 392,506
2022	169,656
2023	(1,487,020)
2024	(1,144,499)
2025	6,250

Aggregate Pension Costs

Pension expense recognized by the District for the year ended June 30, 2020 is as follows:

General Employee Retirement Fund	\$ (57,228)
TRA	<u>781,158</u>
Total	<u>\$ 723,930</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

1. General Employees Fund Actuarial Assumptions

Assumptions	General Employees Retirement Fund
Inflation	2.50% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2019. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

The following changes in PERA actuarial assumptions and plan provisions occurred in 2019:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

2. TRA Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Valuation Date	July 1, 2019
Experience Study	June 5, 2015
	November 6, 2017 (economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.50%
Price Inflation	2.50%
Wage growth rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected Salary Increases	2.85 to 8.85% before July 1, 2028 and 3.25 to 9.25%, after June 30, 2028
Cost of Living Adjustment	1% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.
Mortality Assumptions:	
Pre-Retirement:	RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale.
Post-Retirement:	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-Disability:	RP-2014 disabled retiree mortality table, without adjustment.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation.

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	35.5%	5.10%
International Stocks	25.0%	5.90%
Fixed Income	20.0%	0.75%
International Equity	17.5%	5.90%
Cash Equivalents	2.00%	0.00%
Total	100%	

The TRA actuary has determined the average of the expected remaining service lives of all members for the fiscal year 2016 is six years. The *Difference Between Expected and Actual Experience, Changes of Assumptions, and Changes in Proportion* uses the amortization period of six years in the schedule presented. The amortization period for *Net Difference Between Projected and Actual Investment Earnings on the Pension Plan Investments* is five years as required by GASB 68.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

The following changes in TRA actuarial assumptions since the 2018 valuation:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Discount Rate

1. General Employees Fund Discount Rate

The discount rate used to measure the total pension liability in 2019 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at the rates specified in Minnesota Statutes. Based on those assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2019 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Defined Benefit Pension Plans – Statewide (Continued)

Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
General Employees Retirement Fund Discount Rate	6.50%	7.50%	8.50%
District's proportionate share of the General Employees Retirement Fund net pension liability	\$ 1,317,906	\$ 801,673	\$ 375,419
TRA Discount Rate	6.50%	7.50%	8.50%
District's proportionate share of the TRA net pension liability	\$ 8,129,398	\$ 5,099,217	\$ 2,600,877

Pension Plan Fiduciary Net Position

Detailed information about General Employees Retirement Fund's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive 400, St. Paul, Minnesota, 55103-4000; or by calling (651) 296-2409 or 1-800-657-3669.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. Other Postemployment Benefit Plan

The District engaged an actuary to determine the District’s liability for postemployment healthcare benefits other than pensions for the year ended June 30, 2020.

Plan Description

The District operates a single-employer retiree benefit plan (“the Plan”) that provides health and dental insurance to eligible employees and their spouses through the District’s health insurance plan. Benefit and eligibility provisions are established through negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period. The Plan does not issue a publicly available financial report.

Benefits Provided

These retirees will be eligible to continue coverage with respect to both themselves and their eligible dependent(s) under the District’s health benefits program. Retirees are required to pay 100% of the total premium cost. Since the premium is a blended rate determined on the entire active retiree population, the retirees are receiving an implicit rate subsidy. As of June 30, 2020, there were approximately 61 active participants and 1 retired participant in the District’s group health plan.

Funding Policy

The required contribution is based on projected pay-as-you-go method under which contributions to the plan are generally made at the same time and in the same amount as retiree benefits and expenses become due. Contribution requirements are also negotiated between the District and union representatives. The District contributes \$1,500 per year (increasing with trend until retirement) toward single medical coverage for 8 years as a subsidized payment of the cost of current-year premiums for eligible retired plan member. For fiscal year 2020, the district contributed \$9,375 to the plan all of which was implicit subsidy.

Net OPEB Liability

The District’s net liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$	180,063
Valuation salary		<u>5,980,871</u>
Total OPEB liability as % of payroll		<u><u>3%</u></u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. Other Postemployment Benefit Plan (Continued)

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.10%
20-year Municipal Bond Yield	3.10%
Inflation rate	2.50%
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale
Medical trend rate	6.50% in 2019 grading to 5.0% over 6 years. The medical trend rates have been chosen based on a review of historical health care increase rates, projected health care increase rates, and projected health care expenditures as a percentage of GDP. The components of health care costs were considered when developing the aggregate set of trend rates.

Changes in Net OPEB Liability

	<u>Total OPEB Liability</u>
Beginning Balance 6/30/2018	\$ 219,114
Changes for the year:	
Service cost	26,972
Interest	8,171
Benefit payments	<u>(74,194)</u>
Net changes	<u>(39,051)</u>
Balance End of Year 6/30/2019	<u>\$ 180,063</u>

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. Other Postemployment Benefit Plan (Continued)

Net OPEB Liability Sensitivity to Discount and Health-Care Cost Trend Rate Changes

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>Net OPEB Liability</u>
1% decrease in Discount Rate (2.40%)	\$ 195,206
Current Discount Rate (3.40%)	180,063
1% increase in Discount Rate (4.40%)	165,649

Net OPEB Liability Sensitivity to Discount and Health-Care Cost Trend Rate Changes (Continued)

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>Net OPEB Liability</u>
1% decrease in Trend Rates	\$ 155,350
Current Trend Rates	180,063
1% increase in Trend Rates	210,263

OPEB Deferred Outflows of Resources

As of the year ended June 30, 2020, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>
Contributions paid to OPEB subsequent to the measurement date	\$ 9,375
Total	<u>\$ 9,375</u>

11. Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through November 2, 2020, the date the financial statements were available to be issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to impact future operations, however, the potential impact is unknown at this time.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2020

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

Schedule of Changes in District's Net OPEB Liability and Related Ratios

<u>Total OPEB Liability</u>	2020	2019
Service cost	\$ 26,972	\$ 29,878
Interest	8,171	7,350
Benefit payments	(11,610)	(8,753)
Net changes in total OPEB liability	23,533	28,475
Total OPEB liability - beginning of year	219,114	190,639
Total OPEB liability - end of year	<u>\$ 242,647</u>	<u>\$ 219,114</u>
Total OPEB liability	\$ 242,647	\$ 219,114
Valuation salary	<u>5,980,871</u>	<u>5,412,192</u>
Total OPEB liability as % of payroll	<u>4%</u>	<u>4%</u>

See Note 10, Other Postemployment Benefit Plan, for more information.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

**Schedule of District's Contributions
General Employees Retirement Funds
Last Ten Years (presented prospectively)**

Fiscal Year Ended June 30	Pension Plan	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District Payroll	Contributions as a Percentage of Payroll
2015	PERA	\$ 63,118	\$ 63,118	\$	\$ 841,573	7.50%
2016	PERA	84,914	84,914		1,132,187	7.50%
2017	PERA	82,400	82,400		1,098,667	7.50%
2018	PERA	79,418	79,418		1,058,907	7.50%
2019	PERA	81,779	81,779		1,090,387	7.50%
2020	PERA	77,094	77,094		1,027,920	7.50%
2021						
2022						
2023						
2024						

**Schedule of District's Contributions
TRA Retirement Funds
Last Ten Years (presented prospectively)**

Fiscal Year Ended June 30	Pension Plan	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District Payroll	Contributions as a Percentage of Payroll
2015	TRA	\$ 215,857	\$ 215,857	\$	\$ 2,878,093	7.50%
2016	TRA	248,327	248,327		3,311,027	7.50%
2017	TRA	267,897	267,897		3,571,960	7.50%
2018	TRA	295,873	295,873		3,944,973	7.50%
2019	TRA	325,441	325,441		4,339,213	7.50%
2020	TRA	349,979	349,979		4,666,387	7.50%
2021						
2022						
2023						
2024						

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

**Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability
PERA General Employees Retirement Fund
Last Ten Years (presented prospectively)**

Fiscal Year Ended June 30	District's Proportionate (Percentage) of the Net Pension Liability (Asset)	District's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the District (b)	District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated With the District (a+b)	District's Covered Payroll (c)	District's Proportionate Share (Amount) of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0181%	\$ 850,247	\$	\$ 850,247	\$ 841,573	101%	78.7%
2015	0.0196%	1,015,774		1,015,774	1,132,187	90%	78.2%
2016	0.0177%	1,437,152	18,737	1,455,889	1,098,667	133%	68.9%
2017	0.0164%	1,046,965	13,194	1,060,159	1,058,907	100%	75.9%
2018	0.0162%	898,710	29,600	928,310	1,090,387	85%	79.5%
2019	0.0145%	801,673	24,999	826,672	1,027,920	80%	78.5%
2020							
2021							
2022							
2023							

Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability
TRA
Last Ten Years (presented prospectively)

Fiscal Year Ended June 30	District's Proportionate (Percentage) of the Net Pension Liability (Asset)	District's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the District (b)	District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated With the District (a+b)	District's Covered Payroll (c)	District's Proportionate Share (Amount) of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0676%	\$ 3,114,959	\$ 219,268	\$ 3,334,227	\$ 2,878,093	116%	81.5%
2015	0.0652%	4,033,265	494,736	4,528,001	3,311,027	137%	76.8%
2016	0.0687%	16,386,589	1,644,880	18,031,469	3,571,960	505%	44.9%
2017	0.0733%	14,632,010	1,414,681	16,046,691	3,944,973	407%	51.6%
2018	0.0785%	4,933,001	463,371	5,396,372	4,339,213	124%	78.1%
2019	0.0800%	5,099,217	451,370	5,550,587	4,666,387	119%	78.1%
2020							
2021							
2022							
2023							

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

COMPLIANCE AND INTERNAL CONTROL REPORTS

JUNE 30, 2020

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Education
Goodhue County Education District #6051-61
Red Wing, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County Education District #6051-61, Red Wing, Minnesota, as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 2, 2020. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the Legal Compliance Task Force pursuant to Minnesota Statutes Section 6.65.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

The *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interests, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Smith, Schafn and Associates, Ltd.

Red Wing, Minnesota
November 2, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Goodhue County Education District #6051-61
Red Wing, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Goodhue County Education District #6051-61's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Goodhue County Education District #6051-61 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Report on Internal Control over Compliance (Continued)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Goodhue County Education District #6051-61 as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 2, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Smith, Schepm and Associates, Ltd.

Red Wing, Minnesota
November 2, 2020

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2020

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GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

<u>Federal Grantor/Pass-through Grantor/Program</u>	<u>Federal CFDA Number</u>	<u>Passed Through to Sub Recipients</u>	<u>Federal Expenditures</u>
U.S. Department of Education			
Pass-through programs from:			
Minnesota Department of Education:			
Special Education Cluster (IDEA):			
Special Education - Grants to States	84.027	\$ 516,585	\$ 1,273,144
Special Education - Preschool Grants	84.173	<u>179,476</u>	<u>328,911</u>
Subtotal:		696,061	1,602,055 ***
Special Education - Grants for Infants and Families with Disabilities	84.181	17,656	39,827
Carl Perkins	84.048	114,547	170,670
Elementary & Secondary School Emergency Relief Fund	84.410		15,133
Title III - English Language Acquisition Grant	84.365		<u>14,929</u>
Total U.S. Department of Education		<u>\$ 828,264</u>	<u>\$ 1,842,614</u>

** Major Program

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

1. General

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Goodhue County Education District #6051-61 under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

All pass-through entities listed in the Schedule use the same CFDA numbers as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

2 Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended June 30, 2020**

FINDINGS – FINANCIAL STATEMENT AUDIT

No findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings.

GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Goodhue County Education District #6051-61 were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements as reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Goodhue County Education District #6051-61, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance and Report of Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Goodhue County Education District #6051-61 expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal programs for Goodhue County Education District #6051-61 reported in this schedule.
7. The program tested as a major program was Special Education Cluster (IDEA), which includes the following: CFDA #84.027 and 84.173.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Goodhue County Education District #6051-61 qualifies as a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No findings.

**GOODHUE COUNTY EDUCATION DISTRICT #6051-61
RED WING, MINNESOTA**

COMPLIANCE TABLE

JUNE 30, 2020

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Fiscal Compliance Report - 6/30/2020
District: GOODHUE COUNTY ED. DIST. (6051-61)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$13,103,866	<u>\$13,103,865</u>	\$1	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$12,989,428	<u>\$12,989,428</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$210,295	<u>\$210,294</u>	\$1	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$0	<u>\$0</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.02 Scholarships	\$0	<u>\$0</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.03 Staff Development	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0				
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.24 Operating Capital	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.49 Safe School Crime - Crime Levy	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0				
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0	08 TRUST			
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.67 LTFM	(\$15,353)	<u>(\$15,353)</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.72 Medical Assistance	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.73 PPP Loan	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0				
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	18 CUSTODIAL			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.18 Committed for Separation	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.61 Committed Fund Balance	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
<i>Assigned:</i>				4.02 Scholarships	\$0	<u>\$0</u>	\$0
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.22 Unassigned Fund Balance	\$1,285,246	<u>\$1,285,246</u>	\$0				
02 FOOD SERVICES				20 INTERNAL SERVICE			
Total Revenue	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Restricted / Reserved:</i>				25 OPEB REVOCABLE TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Unassigned:</i>				45 OPEB IRREVOCABLE TRUST			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
				Total Expenditures	\$0	<u>\$0</u>	\$0
04 COMMUNITY SERVICE				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
Total Revenue	\$0	<u>\$0</u>	\$0				
Total Expenditures	\$0	<u>\$0</u>	\$0	47 OPEB DEBT SERVICE			
<i>Non Spendable:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.31 Community Education	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.32 E.C.F.E	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
4.44 School Readiness	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.47 Adult Basic Education	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0				
4.73 PPP Loan	\$0	<u>\$0</u>	\$0				
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0				



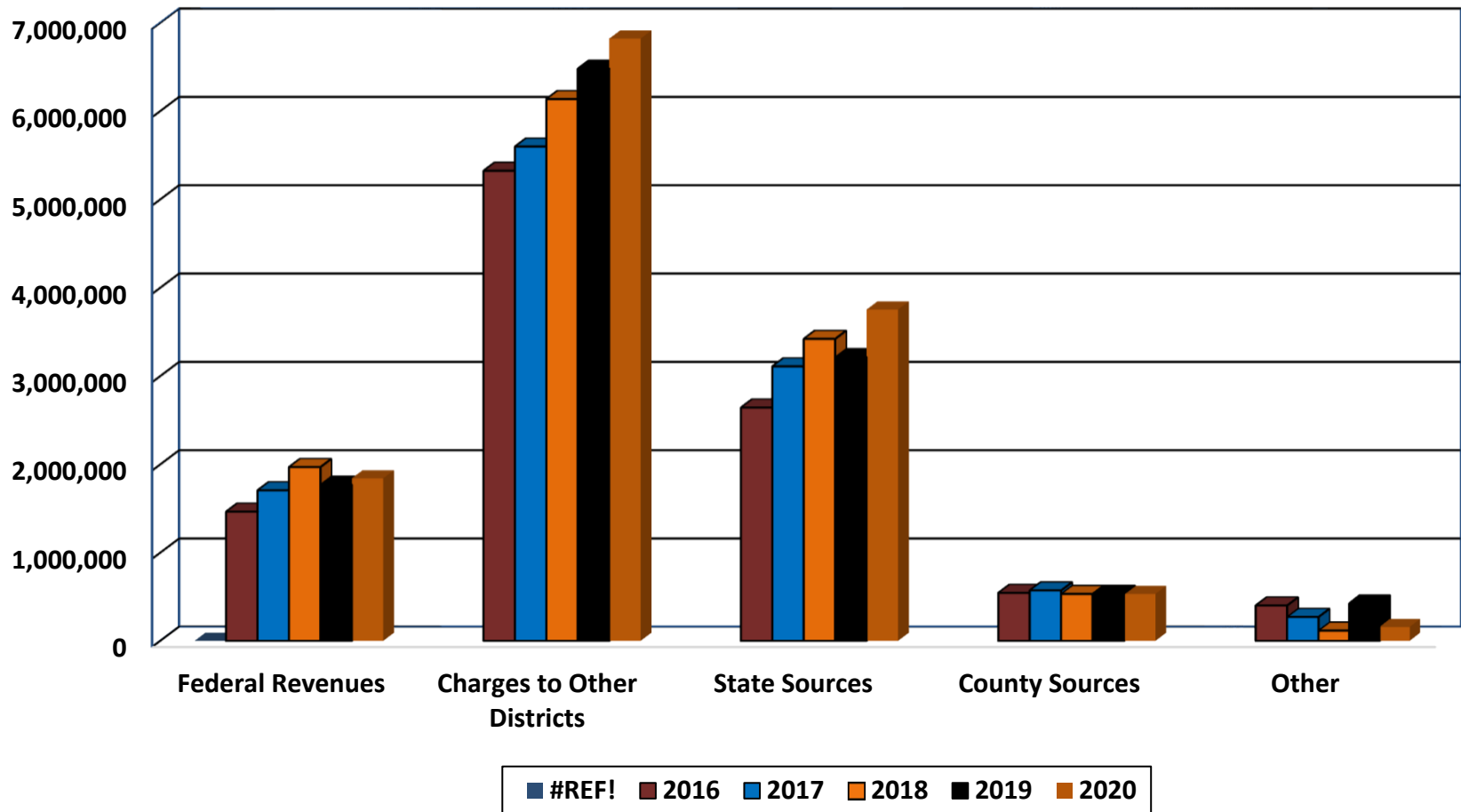
Goodhue County Education District

Financial Summary June 30, 2020

Audit

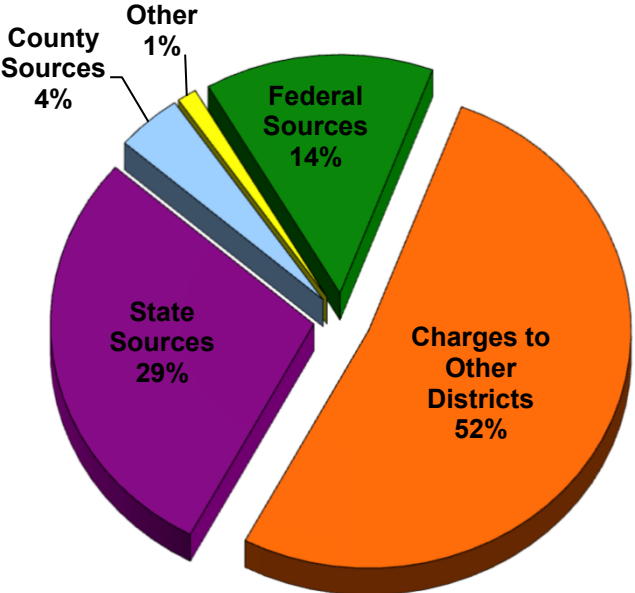
- *Audit Opinion*
 - *Smith Schafer issued an unmodified “clean” opinion on the District’s June 30, 2020 Financial Statements*
 - *Provides reasonable, but not absolute, assurance that District’s financials are free of material misstatement*
- *Minnesota Legal Compliance*
 - *No compliance exceptions*
- *Internal Control Letter*
 - *No findings*
- *Audit Committee Letter*
- *Single Audit*
 - *No findings*

Revenues

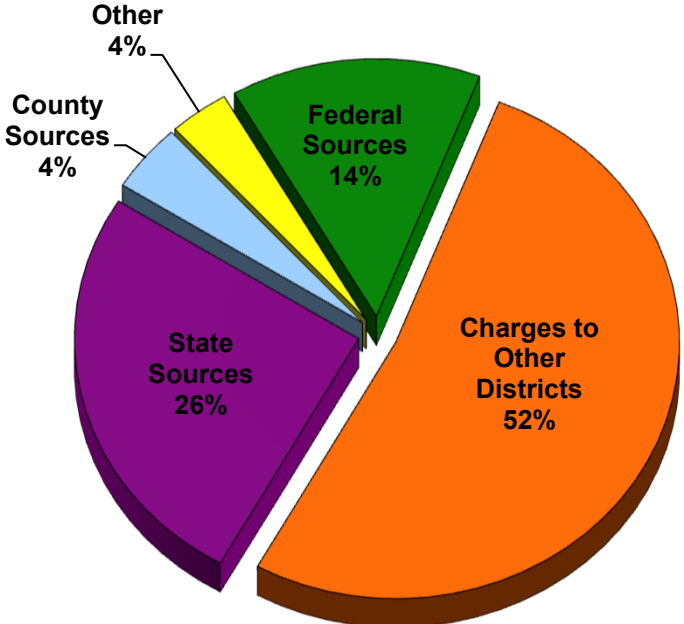


Revenues

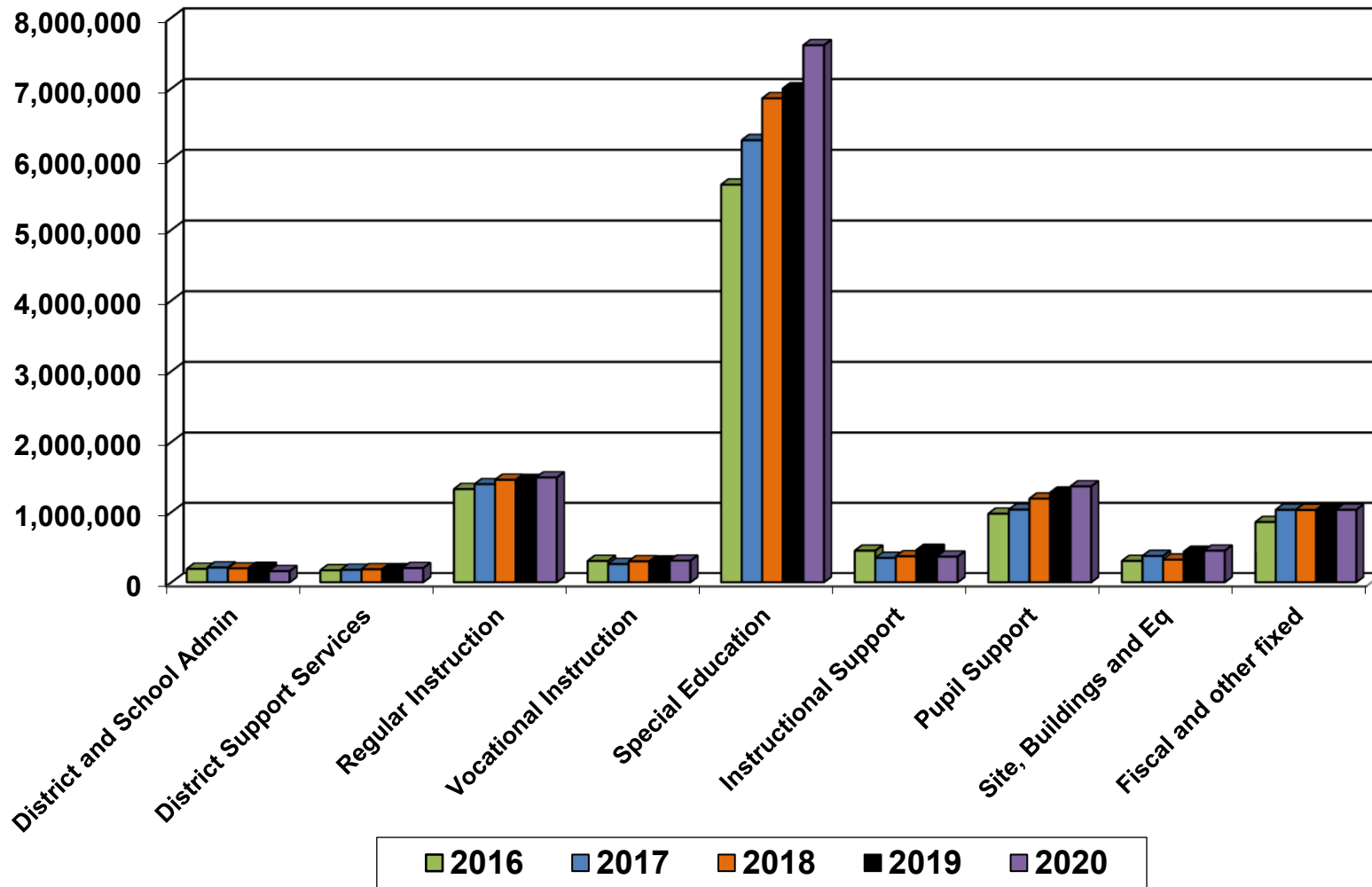
2020



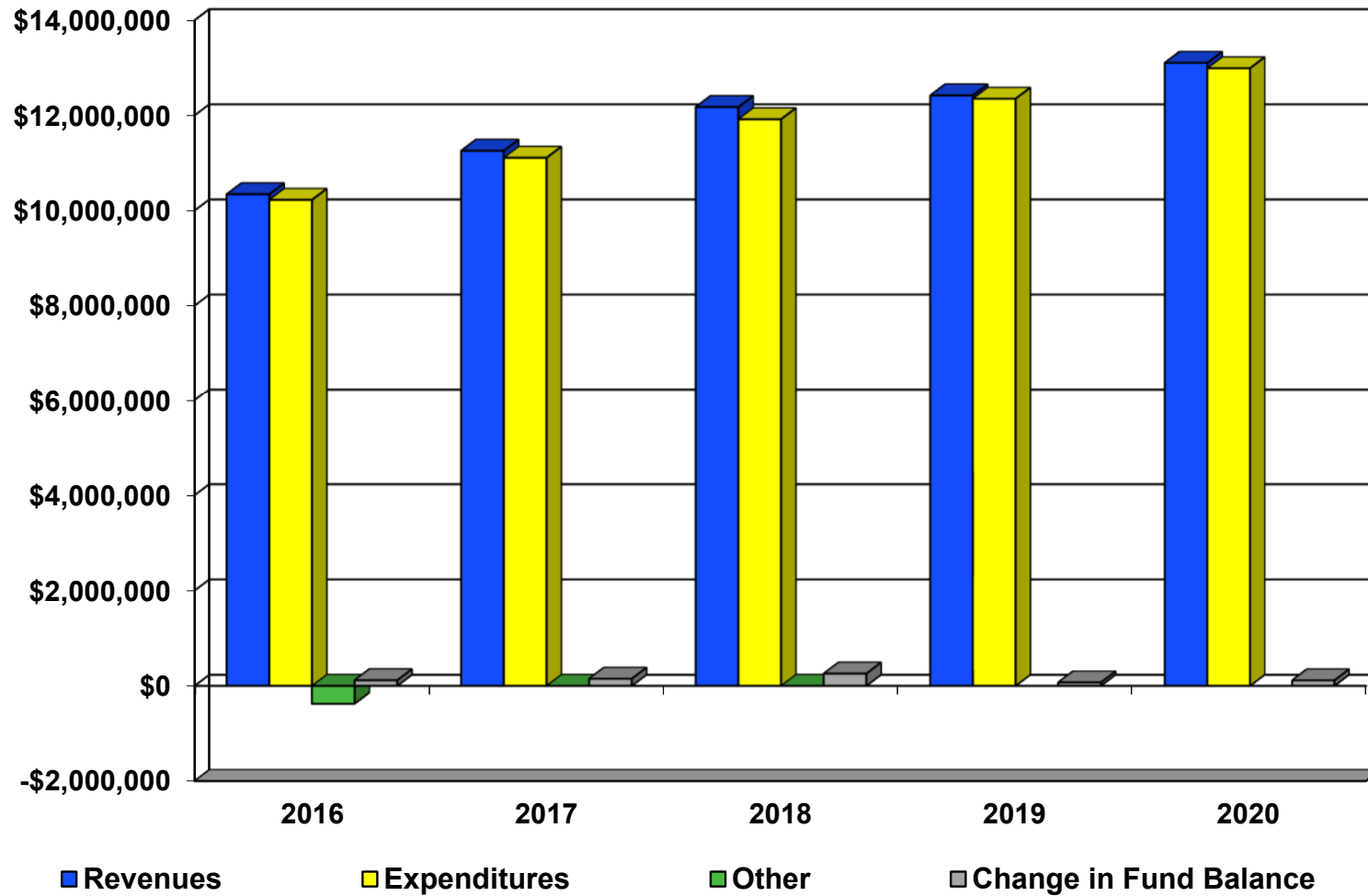
2019



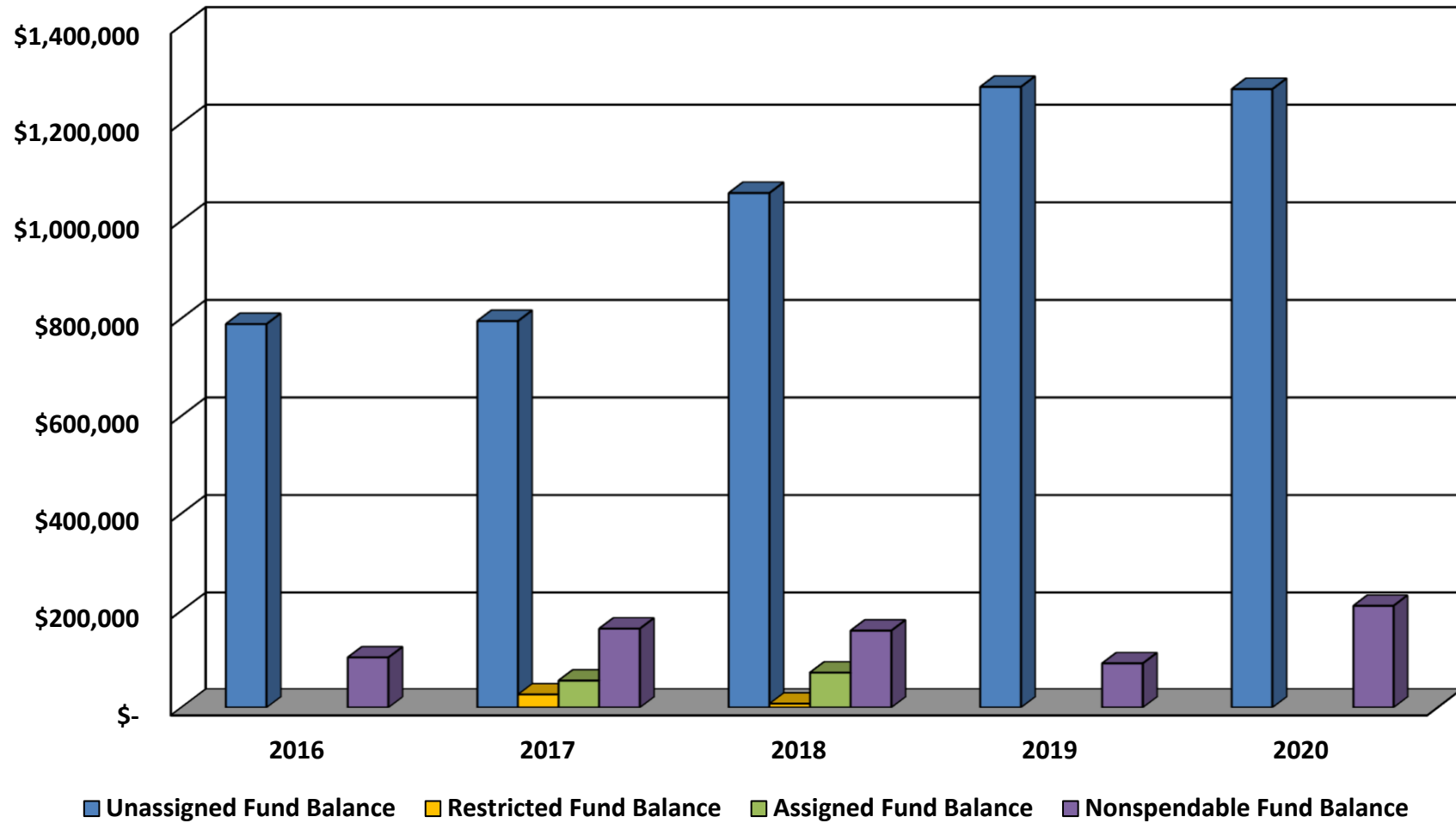
Expenditures – General Fund



General Fund Activities



General Fund Balance



Summary

- General Fund revenues exceeded expenditures by \$114,438 in FY 2020.
- Actual expenditures were \$446,883 under the final budget.
- The unassigned General Fund balance on June 30, 2020 is 10% of current General Fund expenditures.
- Cash flow and Fund balance considerations include:
 - Changes in metering of State payments which effects payments of State special education aid and payments by member districts
 - No authority to borrow or levy taxes



Fwd: Notice of Desire to Negotiate

Naomi McCord <nmccord@gced.k12.mn.us>
To: Cherie Johnson <cjohnson@gced.k12.mn.us>
Cc: Cindy Luhman <cluhman@gced.k12.mn.us>

Fri, Oct 30, 2020 at 11:01 AM

----- Forwarded message -----
From: **MN BMS PETITIONS** <forms@formexperts.com>
Date: Fri, Oct 30, 2020 at 10:18 AM
Subject: Notice of Desire to Negotiate
To: <nmccord@gced.k12.mn.us>

The Notice has been successfully submitted. Forward this e-mail to the other party(s). Do not reply to this e-mail. If you have questions, please contact the Bureau at 651-649-5421.

REMINDERS:

- 1) THE NOTICE HAS BEEN SUBMITTED ONLINE, DO **NOT** MAIL, FAX OR E-MAIL THE ORIGINAL.
- 2) PURSUANT TO MINNESOTA STATUTES 179.06 OR 179A.14, YOU ARE HEREBY NOTIFIED OF THE UNDERSIGNED'S DESIRE TO MEET AND NEGOTIATE AN INITIAL OR SUBSEQUENT AGREEMENT ESTABLISHING TERMS AND CONDITIONS OF EMPLOYMENT.
- 3) WHEN PROPERLY EXECUTED AND SERVED UPON THE COMMISSIONER AND THE OTHER PARTY, THIS NOTICE SATISFIES THE REQUIREMENTS OF MINN. STAT. 179.06 OR 179A.14. FAILURE TO PROVIDE TIMELY NOTICE MAY RESULT IN FINANCIAL PENALTY.

The following is a copy of the data submitted for your records:

IS THE EMPLOYER A PUBLIC OR PRIVATE ORGANIZATION? Public

NAME OF EMPLOYER: Goodhue County Education District
EMPLOYER ADDRESS: [395 Guernsey Lane](#)
CITY: Red Wing **STATE:** MN **ZIP:** 55066

NAME OF CHIEF NEGOTIATOR/CONTACT: Cherie Johnson
Check if the following information is the same as above: Yes
CHF NEG/CONTACT ADDRESS:
CITY: **STATE:** MN **ZIP:**
DAYTIME PHONE: 651-388-4441 **EXT.:**
CELL PHONE:
E-MAIL ADDRESS: cjohnson@gced.k12.mn.us

NAME OF EXCLUSIVE REP: GCED paraprofessionals Local 7371
EXCLUSIVE REP ADDRESS: [395 Guernsey Lane](#)
CITY: Red Wing **STATE:** MN **ZIP:** 55066

NAME OF CHIEF NEGOTIATOR/CONTACT: Naomi McCord
Check if the following information is the same as above: No
CHF NEG/CONTACT ADDRESS: [326 Frenn Ave](#)
CITY: Red Wing **STATE:** MN **ZIP:** 55066
DAYTIME PHONE: 651-212-1553 **EXT.:**
CELL PHONE:
E-MAIL ADDRESS: nmccord@gced.k12.mn.us

TYPE OF EMPLOYER: School District

TYPE OF BARGAINING UNIT: Teachers Aides/Paraprofessionals/Assistants

STATUS OF EMPLOYEES INVOLVED: ESSENTIAL? No

NUMBER OF EMPLOYEES IN UNIT: 14

EXPIRATION DATE OF CURRENT CONTRACT: 06/2020

FIRST CONTRACT? No

NOTICE INITIATED BY: Exclusive Representative

DATE OF NOTICE: 10/30/2020

DATE NOTICE COPY SENT TO OTHER PARTY ABOVE: 10/30/2020

NAME OF PERSON FILING THIS NOTICE: Naomi McCord

TITLE OF PERSON FILING THIS NOTICE: Paraprofessional

E-MAIL ADDRESS OF PERSON FILING THIS NOTICE: nmccord@gced.k12.mn.us

- VII. **Other:**
- VIII. **Comments: Board/Director**
- IX. **Next Meeting Date: December 2nd, 2020 TBD**
- X. **Adjournment**