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**Rules of**  
**Department of Elementary and**  
**Secondary Education**  
**Division 30—Division of Administrative**  
**and Financial Services**  
**Chapter 660—School Finance**

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**Title 5—DEPARTMENT OF  
ELEMENTARY AND  
SECONDARY EDUCATION**

**Division 30—Division of  
Administrative and Financial Services  
Chapter 660—School Finance**

**5 CSR 30-660.010 Procedures to Determine Indirect Cost Rates for Federal Programs and Grants**

(Rescinded August 14, 1978)

*AUTHORITY:* section 178.430, RSMo 1969. This rule was previously filed as 5 CSR 40-660.010. Original rule filed Dec. 23, 1975, effective Jan. 2, 1976. Amended: Filed July 13, 1976, effective Nov. 1, 1976. Rescinded: Filed May 12, 1978, effective Aug. 14, 1978.

**5 CSR 30-660.020 School Audits**

(Rescinded August 13, 1982)

*AUTHORITY:* section 165.121, RSMo 1978. This rule was previously filed as 5 CSR 40-660.020. Original rule filed Feb. 28, 1980, effective June 16, 1980. Rescinded: Filed April 29, 1982, effective Aug. 13, 1982.

**5 CSR 30-660.030 Determination of the Cost of Education Index**

(Rescinded May 30, 2002)

*AUTHORITY:* section 163.011, RSMo Supp. 1992. This rule was previously filed as 5 CSR 40-660.030. Original rule filed March 2, 1983, effective Aug. 12, 1983. Rescinded: Filed Oct. 25, 2001, effective May 30, 2002.

**5 CSR 30-660.040 Minimum Salaries**

(Rescinded May 30, 2002)

*AUTHORITY:* section 163.172.3, RSMo Supp. 1990. This rule was previously filed as 5 CSR 40-660.040. Original rule filed Nov. 25, 1985, effective Feb. 24, 1986. Amended: Filed Dec. 30, 1987, effective April 28, 1988. Amended: Filed Nov. 16, 1990, effective June 10, 1991. Rescinded: Filed Oct. 25, 2001, effective May 30, 2002.

**5 CSR 30-660.050 Calculation of the Previous Amounts Per Eligible Pupil**

(Rescinded May 30, 2002)

*AUTHORITY:* section 163.031.5, RSMo 1986. Original rule filed April 24, 1990, effective July 1, 1991. Rescinded: Filed Oct. 25, 2001, effective May 30, 2002.

**5 CSR 30-660.060 Erection of Public School Buildings**

(Rescinded February 26, 1995)

*AUTHORITY:* 151.150, RSMo Supp. 1993. Emergency rule filed Oct. 22, 1993, effective Nov. 1, 1993, expired Feb. 28, 1994. Original rule filed June 28, 1993, effective Jan. 13, 1994. Rescinded: Filed July 22, 1994, effective Feb. 26, 1995.

**5 CSR 30-660.065 Definition of Non-athletic, Classroom, Instructional Facilities and Classroom Instructional Capital Outlay**

*PURPOSE:* Subsection 165.011.5., RSMo applies only to the leasing of buildings, or structures, and defines the eligibility criteria for local districts to transfer funds from the incidental fund to the Capital Projects Fund. Paragraph 165.011.5(d), RSMo limits those transfers to the leasing of nonathletic, classroom, instructional facilities. Subsection 165.011.2., RSMo authorizes expenditures from the incidental fund to include expenditures for classroom instructional capital outlay. These provisions were contained in Senate Bill 676, which was passed by the 87th General Assembly and signed by the governor.

(1) The term nonathletic, classroom, instructional facilities shall mean facilities or parts of facilities used for instructional purposes or in support of the instructional process as provided in the approved curriculum of the school district for students under twenty-one (21) years of age, but shall not include football, baseball, track, soccer, swimming or other athletic facility, gymnasium or auditorium used primarily for nonacademic extracurricular activities.

(2) The term classroom instructional capital outlay shall mean expenditures for apparatus used within a classroom or other instructional area or in direct support of a teacher engaged in the instructional process that is necessary for or enhances that process. Direct support activities may include guidance, psychological speech, library resource or other related services. Classroom instructional capital outlay shall not include expenditures for furniture.

*AUTHORITY:* section 165.011, RSMo Supp. 1993.\* Original rule filed July 22, 1994, effective Feb. 26, 1995.

\*Original authority: 165.011, RSMo 1988.

**5 CSR 30-660.070 Video Programming in Schools**

*PURPOSE:* The purpose of this rule is to define the use of video programming in schools.

(1) The school term and the school day shall meet the requirements pursuant to state laws and regulations. Time allocated to the general mandatory use, by all or a major portion of students enrolled in a school, of a video or audio program or other offering which is not directly related to the curriculum of the school and the class may not be considered in meeting the eligibility requirements for state aid pursuant to applicable state laws and regulations or the minimum school term requirements pursuant to applicable state laws and regulations.

(2) School districts may not count toward meeting the time allocations for a course the time allocated to the general mandatory use, by all or a major portion of the students enrolled in the course, of a video or audio program or other offering which is not directly related to the curriculum of the class.

*AUTHORITY:* sections 163.021 and 171.031, RSMo 2000 and 161.092, RSMo Supp. 2002.\* Original rule filed Oct. 29, 2002, effective April 30, 2003.

\*Original authority: 163.021, RSMo 1963, amended 1973, 1982, 1983, 1984, 1988, 1992, 1993, 1996, 1997, 1998, and 171.031 RSMo 1963, amended 1973, 1983, 1984, 1987, 1992, 1993.