



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

Title	Page
5 CSR 30-660.010 Procedures to Determine Indirect Cost Rates for Federal Programs and Grants (Rescinded August 14, 1978)	3
5 CSR 30-660.020 School Audits (Rescinded August 13, 1982)	3
5 CSR 30-660.030 Determination of the Cost of Education Index (Rescinded May 30, 2002)	3
5 CSR 30-660.040 Minimum Salaries (Rescinded May 30, 2002).....	3
5 CSR 30-660.050 Calculation of the Previous Amounts Per Eligible Pupil (Rescinded May 30, 2002)	3
5 CSR 30-660.060 Erection of Public School Buildings (Rescinded February 26, 1995).....	3
5 CSR 30-660.065 Definition of Nonathletic, Classroom, Instructional Facilities and Classroom Instructional Capital Outlay (Rescinded May 30, 2007).....	3
5 CSR 30-660.070 Video Programming in Schools.....	3
5 CSR 30-660.080 Performance Districts	3
5 CSR 30-660.085 Attendance Hour Reporting (Rescinded July 30, 2021).....	3
5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting	3



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

**Division 30—Division of Financial and
Administrative 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(Rescinded August 14, 1978)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 Rescinded: Filed May 12, 1978, effective Aug. 14, 1978.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(Rescinded August 13, 1982)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 Rescinded: Filed April 29, 1982, effective Aug. 13, 1982.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(Rescinded May 30, 2002)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 Rescinded: Filed Oct. 25, 2001, effective May 30, 2002.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(Rescinded May 30, 2002)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

(Rescinded May 30, 2007)

AUTHORITY: section 165.011, RSMo Supp. 1993. Original rule filed July 22, 1994, effective Feb. 26, 1995. Rescinded: Filed Oct. 12, 2006, effective May 30, 2007.

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: 161.092, RSMo 1963, amended 1973, 2002; 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.*

5 CSR 30-660.080 Performance Districts

PURPOSE: The purpose of this rule is to define the process to identify "Performance Districts" as defined in section 163.011, RSMo, and as applied to the foundation formula for funding public schools.

(1) "Performance Districts" as defined pursuant to section 163.011, RSMo, shall be identified by the Department of Elementary and Secondary Education (department), and used in the foundation formula calculation for years subsequent to fiscal year 2016, using the following process:

(A) The department shall calculate an annual performance report (APR) for school districts that reflects the percentage of possible points earned based upon the accreditation standards applied by the State Board of Education (board) in the classification of schools pursuant to section 161.092(9), RSMo;

(B) No school district shall be eligible for designation unless it has earned at least ninety percent (90%) of the possible points reported in both school years immediately prior to the year in which the calculation must be made;

(C) Percentages of the two (2) prior years for districts eligible for designation will be averaged and ranked in order beginning with the highest average; and

(D) Pursuant to section 163.011, RSMo, the number of designated Performance Districts will not exceed twenty-five percent (25%) of Missouri schools in fiscal years subsequent to 2018.

AUTHORITY: sections 161.092 and 163.011, RSMo Supp. 2014. Original rule filed Dec. 10, 2014, effective July 30, 2015.*

**Original authority: 161.092, RSMo 1963, amended 1973, 2002, 2003, 2013, 2014 and 163.011, RSMo 1963, amended 1967, 1973, 1977, 1982, 1985, 1986, 1988, 1992, 1993, 1996, 1997, 1998, 1999, 2001, 2002, 2005, 2006, 2007, 2008, 2009, 2014.*

5 CSR 30-660.085 Attendance Hour Reporting

(Rescinded July 30, 2021)

AUTHORITY: section 161.092, RSMo 2016, and sections 163.021 and 171.031, RSMo Supp. 2020. Emergency rule filed July 15, 2020, effective Aug. 1, 2020, expired Feb. 25, 2021. Original rule filed July 15, 2020, effective Jan. 30, 2021. Rescinded: Filed Jan. 13, 2021, effective July 30, 2021.

5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting

PURPOSE: This proposed rule establishes



policies and standards for charter school local education agencies (LEAs) for providing foundation formula payment in accordance with Chapter 160, RSMo, to meet the health and safety needs of students and faculty if social distancing is necessary due to COVID-19 during the 2020-2021 school year.

1963, amended 1965, 1967, 1969, 1975, 1976, 1977, 1982, 1984, 1985, 1986, 1993, 1996, 1997, 1998, 2000, 2004, 2005, 2006, 2009, 2014, 2015, 2016, 2019; 163.043, RSMo 2005, amended 2009; and 163.087, RSMo 1982, amended 1983, 1993, 1995, 2005.

(1) The following definitions apply to this rule:

(A) Average Daily Attendance (ADA): the quotient or the sum of the quotients obtained by dividing the total number of hours attended in a term by pupils between the ages of five (5) and twenty-one (21) by the actual number of hours school was in session in that term;

(B) First Preceding Year: The school year prior to the year attendance was impacted by COVID-19, specifically the 2019-2020 school year for the purpose of this rule; and

(C) Weighted Average Daily Attendance (WADA): The average daily attendance plus the product of twenty-five hundredths (0.25) multiplied by the free and reduced price lunch pupil count that exceeds the free and reduced price lunch threshold, plus the product of seventy-five hundredths (0.75) multiplied by the number of special education pupil count that exceeds the special education threshold, plus the product of six-tenths (0.6) multiplied by the number of limited English proficiency pupil count that exceeds the limited English proficiency threshold.

(2) For the purposes of state aid calculation outlined in section 160.415, RSMo, during the 2020-2021 school year, WADA for charter school LEAs shall be defined as the higher of the current year's WADA or the first preceding year's WADA. This provision is applicable for the 2020-2021 school year.

(3) For the purposes of other state aid calculations outlined in sections 163.043 and 163.087, RSMo, that rely on the 2020-2021 school year ADA or WADA, charter school LEAs may rely on the higher of the 2019-2020 or 2020-2021 applicable ADA or WADA. This provision is applicable for the 2021-2022 school year.

AUTHORITY: sections 161.092, 163.043, and 163.087, RSMo 2016, and sections 160.415 and 163.031, RSMo Supp. 2020. Emergency rule filed Aug. 19, 2020, effective Sept. 2, 2020, expired Feb. 28, 2021. Original rule filed Aug. 19, 2020, effective Feb. 28, 2021.*

**Original authority: 160.415, RSMo 1998, amended 1999, 2005, 2012, 2016, 2019; 161.092, RSMo 1963, amended 1973, 2002, 2003, 2013, 2014; 163.031, RSMo*