# Rules of
Department of Elementary and Secondary Education
Division 30—Division of School Services
Chapter 4—General Administration

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 CSR 30-4.010 General Provisions for Federal Programs</td>
<td>3</td>
</tr>
<tr>
<td>5 CSR 30-4.020 Standards for the Approval of Courses and Administration of Reimbursement for the Education of Persons Under Veterans’ Education, Vocational Rehabilitation, Job Training Partnership Act, P.L. 97.300 and Other Employment Training Funding Sources Contracting With the State Board of Education</td>
<td>3</td>
</tr>
<tr>
<td>5 CSR 30-4.030 Audit Policy and Requirements</td>
<td>15</td>
</tr>
<tr>
<td>5 CSR 30-4.040 Annual Public Reporting of Information by School Districts</td>
<td>16</td>
</tr>
<tr>
<td>5 CSR 30-4.045 Collection of School District Reports</td>
<td>19</td>
</tr>
</tbody>
</table>
Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
Division 30—Division of School Services
Chapter 4—General Administration

5 CSR 30-4.010 General Provisions for Federal Programs

PURPOSE: This rule incorporates by reference the general administrative and fiscal requirements for federal programs administered by the United States Department of Education.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the rule has been filed with the secretary of state and is summarized here by the agency adopting it. The entire text of the rule may be found at the headquarters of the agency and is available to any interested person at a cost established by state law.

(1) This rule incorporates by reference administrative and fiscal requirements contained in 34 CFR Parts 74–78, which was formerly codified as 45 CFR Parts 100A–100D. Together these rules are referred to as “EDGAR” for “Education Division General Administrative Regulations.”

(2) 34 CFR Part 75 of the federal regulation concerns direct project grants and contract programs between the Department of Education (ED) and state and local education agencies. Subdivisions of the section detail requirements for applications, federal financial participation, grant payment requirements, cash depositories, cost principles, matching and cost sharing, procurement standards, bonding and insurance, construction requirements, property management requirements, program income, financial management and reporting, program monitoring and reporting and accountability for federal funds.

(3) 34 CFR Part 76 of the federal regulation deals with definitions and the Freedom of Information Act.

(4) 34 CFR Part 77 describes the process under which the Federal Education Appeals Board resolves audit findings and other compliance issues.


*Original authority 1963.

5 CSR 30-4.020 Standards for the Approval of Courses and Administration of Reimbursement for the Education of Persons Under Veterans’ Education, Vocational Rehabilitation, Job Training Partnership Act, P.L. 97-300 and Other Employment Training Funding Sources Contracting With the State Board of Education

PURPOSE: The State Board of Education has the authority to establish standards for the approval of courses for the education of eligible persons as provided by Chapters 32–36, Title 38, United States Code; the Comprehensive Employment and Training Act, P.L. 95-524; and the Rehabilitation Act of 1973. This rule proposes common approval standards for three programs and incorporates by reference the relevant federal law or regulations, or both. All references to the State Board of Education may be construed to include the program sections within the Department of Elementary and Secondary Education assigned responsibility for administration of the programs involved.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. Acts or regulations, or both, incorporated in the rule have been filed with the Office of the Secretary of State. The entire text of the rule may be found at the headquarters of the agency and is available to any interested person at a cost established by state law.

(1) General Standards. The provisions of this section apply to accredited courses and nonaccredited courses.

(A) Period of Operation. A course shall not be approved unless the institution has operated that course successfully for a period of twenty-four (24) calendar months for veterans’ education courses or six (6) calendar months or for one (1) graduating class for Job Training Partnership Act (JTPA) or vocational rehabilitation courses. Successful operation shall mean an operation which is sound educationally and financially.

1. The provision of subsection (1)(A) shall not apply to any—

A. Course to be pursued in a public or other tax-supported educational institution;

B. Course which is offered by an educational institution which has been in operation for more than two (2) years or six (6) calendar months, whichever is appropriate, if the course is similar in character to a course previously given by the institution;

C. Course which has been offered by an educational institution for a period of more than two (2) years or six (6) calendar months, whichever is appropriate, notwithstanding the institution has moved to another location within the same general locality or has made a complete move with substantially the same faculty, curricula and students, without change in ownership; or

D. Course which is offered by a non-profit educational institution of college level and which is recognized for credit toward a standard college degree.

2. An exception may be granted to the provision of subsection (1)(A) for the purposes of the Job Training Partnership Act (JTPA) or the Vocational Rehabilitation Act when a needed course is not available at any other institution offering approved courses within a fifty-five (55)-mile commuting distance. If the needed course is otherwise approvable, an exception may be allowed only at the discretion of the State Board of Education.

(B) Laws and Regulations. The educational institution must operate in compliance with Chapter 36, and other applicable chapters under Title 38, United States Code; Chapter 106, Title 10, United States Code; the JTPA; Rehabilitation Act of 1973; or applicable federal laws and regulations, or both; state laws; and local ordinances.

(C) Inspections. The institution shall make available, for the inspection of authorized representatives of the State Board of Education, the JTPA local service delivery
areas, the United States Department of Labor, United States Department of Education and the Department of Veterans Affairs, the instructional facilities and all appropriate records and accounts.

(D) Exceptions. Institutions may make a request for an exception to any of the requirements or provisions of this section. The institutions must make the request in writing and provide justification for the exception. The exception may be allowed only at the discretion of the State Board of Education. The State Board of Education is not authorized to grant an exception that is in conflict with federal or state laws or Department of Veterans Affairs regulations.

(E) Penalties. Any approval issued under the provisions of this rule may be withdrawn or suspended by the State Board of Education for cause. Before any approval is suspended or withdrawn, the State Board of Education shall serve a notice in writing to the affected institution with a statement of the reason for its action. The notice shall be served not less than ten (10) days before the effective date of the action. Upon request during the ten (10)-day period, the institution shall be entitled to a hearing before the State Board of Education to state its case. The affected institution shall be notified within a reasonable time of the State Board of Education’s action. In cases of emergencies, future enrollments may be suspended.

(F) Advertising. Advertising must be completely truthful and factual and must avoid leaving any misleading, false or exaggerated impression, either by actual statement, omission or intimation.

1. Institutions which have courses approved for eligible persons shall limit their advertisement of this fact to a statement such as Approved for Veterans’ Education by the Missouri State Board of Education, Approved for Veterans, or G.I. Approved. Statements such as VA Approved or Approved by the Department of Veterans Affairs are not acceptable as the Department of Veterans Affairs is not the approving agency.

2. Advertising must clearly indicate that training or education and not employment, is being offered. Advertising under help wanted classifications is prohibited.

3. Advertising must include the correct name and location of the institution.

4. Institutions shall assume full responsibility for the actions, statements and conduct of their field representatives.

5. Institutions with courses approved by the Missouri State Board of Education must comply with the advertising criteria of state approving agencies in the states in which advertising is used.

(G) Employment of Graduates. A course with a vocational objective will not be approved unless the eligible person or the institution offering that course, establishes that at least one-half (1/2) of the persons completing the course, over the preceding two (2)-year period, excluding the number of persons who completed those courses with assistance under Title 38, United States Code (U.S.C.), while serving on active duty and the number of persons who are unavailable for employment, have been employed in the occupational category for which the course was designed to provide training.

(H) Changes. A change of ownership, administration or location without consent of the State Board of Education shall be sufficient cause to withdraw the approval or suspend future enrollments.

(I) Live Projects. Institutions which have live projects as a part of the instruction program shall submit a statement of policies for approval by the State Board of Education. The purpose of the policy is to prevent schools from emphasizing a commercial enterprise rather than work related to hands-on and classroom training.

1. The statement of policies must provide information regarding charges for instructor and student labor and materials used in live projects instruction.

2. The institution shall keep records on file concerning live projects which will show that the institution is not violating its statement of policies.

3. The utilization of participants in custodial-maintenance within the school for areas other than the immediate shop or work area is expressly forbidden.

4. Students cannot perform capital improvements on buildings and facilities owned by a private-for-profit agency. Capital improvements are any modification, addition or restoration which increases the usefulness, productivity or serviceable life of an existing building or structure, or major item of equipment which is classified for accounting purposes as a fixed asset and the recorded value is increased by the cost of the improvement and subject to depreciation.

(J) Charges. The charges for tuition, fees and other charges for the course or program of education shall be reasonable, based on the services to be rendered, the books, supplies and equipment to be furnished and the operating costs of the institution.

(2) Accredited Courses. The provisions of this section apply to accredited courses.

(A) Definition. A course may be approved as an accredited course if it meets one (1) of the following requirements:

1. The course has been accredited and approved by a nationally recognized accrediting agency or association. Candidate for accreditation status is not a basis for approval of a course as accredited;

2. Credit for this course is recognized by the Missouri Department of Elementary and Secondary Education (DESE) for credit toward a high school diploma;

3. The course is conducted under 20 U.S.C. 11-28 concerning vocational education;

4. The course is accepted by the Missouri Department of Elementary and Secondary Education for credit for a teacher’s certificate.

(B) Course Objective. Any curriculum offered by an educational institution which is a member of one (1) of the nationally recognized accrediting agencies or associations and which leads to a degree, diploma or certificate may be accepted as an accredited course by the State Board of Education. Any curriculum accredited by one of the specialized nationally recognized accrediting agencies or associations and which leads to a degree, diploma or certificate may also be accepted as an accredited course by the State Board of Education. Approval of the individual subjects, required or elective, which are designated as a part of the curriculum will not be necessary. This approval may include non-credit subjects that are prescribed as a required part of the curriculum. The course objective may be educational leading to a high school diploma or a standard college degree or it may be vocational or professional leading to an occupation.

(C) Accrediting Agency. A nationally recognized accrediting agency or association is one that appears on the list published by the United States Department of Education as required by 38 U.S.C. 1775(a). The State Board of Education may utilize the accreditation of accrediting agencies or associations for approval of the course specifically accredited and approved by that agency or association.

(D) Application. Applications for initial approval or for approval of additional courses shall be made on the standard application. The information to be submitted with the application is listed on the application and attachments should be submitted to the director of Veterans’ Education, the DESE. Courses approved under Veterans Administration guidelines will be accepted for JTPA and Vocational Rehabilitation. Courses for program specific purposes will be approved by the respective program. The application shall include the required copies of the school’s catalog or bulletin which must...
be certified as true and correct in content and policy by an authorized representative of the school. The catalog, bulletin or separate publication must specifically state the following:

1. Institution policy and regulations relative to standards of progress required of the student by the institution. This policy will define the grading system of the institution, the minimum grades considered satisfactory, conditions for the interruption for unsatisfactory grades or progress, and a description of the probationary period, if any, allowed by the institution and conditions of reenrollment for those students dismissed for unsatisfactory progress. A statement will be made regarding progress records kept by the institution and furnished the student;

2. Institution policy and regulations relating to student conduct. Conditions for dismissal for unsatisfactory conduct, conditions of reenrollment of students dismissed for unsatisfactory conduct, and regulations relating to student conduct, conditions for reenrollment following dismissal/suspension for unsatisfactory conduct;

3. Institution policy and regulations relating to student attendance for resident courses not leading to a standard college degree, conditions for dismissal for unsatisfactory attendance and conditions of reenrollment for those students dismissed for unsatisfactory attendance.

(E) Minimum Standards. The State Board of Education may approve the application of the school when the school and the courses are found to have met the following criteria:

1. Adequate records are kept by the school to show the progress of each eligible person.

A. The records must be sufficient to show continued pursuit at the rate for which enrolled and the progress being made.

B. They must include a final grade in each subject for term, quarter or semester; record of withdrawal from any subject to include the last day of attendance for a resident course; and record of reenrollment in subjects from which there was a withdrawal.

C. The school must provide a system for establishing and reporting promptly to the State Department of Elementary and Secondary Education, Department of Veterans Affairs or other appropriate federal agency, the last date of attendance or the last date of pursuit of an eligible person who discontinues a subject(s) or fails to comply with the school’s withdrawal procedures.

D. They may include records such as attendance for resident courses, periodic grades and examination results;

2. The school maintains a written record of previous education and training of the eligible person which clearly indicates that appropriate credit has been given by the school for previous education and training, with the training period shortened proportionately and the person and the Department of Veterans Affairs so notified. The record must be cumulative in that the results of each enrollment period, whether term, quarter or semester, must be included so that it shows each subject undertaken and the final result—that is, passed, failed, incomplete or withdrawn;

3. The school enforces a policy relative to standards of conduct and progress required of the eligible persons.

A. The school policy relative to standards of progress must be specific enough to determine the point in time when educational benefits should be discontinued, when the eligible person ceases to make satisfactory progress.

B. No eligible person will be considered to have made satisfactory progress when s/he fails all subjects undertaken, except when there is a showing of mitigating circumstances, when enrolled in two (2) or more unit subjects.

C. The policy must include the grade or grade point average that will be maintained if the student is to graduate. For example, a college may require a 1.5 grade point average for the first year, a 1.75 average at mid-year the second year and a cumulative average of 2.0 thereafter on the basis of 4.0 for an A. The policy may include a probationary period of two (2) quarters or semesters when the student fails below the required average. If a probationary period is allowed, it will not be necessary to report unsatisfactory progress to the Department of Veterans Affairs until the completion of the probationary period.

D. The enrollment of a veteran or other person eligible for veterans’ benefits shall not be considered valid under the provisions of Chapter 36, and other applicable chapters, under Title 38, United States Code, and Chapter 106, Title 10, United States Code, for a course for which the grade assigned is not used in computing the requirements for graduation; including a course from which a student withdraws after an official drop-add period, not to exceed thirty (30) days, unless there are mitigating circumstances;

4. The school maintains adequate attendance records for eligible persons enrolled in resident courses not leading to a standard college degree; and

5. The school must provide, upon request by the State Department of Elementary and Secondary Education, an authenticated copy of the latest report of accreditation from the appropriate accreditation agency(ies).
3. All instructors must be proficient in the trade or occupation to be taught, as evidenced by at least three (3) years of experience beyond the learning stage in the trade, occupation or subject, or shall possess a college degree with at least a minor in the subject involved. These qualifications must be clearly shown on a personnel record form submitted for each person on the school staff.

4. No instructor shall have a daily schedule (both in school and outside of school) of more than fifty-five (55) hours per week, nor shall any instructor be engaged in instructional work for more than forty-eight (48) hours per week. The instructional workday of instructors will include break times allowed the students. Business school teachers shall not teach more than forty-eight (48) hours per week including evening school.

(H) Facilities. The institution must provide adequate facilities.

1. All classroom, laboratory and shop areas must be well-lighted, heated and ventilated.

2. Adequate space must be provided in classrooms, laboratories and shops for the number to be trained.

3. Separate toilet facilities must be provided for both sexes, if both sexes are enrolled in the institution. At least one (1) toilet must be provided for each twenty-five (25) students and one (1) urinal for each thirty-five (35) male students. Adequate lavatory facilities must be provided in those institutions involving work with laboratory or shop tools.

4. Adequate locker space must be provided for each student in those institutions where needed for storage of student tools, supplies and clothing.

5. Classrooms must be equipped with comfortable chairs and tables or armchairs and with a blackboard of sufficient size for use by the instructors. Classrooms must be separate from shops and laboratories and must be partitioned so that there is a minimum of noise from shops and laboratories.

6. An adequate library must be provided which is easily accessible and which contains sufficient reference materials so that each student will be provided with essential related information.

7. Tools and laboratory equipment must be provided in sufficient quantities and in good quality.

8. Teaching materials must include modern teaching aids, charts, films, projectors, mock-ups, models, and the like, when those materials are necessary to the teaching of the trade, occupation or subject.

9. Institutions may not be operated in connection with a commercial enterprise unless approved by the State Board of Education.

10. Institutions shall not be located in conjunction with living quarters.

11. Accommodations to the handicapped shall be provided by the institution in accordance with applicable federal and state statutes and regulations.

(I) Course of Study. The course of study must be adequate to prepare the student for the stated course objective.

1. The course of study applicable to veterans and other persons eligible for veterans' benefits shall provide for a minimum twelve (12) weeks and a minimum of three hundred (300) hours of instruction. Shorter courses will not be approved unless an exception is granted in accordance with the provisions of subsection (1)(D) of this rule.

2. The course of study shall be consistent in quality, content and length with similar courses offered by public and private schools in the state which have recognized accepted standards.

3. The course of study shall provide for a schedule of the tests and examinations to be given.

4. The grading policy must provide for periodic evaluation of the student's proficiency and progress.

(J) Publications. A copy of the course outline, schedule of tuition, fees and other charges, regulations pertaining to absences, grading policy and rules of operation and conduct will be furnished the eligible person upon enrollment. The established student complaint procedures must be posted in a conspicuous place within the school.

(K) Certificate. Upon completion of training, the eligible person will be given a certificate by the school indicating the approved course and indicating that training was satisfactorily completed.

(L) Records. The school must maintain adequate records which include the following:

1. A written record of the previous education and training of the eligible person that clearly indicates that appropriate credit has been given for previous education and training, with the training period proportionately and the eligible persons, the Department of Veterans Affairs and Vocational Rehabilitation so notified;

2. Accurate and current records of attendance, tardiness, makeup work, proficiency and progress;

3. Individual instructor's class records and permanent office records for each student;

4. Placement or location records for graduates;

5. The institution shall maintain financial records in accordance with generally accepted accounting principles and which accurately reflect and support the receipts and charges applicable to veterans, JTPA and vocational rehabilitation supported students. Further, that all these records and supporting documents shall be retained in accordance with current state and federal laws, and regulations; and

6. The institution shall submit any records, documents, reports and data requested by the State Department of Elementary and Secondary Education necessary for the administration of the veterans, JTPA and Vocational Rehabilitation programs.

(M) Charges and Refunds. The charges for tuition, fees and other charges for the course or program of education shall be reasonable, based on the services to be rendered, the books, supplies and equipment to be furnished and the operating costs of the institution.

1. The institution shall establish and maintain a policy for the refund of the unused portion of tuition, fees and other charges in the event an eligible person fails to enter the course or withdraws or is discontinued at any time prior to completion and the policy shall provide that the amount charged to the eligible person for tuition, fees and other charges for a portion of the course does not exceed the approximate pro rata portion of the total charges for tuition, fees and other charges that the length of the completed portion of the course bears to its total length.

(N) Enrollment. The institution shall use a satisfactory method of selecting students. Entrance requirements shall be based upon ability of the individual to perform at a level commensurate with the physical or mental demands, or both, of the course. Instruments for measuring ability shall include previous school records, previous work records, psychological testing as and when necessary.

(O) Class Schedules. An accurate and current organizational chart shall be available showing--

1. Daily hours of instruction including beginning and ending time of classes, lunch, break periods, and the like;

2. Instructor's schedule including instructor's name, subject taught, time and room assignment; and

3. A class schedule must be maintained for each student in institutions having a curriculum composed of single unit subjects.

(4) Administration of Individual Referrals Under the JTPA, P.L. 97-300 and Other Funding Sources Contracting With the State Board for Individual Referrals.
(A) For the purpose of administering this rule, an individual referral is a student referred by a sponsoring agency for skill training or training-related service for which the state board has contracted to reimburse a public, not-for-profit or for-profit institution.

(B) Agreements. The state board shall enter into written agreements with public, not-for-profit and for-profit institutions for the purpose of administering individual referrals and shall develop and provide procedures which assist in administering the program.

(C) Utilization of Courses. Courses which meet the following conditions are eligible to be included in the individual referral program:

1. Courses which are approved under this rule; and
2. Courses which are offered outside of the boundaries of Missouri may be utilized when they are approved by a comparable agency as determined by the state board.

(D) Laws and Regulations. Public, not-for-profit and for-profit institutions shall operate in compliance with the JTPA of 1983, P.L. 97-300; applicable federal laws and regulations; state laws; Division of Job Development and Training issuances; and local ordinances.

(E) Tuition Charges and Reimbursements. Standard tuition rates for a course(s) established by the institution will be the basis for calculating reimbursement payments for an individual referral.

1. Tuition payments shall be made on the basis of the school’s instructional periods, (that is, quarters, terms or semesters). However, the following exceptions shall apply:
   a. Any instructional period that is at least twenty (20) weeks, but no more than thirty-nine (39) weeks, will be treated as having a minimum of two (2) equal instructional periods;
   b. Any instructional period that is at least forty (40) weeks, but no more than fifty-nine (59) weeks, will be treated as three (3) equal instructional periods;
   c. Courses with instructional periods that are at least sixty (60) weeks or more will be divided into additional segments of twenty (20) weeks; and
   d. Licensed practical nursing, surgical technology, respiratory therapy, dental technology, emergency medical technician-paramedic and radiology are exempt from the provisions in subparagraph (4)(E)1.B. Institutions offering these approved programs may request a one (1)-time reimbursement for an individual referral student.

2. Institutions shall submit reimbursement requests for tuition payments of individual referrals for each instructional period.

3. Costs for equipment, fees and supplies are to be reimbursed separately as those costs are incurred. Registration fees are limited to a maximum of one hundred dollars ($100) per student.

4. In case of a student termination, the following refund policy shall apply to funds received from the state board:
   a. Within the first week of each instructional period, the school may retain ten percent (10%) of the tuition;
   b. Within the second and third week of each instructional period, the school may retain twenty percent (20%) of the tuition;
   c. After the beginning of the fourth week in each instructional period but prior to twenty-five percent (25%) of each instructional period, the school may retain twenty-five percent (25%) of the tuition;
   d. After completing twenty-five percent (25%) but prior to completing fifty percent (50%) of the instructional period, the school may retain fifty percent (50%) of the tuition;
   e. After completing fifty percent (50%) of the instructional period, the school may retain one hundred percent (100%) of the tuition;
   f. For short courses where there is a conflict in subparagraphs (4)(E)4.B.—D., the school will retain the greater amount; and
   g. For courses offered by an accredited school that lead toward an associate or higher degree or are exempt under subparagraph (4)(E)1.D., the refund policy of the institution will be applied.

5. Other reimbursement methods may be utilized such as performance based contracting, when specified by the awarding party as a condition of contracting with the state board to reimburse a public, not-for-profit or for-profit institution.

5. Charges and Reimbursements for Vocational Rehabilitation. The provision of this section applies to accredited and nonaccredited courses. The cost of training shall be reimbursed in the following way:
   a. Tuition payments shall be made on the basis of the school’s instructional periods (that is, quarters, terms or semesters), as described in the school’s catalog. However, the following exceptions shall apply:
      1. Any instructional period that is at least twenty (20) weeks, but no more than thirty-nine (39) weeks, will be treated as having a minimum of two (2) equal instructional periods; and
      2. Any instructional period that is at least forty (40) weeks, but no more than fifty-nine (59) weeks, will be treated as three (3) equal instructional periods. Programs of instruction in licensed practical nursing, surgical technology, respiratory therapy, dental technology, emergency medical technician-paramedic and radiology are excluded; and
      3. Courses with instructional periods that are at least sixty (60) weeks or more will be divided into additional segments of twenty (20) weeks;
   b. Costs for equipment, fees and supplies are to be reimbursed separately as those costs are incurred. Registration fees are limited to a maximum of one hundred dollars ($100) per student.
   c. In the case of student termination, the following refund policy shall apply to funds received from the state board:
      1. Within the first week of each instructional period, the school may retain ten percent (10%) of the tuition;
      2. Within the second and third week of each instructional period, the school may retain twenty percent (20%) of the tuition;
      3. After the beginning of the fourth week in each instructional period but prior to twenty-five percent (25%) of each instructional period, the school may retain twenty-five percent (25%) of the tuition;
      4. After completing twenty-five percent (25%), but prior to completing fifty percent (50%) of the instructional period, the school may retain fifty percent (50%) of the tuition;
      5. After completing fifty percent (50%) of the instructional period, the school may retain one hundred percent (100%) of the tuition;
      6. For short courses where there is a conflict in paragraphs (5)(C)2.—4., the school will retain the greater amount; or
      7. For courses offered by an accredited school that lead toward an associate or higher degree or are exempt under paragraph (5)(A)2., the refund policy of the institution will be applied;
   d. Services provided prior to or after dates approved by the authorizing document will not be reimbursed; and
   e. Due to the short-term, intense nature of proprietary, trade or technical school courses, and the close involvement by vocational rehabilitation counselors and others in the vocational training process monthly progress reports to the vocational rehabilitation counselor are required.


**APPLICATION FOR APPROVAL OF ACCREDITED COURSES**

Instructions: Submit six (6) copies of the completed application to the Director of Veterans' Education, at the address shown above. Attach to this application, the information listed under Part IV (see reverse side of this application).

### PART I—Applicant Information

Approval sought for accredited courses for persons who are eligible in the following program or programs:

- [ ] Veterans' Education
- [ ] Job Training Partnership Act (JTPA)
- [ ] Vocational Rehabilitation

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### PART II—General Information

Check applicable statement(s):

- [ ] 1. Courses offered by applicant have been approved by [ (Accrediting Agency or Accrediting Association) ]
- [ ] 2. Credit for the course is approved by the Missouri Department of Elementary and Secondary Education for credit toward a high school diploma; or
- [ ] 3. Such courses are conducted under Sections 11-28 of Title 20, United States Code (Federal Vocational Acts); or
- [ ] 4. Courses conducted by applicant are accepted by the Missouri Department of Elementary and Secondary Education for credit toward a teacher’s certificate.

### PART III—Certification

Reference: Missouri Code of State Regulations, 5CSR30-4.020

1. Adequate records are kept by the school to show the progress of each veteran or eligible person.

2. The School maintains a written record of previous education and training of the eligible person which clearly indicates that appropriate credit has been given by the school for previous education and training, with the training period shortened proportionately, and the person and (for veterans) the Veterans' Administration so notified.

3. The school enforces a policy relative to standards of conduct and progress required of the veteran or eligible person.

4. The school maintains adequate attendance records for veterans and eligible persons enrolled in resident courses not leading to a standard college degree.

5. The information contained in this application and attachments is true and correct.

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<th>Name and Title of Authorized Official (type or print)</th>
<th>Signature of Authorized Official</th>
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### PART IV—Additional Information to be submitted with the application

Attach five (5) copies of the school’s catalog or bulletin which is certified as true and correct in content and policy by an authorized owner or official of the school. The catalog or bulletin must be printed or otherwise duplicated and it must contain the following:

1. Policy and regulations relative to standards of progress required of the student by the institution. This policy will define or describe the:
   a. grading system of the institution,
   b. minimum grades considered satisfactory,
   c. conditions for interruptions for unsatisfactory grades or progress,
   d. probationary period, if any, allowed by the institution,
   e. conditions of re-entrance for those students dismissed for unsatisfactory progress,
   f. progress records kept by the institution and furnished the student.

2. Policy and regulations relating to:
   a. Student conduct
   b. Conditions for dismissal for unsatisfactory conduct

3. Policy and regulations for courses not leading to a standard college degree relating to:
   a. Student attendance
   b. Conditions for dismissal for unsatisfactory attendance
## Missouri Department of Elementary and Secondary Education
### Veteran's Education Section
P.O. Box 480, Jefferson City, Missouri 65102

**Application for Approval of Non-Accredited Courses**

For the education of persons who are eligible in the following program or programs:
- [ ] Veterans' Education
- [ ] Job Training Partnership Act (JTPA)
- [ ] Vocational Rehabilitation

**Instructions**
Submit six (6) copies of the completed application to the Director of Veterans' Education, Department of Elementary and Secondary Education, P.O. Box 480, Jefferson City, Missouri 65102.

**Note**
Attach to this application the information listed under Part IV. (See reverse side of this application.)

### Part I

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</tr>
<tr>
<td>Name of Owner</td>
<td>Name and Title of Administrator</td>
</tr>
</tbody>
</table>

**Type of Institution:**
- [ ] Public
- [ ] Proprietary Non-Profit
- [ ] Proprietary Profit

**Date Course was Organized and First Class Started**

### Part II - Certification

**Reference:** Missouri Code of State Regulations, 5CSR30-4.020

1. This institution is complying with and will continue to comply with all the provisions contained in the Approving Agency's "Standards for the Approval of Courses."

2. A copy of the catalog or bulletin containing all of the information listed under Part IV, A. will be furnished the veteran or eligible person upon enrollment.

3. I understand that if this application is approved, the approval of this course will be valid only under the conditions as stated in this application and attachments thereto.

4. The content and policies contained herein or attached hereto and made a part of this application are true and correct.

<table>
<thead>
<tr>
<th>Name and Title of Authorized Official (Type or Print)</th>
<th>Signature of Authorized Official</th>
</tr>
</thead>
</table>

### Part III - State Approving Agency Recommendation

- [ ] I do not recommend approval
- [ ] Report attached

- [ ] The course has been in operation for two years or more.

- [ ] I have found the course(s) to be in compliance with applicable laws, regulations, and standards, and recommend approval.

- [ ] I recommend enrollment limitations and/or other conditions as follows:

<table>
<thead>
<tr>
<th>Effective Date</th>
<th>Date of Visit(s)</th>
<th>Area Supervisor</th>
</tr>
</thead>
</table>

MO-500-7053 (7-93)

Rebecca McDowell Cook (2/28/97)  CODE OF STATE REGULATIONS
PART IV - ADDITIONAL INFORMATION TO BE SUBMITTED WITH THE APPLICATION

A. Attach six (6) copies of the school's catalog or bulletin which is certified as true and correct in content and policy by an authorized owner or official of the school. The catalog or bulletin must be printed or otherwise duplicated and it must contain the following:

1. Identifying data of certified catalog or bulletin, such as volume number and date of publication.
2. Names of the institution and its governing body, officials and faculty.
3. A calendar of the institution showing legal holidays, beginning and ending date of each quarter, term, or semester, and other important dates.
4. Policy and regulations relative to enrollment with respect to enrollment dates and specific entrance requirements for each course.
5. Policy and regulations relative to:
   a. Leave
d. Make-up work
   b. Absences
e. Tardiness
   c. Class cuts
f. Interruptions for unsatisfactory attendance.
6. Policy and regulations relative to standards of progress required of the student by the institution. This policy will define or describe the:
   a. grading system of the institution
   b. minimum grades considered satisfactory
   c. conditions for interruptions for unsatisfactory grades or progress,
   d. probationary period, if any, allowed by the institution,
   e. conditions of re-entrance for those students dismissed for unsatisfactory progress.
f. progress records kept by the institution and furnished the student.
7. Policy and regulations relating to:
   a. Student conduct
   b. Conditions for dismissal of unsatisfactory conduct
8. Detailed schedule of fees, charges for tuition, books, supplies, tools, student activities, laboratory fees, service charges, rentals, deposits, and all other charges.
9. Policy and regulations relative to the refund of the unused portion of tuition, fees, and other charges in the event the student does not enter the course or withdraws or is discontinued therefrom.
   a. veterans or eligible persons
   b. non-veterans
10. A description of the available space, facilities, and equipment.
11. A course outline for each course for which approval is requested, showing subject or units in the course, type of work or skill to be learned, approximate time and clock hours to be spent on each subject or unit, and professional, vocational or educational objective.
12. Policy and regulations of the institution relative to granting credit for previous education and training.

B. Attach one (1) copy of the following to each of the six (6) copies of this application:

1. APPROVAL INFORMATION. (VE-13 Form).
2. PERSONNEL RECORD (VE-20 Form). For all administrators, supervisors, and instructors.
3. The institution's enrollment application and/or contract.
4. The certificate or diploma given the student upon completion of training.
5. Occupational Graduate Employment Report (Schools)(Form VE-25)(For each course with a vocational objective).

C. Attach one copy of the following to the original copy of this application.

1. Evidence that the institution complies with local, city, county, municipal, State and Federal regulations such as fire, building and sanitation codes, and licensing laws and regulations.
2. The institution's current advertising via direct mail, newspapers, magazines, radio and television.
3. Evidence of the financial stability of the institution.
4. STATEMENT OF ASSURANCE OF COMPLIANCE WITH TITLE VI, CIVIL RIGHTS ACT OF 1964 (VA Form 27-8206).
# Approval Information Courses Not Leading to a Standard College Degree

<table>
<thead>
<tr>
<th>Name and Address of Institution</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type of Institution</strong></td>
<td></td>
</tr>
<tr>
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<tr>
<td>[ ] Public</td>
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</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>[ ] Proprietary Profit</td>
<td></td>
</tr>
<tr>
<td>[ ] Proprietary Non-Profit</td>
<td></td>
</tr>
<tr>
<td><strong>Telephone Number</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Effective Date of Approval</strong></td>
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</table>

## Scheduled Holidays

<table>
<thead>
<tr>
<th>Holiday</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>New Year's Day</td>
<td></td>
</tr>
<tr>
<td>Veterans Day</td>
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</tr>
<tr>
<td>Washington Birthday</td>
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</tr>
<tr>
<td>Thanksgiving Day</td>
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<tr>
<td>Memorial Day</td>
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</tr>
<tr>
<td>Christmas</td>
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<tr>
<td>Independence Day</td>
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</tr>
<tr>
<td>Other (Specify)</td>
<td></td>
</tr>
<tr>
<td>Labor Day</td>
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</tr>
</tbody>
</table>

## Scheduled Vacation Periods (All Dates Inclusive)

## Course or Curriculum Title

<table>
<thead>
<tr>
<th>Daily Class Schedule</th>
<th>Length of Course</th>
<th>Hours of Attendance Per Week</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

## Credit Hours Per Day

<table>
<thead>
<tr>
<th>M</th>
<th>T</th>
<th>W</th>
<th>T</th>
<th>F</th>
<th>S</th>
<th>Total</th>
<th>Classroom</th>
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<tr>
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<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

## Course Catalog or Bulletin Reference

## Charges for Tuition, Fees, and Other Charges

## Beginning and Ending Dates for Terms, Quarters or Semester or Enrollment Dates

## Remarks

## Certification

Certification: This is to certify that the publications listed above are true and correct in content and policy.

**(Type or Print) Name and Title of Authorized Official**

**Signature of Authorized Official**

---

Rebecca McDowell Cook (2/28/97)

CODE OF STATE REGULATIONS
## Approval Information Courses Leading to a Standard College Degree

<table>
<thead>
<tr>
<th>Name of Institution</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>City</td>
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<tr>
<td></td>
<td>State</td>
</tr>
<tr>
<td></td>
<td>Zip Code</td>
</tr>
</tbody>
</table>

**Type of Institution**
- [ ] PUBLIC
- [ ] PROPRIETARY PROFIT
- [ ] ACCREDITED
- [ ] PROPRIETARY NON-PROFIT
- [ ] NON-ACCREDITED

**Date**

**Initial Approval**

**Amendment to Approval**

The courses and curricula listed below are undergraduate courses recognized on a credit hour basis and/or graduate or advanced professional courses. The courses are described in the indicated catalog or bulletin.

<table>
<thead>
<tr>
<th>Course, Curricula, College or Division</th>
<th>Catalog or Bulletin Reference (Identify by Title and Date of Publication)</th>
</tr>
</thead>
</table>

**Beginning and Ending Dates for Terms, Quarters, or Semester or Enrollment Dates**

**Remarks**

**Certification:** This is to certify that the publications listed above are true and correct in content and policy.

<table>
<thead>
<tr>
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</thead>
</table>

**Code of State Regulations**

(2/28/97) Rebecca McDowell Cook  
Secretary of State
Chapter 4—General Administration

5 CSR 30-4.030 Audit Policy and Requirements

PURPOSE: This rule establishes a comprehensive policy for school audits. New federal audit requirements have prompted a review of audit requirements and audit review procedures. This policy outlines the purposes of audits, the responsibilities various parties have in the audit and the review process, relationships in this process, minimum audit requirements and procedures the Department of Elementary and Secondary Education will follow in resolving any question or problem which may be disclosed by the audit.

Editor’s Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the rule has been filed with the secretary of state and is summarized here by the agency adopting it. The entire text of the rule may be found at the headquarters of the agency and is available to any interested person at a cost established by state law.

(1) Audits of school districts are primarily intended to express an auditor’s opinion on the fairness of presentation of the financial statements. Audits also provide an independent review of financial operations for local boards, verify selected data used to appportion state funds, review systems of internal control made as a part of the financial audit, make recommendations for improvements and determine compliance with relevant state and federal laws and regulations.

(2) Responsibilities in the audit process are shared by the local board of education, the independent auditor contracted by the board, and the Department of Elementary and Secondary Education (DESE).

(A) Each local board of education is responsible for defining an appropriate scope of audit, which as a minimum, must meet the requirements of this rule. Each local board is also responsible for selecting an independent auditor who is licensed according to state law and meets the qualifications regarding continuing professional education, peer review, and independence in accordance with government auditing standards. Upon receipt and review of the audit report, the local board is responsible for transmitting one (1) copy of the report; the related management letter, if provided by the independent auditor; and a copy of the board minutes or a board resolution, indicating approval of the audit report to the DESE and other copies of the audit report as required by federal laws and regulations to the appropriate agency(ies). Each local board is also responsible for ensuring implementation of audit recommendations as appropriate and resolving any questions or discrepancies disclosed by the audit or noted by the DESE.

(B) The independent auditor is responsible for conducting the audit in accordance with generally accepted auditing standards, government auditing standards, federal audit requirements, and DESE audit guidelines as contained or referenced in this rule; submitting the audit report to the client board of education; and may be requested to assist in resolving any questions or problems which may be disclosed by the audit. Depending on the contract or agreement the district has with their independent auditor, this assistance may require additional compensation paid to the auditor.

(C) The DESE has the general responsibility to receive and review audits; to verify that minimum audit requirements have been met; and with the district and/or the district’s independent auditor, to resolve any questions or discrepancies. Specific responsibilities within the department are assigned as follows:

1. The School Finance Section, within the Division of School Services, is the primary point of contact with school districts and their independent auditors regarding audit requirements and audit reports. The School Finance Section will also be responsible for reviewing the audit reports for general acceptability in accordance with state and federal guidelines; and

2. The program sections, both federal and state, are responsible for addressing relevant portions of the audit including follow-up with school officials and their independent auditors to resolve any questions, discrepancies or audit findings.

(3) The DESE has an advisory and supervisory relationship with the local board of education through its administrative staff. Questions regarding audit reports and any audit problems, discrepancies or findings will generally be resolved by the department directly with administrative staff at the district. However, in some cases, due to the nature of the item, department staff may communicate directly with the district’s auditor. Department staff will communicate with the federal cognizant agency (usually, the U.S. Department of Education) regarding compliance with various federal requirements. The cognizant agency has the authority to make periodic contacts with school district officials and their auditors regarding specific questions, audit deficiencies or review of the audit process.

(4) State requirements for school district audits are contained in section 165.121, RSMo. In addition to these requirements, the schedule of selected statistics as specified annually by the DESE must be included in the audit report submitted to the DESE by the school districts. The auditor must express an opinion regarding the district’s conformance to the budgetary and disbursement requirements of Chapter 67, RSMo, and the auditor must express an opinion as to whether attendance and transportation records are so maintained by the district as to disclose accurately average daily attendance and average daily transportation of pupils during the period of the audit.

(5) State law provides for the acceptance of federal acts and funds and for their necessary administration and supervision. Audit requirements are a part of federal acts and the implementing regulations adopted by the administering federal agencies. The requirements of the Single Audit Act, as amended by The Single Audit Act Amendments of 1996, Office of Management and Budget (OMB) Circular A-133 (OMB Circular A-128 has been rescinded) and Government Auditing Standards, issued by the Comptroller General of the United States, are included in this audit policy and requirement, by reference. Specific application of these requirements shall be as follows:

(A) All school districts that expend a total amount of federal awards equal to or in excess of three hundred thousand dollars ($300,000) (from all sources) or such other amount specific by the federal director of the Office of Management and Budget (Director-OMB) (see (5)(E) below) in any fiscal year shall have either a single audit or a program-specific audit made for such fiscal year in accordance with the requirements of The Single Audit Act Amendments of 1996.

(B) All school districts that expend a total amount of federal awards of less than three hundred thousand dollars ($300,000) or such other amount specified by the director-OMB in any fiscal year shall be exempt from such fiscal year from compliance with The Single Audit Act Amendments of 1996. However, these school districts shall be required to have an audit performed in accordance with Government Auditing Standards (a “Yellow Book” Audit).

(C) Audits conducted biennially shall cover both years within the biennial period and may be reported in the aggregate. However, the schedule of selected statistics must clearly depict the information by the appropriate school year.
(D) The audit, regardless if Single Audit or "Yellow Book" Audit, shall be conducted by an independent auditor in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS).

(E) Every two (2) years, the director-OMB shall review the amount for requiring audits and may adjust such dollar amount, provided the director-OMB does not make such adjustments below three hundred thousand dollars ($300,000).

(6) The audit report, accompanying management letter (if provided), and a copy of the board minutes or a board resolution indicating approval of the audit report must be submitted to the DESE by school officials not later than October 31 of each odd numbered year unless an extension is requested and authorized by the DESE prior to that date. Extensions shall be requested in accordance with section 165.121.4, RSMo. The audit will be stamped with the "received date" by the School Finance Section. If audits are not received, all aid may be withheld until the audit is received. The School Finance Section will make a preliminary review to determine if the audit generally conforms to state and federal requirements referenced in this rule.

(7) School districts which receive an audit in accordance with subsection (5)(A) above and who have federal findings and questioned costs shall submit the school district's Corrective Action Plan prepared in accordance with OMB Circular A-133 with their audit reports and management letter in accordance with section (6) above.

(8) School districts which receive an audit with an adverse opinion or disclaimer of opinion shall institute corrective measures to ensure that the subsequent audit does not contain either an adverse opinion or disclaimer of opinion. If such an opinion is rendered on the subsequent audit, the audit shall be deemed unacceptable and all aid may be withheld until such time as the district demonstrates to the DESE that the problems surrounding the adverse opinion or disclaimer of opinion have been corrected by the district.

(9) Audits will be reviewed by the School Finance Section via a formal desk review for adherence to the appropriate audit requirements (The Single Audit Act Amendments of 1996; OMB Circular A-133; Government Auditing Standards, as well as the state requirements) included or referenced in this rule.

(A) Any deficiencies with the audit, during this phase, will be communicated to school district officials and/or the independent auditor depending on the severity and type of deficiency noted. Resolution of desk review items will be expected within thirty (30) days of communication with the school district or the independent auditor. Failure to resolve these deficiencies may result in the withholding of funds distributed by the DESE to that school district. Severe deficiencies and/or inaction by the district's independent auditor may result in the reporting of the independent auditor to the Missouri State Board of Accountancy.

(10) For audits conducted in accordance with OMB Circular A-133, federal findings and questioned costs and the related Corrective Action Plan (see section (7) above) will be circulated to the appropriate program sections for follow-up with the school district.

(A) The appropriate program section shall issue a written management decision to the district indicating approval/disapproval of the Corrective Action Plan of the district. This must take place within six (6) months from the receipt of the audit.

(11) When the program section reviews suggest questions or disclose discrepancies, the individual program sections will correspond directly with the school district. This correspondence initiates a procedure for resolving program audit questions and discrepancies which is outlined below—

(A) Personnel of the various program sections will advise the school district officials of the findings and the nature of any discrepancy found in the audit report.

(B) Within thirty (30) days, school district officials will be expected to respond with clarifying information and, as appropriate, correct data or a corrected page of the audit report issued by the independent auditor who conducted the original audit. DESE staff will assist in every reasonable way to help a school district and/or its independent auditor find a solution to audit problems; and

(C) If a discrepancy cannot be resolved, the DESE may recover or withhold state funds from the affected program.

(12) Review of the independent auditor's working papers may be conducted by the DESE as deemed appropriate to ensure appropriate work has been performed to support statements, opinions, findings, etc. of the independent auditor.


*Original authority 1963.

5 CSR 30-4.040 Annual Public Reporting of Information by School Districts

PURPOSE: This rule establishes the guidelines for public reporting of information by school districts on an annual basis.

(1) Beginning with Fiscal Year 1996 school districts will collect and record data and code financial information to provide information needed in reporting to the public. The first reporting will be in Fiscal Year 1996-97 using FY 96 data and continue annually thereafter, using prior fiscal year data. The reports shall be distributed in accordance with section 160.522, RSMo. Comparisons of district data to state data should be provided by the district by October 1, 1996, with the exception of subsection (2)(L), which must be reported by October 1, 1997.

(2) Data to be reported as specified in section 160.522, RSMo, shall include the following:

(A) Enrollment—number of resident and nonresident students enrolled the last Wednesday of September;

(B) Rates of pupil attendance—average daily attendance of the regular school term divided by the average of the September and January membership with the result expressed as a percent;

(C) High school dropout rate—number of dropouts divided by (September enrollment plus transfers in minus transfers out minus dropouts added to total September enrollment then divided by two (2)). Dropout rate shall be reported for any racial/ethnicity group with more than thirty (30) students and which exceeds five percent (5%) of building enrollment;

(D) Staffing ratios—the student number is the September enrollment. The teachers and administrators are determined based on the Core Data position codes, as follows:

1. Students to all teachers—position Code 60;

2. Students to administrators—position Codes 10 and 20; and
3. Students to classroom teachers—position Code 50, excluding special education, remedial readings, Chapter 1, and vocational teachers;

(E) Average years of experience of professional staff—based on the total years of public school experience;

(F) Advanced degrees earned—headcount of number of staff whose highest degree is above a bachelor's degree;

(G) Student achievement as determined through the currently used state assessment system;

(H) Average teacher's salary—total regular term salary plus minimum salary supplement paid as reported on Core Data for Position Code 60;

(I) Average administrator's salary—total regular term salary reported on Core Data for Position Codes 10 and 20;

(J) Average salaries of uncertificated personnel compared to state averages—total noncertificated salaries from Annual Secretary of the Board Report, Part III-B, Object 6150, divided by FTE of support staff as reported on Screen 2 of Core Data including school bus drivers, office staff, custodial staff, food service staff, and any other noncertificated district support staff. This item will be reported after the Department of Elementary and Secondary Education integrates this method into the established reporting system;

(K) Average per pupil expenditures for the district as a whole—current expenditure per average daily attendance (ADA);

(L) Average per pupil expenditures for each building in the district—see Appendix A for calculation model;

(M) Voted tax rates—tax rate ceiling for operations and tax rate ceiling for debt service;

(N) Adjusted tax rates—actual tax rates levied by fund (after voluntary and Proposition C rollbacks) as filed by September 1 with the county clerk;

(O) Assessed valuation—December 31 of previous calendar year assessed valuation minus tax increment financed assessed valuation;

(P) Percent of the district's operating budget received from—

1. State—all state revenues received in the General, Special Revenue, and Capital Projects Funds divided by total revenues received in the General, Special Revenue, and Capital Projects Funds;

2. Federal—all federal revenues received in the General, Special Revenue, and Capital Projects Funds divided by total revenues received in the General, Special Revenue, and Capital Projects Funds; and

3. Local—all local and county revenues received in the General, Special Revenue, and Capital Projects Funds divided by total revenues received in the General, Special Revenue, and Capital Projects Funds;

(Q) Extracurricular activities offered—all activities not for credit offered by the district for which the financial accounting is the responsibility of the district;

(R) Costs associated with each extracurricular activity—by activity list costs of expenditures for Object Codes 6100—6400, excluding capital outlay;

(S) Number of students eligible for free and reduced lunch—number of full-time equivalency count of resident pupils enrolled in grades K—12 on the last Wednesday of January and in attendance one (1) of the ten (10) preceding school days for which their eligibility for free or reduced lunch is documented;

(T) School calendar information—

1. Number of days and hours for student attendance;

2. Number of days and hours for parent-teacher conferences; and

3. Number of days and hours for staff development or inservice training for certificated staff;

(U) Data on course offerings—list of courses offered with units of credit identified;

(V) Rates of participation (may include duplicated count) in—

1. Parent-teacher conferences—number of students enrolled with one (1) or more of their parents or guardians attending a conference divided by the number of students enrolled the last Wednesday of September;

2. Special education programs—number of students served in special education programs divided by the number of students enrolled in the district the last Wednesday of September;

3. Early childhood special education programs—number of students enrolled in the programs;

4. Parents as teachers programs—number of families served;

5. Vocational education programs—number of students enrolled in vocational education programs divided by the number of students enrolled in the district the last Wednesday of September;

6. Gifted or enrichment programs—number of students enrolled in gifted or enrichment programs divided by the number of students in the district the last Wednesday of September;

7. Advanced placement programs—number of students enrolled in advanced placement programs divided by the number of students enrolled in the district the last Wednesday of September. Advanced placement programs require the courses to be college level courses regardless of whether college credit is earned; and

8. College admissions testing—number of high school graduates taking the American College Test (ACT) or Scholastic Aptitude Test (SAT) divided by the number of high school graduates.

(W) Number of students continuing education in post-secondary programs—previous year's graduates who are attending a two (2)- or four (4)-year college as reported on Screen 8 of Core Data;

(X) Information about job placement for students who complete the district's vocational education programs; and

(Y) The district's most recent accreditation—Missouri School Improvement Program accreditation rating and measures for school improvement identified in the school improvement plan.

3. Achievement data including ACT and SAT data will be reported in a way that is meaningful and relevant to the local school district using—

(A) At least one (1) comparison of district average with state average or district average with districts having a similar characteristic or characteristics using the same variables for three (3) consecutive years; and/or

(B) No less than a three (3)-year history of district scores. The district achievement history becomes the comparison variable.

(4) Reporting shall permit disclosure of data on a school-by-school basis and shall not be personally identifiable by any student or employee. Disaggregated achievements data shall be reported for any racial/ethnic group with more than thirty (30) students and which exceeds five percent (5%) of building enrollment.


*Original authority 1992.*
MODEL (EXAMPLE)
CURRENT EXPENDITURE PER ADA PER BUILDING

Under the provisions of Section 160.522, RSMo, passed in the Outstanding Schools Act of 1993 (SB 380), a district has the responsibility of reporting the current expenditure per pupil per building beginning July 1, 1996. The following calculation model will enable the district to provide the financial information needed in reporting to the public per average daily attendance (ADA). If a district currently records support costs on a per building basis, those figures would be used in lieu of the per average daily attendance calculation. A district may modify this model calculation if it enables the district to achieve more accurate calculation of per building expenditures.

Part I - Current Instructional Expenditure Per ADA Per Building
From data used to complete the Annual Secretary of the Board Report, the district’s data will break out the following function/program code expenditures by the Core Data building code in order to determine the "current instructional expenditure" per ADA per building.

<table>
<thead>
<tr>
<th>Building Code</th>
<th>Expend Object Codes 6100-6400</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000-998 Total Instruction</td>
<td>6100-6400</td>
<td>$</td>
</tr>
<tr>
<td>2110 Attendance</td>
<td>6100-6400</td>
<td>$</td>
</tr>
<tr>
<td>2120 Guidance</td>
<td>6100-6400</td>
<td>$</td>
</tr>
<tr>
<td>2130-90 Health, Psych, Speech/Audio</td>
<td>6100-6400</td>
<td>$</td>
</tr>
<tr>
<td>2220-90 Media Services</td>
<td>6100-6400</td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL Current Instructional Expenditures for Building</strong></td>
<td><strong>6100-6400</strong></td>
<td><strong>$</strong></td>
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</table>

B. Minus Revenue 5170, Student Activities - General & Special Revenue Funds Total Only

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<tr>
<td>5170</td>
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C. Net Total Current Instructional Expenditures for Building

<table>
<thead>
<tr>
<th>NTOT</th>
<th>$</th>
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</table>

D. Total Resident and Non-Resident ADA for Building

<table>
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<th>$</th>
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</thead>
</table>

E. Current Instructional Expenditure per ADA for Building (Part I-C divided by Part I-D)

<table>
<thead>
<tr>
<th>$</th>
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</table>

Part II - Current Support Expenditure Per ADA
From data summarized at the close of a fiscal year in the Annual Secretary of the Board Report, the district will determine the "current support expenditure" per ADA.

<table>
<thead>
<tr>
<th>Expend Object Codes 6100-6400</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000-998 Total Support Services</td>
<td>6100-6400</td>
</tr>
<tr>
<td>2110 Attendance</td>
<td>6100-6400</td>
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<tr>
<td>2120 Guidance</td>
<td>6100-6400</td>
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<tr>
<td>2130-90 Health, Psych, Speech/Audio</td>
<td>6100-6400</td>
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<tr>
<td>2220-90 Media Services</td>
<td>6100-6400</td>
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<tr>
<td><strong>SUB TOTAL Current Support Expenditures</strong></td>
<td><strong>6100-6400</strong></td>
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B. Minus

<table>
<thead>
<tr>
<th>Minus</th>
<th>$</th>
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</thead>
<tbody>
<tr>
<td>Revenue 5150-64 Food Service Program</td>
<td>General Fund only</td>
</tr>
<tr>
<td>Revenue 5165 Food Serv Non-Program</td>
<td>General Fund only</td>
</tr>
<tr>
<td>Revenue 5333 Food Service - State</td>
<td>General Fund only</td>
</tr>
<tr>
<td>Revenue 5445-49 Food Serv - Federal</td>
<td>General Fund only</td>
</tr>
<tr>
<td>Revenue 5480 USDA Summer Food</td>
<td>General Fund only</td>
</tr>
</tbody>
</table>

C. Net Total Current Support Expenditures

<table>
<thead>
<tr>
<th>NET TOTAL</th>
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</table>

D. Total Resident and Non-Resident ADA for District

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E. Current Support Expenditure per ADA (Part II-C divided by Part II-D)

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Part III - Current Expenditure Per ADA Per Building
I-E. Current Instructional Expenditure per ADA for Building (Part I-D)

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II-E. Current Support Expenditure per ADA (Part II-D)

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<th>Plus</th>
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**TOTAL CURRENT EXPENDITURE PER ADA PER BUILDING**

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5 CSR 30-4.045 Collection of School District Reports

PURPOSE: This rule establishes the method by which the Department of Elementary and Secondary Education will access information reported annually by local school districts.

School districts may place local reports required under section 160.522, RSMo on the World Wide Web (WWW). Districts shall submit their homepage address to the director of core data. Any district that does not place their report on the WWW shall submit their report to the Department of Elementary and Secondary Education through electronic mail or in written form. The first report is due December 1, 1996. Subsequent annual reports will be due each December 1 thereafter.
