Rules of
Department of Elementary and Secondary Education
Division 30—Division of Administrative and Financial 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Grants (Rescinded August 14, 1978) ..................................................................3
5 CSR 30-660.020 School Audits (Rescinded August 13, 1982) ........................................3
5 CSR 30-660.030 Determination of the Cost of Education Index (Rescinded May 30, 2002) ........3
5 CSR 30-660.040 Minimum Salaries (Rescinded May 30, 2002) .........................................3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(Rescinded May 30, 2002) ..................................................................................3
5 CSR 30-660.060 Erection of Public School Buildings (Rescinded February 26, 1995) ...........3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..............................................................3
5 CSR 30-660.010 Procedures to Determine Indirect Cost Rates for Federal Programs and Grants
(Rescinded August 14, 1978)


5 CSR 30-660.020 School Audits
(Rescinded August 13, 1982)


5 CSR 30-660.030 Determination of the Cost of Education Index
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5 CSR 30-660.065 Definition of Nonathletic, 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.
