

ELAD 7023 School Business Management



Graduate

Spring 2014

ARKANSAS STATE UNIVERSITY SCHOOL OF TEACHER EDUCATION & LEADERSHIP

I. COURSE INFORMATION

- A. ELAD 7023 School Business Management
- B. Professor: TBA
Email:
Office—Eugene Smith Hall
Phone--870-972-3062
Fax--870-680-8130
Address--P.O. Box 1450,
State University, Arkansas 72467

Virtual Office Hours: TBA

II. READINGS

- A. Primary Text: none
- B. Supplemental Text: Arkansas Department of Education, Arkansas School and Educational Service Cooperative Financial Accounting Manual, Public School Finance and Administrative Support Financial Accountability
- C. Software: Microsoft Office; obtain your programs free from ASU. Go to <http://www.astate.edu/a/its/software-downloads/>

III. PURPOSES OF THE COURSE

- A. The professional educator will develop knowledge and skills that will provide insight into the complexities of school finance and the relationships between finance and the constitutional and statutory educational rights that are to be provided for public school children. This course is to enable the student to develop competence in the systems and procedures for accounting, budget planning/preparation, auditing, and purchasing for public schools. Opportunities will be provided for students to develop a thorough understanding of managing various revenues and expenditures, as well as understanding the legal, social and political aspects of state and federal funding.

An overarching emphasis will be placed on the concept of the direct and cumulative effect of educational expenditures with regards to actual results in school performance: student access and success in education. The focus will be on fostering an attitude of preparing and managing financial resources that will positively enhance teaching and learning in the classroom.

B. Course objectives

As a result of this course, students will:

1. gain a historical perspective into the foundations of public school finance.
2. understand the processes of taxation and state revenues for education purposes.
3. develop knowledge and skills necessary for preparation of a district budget.
4. gain skills for preparing for and responding to the formal financial audit.
5. be able to facilitate a procedure for long range financial projection and planning.

IV. STANDARDS LINKAGE

A. ELCC Standards

1.2: Candidates understand and can collect and use data to identify district goals, assess organizational effectiveness, and implement district plans to achieve district goals.

2.4: Candidates understand and can promote the most effective and appropriate district technologies to support teaching and learning within the district.

3.1: Candidates understand and can monitor and evaluate district management and operational systems.

3.2: Candidates understand and can efficiently use human, fiscal, and technological resources within the district.

4.1: Candidates understand and can collaborate with faculty and community members by collecting and analyzing information pertinent to the improvement of the district’s educational environment.

5.2: Candidates understand and can model principles of self-awareness, reflective practice, transparency, and ethical behavior as related to their roles within the district.

6.3: Candidates understand and can anticipate and assess emerging trends and initiatives in order to adapt district-level leadership strategies

B. Technology Standards for School Administrators (TSSA)

I. D. Uses data to drive leadership decisions.

III.B. Employs technology for communication and collaboration among peers, staff, parents, and the larger community.

V.A. Ensures equity of access to technology resources that enable and empower all learners and educators.

C. Conceptual Frameworks (CF)

1.1.a Understands ethical and legal standards.

1.2.a Demonstrates competence in applying knowledge of content and research in professional practice.

3.1.a Knows content and concepts of the discipline at an advanced level.

4.2.a Demonstrates a high level of skill in identifying the human, material and technological resources necessary to be effective within their professional role.

V. COURSE ASSESSMENT AND PERFORMANCE MEASURES

A. The final grade for the course will be based upon appropriate completion of the assigned performance measures and submission of Discussion Board activities.

B. Performance Measures:

Activity 1: SCHOOL AUDITS *(Due at end of week 2) 50 points*

Meet with a central office person (superintendent, business manager, financial secretary, etc) to review the most recent available financial audit report.

Summarize any “findings” that may have been identified and how has, or will, the district correct them. Report audit summaries. (See detailed instructions in the course.)

Activity 2: SUBSTITUTE TEACHER UTILIZATION *(Due at the end of Week 3)*
50 points

Interview the person responsible for tracking teacher absences in the district. Review teacher attendance records from the past three years to determine substitute teacher utilization. Analyze the data and report the amount spent for substitute teachers in each attendance center (e.i., Mark Twain Elementary, Jefferson Elementary, Madison Middle School, Washington High School, etc). Convert to “teacher days” by dividing the amount spent by the amount paid per day to a substitute. How many “teacher-days” were missed at each center for each year. How much does a substitute make per day? Determine the amount that should be budgeted for substitute teachers in each of the centers for next year and the grand total for all the centers. (If your district has more five (5) attendance centers you may limit your report to five centers.) If possible, determine the percentage of substitute utilization that was for professional development activities and the percentage attributed to illness. If a teacher retires from the district or leaves the district where he/she cannot “carry” the unused sick/personal leave with them, how much does the teacher get paid for each unused sick/personal day? What programs/incentives would you recommend to encourage teachers to not use sick/personal days? (See detailed instructions in the course.)

Activity 3: TEACHER SALARY SCHEDULE *(Due at end of week 4)* 50 points

The candidate will develop a teacher salary schedule using an Excel spreadsheet using formulas so that the schedule can be updated by only changing the base salary. Faculty positions will be added to the spreadsheet with links to their position on the salary schedule to display their salaries. Associated benefit expenditures (OASDI, Medicare, retirement, board-paid health insurance, etc) for each faculty member will be computed using formulas. Totals for salaries and each benefit will be computed. (See detailed instructions in the course.)

Activity 4: CLASSIFIED SALARY DATA *(Due at end of week 4)* 50 points

The candidate will develop a spreadsheet listing the classified employees, their position, number of hours paid per day, number of days employed per year, and their annual salary and associated benefits (same as the teachers above.) Totals for salaries and each benefit will be computed. (See detailed instructions in the course.)

Activity 5: TRANSPORTATION BUDGET *(Due at the end of Week 5)* 50 points

Interview the transportation director and obtain the total number of miles driven by the buses for the previous year. Obtain the following information: How many buses are in the school’s fleet? Approximately how many miles per gallon of fuel does a bus get? How frequently is the oil changed in a bus? How many quarts of

oil are needed for an oil change? How frequently are the air filters changed? Brake pads? Transmission fluids? How frequently are tires purchased for a bus (based on mileage)? What are typically the biggest repair expenses encountered with the transportation fleet? Based on the information obtained develop an itemized budget request for fuel, oil, filters, tires, brake pads, etc. (See detailed instructions in the course.)

Activity 6: PROJECTED REVENUE (*Due at the end of Week 6*) 50 points

Using data provided, the state aid notices, school financials, and the ADE website, the candidate will develop a spreadsheet listing all sources and amounts of **projected revenue** for the current school year. Minimum requirements include listing the name of the revenue (e.i., State Foundation Aid, Property Tax, etc) in one column and the amount in the next column. A grand total for the revenue should be computed. (See detailed instructions in the course.)

C. Reports

Report 1: Personal Introduction (*Week 1- 10 points*)

Report 2: School Theft (*Week 7 –10 points*)

Report 3: Fundraisers (*Week 7 – 10 points*)

D. Late Submission Policy:

Except in cases of serious extenuating circumstances, tardy work will not be accepted. Instructional assistants and/or the course professor will determine if the excuse for late work rises to the level of being a “serious extenuating circumstance.”

E. Grading Scale

297 - 330 pts = A

264 - 296 = B

231 - 263 = C

IMPORTANT NOTE: Civility is expected in this class when it comes to the Discussion Board posts. “Flaming” or derogatory remarks may result in a grade reduction up to 10 points for each occurrence.

*Mastery Learning Assignments: In the event that the grade on a “Mastery Learning” assignment is lower than a B, a student, using feedback from the professor or teaching assistant, may make corrections and resubmit the assignment

within *three* days after receiving feedback on the initial submission. No grade higher than a B will be possible on a resubmitted assignment.

VI. COURSE OUTLINE

- 1: Introductions, syllabus, Excel, Audits
- 2: Personnel Expenses
- 3: Materials & Operations Expenses
- 4: Revenue Sources
- 5: Risk Management/Insurance
- 6: Planning and Budgeting
- 7: Financial accounting

VII. SPECIAL CONSIDERATIONS AND/OR FEATURES OF THE COURSE

- A. Instructional methods—Cooperative learning, lectures, class discussions/debates, case studies, papers, and field-based activities are employed to increase learning and accommodate a variety of learning styles.
- B. Candidates are required to access Blackboard to check for announcements, retrieve course documents, and participate in on-line discussions and assignments [TASS Standard III.B].
- C. Candidates are required to use word processing and *APA Publication Manual, 6th Edition* to prepare the course papers.
- D. Flexibility Clause: Circumstances may arise which will prevent us from fulfilling each and every component of this syllabus. Therefore, the syllabus is subject to change. However, you will be notified of any changes that occur prior to any due date for assignments.
- E. Academic Conduct: All acts of dishonesty in any work constitute academic misconduct. The academic disciplinary policy will be followed, as indicated in the *ASU Student Participant Handbook*, in the event of academic misconduct. Candidates should familiarize themselves with the handbook and especially the policy pertaining to plagiarism.

VIII. PROCEDURES TO ACCOMMODATE STUDENTS WITH DISABILITIES

If you need course adaptations or accommodations because of a disability, if you have emergency medical information to share, or if you need special arrangements, please notify the professor ASAP.

IX. REFERENCES

- Brimley, V & Garfield, R.R. (2005). *Financing Education in a Climate of Change* (9th ed). Boston MA: Pearson.
- Candoli, I., Carl, Hack, Walter G. & Ray, John R. (1995). *School Business Administration—A Planning Approach*, (5th ed.). Needham Heights, MA: Allyn & Bacon.
- Guthrie, J.W., et al. (2008). *School Business Administration: A Planning Approach*, (9th ed.). Needham Heights, MA: Allyn & Bacon.
- Odden, Allan and Picus, Larry (1999). *School Finance: A Policy Perspective*. New York: McGraw-Hill.
- Thompson D.C., & Wood, R.C. (2005). *Money and Schools* (3rd ed.). Larchmont, NY: Eye on Education.