

**WESTERN KENTUCKY UNIVERSITY  
DEPARTMENT OF EDUCATIONAL ADMINISTRATION,  
LEADERSHIP, AND RESEARCH  
EDAD 588: Allocation and Use of Resources (School Finance)**

**Fall 2017  
Online**

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**Catalog Description**

Effective operation of the fiscal and business aspects of school administration in the educational program.

**Purpose**

The purpose of this course is to provide the student with the necessary tools to understand and use good business practices in the functioning of a school, program, or district. The students will develop an understanding of the leadership roles required to successfully function as an administrator in Kentucky as well as a background for pursuing work in other states.

**Course Description**

This course is designed to acquaint the student with the concepts of school business management for daily use as a practicing administrator. The course will focus on two main areas. First, the general concepts of school and district finance will be explored so that the student will understand the rationales for school business practices and procedures. Second, the course will focus on the practices that are customary and required in Kentucky public schools.

**Course Objectives**

Primary Overall Objectives

1. Understand the concepts of school business management

2. Identify the various sources of materials that are necessary to function in school business atmosphere.
3. Understand the various laws, regulations, and policies related to school business management.
4. Understand the relationship between school business practices and schools, programs, and district level functions.
5. Model lifelong learning professional development.

The course is designed for students to acquire knowledge, dispositions, and performance skills in areas identified by the Interstate School Leaders Licensure Consortium (ISLLC) standards and the American Association of School Administrators Professional Standards for the Superintendency. Emphasis is placed on the student understanding, valuing, and knowing how:

1. 1.1: The vision and the mission of the school are effectively communicated to staff, parents, students, and community members.
2. 1.3: The core beliefs of the school vision are modeled for all stakeholders.
3. 1.4: The vision is developed with and among stakeholders.
4. 1.9: An implementation plan is developed in which objectives and strategies to achieve the vision and goals are clearly articulated.
5. 1.13: Needed resources are sought and obtained to support the implementation of the school mission and goals
6. 1.14: Existing resources are used in support of the school vision and goals.
7. 2.7: Life long learning is encouraged and modeled.
8. 2.16: A variety of sources of information are used to make decisions.
9. 3.2: Operational procedures are designed and managed to maximize opportunities for successful learning.
10. 3.6: The school plant, equipment, and support systems operate safely, efficiently, and effectively.
11. 3.19: There is effective use of technology to manage school operations.
12. 3.20: Fiscal resources of schools are managed responsibly, efficiently, and effectively.
13. 3.21: A safe, clean, and aesthetically pleasing school environment is created and maintained.
14. 5.2: Demonstrates personal and professional code of ethics,
15. 5.4: Serves as a role model.
16. 5.5: Accepts responsibility for school operations.
17. 6.4: The school community works within the framework of policies, laws, and regulations enacted by local, state, and federal authorities.

### **Course Topics**

School business management will be looked at from a systems perspective. The major issues which impact public education and school administration will be reviewed in the context of school business management. The issues reviewed will include: diversity, special needs populations, special interest groups, accountability, adequacy, equity,

obtaining revenue, quality, school based decision making, school board obligations, district finance, and an emphasis on improving student performance. Specific topics addressed will include: school-based budgeting, district-level budgeting, comprehensive planning, revenue sources, taxation, financial accounting, including MUNIS, purchasing, audits, SEEK formulas, school activity funds, cash management, business procedures, ethical behavior, and relevant laws. Emphasis will be placed on the aspects of school finance that are of particular importance to the school building principal and district administration.

### **Text/Class Materials:**

### **Required Reading:**

McDonald, T. (2011). *Unsustainable: A strategy for making public schooling more productive, effective and affordable*. Layman, MD: R & L Publishing.

Rosza, M. (2010). *Educational economics: Where do school funds go?* Washington DC: Urban Institute Press.

### **Special Instructional Resources, Materials, Informational Items (links) include but are NOT limited to:**

KDE School Finance link:

<http://education.ky.gov/districts/FinRept/Pages/default.aspx>

KDE Education Statistics link:

<http://education.ky.gov/comm/edfacts/Pages/default.aspx>

Pupil Attendance Manual for Kentucky Schools 2013 (or most recent):

<http://education.ky.gov/districts/enrol/Pages/Pupil-Attendance-Program-Documents.aspx>

[Kentucky Department of Education. Kentucky School Laws Annotated. Matthew Bender and Company, INC.: Charlottesville, VA.](#)

### **Optional Textbook:**

Odden, A. Allen, R. & Picus, Lawrence, O. (2004). *School Finance: A policy perspective* (3rd ed.). Boston, McGraw Hill.

### **Major Teaching Methods**

This course will rely mainly on project-based learning experiences supplemented with online discussion. In addition, there will be web/internet lecture presentations, individual study, research and reading.

## **Grading/Evaluation**

Assessment will be based on the evaluation of students' attainment of course objectives through their active participation in class discussion, completion of assigned projects and assignments, and at least on quiz/exam.

### **A. Methods**

1. Participation in class Blackboard discussion and other assigned activities will be evaluated on the quality of the contribution, evidence that assigned material was read, regularity of participation, appropriateness of contribution, and demonstration that other reference material has been consulted.
2. Projects and assignments will be evaluated based on satisfying the requirement as assigned and the quality of the work.

### **Grade Scale:**

A	=	90-100
B	=	80-89
C	=	70-79
D	=	60-69
F	=	0-59

## **Course Assignments**

As educational administrators, you continually are/will be expected to express your ideas logically, both orally and in writing; that same expectation exists for this course. Unless instructed otherwise, written materials should be typed or word-processed in 12-point font, Times New Roman, double spaced, 1.25" left/right margins, 1.0" top/bottom margins. Only headings, titles, etc. are to be bold print. Papers should be presented in narrative format. Bullets and tables are not to be used unless pre-approved or instructed by the professor. All materials should be proofed for accuracy. In accordance with policies of the Department of Educational Leadership, APA style will be used for all papers and written assignments unless otherwise indicated. Oral presentations should be clear and grammatically correct. Presentations should be professional in delivery and the audience should be professional as well. **All documents are to be submitted as a Microsoft Word document unless otherwise specified by instructor. Assignments submitted in other formats without approval will not be accepted.** Assignments will be submitted either electronically or as a hard copy as instructed by the professor.

Due dates are explicit and assignments submitted late ***will be penalized. Any assignment turned in late may result in the lowering of the final grade by one letter grade.***

Course assignments include:

1. Class participation and discussions - 30%
  2. Class Projects - 70%
- (Subject to revision - finalized at first class meeting)

### **Plagiarism Policy**

Plagiarism is a serious offense. The academic work of a student is expected to be his/her own effort. Students must give the author(s) credit for any source material used. To represent ideas or interpretations taken from another source as one's own is plagiarism. To lift content directly from a source without giving credit is a flagrant act. To present a borrowed passage after having changed a few words, even if the source is cited, is also plagiarism. Students who commit any act of academic dishonesty will receive a failing grade for the course and may be subject to dismissal from the program. Student work will be subject to review and checks using plagiarism detection software.

Students who commit any act of academic dishonesty may receive a failing grade in that portion of the course work in which the act is detected or a failing grade in the course without possibility for withdrawal. Acts of academic dishonesty shall be reported to the Department of Educational Administration, Leadership and Research for possible disciplinary action that may result in permanent disqualification from the program.

### **Participation and Class Policies:**

Students should be willing and prepared to share ideas and information; hence, the necessity of your participation. Integrity and respect for your fellow students is expected. Good attendance is expected. *Unless you have an emergency or a critical situation\* approved by instructor, an absence will affect your final grade by at least one letter grade. If you need to be absent, please contact me prior to the date.*

*\*critical situations are not family reunions, birthday party, sport events, etc...*

All cell phones must be put away and silenced during class meetings unless special permission is given by instructor. Laptops/iPads may be used but must only be used for the task at hand, notes, etc. During the class meeting, individuals off-task or surfing the internet, checking e-mail, etc...may be counted absent for the class meeting which will lower the final grade by one letter grade.

Graduate students should be able and willing to share information and ideas; therefore, regular and productive participation are critical. Students are expected to have read all assignments prior to discussion in class or on the web and be prepared to participate in discussion or other activities. As graduate students, there is an expectation that relevant

literature and information beyond what is assigned will be identified, obtained, and read by the students.

If the University officially cancels classes for any reason, students are expected to continue with readings and assignments as originally planned. Assignments scheduled during missed classes are due at the next regular class meeting unless other instructions are given.

### **Statement of Diversity**

The Department of Educational Administration, Leadership, and Research believe that Diversity issues are of major import to student and school success. We fundamentally believe in and support the value of heterogeneous groups and the richness of benefits when students are involved with diverse populations, settings, and opinions. This course is designed on the basic assumption that learning is something we all actively engage in by choice and personal assumption that this class will be a community of scholars, each with their rights and responsibilities of membership. We will not tolerate immoral, illegal, or unethical behavior or communication from one another, and we will respect one another's rights to differing opinions.

### **Students with Disabilities**

In compliance with university policy, students with disabilities who require academic and/or auxiliary accommodations for this course must contact the Office for Student Disability Services in Downing University Center, A-200. The phone number is 270 745 5004.

Please DO NOT request accommodations directly from the professor or instructor without a letter of accommodation from the Office of Student Disability Services.

### **Course Adjustments**

The instructor reserves the right to modify the course requirements, schedule, and syllabus. No change will occur unless notice is given to the students via e-mail or in person.

## **CLASS PROJECTS AND ASSIGNMENTS**

**1. District Budget Analysis** (10% course grade)- You will analyze the budget from your local school district for sources of revenues and expenditures for the district. Include an analysis of the percent of the budget by function or by per pupil benchmarks compared to the state average. Use the KDE website under [District Financial Reporting](#) to obtain the most recent financial data available.

**2. District Budget Simulation Exercise** (20% course grade)- You will use the District Budgeting Training Exercise spreadsheet provided to complete a simulation for developing a district budget. The spreadsheet has 3 tabs - *Instructions*, *SEEK Worksheet*, and *Budget Worksheet*. Use the provided instructions and worksheet tools to complete the simulation. Provide a brief written summary of the simulated district budget along with a reflection regarding your experience with this exercise.

**3. SBDM Budgeting Exercise** (15% course grade)

PART 1: Obtain a copy of your district's SBDM staffing policy/guidelines and enrollment projections for 2016-2017. Use this information to analyze your school's SBDM staff plan and budget compared to the state maximum class size guidelines.

PART 2: Obtain a copy of your school's budget including both SBDM and activity funds. Analyze the budget for both revenue sources and expenditure trends. Consider the impact of external sources such as PTO's, bingo charities, etc...

PART 3: Develop and describe a school budgeting process. Include a timeline, as well as reporting considerations. Finally, describe your communication plan to ensure stakeholders are involved and informed

**4. District Financial Policy and Procedure Review** (10% course grade)- Access your district's policy and procedure manual (most have it online) - use the Fiscal Management section and review all the policies and procedures. Provide a brief summary of your findings. Choose one policy/procedure of interest to you to explain in more detail including the purpose of the selected policy and why it's important to the district and schools.

**5. Research the procurement options in Kentucky** . (5% course grade)- Discuss the advantages and disadvantages of each and take a position on which option a district should use. Determine which procurement your district uses and why this option was chosen.

**6. Redbook Activity with Open Book Quiz** (10% course grade)- Read the KDE "Redbook" - *Accounting Procedures for Kentucky Activity Funds*. While reading, complete the Redbook Quiz.

**Discussion Board Assignments** (30% course grade)- Students are expected to complete all required readings and participate productively in the class Blackboard discussions. Blackboard Discussions are 4 points each. BlackBoard Discussions will be centered on questions from the readings of topics not covered in class. Class discussions will focus on components of finance focusing on major topics and themes of the course and the required readings.

You are encouraged to log in at least three times during the week to have an opportunity to respond to posts of classmates. Posts should be a minimum of one short paragraph and

a maximum of two paragraphs. Avoid postings that are limited to “I agree” or “great idea”, etc. Tell why you agree or disagree with a posting and support your statement with concepts from the reading for that week or by relating a real-world example or experience.

If you use quotes from the readings, include appropriate references. Look for opportunities to build on responses of others. Bring in related prior knowledge (work experience, prior coursework, readings, etc.) when possible. School administrators must write and communicate well, as such students will not receive full credit for posts with poor grammar and style.

### Discussion Board Scoring Rubric

Each week you will respond to a discussion board prompt based on the readings or course assignments. The instructor will post a prompt in the small group discussion board. You will be given due dates for your initial and follow-up posts for each discussion assignment. Discussion board participation will be scored using the following rubrics (each discussion topic is worth 4 points).

#### Scoring Rubric: Posts Scored Each Week

<b>Indicator</b>	<b>Target</b>	<b>Acceptable</b>	<b>Unacceptable</b>
Critical Thinking	Rich in content. Evidence of thought, insight, and analysis.  <b>1 Point</b>	Substantial information. Evidence of thought, insight, and analysis.  <b>1 Points</b>	Information is thin and commonplace. No analysis or insight is displayed.  <b>0 Points</b>
Connections & Quality Follow Up Posts	Clear connections to previous content. Clear connections to real-world situations.  <b>1 Point</b>	Clear connections to previous content. or Clear connections to real-world situations.  <b>1 Points</b>	No connections to previous content or real-world situations.  <b>0 Points</b>
Uniqueness of Initial Post	New ideas. New connections. Includes depth and detail.  <b>1 Point</b>	New ideas or connections. Lacks depth and/or detail.  <b>1 Point</b>	No new ideas. “I agree with.....” statements.  <b>0 Points</b>
Stylistics & Grammar	Few grammatical errors. Few stylistic errors.  <b>2 Point</b>	Grammatical or stylistic errors.  <b>0 Points</b>	Obvious grammatical and stylistic errors. Errors interfere with content.  <b>0 Points</b>