

**Henderson State University
Teachers College
Department of Advanced Instructional Studies
Educational Leadership**

A. Course Title: EDL 6333 School Finance and Resources Management

B. Catalog Description:

This course provides an overview of school resource management; a study of fund sources, equity and adequacy in school finance, principles of budgeting and cost accounting, the relationship of education to economics, Arkansas school finance, human resource management and related finance issues.

C. Purpose:

The purpose of this course is to present the philosophical, organizational, managerial, administrative, and supervisory competencies and their application to increase school improvement and student achievement. Although the major emphasis is placed on supervision and leadership, the competencies needed to become an effective school leader are intertwined throughout the course.

D. Required Text and Delivery Methods:

Thompson, D. C., Wood, R. C., & Crampton, F. E. (2008). *Money & schools* (4th ed.). Larchmont, NY: Eye on Education.

TK20 system-one time purchase. ISBN 097440818

Tk20 is the official assessment and portfolio software system of Teachers College, Henderson. Program-required key assessments, portfolios, projects, work samples, applications required for program admission and field experience, and data related to professional testing and certification are all collected, processed, and archived through the university's Tk20 secure portal.

It is the responsibility of each candidate pursuing a degree or certification as an educator to purchase a Tk20 account. The account activation fee is considered a professional expense incurred as part of an educator preparation program. Accounts for graduate-level candidates may be purchased directly from [Tk20](http://hsu.tk20.com) at the following Website:<http://hsu.tk20.com>. A user account may be utilized for seven years from the activation date.

Instruction, lectures, and student presentations will be accomplished through meetings using Web conferencing (Blackboard Collaborate). Course management system (ANGEL) will be

utilized for continual communication with professor and class colleagues and for management of assignments.

E. Conceptual Framework: The Conceptual Framework of the Educator Preparation Program at Henderson State provides a rationale and direction for all aspects of our programs that prepare P-12 educators. The Unit’s vision, “Teaching and Leading for Learning for All,” is a continual reminder of our purpose for being and exemplifies Our commitment to the development and nurturing of our candidates’ knowledge, skills, and dispositions to help all students learn. The vision is further supported by its relevance to the vision and mission of Henderson State University and Teachers College Henderson.

F. Mission Statement: The HSU Educational Leadership MSE program prepares candidates for P-12 building level leadership and curriculum administrator roles and empowers them to work collaboratively with diverse populations. Our stakeholders include parents, community, civic organizations, business, media, teachers, and students. The program is designed to improve the leader’s skills in impacting student achievement and the quality of life for students through excellence in teaching, learning, service, technology, and leadership.

3 Goals:

1. Knowledge: To graduate students with the knowledge necessary to pass the building level licensure examination (SLLA) and to succeed as a building level administrator.
2. Skills/Applications: To graduate students with the necessary leadership skills and applications to succeed as a building level administrator.
3. Collaboration: To graduate building level leaders with the ability to work collaboratively with all stakeholders of a school district.

6 Dispositions:

1. We are professionals.
2. We value diversity.
3. We are fair to all students.
4. We have a sense of efficacy.
5. We care for students and their families.
6. We are reflective.

G. Use of Technology: Instructors and candidates in the Educational Leadership Program will demonstrate the use of technology appropriate for the specific course. The use of multi-media will be employed in the delivery of instruction. Candidates will be linked via listserv and other web-based technology for continual communication with the professor and class colleagues. The courses will address the National Educational Technology Standards for Administrators (NETS-A).

1. Visionary Leadership. Educational Administrators inspire and lead development and implementation of a shared vision for comprehensive integration of technology to promote excellence and support transformation throughout the organization.

2. Digital-Age Learning Culture. Educational Administrators create, promote, and sustain a dynamic, digital-age learning culture that provides a rigorous, relevant, and engaging education for all students.

3. Excellence in Professional Practice. Educational Administrators promote an environment of professional learning and innovation that empowers educators to enhance student learning through the infusion of contemporary technologies and digital resources.

4. Systemic Improvement. Educational Administrators provide digital-age leadership and management to continuously improve the organization through the effective use of information and technology resources.

5. Digital Citizenship. Educational Administrators model and facilitate understanding of social, ethical, and legal issues and responsibilities related to an evolving digital culture.

- H. Diversity:** The Educational Leadership Program accepts diversity as a guiding principle reflective of the American ideal – *from many, one!* The program welcomes, seeks, and promotes a student population whose leadership styles embody and embrace differing cultural characteristics such as race, gender, ability, lifestyle and nationality.

EDL 6333 School Finance and Resources Management focuses on preparing leaders who ethically promote equity and diversity. Through readings, discussions, case studies, problem-based learning, written assignments, field experiences, etc. candidates will have opportunities to develop their understanding and skills toward becoming effective leaders within diverse learning organizations. Candidates will gain experience necessary to capitalize on diversity (language, cultural, ethnic, racial, economic, and special needs) and to support the learning needs of all students. The goal of School Finance and Resources Management is to provide learning experiences that develop educational leaders who can manage all kinds and classes of people equitably, support equal and fair treatment and opportunity for all, foster a climate of inclusion and foster environments where diverse thoughts are freely shared and integrated.

- I. Students with disabilities:** It is the policy and practice of Henderson State University To create inclusive learning environments. If there are aspects of the instruction or design of this course that result in barriers to your inclusion or to accurate assessment of achievement—such as time-limited exams, inaccessible web content, or the use of non-captioned videos—please notify the instructor as soon as possible. If you have not previously contacted the Disability Resource Center (Edwards House, 1039 Henderson Street, 870-230-5475), I encourage you do so. For more information, visit the DRC website at www.hsu.edu/disability.

J Objectives:

The candidate will acquire knowledge and understanding of the building level leaders role in the following areas:

1. Funding for public schools. (ISLLC 3; ELCC 3.2a, 3.2d)

2. School Financial Accounting (**ISLLC 3; ELCC 3.2b**)
3. Budgeting Process. (**ISLLC 3; ELCC 3.2a, 3.2d**)
4. Requirements and Accountability of the auditing process. (**ISLLC 3; ELCC 3.2b**)
5. Student Activity Accounts . (**ISLLC 6; ELCC 6.1a**)
6. Funding Transportation . (**ISLLC 3; ELCC 3.2d**)
7. Funding Food Service . (**ISLLC 3; ELCC 3.2d**)

8. Policies, laws/regulations and procedures of school finances. (**ISLLC 6, ELCC 6.2b**)

Learner Outcomes: (2011 ELCC Standards)

Candidates demonstrate skills required to:

- Analyze school processes and operations to identify and prioritize strategic and tactical challenges for the school. **ELCC 3.1a**,
- Develop multi-year fiscal plans and annual budgets aligned to the school's priorities and goals. **ELCC 3.2a**
- Analyze a school's budget and financial status. **ELCC 3.2b**
- Develop facility and space utilization plans for a school. **ELCC 3.2c**
- Project long-term resource needs of a school. **ELCC 3.2d**
- Act with integrity and fairness in supporting school policies and staff practices that ensure every student's academic and social success. **ELCC 5.1a**
- Analyze how district law and policy is applied consistently, fairly, and ethically. **ELCC 6.1a**
- Communicate policies, laws/regulations, and procedures to appropriate school stakeholders. **ELCC 6.2b**
- Identify and anticipate emerging trends and issues likely to affect the school. **ELCC 6.3a**
- Adapt school leadership strategies and practice to address emerging school issues. **ELCC 6.3b**

Candidates demonstrate knowledge of:

- Methods and procedures for managing school resources. **ELCC 3.2a (Content Knowledge)**
- Alignment of resources to building priorities and forecasting resource requirements for the school. **ELCC 3.2b (Content Knowledge)**
- Practices demonstrating principles of integrity and fairness. **ELCC 5.1a (Content Knowledge)**
- Federal, state, and local legal and policy guidelines to create operational definitions of accountability, equity, and social justice within the school. **ELCC 5.1b (Content Knowledge)**
- Democratic values, equity, and diversity. **ELCC 5.3a (Content Knowledge)**
- Policies, laws, and regulations enacted by state, local, and federal authorities that affect schools. **ELCC 6.1a (Content Knowledge)**

- The larger political, social, economic, legal, and cultural context; **ELCC 6.2a (Content Knowledge)**
- Ways that power and political skills can influence local, state, and federal decisions. **ELCC 6.2b (Content Knowledge)**

K. Course Outline:

1. Historical Perspective
2. Funding Structures
3. School Accounting
4. Budget Planning
5. Personnel
6. Instruction
7. Student Activities
8. School Facilities
9. Transportation
10. Food Service
11. Risk Management

L. Field Experience Requirements:

- 1.) A School District's Budget must be obtained by the candidate and an interview with the bookkeeper, board members, and central office personnel concerning the financial aspects of the schools is required. (ELCC 3.2b)
- 2.) Each candidate must develop a school building budget and assist a principal in the preparation of the budget to understand the components of building level fiscal responsibility. (ELCC 3.2a, 3.2d)
- 3.) Each candidate must interview the high school principal in the school district about how he/she supervises the activity fund, the lines of authority and control that are in place, and the procedures for receipting and disbursing of student activity monies. (ELCC 3.1a, 6.1a)
- 4.) Interview one activity sponsor concerning source of revenue, types of expenditures, approval procedural process for raising money and for spending money, number of fund raisers per year, etc. (ELCC 3.1a, 6.1a)
- 5.) Each candidate must meet with the school's food service director to discuss the qualifications of a food service director. (ELCC 3.2d)

M. Course Evaluation:

ACTION RESEARCH STATEMENT

All MSE degree candidates, building level leader program of study candidates, and curriculum administrator program of study candidates are required to carry out an Action Research Project-Impacting Student Achievement.

The candidate will identify a student achievement need, plan and implement an intervention, and measure the impact of the intervention on improving student achievement.

The research will be conducted throughout the candidate's program of study or during internship and the results will be presented at the end of the candidate's internship (EDL 6533 Leadership Internship, EDL 6653 CPA Internship for Special Education Supervision, or EDL 6643 Internship for Curriculum Specialist).

Steps for the Action Research Project:

1. Instructions for Action Research Project given during Fall or Spring Orientation.
2. Action Research Proposal with Advisor's approval. Advisor monitors candidate's progress throughout the program.
3. Advisor and internship professor monitors candidate's progress .
4. Advisor and internship professor checks and gives final approval during internship semester.
5. Action Research results presented to Faculty Committee at the end of the candidate's Internship.

EXIT PORTFOLIO STATEMENT

A portfolio is an individualized collection of purposeful, interrelated materials which is ongoing and flexible. The portfolio becomes an assessment tool, which leads to self-improvement through the development of reflective thinking and inquiry. The portfolio experience also provides a model for the continuous professional development of educational administrators in the world of practice. The students will select artifacts from class assignments and align them to the appropriate ELCC and ISLLC and NETS-A standards. They will select at least one artifact for each standard. They will write reflections that demonstrate how the artifact helped them master the standard. The portfolio will be evaluated using a rubric aligned to the ELCC standards 1-6 as well as the ISLLC standards 1-6 and the NETS-A standards 1-5.

RUBRICS

The students will be graded by rubrics for their presentations, critical analyses of outside readings, projects, and class assignments. The rubrics will be aligned with the ELCC and ISLLC standards and NETS-A standards.

COURSE EXPECTATIONS

Writing/Speaking Standard:

This graduate course is part of a larger effort to improve the preparation of educational administrators. I expect professional work from education professionals. This means correct spelling and grammar, clear diagrams and photographs, and clear presentations. It also includes using correct and appropriate spoken language. These factors will affect evaluation of your work. All formal writing will meet the requirements of the APA Style Manual.

Reflection and Cover Page

All written assignments must include a reflection of how the assignment relates to the ELCC Standards and a cover page with the following information: (1) title of assignment, (2) student's name, (3) course name & number, i.e., EDL 6333 School Finance, (4) semester of course, (5) date, and, (6) professor's name.

Course Assignments and Requirements (aligned to 2011 ELCC Standards)**Total Points 600**

1. Class Presentation and PowerPoint: (100 points)
You will be assigned a major school finance topic to investigate and report to the class in a PowerPoint presentation. ELCC 3.2a
2. Rules and Regulations Assignment: (20 points)
You will report on an assigned Arkansas Department of Education Rule governing some aspect of public school finance. The report is to be a summary of the important aspects of your assigned rule. You will find the rules at the following site: <http://arkansased.org/about/rules/current.html> ELCC 6.2b, ELCC 6.3a
3. School Finance News Topic: (20 Points)
Each student will conduct an oral presentation of a school finance "In the News" topic. The topic may be a local district, state, region, or national issue. The presentation will summarize the issue, outlining the ISLLC standards to which it relates, and how the issue affects the candidate's school district or building. The "In the News" issue may be something current from the newspaper (local or state), educational journals, websites, etc. ELCC 6.3a
4. School Funding Assignment: (40 Points)
Using your district's most recent State Aid Notice and the calculation worksheet that will be provided, calculate the amount of funding that your district is to receive for the current school year for foundation funding, ALE, ELL, NSL, and PD. ELCC 3.2a, ELCC 3.2d

5. Coding Assignment: (30 Points)
Using the Arkansas Financial Accounting Handbook create the 21 number expenditure codes to be entered into APSCN for a list of assigned expenditures. ELCC 3.2d
(The Arkansas Financial Accounting Handbook with coding information is on Angel)
6. District Budget analysis and Bookkeeper Interview: (40 points)
Activity One
Each student will obtain a copy of the school district's budget which is to be submitted to the Arkansas Department of Education. Identify the **fund structure** for revenues and expenditures. Analyze the school's budget and financial status. Reflect on your finding and provide a summary of your thoughts related to the budget and its effects on student achievement. ELCC 3.2b
Activity Two
Interview the bookkeeper or other central office personnel concerning the financial aspects of the school.
(This is a selected artifact that may become a part of the 42 hours of the student's internship portfolio) (6 hours)
7. Audit Report Assignment: (20 points)
Each student will obtain a copy of the district's most recent Audit Report from the state website (legaudit.state.ar.us) or from the district's central office. Examine and reflect upon the audit report. Determine what responses and corrective actions have been taken to correct audit findings that need attention. Reflect on your finding and provide a summary of your thoughts related to the audit finding. ELCC 3.2b
8. Salary Schedule Assignment: (20 Points)
Each student will obtain a copy of your school district's salary schedule(s) for employee groups and analyze the structure of each. Experiment with changes to the salary schedule structure, noting the impact of changes that likely would be popular in your district. ELCC 3.2d
9. Activity Fund Project (60 Points) (This assignment will analyze school Activity Fund processes to identify and prioritize strategic and tactical challenges for the school. ELCC 3.1a It will analyze how policy is applied consistently and ethically within the school. ELCC 6.1a)
Activity One: Obtain a copy of the school district's board policies and guidelines on Student Activity Funding and a copy of a recent Student Activity Fund Report from one of the high schools in the district.
- List each account in the Activity Account (FCCLA, Jr. Class, Student Council, etc.)
 - For each account include the starting balance and the ending balance for the current year. (Ask your bookkeeper to run period 1-10)
 - Interview one activity sponsor concerning source of revenue, types of

expenditures, approval procedural process for raising money and for spending money, number of fund raisers per year, etc. [Include the school size, school level, and the number of years the teacher has been the sponsor.]

Activity Two: Interview the high school principal in the school district about:

- a. How he/she supervises the activity fund,
- b. The lines of authority and control that are in place, and
- c. The procedures for receipting and disbursing of student activity monies.

For activity one and two concerning the Activity Fund, prepare a written summary of the interview. At the end of the summary enter a reflective response giving your personal opinions identifying any weaknesses of the policies, the receipting, the disbursement, and the reporting of the student activity funds.

(This is a selected artifact that may become a part of the 42 hours of the student's internship portfolio) (6 hours)

10. Facility Assessment Assignment ELCC 3.2c (40 Points)

Activity One

From the Division of Public School Academic Facilities obtain a copy of the recent Facility Assessment done at the school district. This should also be available from the district central office. Prepare a written summary of the recommendations for facility improvement at your campus from this assessment. Include the cost of these repairs in the summary. ELCC 3.2c

www.arkansasfacilities.arkansas.gov/

Activity Two

Develop a facility space utilization plan for your school. Include classrooms, offices, extra-curricular, storage, and parking. ELCC 3.2c

11. Transportation Assignment: (10 points)

Identify how transportation is funded in your state. Analyze the FY12 Matrix Calculation Handout as provided by the Arkansas Legislature for how many dollars are available for transportation in your school. Identify how the unfunded portion of the transportation budget is met in the school.

(To find the FY Matrix Handout, go to www.theaaea.org and look under Resources.) ELCC 3.2d

12. Food Service Assignment: (40 Points)

Identify how food service is funded in your state. Include federal, state, and local aid to food service. Meet with your school's food service director to discuss the qualifications of a food service director. ELCC 3.2d **(This is a selected artifact that may become a part of the 42 hours of the student's internship portfolio) (2 hours)**

13. Budget: (100 points)

Each student must develop a building level budget. Instructions for this assignment are on Angel. ELCC 3.2a, 3. **(This is a TK-20 key assessment)**

14. Attendance and Participation: (60 points)

Integration of Technology:

The use of multi-media will be employed in the delivery of instruction. Students will be encouraged to utilize multi-media techniques in class presentations. Class members will be linked via web based technology for continual communication with the professor and class colleagues.

Evaluation Policy:

The EDL program is performance-based. The student will be required to demonstrate proficiency in each competency outlined in the ISLLC, ELCC, and NETS-A standards. Deviation from established requirements could impact the student's performance on assessments for licensure.

1. Selected artifacts will become a part of the student's program portfolio.
2. Rubrics will be used to assess quality of assignments.
3. Grading Scale:

A	Accomplished =	Clear, convincing, consistent and credible evidence
B	Proficient =	Clear, specific evidence
C	Developing =	Limited evidence
D	Rudimentary =	Little or no evidence
F	No evidence	

- N. Attendance Policy:** Attendance in this class is essential for its success not only for each student but for the class as a whole. You should plan on attending each class unless prevented by circumstances beyond your control. The attendance policy for this course is in regulation with the university attendance policy as stated in the current Henderson State University catalog.
- O. Student Handbook Policy:** Henderson State University complies with federal and state legislation that protects students' rights. A listing of all applicable federal and state statutes can be found in the *Graduate Catalog*. For information or questions, please contact the General Counsel to the President, Room 308, Womack Hall, HSU Box 7744-1100 Henderson Street, Arkadelphia, AR, 71999-0001, phone (870) 230-5089. Information may also be accessed through www.hsu.edu.
- P. Academic Honesty:** Students will be expected to be aware of the policies on academic honesty on pages 69 and 70 of the student handbook. Any use of the work of other students or plagiarized work will be subject to the consequences stated in the handbook.
- Q. Bibliography:**

1. Baker, B. D., Green, P., & Richards, C. E. (2008). Financing Education Systems. Upper Saddle River, NJ: Pearson Education, Inc.
2. Brimley, V and Garfield, R. (2008) Financing Education in a Climate of Change. 10th ed. Boston: Allyn & Bacon
3. Claikind, Stephen, and William J. Fowler (2001). American Education Finance Association. Annual Yearbook. *Education Finance in the New Millennium*. New York: Eye on Education
4. Checce, Danielle (2006). The Economics of Education: Human Capital, Family Background and Inequality. New York: Cambridge University Press
5. Hartman, William T. (2002). School District Budgeting. Englewood Cliffs, NJ: Prentice Hall
6. Odden, Allan R., and Lawrence O. Picus (2008). School Finance: A Policy Perspective. Boston: McGraw-Hill
7. Plecki, Margaret L. (2003). American Education Finance Association. Annual Yearbook. *School Finance and Teacher Quality: Exploring the Connection*. New York: Eye on Education
8. Ray, John R., Walter G. Hack, and Carl I. Candoli (2005). School Business Administrator: A Planning Approach. 8th ed. Boston: Allyn & Bacon
9. Sorensen, Leanna, Amy Ellen Schwartz, Ross Rubenstein, and Jeffrey Zabel. (2006). *The Principals Guide to School Budgeting*. Thousand Oaks, CA: Corwin
10. Wood, R. Craig, David C. Thompson, and Lawrence O. Picus (2008). Principles of School Business Management. 3rd ed. Lanham, MD: Rowman & Littlefield Education