

August 29, 2008

Dear Colleague:

I hope that you are looking forward to EDL 627, (School Business Management) as much as I am. The weekend academy format is very fast-paced. One of my expectations is that you will have all of your materials with you and be ready to discuss them.

The syllabus for the course is attached and will be available **on WesternOnline under EDL 627 by mid-September. Please review it carefully** and COMPLETE the assignments due the first weekend. ALL assignments should be turned in to the "assignment" section of EDL 627 WesterOnline.

The materials which you need to have when you come to class are (NOTE: Since this is an Illinois School Finance course for certification in Illinois, if you work for an Iowa school district or organization other than an Illinois public school district, "ADOPT" an Illinois school district for those assignments that are unique to Illinois. Some assignments are generic and you will be able to use your local Iowa school district data (i.e.: cash flow analysis). We will talk more about this the first class meeting. Please plan to bring copies of the following to our first class meeting:

1. If possible, a copy of your school district budget for FY 2009 (the current year starting July 1, 2008 and ending on June 30, 2009) on the official state form, as adopted by your local district Board of Education prior to September 30, 2008 (Illinois districts). Also if possible, bring a copy of the "working" budget preparation document used to prepare the actual budget....available from your supt. or business manager if they will part with a copy. This is needed for the assignment due the first Saturday.
2. A copy of your school district FY08 audit, if available and if formally reviewed by your school board.
3. A copy of your latest monthly line item budget "board report" for the current year (FY09) showing how the budget is progressing compared to how it was originally adopted.
4. A copy of the Illinois accounting manual which I would suggest you borrow from your district office. Otherwise, they are available **FREE** from the Illinois State Board of Education. (do not need for class sessions but may need access to it during course)
5. Copy of your most recent District Financial Profile available on-line at ISBE.
6. A copy of each month's board report for the Education Fund, O&M Fund, Transportation Fund, and Working Cash Fund showing income and expenses for the twenty four month period (TWO fiscal years) from July 1, 2006 - June 30, 2007, AND July 1, 2007 through June 30, 2008 (TWO fiscal years). Also be sure to include the FY06 ending balances to start FY07 figures and FY08 ending balances. We will be reviewing this data weekend one and we will be using this data for the cash flow analysis project during the second and third weekends.
7. A copy of the school district's goals, investment policy and long-range plans.
8. A calculator and/or access to a spreadsheet program on a laptop during class

You will also need to be able to use a spreadsheet program such as EXCEL. If you are not proficient at the present time, I suggest that you gain a working knowledge before class starts.

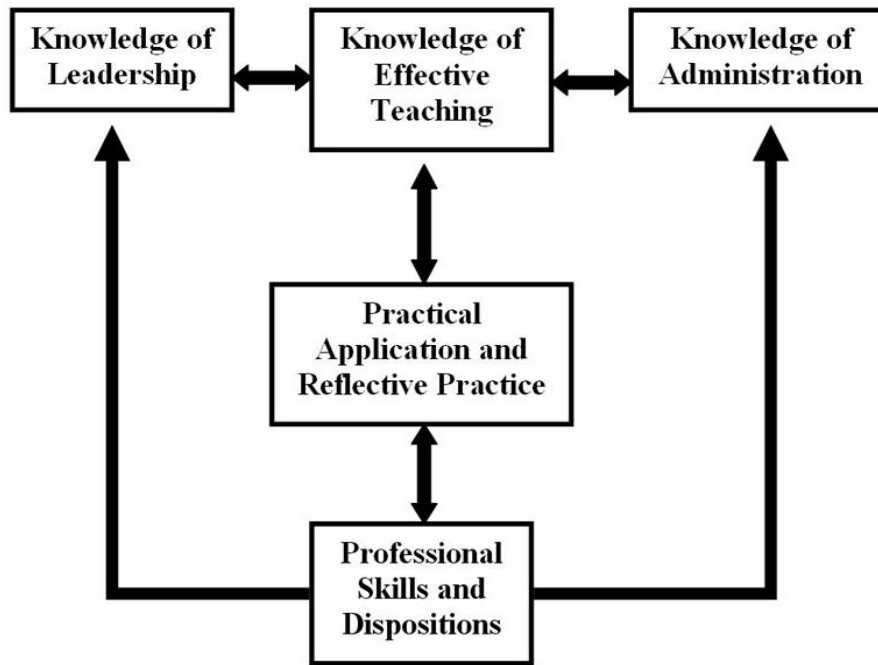
The evaluation methods will emphasize planning, and hands-on exercises. **Please note that the one district financial process you chose to make a PowerPoint presentation about will be worth an additional seventy five (75) points.** The examination will be practical and “take home” to be turned in the final Saturday. There will be several assignments during the course that will require application in the student’s district (or adopted Illinois district). Each student will be required to develop a portfolio, preferably electronic, that contains all of the assignments, templates, and reference sites. I will further explain the portfolio requirements during class.

This course, EDL 627, is a fast-paced course with several assignments to be completed outside of class to simulate the real world. As will be the case in the real world, do not hesitate to seek help with any of the assignments. Your current superintendent or business manager, classmates and I will be eager to help. Just ask. If you have any **questions concerning this course,** please contact me using the WesternOnline site. This way all of your classmates will be available to help AND learn from your questions. **The class will meet at the QC campus in room 106 on Saturday and Sunday, October 18-19, Saturday ONLY November 1, and Saturday ONLY Dec. 6. We are NOT meeting the second and third Sundays because of the on-line / home district nature of some of the assignments.** I hope your school year is going well. I look forward to working with you.

Yours for Better Schools,

Kent F. Johansen, EdD
Asst. Professor

**Department of Educational Leadership
Western Illinois University
EDL 627: School Business Management
Fall 2008**



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CATALOG DESCRIPTION: School district business administration policies and procedures essential to the conservation and effective utilization of funds, facilities, equipment and personnel.

PREREQUISITE: EDL 514 or equivalent course

Required Text: Fritts, J.B. (2004). *Essentials of school finance*, Illinois Association of School Boards. Springfield, IL Available in the university bookstore or on-line at the IASB bookstore.

<u>DATE</u>	<u>TOPIC</u>
First weekend	Introduction School finance internet resources Accounting and reporting Auditing Historical data analysis Budgeting/Cash flow Financial planning Other ??
Second Saturday	Levy process Insurance Internal control Transportation/food service Purchasing Other ??
Third Saturday	Take home final due Cash Flow Analysis: borrowing and investing Technology requirement reports District business operations analyses Other ??

COURSE GOAL:

Students will understand and be able to apply school finance and school business operations concepts and practices to “real world” practical school situations.

ELCC Standards Addressed in this Course :

Standards Addressed	Assessment
3.1.b Candidates develop plans of action for focusing on effective organization and management of fiscal, human, and material resources, giving priority to student learning, safety, curriculum, and instruction	District budget simulation, levy simulations, cash flow analysis assignments, and the resulting class discussions
3.1c Candidates demonstrate an ability to manage time effectively and deploy financial and human resources in ways that promote student achievement.	Practice of time restraints on assignments, class simulations, and the resulting class discussions
3.3b Candidates creatively seek new resources to facilitate learning	Individual internet resources assignment, resulting discussions, levy simulations, and budget preparation simulation assignments
3.3c Candidates apply and assess current technologies for school management, business procedures, and scheduling.	District business operations analysis project
6.1d Candidates demonstrate an understanding of the policies, laws, and regulations enacted by local, state, and federal authorities that affect schools, especially those that might improve educational and social opportunities.	All legal requirements will be included in all simulated assignments

6.1e Candidates demonstrate the ability to describe the economic factors shaping a local community and the effects economic factors have on local schools

Use of historical local school district data in all projects and simulations

Techniques of Instruction

1. Structured group activities
2. Paper and pencil activities
3. Lecture/discussion
4. Guest speakers
5. On-Line assignments and resources

Source Materials

1. Activities and simulations
2. Handouts
3. Library/materials from active school leaders
4. Local district financial reports
5. Various data sources available on-line

KNOWLEDGE BASE (Internet Resources and Bibliographies):

Assessment of School-Based Management - October 1996,
<http://www.ed.gov/pubs/SER/SchBasedMgmt/biblio.html>

Chicago Public Schools. [CPS at a Glance](#), 2005

Chicago Urban League. [Dept. of Research and Planning. Preserving Privilege: Inequity of the Illinois Education Finance System, 1995](#)

ECS Education Policy Issues; School Finance, equity, adequacy discussed
<http://www.ecs.org/html/IssueSection.asp?issueid=48&s=Other+Web+Sites>

Illinois Education Funding Advisory Board. [Legislation \[Full text of school code...dealing with the funding of schools\], 2005](#)

Illinois State Board of Education. [Funding and Disbursements: New Census Data May Affect Title I Eligibility and Funding, 2005.](#)

Illinois State Board of Education. [School District Financial Profile, 2005.](#)

Illinois State Board of Education. [School Finance, 2005.](#)

Illinois State Board of Education. [School Finance—Publications, 2005.](#)

Illinois State Board of Education. [Mechanics of a School District Budget: A Guide to Understanding the Illinois School District Budget Process.](#) Springfield, 2005. ILL ED 25.2: M 46.

The Survival Guide of Iowa School Administrators, <http://resources.sai-iowa.org/finance/index.html>

U.S. Census Bureau. Governments Division. [Elementary-Secondary Education Statistics Branch. Public Elementary-Secondary Education Finance Data, 2005.](#)

U.S. Department of Education. [National Center for Education Statistics. The Condition of Education 2005,](#) by Barbara Kridl. Washington, D.C., 2005. ED 1.109: 2005

U.S. Department of Education. National Center for Education Statistics. [*Digest of Education Statistics 2003*](#), by Thomas D. Snyder, and Charlene M. Hoffman. Washington, D.C., 2004. ED 1.140: 2003

U.S. Department of Education. National Center for Education Statistics. [*Projections of Education Statistics to 2013*](#), by Debra E. Gerald, and William J. Hussar. Washington, D.C., 2003. ED 1.120: 2013

Knowledge Base (additional sources):

Burru, P.E., Brimley, V. & Garfield, R.R. [Financing Education in a Climate of Change](#). Allyn and Bacon, Boston, MA. 1999.

Candoli, I.C., Hack, W.G., Ray, J.R., & Stollar, D.H., [School Business Management: A Planning Approach](#). Allyn and Bacon, Boston, MA. .

[Guide to Auditing and Reporting for Illinois Public Local Education Agencies](#), Illinois State Board of Education, Springfield, IL, 1997.

[Guide to Long and Short Term Borrowing for Illinois Public School Districts](#), Illinois Financial Accounting Committee, Illinois State Board of Education, Springfield, IL, 1997.

Guthrie, J.W., Garms, W.I., & Pierce, L.C. [School finance and education policy: Enhancing educational efficiency, equality and choice](#). Prentice Hall. Englewood Cliffs, N.J. 1988.

[Handbook for School Business Officials](#), Illinois Association of School Business Officials, DeKalb, IL, 1996.

[Illinois Program Accounting Manual for Local Education Agencies](#), Illinois State Board of Education, Springfield, IL, 1997.

Odden, A.R. & Picus, L.O. [School Finance: A policy perspective](#). McGraw Hill. New York, NY. 1992.

[Preparing for Your Local Education Agency Audits](#), Illinois Financial Accounting Committee, Illinois State Board of Education, 1997.

[State, Local and Federal Financing for Illinois Schools](#), Illinois State Board of Education, Springfield, IL, 1997.

Thompson, D.C., Wood, R.C. & Honeyman, D.S. [Fiscal leadership for schools: Concepts and practice](#). Longman. New York, NY. 1994.

[You and Your Taxes](#), League of Women Voters of Illinois, 1996.

GRADING PROCEDURES:

Grades will be awarded in the following manner:

93% - 100%	A
85% - 92%	B
78% - 84%	C

Points will be awarded in the following manner:

1. Class attendance and participation **(50 points)**
2. School Finance internet resources assignment and discussion **(50 points) DUE 1st / 2nd Saturday**
3. School District Financial Analysis / historical data **(50 points) DUE 1st Saturday**
4. Simulated Budget Preparation **(50 points) DUE: 2nd Saturday**
5. Cash flow project **(50 points) DUE 2nd / 3rd Saturday**
6. Levy project **(50 points) DUE 2nd / 3rd Saturday**
7. Evaluation and report (form completed with averages and summary statements included) of the local school district's business operations **(50 points) DUE 3rd Saturday**
8. Written analysis of the School District Financial Profile: 5-yr Profile Analysis **(50 points) DUE 3rd Sat.**
9. PowerPoint presentation on your selected financial task **(75 points) DUE 3rd Saturday**
10. Performance on the take home final exam **(50 points) DUE 3rd Saturday**

EDL 627: Grading Rubric

Grading Criteria:	Pts.	78% to 84% "C"	85% to 92% "B"	93% to 100% "A"
1. Participation	50	attend class; minimum involvement in discussion and projects	Involved but no questioning or clarifying; min. participation in assignment discussion; assignment reports minimal	Total involvement; ADDS substance & depth to class and assignment discussion
2. School Finance internet resources	50	Some handwritten evidence of visiting some of the sites	Completes assignment with all required URL's listed on the assignment pages	Includes SHORT (1 paragraph) question / reflection about each site; turned in on time
3. Dis. Financial Analysis / historical data	50	Report includes all data requested	Data presented in summary style with some analysis and general conclusions included	Report attractive and easy to read with an "Exec. Sum." of 1-2 paragraphs; total length limited to 2-4 pages exclusive of budget prep. doc.; on time
4. Simulated Budget Preparation	50	Completes simulation spreadsheet	Meets all budget preparation goals and presents a balanced budget	Presents balanced budget <u>with explanation for any reduced line items</u> ; on time
5. Cash Flow Project	50	Spreadsheet format with 24 months of revenue and expend. for Ed, Trans, O&M, and Working Cash funds	Previous 24 months with loans and investments by fund included <u>AND</u> includes cash flow projections for the next 12 months	Next 12 month projections <u>including</u> loan / investment projections; on time
6. Levy Project	50	Proposed levy that meets all legal requirements	Previous requirements PLUS legal notices for display and levy adoption	PLUS levy that meets goal of last year total levy RATE AND an additional levy that PREPARES for PTELL; on time
7. Analysis of business operations	50	Completion of analysis questionnaire	Tabulated results including averages with analysis	Analysis and conclusions supported by data; on time

8. Analysis of district 5-yr. Profile Analysis	50	Written analysis shows understanding of criteria and weighting	Analysis and conclusions supported by data	Use of FY07 audit and FY08 budget data included in analysis and conclusions; limited to 2 pages; on time
9. PowerPoint presentation on selected financial task	75	PP slides include ALL data and is just read to audience	PP includes "key point" text and appropriate graphs, charts and/or pictures. PP provides opportunity for audience input / feedback	In addition, 1 page handout highlighting main points. PP within time limit: MAX. 15 minutes
10. Performance on the take-home final	50	Hand written responses with no references sited	Responses address the questions with appropriate resources listed	Answers limited to 2 paragraphs / maximum of ½ page each ; on time

WIU EDL Department Policy: Incomplete grades:

Incomplete (I) is given under extreme extenuating circumstances. Although students are expected to complete the course requirements before the end of the term, in some instances it is recognized that students may not be able to do so because of factors beyond their control. In such instances, and upon written petition to the instructor, a temporary grade of "INCOMPLETE" may be given to permit the student more time to complete the course requirements. A student must satisfy the course requirements during the next semester (excluding summer sessions) or (s)he will be awarded a grade based upon work completed.

All papers prepared by students in the Department of Educational Leadership will follow the guidelines of the Publication Manual of the American Psychological Association, Fourth Edition (1994). Students will follow this manual, unless an instructor makes explicit written exception in the course syllabus.

Americans with Disabilities Act

In accordance with University policy and the Americans with Disabilities Act (ADA), academic accommodations may be made for any student who notifies the instructor of the need for an accommodation. It is imperative that you take the initiative to bring such needs to the instructor's attention, as he/she is not legally permitted to inquire about such particular needs of students. Students who may require special assistance in emergency evacuations (i.e. fire, tornado, etc.) should contact the instructor as to the most appropriate procedures to follow in such an emergency. Contact Disability Support Services at 298-2512 for additional services.

WIU Academic Dishonesty Policy

Western Illinois University is dedicated to the discovery and communication of knowledge. The University can best function and accomplish its objectives in an atmosphere where high ethical standards prevail. For this reason, and to insure that the academic work of all students will be fairly evaluated, the University strongly condemns academic dishonesty. The most prevalent forms of academic dishonesty are cheating and plagiarism. Dishonesty of any kind with respect to examinations, course assignments, alteration of records, or illegal possession of examinations shall be considered cheating. It is the responsibility of the student, to not only abstain from cheating, but also to avoid making it possible for others to cheat. Any student who knowingly helps another student cheat is as guilty of cheating as the student he or she assists.

The submission of the work of someone else as one's own constitutes plagiarism. Academic honesty requires that ideas or materials taken from another course for use as a course paper or project be fully acknowledged. Plagiarism is a very serious offense in whatever form it may appear, be it submission of an entire article falsely represented as the student's own, the inclusion within a piece of the student's writing of an idea for which the student does not provide sufficient documentation, or the inclusion of a documented idea not sufficiently assimilated into the student's language and style.

It is also considered plagiarism if two or more students complete the assignment(s) but they are submitted as individual work with only one student's name sited as the author.

EDL 627: School Business Management

Internet School Finance Resources: ILLINOIS

Please search the appropriate site(s) and insert in this document the complete URL and a 1-2 sentence (1 paragraph maximum) summary / reflection about the site. Don't spend more than 10-15 minutes searching for a specific site. Sites are reorganized constantly and, even though I proof this list prior to class starting, there are always last minute changes. If you are from IOWA, feel free to try and find a comparable site from Iowa. (See grading rubric for details).

(ISBE) Preliminary FY09 General State Aid Allocation for YOUR DISTRICT

(IASB) Publications, School Board Election: Seating New Members and Organ. The Board

(IASA) Publications; Superintendents' Performance-based Contracts; (4+ pages)

(ISBE) Certificate of Tax Levy Form

(IASA) Publications, "Illinois School Referenda Election Results" MOST RECENT

(ISBE) Annual Financial Report FY08 Forms; COVER LETTER ONLY

(ISBE) Budget Form for FY09; Budget Instructions FY09

(IASB) Staff Services; IASB Divisions and Staff Assignments (1 page)

(ISBE) School District Financial Profile; 5-year Profile Analysis; YOUR DISTRICT; needed for assignment

(IASA) Alliance Legislative Report; MOST RECENT, approx. 2 pages

(ISBE) Official School Calendar; Checklist

(IASA) Tax Caps (PTELL) Map; 1 page

(ISBE) "Mechanics of the School District Budget"

(ISBE) Annual Financial Reports FY07; YOUR DISTRICT; most recent year; pages 7 and 8 ONLY (S7-8)

(ISBE) School District Reorganization; Brochures; General Reorganization (2 pages)

(IASB) 2008-2009 School Calendar Deadlines (2007-2008 if new one not available)

SCHOOL DISTRICT FINANCIAL ANALYSIS / HISTORICAL DATA (50 pts)

Due first class meeting

For this exercise, assume that I am the new superintendent of your district and you are **briefing** me about the district and its financial status. For #3, just bring a copy of the “working” budget preparation document used in your district (for FY09 if possible). **This entire report can be completed in 2-4 page table/matrix type format**, exclusive of the working budget preparation document. Remember, this is a briefing about the historical and current financial status of your district **NOT** “drop 5-10 large documents on my desk.”

1. Introduction

- A. Narrative description of the District
- B. Mission statement of the District
- C. School District Goals

2. Tables (NOTE: most of this data would fit nicely into a 1-page table/matrix format)

- A. District Equalized Assessed Valuation (most recent 10 years)
- B. District Enrollment by Grade (most recent 10 years)
- C. General State Aid (most recent 10 years)
- D. Categorical State Aid (most recent 10 years)
- E. Personal Property Replacement Tax (most recent 10 years)
- F. Tax Extensions by Fund: What was ASKED for in the levy (most recent 10 years)
- G. Tax Receipts by Fund: What was actually received by the district (most recent 10 years)
- H. Bond and Interest Pay-off Schedule(s)

3. Budget preparation document (DO NOT create; use what your district provides):

It will probably look something like this:

<u>Line Number</u>	<u>Descriptor</u>	<u>2008 Budget</u>	<u>2008 Actual</u>	<u>2009 Proposed Budget</u>
		<u>if avail. or</u> <u>2007 Budget</u>	<u>if avail. or</u> <u>2007 Actual</u>	<u>if avail. or</u> <u>2008 Proposed Budget</u>
1.111.410	Elem. Instruct. Supplies	\$10,500	\$9,879	\$10,500

Final Note: I know some of you will be able to gather this data easily because your district understands the importance of tracking historical data. Others will spend considerable time gathering this data from various sources (audits, board reports, required state documents, etc.). I strongly believe you can only know where a district is and where it is going, financially, if you understand where it has been.