



EDL/EDLD 823
Fiduciary Management of Educational Organizations

Consortium Doctoral Class
in
Educational Leadership
Monday 5:00-7:50 PM
Spring 2008

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COURSE DESCRIPTION

Credit 3 hours. Prerequisite: EDL 810. Study of the principles of taxation, local, state and federal financing of education and equalization of educational opportunity. Special emphasis given to the complete budget making process at the district level and a detailed study of school business management at the local school level. Sound accounting procedures reviewed and additional topics will include introduction to purchasing, transportation, food service operations and other business-related tasks and functions.

COURSE OBJECTIVES

Students will:

1. Become familiar with the literature encompassing theoretical issues and concepts related to educational finance and school business management.
2. Become aware of legislation, regulations, laws and procedures related to fiduciary operations of schools,
3. Critically examine sources of public revenue and their appropriateness in financing education.
4. Become familiar with the school level, educational organization level, state and federal levels public school finance programs,
5. Review recent research in school finance.
6. Gain an awareness of the politics of school finance reform.
7. Show reasonable skill in applying various tools available to the school business manager.

8. Identify and analyze general functions of educational business management, including administering a school budget, the accounting and auditing process, purchasing, transportation, food service, enrollment management and risk management/insurance.
9. Know and appreciate the role that governors, legislatures, state boards of education, chief state school officers, and local boards of education play in the financing of public education.
10. Gain an understanding of the historical development of various state schemes for funding public education;
11. Develop an understanding of the critical importance of equity and adequacy in school finance, especially as these concepts relate to funding public education to meet the needs of a multi-cultural school population;
12. Understand and appreciate the impact of federal legislation and federal court decisions on state school funding programs
13. Understand and be able to evaluate the role of property tax funding in funding education on the local level;
14. Understand financing school buildings, administering a school budget, the accounting and auditing process, and property management and insurance;

CONCEPTUAL FRAMEWORK

The Conceptual Framework provides direction for the development of effective professionals. It is a living document that continuously evolves as opportunities and challenges emerge. The four components of the CF are the institutional standards used for candidate assessment in undergraduate and graduate programs. They are Knowledge of Learner (KL), Strategies and Methods (SM), Content Knowledge (CK), and Professional Standards (PS). Diversity and Technology are included in the assessment process as themes that are integrated throughout all programs in the educational unit (diversity) (technology).

The entire document may be found under the [Conceptual Framework] button on the course website. This course will adhere to the Conceptual Framework in both its content and delivery.

COURSE TEXTBOOKS

Brimley, Jr., V. & Garfield, R. R. (2008). *Financing Education in a Climate of Change* (10th ed.). Boston: Allyn & Bacon.

LEARNING STRATEGIES

The class will be conducted as a graduate seminar blending individual, small group and large group activities using multiple avenues of information gathering and communication. The development of the course is based on the notion that learning is something people do and knowledge is gained by doing; not something passively received. As such, you are expected

to be able and willing to devote considerable attention to assignments and activities and share information and ideas. The learning strategies may include:

- 1 Seminar lectures and discussions.
2. Reading articles and the text.
3. Group presentations.
4. Use of the Internet and discussions.
5. Guest speakers.
6. Case studies.
7. Completion of course requirements

The Course Organization and Outline are subject to revision as needed.

CLASS ATTENDANCE POLICY

Students are expected to attend class as scheduled, be on time and remain for the entire class session. Failing to show for class, being late and leaving early are unacceptable educational and administrator practices. Additionally, it is highly important that you network with other students and being in class facilitates communication. If you are going to be late or cannot attend class, you are expected to notify the instructor in advance either by email or phone. The importance of the class sessions is demonstrated by the use of the following criteria:

1 absence	Professional and/or family courtesy
2 absences	One letter drop in final course grade.
2 tardies/leave early	Count as one absence
3 absences	Failure in the course

LATE WORK AND MAKE-UP WORK

Late work is not accepted. Make-up work may be assigned in extreme circumstances.

COURSE REQUIREMENTS

Students are required to complete all of the following aspects of the course:

1. Access the Course Website & Your Email

You are expected to access the course through Blackboard on a regular, consistent basis. The software for BlackBoard tracks your use of the course and documents where and when you were using the website. The address for the course is <https://blackboard.selu.edu/>. Additionally, you are expected to check your email regularly (Interpretation: at least twice a week) for any messages the instructor may send you.

2. Typed, not Hand Written

All written assignments must be typed in *Microsoft Word using Times New Roman 12 point font*. Margins must be 1.5 inches on the left and one inch on the top, bottom

and right. Handwritten papers or typed papers which do not follow these guidelines will not be accepted.

3. Read the Textbook.

There will be no lectures from the textbook. The class is conducted with the understanding that you will read the textbook and have the right to ask questions of the instructor and your classmates for clarification.

4. Research Projects

You will complete this project in teams. Each team will consist of four members—two from each Consortium university. Teams will be chosen during the first class session. This is subject to change depending upon enrollment in the course.

Each research project will consist of a complete and thorough review of the research topic. Each project will provide a concise overview of the topic, the issues involved, the costs involved, the conceptual context for the education finance policy and the implications for the educational organizations involved. Additionally, each team will present in the final class session a power point presentation on its topic and be graded by the class. The paper, the power point presentation, and the class evaluation will constitute the evaluation of this portion of the class. The paper and the power point must be submitted to the instructor two days prior to the presentation in class. Specificity is critical. The instructor must approve each topic and team.

The topics are as follows:

- How to pass a sales or property tax proposition.
- Steps for hiring an auditor.
- Given a certain average teacher salary, what would be the cost to the system of a raise, including benefits?
- How to handle the financial end of a natural disaster (FEMA).
- Case study on the cost of hiring bus drivers and owning buses compared to contracting out the service to a third party.
- Study of teacher's salaries in the various parts of Louisiana compared to state, regional and national averages.
- Study of health insurance offered at the various systems. Who has the best insurance at the best price?
- Determination and evaluation of a district wide entity versus a parish divided into multiple entities concerning school districts. Example: Ascension Parish has bond issues that affect the parish residents as a whole whereas Livingston Parish has 9 different districts within the parish and each district determines bond elections for the needs of that one district.
- Process in which school systems are the parish tax collectors and arrangements, contracts, and agreements have to made with each governmental entity on collections, disbursements, payments for services, etc.
- Each district determines the budgetary process depending upon the needs of the system. However, there is much commonality between districts for

itemized budgetary items, such as: transportation, school food service, employee salaries & benefits, etc. Evaluate the feasibility of cooperative school district purchasing policies.

- Title I funds & distribution
- LAUGH guidelines
- State MFP
- E-Rate application process
- Non-profit educational organizations

5. Cyber Field Trip.

The students will take a Cyber Field Trip consisting of five separate assignments (located under the “Assignments” button on the course website). Each assignment will require a one to two page report which includes:

- Student’s name
- Assignment topic
- Date
- References or URL's used in the research
- Summary paragraph with the student’s opinions of information found in the assignment
- At the bottom of the page, list the references (URL’s) viewed in writing the paper.

6. Shadow a Business Manager.

Shadow a Business Manager in a parish school district for four hours. When shadowing, describe the date, activity and time. Write a paper of no more than three pages evaluating your experience. This assignment is to be placed in the Ed.D. Pass-Port at <https://doc.selu.pass-port.org:9014/index.asp?bhcp=1>. If you are unable to make Pass-port function correctly, you may post it in BlackBoard.

7. Review of the Research Literature

Research, review and critique three research journal articles on the topics listed below. Each critique is on a different topic. Critique the article in terms of its relevance to fiduciary management understanding and summarize what conclusions or insight you draw from these articles at the end of the critique. The topic should be timely and must be approved by the instructor. Sources for the paper are limited to research appearing in a scholarly referred journal. Each article must be consistent with the *Publications Manual of the American Psychological Association 5th Edition* (popularly a.k.a. APA Style). It is critical that the sources be as primary as possible as the use of secondary sources should be minimal at best. Thus, literature reviews, expository writings, opinion pieces, and textbooks should appear very rarely.

Select articles that have been published in scholarly peer-reviewed, edited research journals only are eligible for consideration. Use the *Publication Manual of the American Psychological Association* for all references. Publications, such as, *Newsweek*, *Education Week*, *NEA Today*, *The Kappan*, and the *NAASP Bulletin* may

not be utilized. Any publication that is published based on an author's fee is not acceptable.

Some additional selection criteria for articles should be noted. Articles selected should deal directly with fiduciary management in the K-12 arena. The best sources for such articles are publications such as *The Journal of Educational Finance*. If you are in doubt concerning the acceptability of a specific article, compare its topic to the course description at the top of this syllabus and to major themes in your text. Since fiduciary management affects all aspects of education, be careful to focus on articles that are directly related to fiduciary management in education and do not attempt to convert another educational article into a fiduciary article. For example, an article discussing some new reading technique or adaptive technology, in which a passing reference to cost is made, is not a fiduciary article, even if you speculate in your critique regarding the cost factors. However, any fiduciary management article in K-12 is acceptable, including those dealing with private and parochial education, school choice, non-profit educational organizations or the impacts of school finance on outside issues such as community development, municipal overburden, etc.

Each article critique should be two to three typed pages in length, exclusive of cover pages, endnotes, and works cited/bibliography. The format is:

- At the top of the assignment should be your name, course, and the number of the assignment. Summarize the key points of the article in, preferably, a single medium-sized paragraph. Your summary should be concise and constitute no more than a quarter of the total critique.
- The remainder of the critique should analyze the article. Does it make sense? Are there any obvious errors or questionable conclusions? How does this article apply to practice? Especially important is to reflect on how the conclusions of the authors do (or do not) apply to actual practice.
- You must discuss the article's data, research methods, assumptions, etc. if any are presented.

Keep in mind that the critical element, for grading purposes, is your analysis, not the summary. This is not a book report.

You are to submit the critique through the [Assignments] button.

Additionally, you must submit a one paragraph abstract with the reference at the top of the abstract to the appropriate Forum on the Discussion Board so that your colleagues can learn from your critique as well as react to it. You are not to paste your review in the Forum nor are you to place a link in the Forum to the article. It is an abstract.

Recommendation: Add the references to the annotated bibliography you may be keeping as background for your qualifying paper and/or dissertation. It is easier to file it now than try to find it later.

You may write on any topics related to fiduciary management in educational organizations *exclusive* of any topic your team chose in assignment #4. You should not critique anything that the course instructor has published.

The topics are:

- auditing procedures
- bid law
- business manager (required by law)
- contract law
- contract management
- duties & responsibilities of district superintendent
- fiduciary responsibilities at the district level
- fraud & waste prevention
- funding procedures
- grant funding
- insurance
- investment of funds
- local sales & property taxes
- procurement regulations
- property & liability insurance
- risk assessment
- roles and responsibilities of school officers and officials
- school accounting procedures
- school choice

8. Final Exam (50 percent)

There will be a single final exam emphasizing the readings, the lectures, and the presentations. The exam will be a combination of true-false and multiple-choice questions. The exam will be online and you may work on it with your colleagues in this class, but you must submit the exam individually.

9. Reflective Practice Journal – Each student will keep a reflective practice log for the purpose of reflecting upon what you are learning in your growth as a professional educator. In this journal, you should record significant reactions to what you have read that you would like to remember, events from class discussions and activities that are particularly meaningful to you, events from your educational setting that contribute to your professional growth, and future plans. It is NOT a diary nor a summary of each chapter in the textbook, but a personal reflection journal. There should be an entry of two to three paragraphs on the 1st & 15th of each month.

10. Pass-Port

Each student will place the Shadowing of a Business Manager report as an artifact in Pass-Port. Instructions for using Pass-Port are contained on the course website.

GRADING STANDARD

Activity	Points Possible	Grade	Points
Research Project	75		
Cyber Field Trip (10 points each)	50	A	360 - 400
Shadow a Business Manager	50	B	320 - 359
Review of the Research Literature (25 points each)	75	C	280 - 319
Final Exam	50	F	0 - 279
Reflective Practices Journal	50		
Class Engagement	50		



COURSE SCHEDULE

Date	Session	In-Class	Internet	Textbook Chapters	Assignments Due
1/21	Martin Luther King Holiday				
1/28	1	X		1	
2/4	Mardi Gras Holiday				
2/11	2		X	2, 3	Cyber Trip #1
2/18	3		X	4, 5	Research Lit #1
2/25	4		X	6	Cyber Trip #2
3/3	5		X	7	Cyber Trip #3
3/10	6		X	8	Research Lit #2
3/17	7		X	9	Cyber Trip #4
3/24	Spring Break				
3/31	8		X	10	Cyber Trip #5
4/7	9		X	11	Research Lit #3
4/14	10		X	12	Shadowing
4/21	11			13	
4/28	12	X		14	Research Project; Pass-Port
5/5	13		X	15	Final Exam; Reflective Practices Journal

SELECTED BIBLIOGRAPHY

You may use the **Books in Print** catalogs, the University's on-line computer catalog, the **ERIC** system, the **Reader's Guide to Periodical Literature**, the Internet system, and other sources to find material suitable for this course. The following is a brief list of suggested texts and periodicals—but not the only ones.

Selected Books

- Alexander, K. & Salmon, R.G. (1995). *Public School Finance*. Boston: Allyn & Bacon, Inc.
- Brimley, V. & Garfield, R. (2008). *Financing Education in a Climate of Change*. Boston: Allyn & Bacon, Inc.
- Chaikind, S. & Fowler, W. (2001). *Education Finance in the New Millennium*. Larchmont, N.Y.: Eye on Education.
- Mintner Hoxby, C. (1996). Are efficiency and equity in school finance substitutes or complements? *The Journal of Economic Perspectives*, 10(4) 51.
- Lane, K. E., Connelly, M. J., Meade, J. A., Gooden, M. F. and Eckes, S. (2005). *The Principal's Legal Handbook*. Dayton, OH: Educational Law Association.
- Lane, K. E. & Livingston, J. (1992). School facility planning. In S. Swartz (Ed.), *An introduction to California school administration*. Dubuque, Iowa: Kendall/Hunt Publishing Company.
- Wood, R. C. & Lange, G. (2004). The Financial Implications of the No Child Left Behind Act and Its Impact on Building Principals. In Camp, W. & et.al. (eds.), *Principals Handbook*, (pp. 473-489). Dayton, OH: Education Law Association.
- Wood, R. C., Thompson, D., Picus, L. & Tharpe, D. (1995). *Principles of School Business Management*. Reston, VA: Association of School Business Officials.

Selected Journals

The Educational Facility Planner
Journal of Education Finance
School Business Affairs

Selected Periodicals

- Lane, K. E. (1992). *The school facility and leadership*. *Journal of School Leadership*, 2 (3), 254-255.
- Lane, K. E., & Betz, L. E. (1984). *Strategies for opening and occupying new school facilities*. *CEFP Journal*, 22, 21-22.
- Lane, K. E., & Prickett, R. L. (1990). *Mandated class sizes: Analysis of state efforts*. *Journal of School Business Management*, 2 (3), 5-17.
- Lane, K. E. & Sweeney, D. P. (1996). *Impact of facilities on technology leadership*. *Educational Considerations*, 23(2), 36-38.
- Wood, R. C. (1980). The Impact of School Building Age on Pupil Achievement: Counterpoint. *Journal of the Council of Education Facility Planners*, 18(5), 20-21.

- Wood, R. C. (1981). Planning for Fiscal Risk Management Demands of Retirees. *Planning and Changing*, 12(2), 9-12.
- Wood, R. C. (1987, January). Challenges to Closing Schools. *School Business Affairs*, 42-45.
- Wood, R. C. & Ross, O. (1981). Extra-Curricular Funds: Their Distinction, Delegation, and Disbursement. *NOLPE School Law Journal*, 9(2), 108-114.
- Wood, R. C. & Thompson, D. (1994, Spring). Funding Public Education Based on the Concept of Cost of Living. *Educational Considerations*, 21(2), 60-72.

UNIVERSITY POLICIES

ACADEMIC INTEGRITY

Students are expected to maintain the highest standards of academic integrity. Behavior that violates these standards is not acceptable. Examples are the use of unauthorized material, communication with fellow students during an examination, attempting to benefit from the work of another student and similar behavior that defeats the intent of an examination or other class work. Cheating on examinations, plagiarism, improper acknowledgment of sources in essays and the use of a single essay or paper in more than one course without permission are considered very serious offenses and shall be grounds for disciplinary action as outlined in the current university catalog.

CHILDREN IN CLASS

Students are not to bring children or other family members to class for daycare or babysitting.

DETECTION OF PLAGIARISM THROUGH USE OF TURNITIN

Students agree by taking this course that all required papers may be subject to submission for textual similarity to Turnitin.com for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. Use of the Turnitin.com service is subject to the Terms and Conditions of Use posted on the Turnitin.com website.

DISABILITIES STATEMENT

If you are a qualified student with a disability seeking accommodations under the Americans with Disabilities Act, you are required to self-identify with the Office of Disability Services on your campus. No accommodations will be granted without documentation from the Office of Disability Services.

EMAIL COMMUNICATION

Uses of non-university e-mail addresses for communication with students regarding university business or educational matters are not acceptable as security and confidentiality

for off-campus accounts are unknown. Faculty may unintentionally be in violation of the Family Educational Rights and Privacy Act (FERPA) by using such accounts. Faculty may expect that students will read messages sent to their official e-mail addresses, and faculty should use the official e-mail addresses accordingly. Per University of Louisiana at Lafayette policy, candidates may use their personal email addresses.

GRADE AND ATTENDANCE REPORT POLICIES

Faculty attendance records and final grades should be kept for five years. They should be kept in such a manner so as to be accessible by the department head at all times. The exact requirements for how/where to keep grade and attendance records should be determined at the department level. Faculty and departments should keep in mind that grade and attendance records are often important evidence used in grade appeal procedures or in legal cases. As such, they should be recorded in a clear manner. Faculty who are leaving the University should submit their grade and attendance records to the department head prior to leaving. Examinations, student papers, etc. upon which final grades are based should be kept by the instructor for one year.

STUDENT BEHAVIOR/CLASS DECORUM

Free discussion, inquiry, and expression are encouraged in this class. Classroom behavior that interferes with either (a) the instructor's ability to conduct the class or (b) the ability of students to benefit from the instruction is not acceptable. Examples may include routinely entering class late or departing early; use of beepers, cellular telephones, or other electronic devices; repeatedly talking in class without being recognized; talking while others are speaking; or arguing in a way that is perceived as "crossing the civility line." In the event of a situation where a student legitimately needs to carry a beeper/cellular telephone to class, prior notice and approval of the instructor is required." Classroom behavior which is deemed inappropriate and cannot be resolved by the student and the faculty member may be referred for administrative or disciplinary review.

