

1960

# A Proposed Outline for a Course in School Business Management

Donald L. Pyle

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A PROPOSED OUTLINE  
FOR A COURSE IN SCHOOL BUSINESS MANAGEMENT

DONALD L. PYLE

A Paper Submitted in  
Partial Fulfillment of  
The Requirements for the Degree of  
MASTER OF SCIENCE IN EDUCATION  
Eastern Illinois University  
Charleston, Illinois  
July 1960

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This paper has been read and approved by:

CHAPTER I  
PART 1  
INTRODUCTION

For many years, the business manager in educational institutions, was to be found only in colleges, universities, and the larger public school systems. At the time of this writing, however, there were fifty-six business managers in the public school systems of Illinois, exclusive of Cook County. Indications are that the list is growing and will continue to grow.

The growth of the office of business manager was inevitable. The business manager in the public school has become an essential position. Today our public school systems are serving more children in more ways than was dreamed of just a few short years. Our educational scope has expanded so rapidly in such areas as transportation, lunch programs, and personnel management that a superintendent finds it impossible to successfully give the needed time to each of these and still succeed with his administrative responsibilities. In order to allow the superintendent to devote his full time and energies for administrative duties the business manager was created.

Is it not necessary with the importance and increasing demand established that we train our candidates for these

positions? To obtain information to serve as a basis for this training, I turned to the business managers in the field. Questionnaires were sent to twenty-nine business managers and sixteen were returned. Several personal interviews were held with five different business managers. These interviews and questionnaires brought me the material for a proposed outline for a course in school business management. The business managers selected were employed by the smaller school systems of the state.

It is my hope that this paper will aid in the development of a business manager training program.



PART 2

EDUCATIONAL BACKGROUND

Each of the sixteen business managers questioned indicated that business should be the major of the undergraduate but the minor field received more discussion. The one most often mentioned was school administration. Other suggestions were mathematics, science, and accounting. (Table 1)

TABLE 1

UNDERGRADUATE EDUCATION

MAJOR	NUMBER OF TIMES LISTED
Business	16
MINOR	
School Administration	12
Mathematics	2
Science	1
Accounting	1

Table 2 (page 4) shows us that graduate work is recommended for the business manager. It also reveals that public school administration is the choice of fourteen of those questioned. School finance and accounting were also mentioned as possible graduate selections.

TABLE 2

GRADUATE EDUCATION

SUBJECT	NUMBER OF TIMES LISTED
Public School Administration	14
Public School Finance	1
Accounting	1

Table 3 indicates business subjects selected by our business managers that would be useful as background for the prospective business managers. As you will note a strong accounting background is suggested.

TABLE 3

BACKGROUND SUBJECTS - BUSINESS FIELD

SUBJECT	NUMBER OF TIMES LISTED
Principles of Accounting	16
Budget Accounting	15
Personnel Management	15
Principles of Accounting: Intermediate	14
Business Administration	12
Business Law	10
Typewriting	10
Cost Accounting	8
Auditing	8
Financial Statement Analysis	7
Office Machines	7
Advanced Accounting	7
Accounting Systems	6
Office Management	5
Fund (Governmental) Accounting	4
Salesmanship	2
Income Tax Procedure	1

Formal training for a business manager in subjects exclusive of the business curriculum but recommended for a training program is given in Table 4. School administration, economics, insurance, and school law are strongly urged by the business managers in the field.

TABLE 4

BACKGROUND SUBJECTS - OUTSIDE BUSINESS FIELD

SUBJECT	NUMBER OF TIMES LISTED
School Administration	16
Economics	13
Insurance	12
School Law	12
Public Speaking and Speech	10
School Finance	10
Mathematics	6
State and Local Government	3
Engineering	1

### PART 3

#### PUBLIC SCHOOL EXPERIENCE

There has developed, in the last ten years, considerable controversy over the question as to whether or not the public school business manager ought to be a professional educator, or at least have had some experience as a classroom teacher so that he may have sympathy and a proper feeling for the purpose of the schools and the work of the teacher.

Teaching experience for the business manager trainee was recommended unanimously by the business managers questioned. Some are definitely of the opinion that such experience should be a requirement for such a post. At least two years of classroom experience was favored by the majority of our respondents with some suggesting as much as five years experience in the classroom.

Two of the business managers said that experience in administration was also advantageous. They stated that it would give the business manager a clearer understanding of what the administrator desires and needs of his assistant.

PART 4

PERSONAL QUALIFICATIONS

What are the personal qualifications for a public school business manager? The qualities listed below were indicated by the answers from the business managers. Obviously some are more important than others but to rank them in order of importance would call for use of valued judgment.

1. He is honest.
2. He possesses good health.
3. He shows initiative.
4. He is willing to make decisions.
5. He has the ability to look ahead.
6. He possesses a sense of loyalty and ethics.
7. He shows respect for the dignity of others.
8. He has patience and understanding.
9. He likes detailed work.
10. He is open-minded.
11. He is friendly.
12. He is courteous.
13. He has forcefulness of speech and action.

## CHAPTER II

### RESPONSIBILITIES OF THE PUBLIC SCHOOL BUSINESS MANAGER

The business manager has numerous tasks to perform and it would be impossible to discuss each of them in detail. The responsibilities discussed in this paper are the ones considered the most important by the business managers interviewed. Each responsibility cannot be thoroughly discussed in this paper but it is hoped that a better understanding will be obtained of the school business manager's responsibilities.

It is suggested that the various responsibilities which occupy the major part of the business manager's day should be studied by a student of school business management. The following parts are organized as units to make this study possible.

Each part is concluded with suggestions for the teaching of the responsibility.

PART 1  
TRANSPORTATION

REFERENCES

1. Linn, Henry H., School Business Administration, (New York: The Ronald Press Company, 1956), pp. 497 - 528.
2. Reeder, Ward G., Public School Administration, (New York: The Macmillan Company, 1941), pp. 420 - 448.

SOURCES

1. County Superintendent of Schools
2. State Office of Public Instruction

BACKGROUND COURSES

1. School Administration
2. School Law

INSTRUCTIONAL AIDS

1. State forms
2. Original forms to obtain information for state forms

TIME

3 weeks

PROJECTS

1. State transportation laws
2. State safety requirements
3. Certification of drivers
4. State forms
5. Vehicle records on school forms
6. Bus routing plan for a local district

POINTS TO STRESS

1. The quality and cost of school transportation depends on the driver more than on any other single factor.
2. One of the most harassing problems is that of securing competent drivers and insuring that they are available to operate the buses on schedule.
3. In maintaining a school bus fleet the principle of preventive maintenance should be strictly adhered to.
4. A program of preventive maintenance demands a rigid schedule for service operations.

5. Because of the inherent hazards connected with any transportation program, it is important that attention be given to insurance matters.
6. The fewest behavior problems are among the primary children; next, the senior high school group; third, the intermediate grades; and that problems are most likely to occur among pupils of the junior high school age.
7. The problems of pupil behavior are greater on the evening trip than in the morning.
8. Guides for transportation policy
  - a. Safety is the major objective.
  - b. Economy is a consideration supplementary to safety.
  - c. Adequacy means effective provision for serving the needs of pupils who are, or should be, transported.
9. General characteristics of a good school transportation program
  - a. Integration with the general school program.
  - b. Safe operation.
  - c. Adequate service
  - d. Constant attention to plans for efficiency in operation and in purchasing procedures that will reduce operation costs without affecting safety and adequacy.
  - e. The entire transportation program should be run on a cooperative basis.
  - f. The transportation system should be well organized.
  - g. All school buses should be operated in accordance with simple, well-defined rules that are understood by drivers, pupils, and parents.
  - h. All school bus routes should be carefully planned.
  - i. School buses should be operated on exact time schedules that were made by timing the buses under actual operating conditions.
  - j. All school buses and school bus equipment should be of approved construction as specified by state standards.
  - k. Proper maintenance of school buses is important to safe and economical operation.
  - l. The school bus shop and service facilities should be adequate, easily accessible, well arranged, and kept clean.
  - m. School bus service personnel should be adequate, carefully selected, and fully trained in preventive maintenance procedures.
  - n. School buses should be driven by drivers who have been carefully selected and thoroughly trained for the jobs.
  - o. All school bus drivers should be closely supervised.
  - p. Pupils who ride school buses should be trained to be good bus passengers and to show some responsibility.



PART 1  
TRANSPORTATION

The growth of school transportation has been phenomenal. The reason for this phenomenal growth is due to a great extent to the enlargement of the school districts brought about by consolidation and the resulting state laws regarding pupil transportation. To illustrate this fantastic growth, I use the following comparisons. In 1941, approximately three million pupils were transported to and from school each day in eighty thousand buses at an annual expense to the school district of sixty million dollars. In 1956, however, approximately nine million pupils were transported each day in one hundred and thirty thousand buses at a cost of three hundred million dollars annually. The cost of transportation in the school district consumes as much as 19% to 25% of the budget. In many school districts it ranks second only to teachers salaries in the district expenditures.<sup>1</sup>

Transportation is therefore one of the chief responsibilities of the public school business manager and should be a well-organized operation.

The planning of the routes should receive the attention of the business manager several weeks before the opening of

1. Linn, Henry H., School Business Administration, (New York: The Ronald Press Company, 1956), p. 497.

the school year. Alterations may need to be made in former routes because of changes in the condition of the roads and bridges, a shift in school population, or perhaps changes in the boundaries of the school district. Alterations may be made during the school year also to provide a better transportation service.

Such information as the name, age, grade, and residence of each child entitled to transportation must be known before suitable routes can be planned. This information is usually obtained from the students at the close of the previous school year. The form used may be very easily prepared on the mimeograph. Information from students entering school for the first time may be obtained from the parents when they pre-register their children. The next step would be to prepare a transportation map of the district. Table 5 (Page 13) is a guide for the preparation of transportation maps. Table 6 (Page 14) lists the criteria for route planning.

The business manager should be familiar with the different kinds of routes that may be used. Those most commonly used are the circular and shoestring routes. A circular route begins near or at the school and ends at the school. A shoestring route begins at the boundary of the district and proceeds toward the school. Other routing systems are sometimes used but the business managers preferred and used these two types most often. Which type of route to use is debatable and will vary from one school system to another.

Whenever possible, the routing should be planned so that one bus may be used on more than one route. This will be more

TABLE 5<sup>2</sup>

GUIDE FOR THE PREPARATION OF TRANSPORTATION MAPS

1. Outline the boundaries of the school district on a map. On this map locate the schools of the district.
2. Draw in the streams, railroads, etc.
3. Draw in the roads in the district and designate their condition. The following symbols are commonly used.

	Paved roads (Asphalt, brick, and concrete)
	Improved roads (gravel and stone)
	Graded roads (smooth and drained dirt)
	Dirt roads (sand, dirt, but not graded)
	Roads under construction or soon to be.

4. Mark bridges and other hazards with symbols.
5. Locate homes of the pupils to be transported. A method very commonly used is to locate the home with a square and put in the square the number of pupils to be transported.
6. Total the number of pupils to be transported.
7. Determine the total mileage of the shortest routes by which all those to be transported may be reached.
8. Lay out tentative routes. Avoid retracing wherever possible.
9. Total the number of pupils on each route. This total will show the capacities of the buses needed.
10. Check each route, adjusting if necessary to keep within time limit.
11. Check the proposed routes by going over them with the bus driver on the map.

2. Reeder, Ward G., Public School Administration, (New York: The Macmillan Company, 1941), p. 423.

TABLE 5  
(Continued)

12. Check the prepared routes by actually going over the routes in a bus.
13. Revise the routes during the year if any changes are necessary.

TABLE 6<sup>3</sup>

CRITERIONS FOR ROUTE PLANNING

1. Keep at a minimum the number of hazards such as steep hills, dangerous approaches to intersections, railroad crossings, narrow bridges, sharp curves, crowns of hills and obstructions to visibility.
2. Make sure that necessary "turn-arounds" are safe and suitable in all conditions.
3. Load and discharge pupils so that it is not necessary for them to cross main highways in order to reach their homes.
4. Plan routes so that majority of the children do not have to ride too long on the bus. It is generally accepted that one hour should be the absolute maximum riding time.
5. Keep bus stops on hills of appreciable grade at a minimum. Where such stops are necessary they should be as the bus is traveling down hill.
6. Avoid all duplication or unnecessary mileage of any kind.
7. Each route should provide a reasonable pupil load for the bus used. It is desirable that a seat be provided for each rider.
8. Apply equitably and consistently the policy governing the distance beyond which children will be transported.
9. Provide for duly recognized exceptions to the policy mentioned in "8" above, which may be necessary because of particular hazards or due to the physical or health limitations of individual pupils.
10. Provide for the transportation of pupils who attend nonpublic schools.

3. School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955), p. 53.

economical as it will reduce the need of additional buses. It is necessary that the routes be of such length that two routes can be covered by the same bus. Long routes will not permit more than one trip by each bus.

A tentative time schedule for the first few days of the school year should be constructed and made available to the parents of those pupils who will be transported. After the route has been traveled for a few days, then a permanent time schedule should be made and again made known to the parents of those pupils being transported.

The bus driver is an important member of the school personnel. His importance is stressed by the list of duties he is to perform.

1. He transports the pupils safely and with proper regard for their health and comfort.

2. He exercises a desirable moral, educational, and disciplinary influence over the pupils.

3. He maintains proper custody over the bus which he operates.

4. He practices economy in the use of gasoline, motor oil, and other supplies.

The business manager does not have the power to employ and has only the authority to recommend. The Board of Education has the responsibility of approving or rejecting the recommendations of the business manager. However the recommendations of the business manager are usually accepted. It is commonly agreed that teachers and janitors should not be employed as

drivers except in extreme cases. Many school systems demand a physical examination, written tests, and an actual driving test be given prospective drivers.

Since pupil transportation involves the lives of children and adds to or detracts from their educational environment, the operation must run like clockwork. Not only must the school's motor vehicle maintenance program keep the bus on the go, but also it must have spare buses ready to roll in case of emergency.

School buses must be mechanically safe, on time, and manned by drivers of high moral character. This means that there must be tight lines of responsibility, efficient recruitment policies, and rules and regulations. Organization is especially important in the successful administration of a pupil transportation program.

If the fleet is large enough, it can justify complete maintenance on the premises. Otherwise certain jobs will have to be done on the outside. An illustration of this is valve grinding. Unless there is sufficient work to be done to justify the purchase and maintenance of the right kind of equipment, it is better to put the job out on contract.

When the fleet gets beyond ten buses, a mechanics helper should be provided; when the fleet consists of fifteen or twenty buses, two full-time mechanics are needed. The district should also have a pickup truck equipped to change tires and perform minor repairs on the road and be available to transport repair parts as needed. This eliminates the necessity

of carrying a spare tire on each bus and thus reduces inventory and cost.

It is generally impractical to use state averages in figuring your transportation budget because of the wide variation of costs among districts.

Two basic principles should be followed in transportation budgeting. All cost data and all cost analysis should be handled at the business office and all data should be kept on an individual bus basis. Individual bus record cards should be established to determine the cost of gas, oil, grease, repair labor, and parts. Form 1 (Page 18) illustrates a suggested individual bus record card.

A comparative analysis sheet should be developed in order that all buses can be compared in terms of total cost, per mile cost, and per mile cost by item. In addition it should be possible to compare buses of the same age, the same make, and the same size. Data should be such that the annual cost of operation and maintenance can be related to the various drivers, because drivers and drivers' habits do have a relationship to the cost of operation and the life of buses.

A work sheet should be utilized to determine the total cost of operation of either each bus or an average per bus to estimate the expected cost of the fleet. The work sheet should show an estimated cost figure for each of the following items, together with the dollar total: storage, license, public liability insurance, property damage insurance, fire insurance,

FORM 1

SERVICE RECORD  
(Individual Bus)

=====  
Bus No. \_\_\_\_\_ Driver(s) \_\_\_\_\_ Make \_\_\_\_\_

Service Period \_\_\_\_\_ Model Yr. \_\_\_\_\_

D Speed- A ometer T Read- E ing	GAS	OIL	GREASE	PARTS	LABOR	Tires & Tubes	TOTAL COST
	Gals Cost	Qts Cost	Lbs Cost	Cost	Hrs Cost	Item Cost	

TOTAL

Mileage reading last day of this month \_\_\_\_\_  
Mileage reading last day of previous month \_\_\_\_\_  
Mileage for this service period \_\_\_\_\_  
Cost per mile \_\_\_\_\_

Signed \_\_\_\_\_  
Head Mechanic

=====  
This form may be used for the monthly and yearly service report.



compensation insurance, gas, oil, tires and tubes, maintenance and repairs, and salary.

If a district owns and operates its own garage, it may be more practical to consider this as a separate item and eliminate storage from the foregoing list.

In maintaining a school bus fleet the principle of preventive maintenance should be strictly adhered to. Form 2 (Page 20) is used by the driver to report to the head mechanic or other authorized personnel the daily condition of his bus.

Once a district has decided to perform its own maintenance, a decision must then be made as to whether this will be a 100% program or whether some major jobs will be done outside on contract. When a fleet has reached ten units, most maintenance work can be performed by the district; when the fleet has reached twenty units, it seems practical for the district to be equipped to perform all maintenance and repair jobs.

There are certain must items of equipment: hoist, gas pump and tank, air compressor, hydraulic jack, vice, bench, wheel puller, tire irons, tire pressure gauge, voltmeter-ammeter (6 and 12 volt), hydrometer, grease guns, and numerous small tools. As the fleet approaches twenty units, the following equipment should be added: paint spray gun, brake lining machine, coil testers, valve seat grinders, chain hoists, gear puller, tension wrenches, acetylene welding equipment, thread cutting set and dies, and a small lathe.

FORM 2

BUS DRIVER'S DAILY REPORT



Check one:  morning      Date \_\_\_\_\_  
 evening      Driver \_\_\_\_\_  
 emergency      Gal. Gas \_\_\_\_\_ Qt. Oil \_\_\_\_\_

Bus No. \_\_\_\_\_ Speedometer Reading \_\_\_\_\_  
(End of trip)

Accessories \_\_\_\_\_

Cooling System \_\_\_\_\_

Ignition \_\_\_\_\_

Fuel System \_\_\_\_\_

Motor \_\_\_\_\_

Lights and Signal devices \_\_\_\_\_

Wheels and Steering \_\_\_\_\_

Brakes \_\_\_\_\_

Tires \_\_\_\_\_

Other \_\_\_\_\_

\_\_\_\_\_  
Road Hazards \_\_\_\_\_

Signed \_\_\_\_\_  
(Bus Driver)

---

The Daily Report should be turned in by the driver to the head mechanic at the end of each trip.

An idealistic approach to a school bus maintenance program should have a salient effect on the morale of all school employees as they observe the district's concern for safe, healthful, and comfortable transportation. It can have the same effect on pupils, parents, and the community. The approach also is an indication of the board's desire to stretch the tax dollar, because such a maintenance program should mean a longer life for buses, even as long as twelve years.

It is common practice for school districts to insure their buses against fire, especially where many buses are stored together or where they are stored in hazardous buildings. The value of theft coverage on vehicles larger than station wagons is open to question. However, fire and theft are generally written in a combined policy at rates not greatly in excess of the fire rates. At modest additional cost comprehensive coverage may be secured which provides added protection from loss by windstorm and other acts of God.

The comprehensive school bus liability policy protects the district from all loss due to liability incurred by reason of the operation, ownership, or maintenance of motor vehicles. It is highly recommended that school boards provide adequate coverage. The measure of coverage depends upon the capacity of the bus and upon the hazards involved in its operation.

The following steps might be followed for possible savings in bus insurance.

1. Fleet discounts are allowed for six or more vehicles when insured in the same company.

2. Premium credits may be earned by establishing and maintaining a good accident experience record. The experience rating plan penalizes a district with a poor accident record.

3. Dividends are paid by some insurance companies at the end of the policy period.

4. Premium savings may result from the purchase of school bus liability policies written on a ten-month basis. In this case a summer repair and testing extension is available at nominal added expense.

School officials must recognize and assume responsibility for all aspects of transportation which affect the health of pupils. The time that children spend on school buses may make a contribution to good health if all pertinent factors are given due consideration and attention. Cleanliness is an important factor. The interior of the bus should be kept in a clean and sanitary condition at all times. This will require daily sweeping plus periodic mopping and washing of interior surfaces. A clean bus provides healthful surroundings and promotes pupil pride in the vehicle and the school. To a surprising degree schools are judged by the appearance of the buses which serve them.

A second health factor is the heating and ventilation of the bus. Modern vehicles are well designed to provide protection from severe weather. Drivers are responsible for proper ventilation and temperature control at all times. It

is particularly important to avoid overheating while children are wearing heavy clothing in wintertime. By suitably pre-heating buses before each trip an even inside temperature can be maintained over the entire trip.

As bus schedules often require transported pupils to leave home at an early hour, these children may have nutritional needs not common to those who walk. The operation of buses on a regular schedule enables families to plan accordingly. School administrators should also bear this problem in mind when planning school lunch schedules. This is particularly important in the case of very young children.

Good pupil conduct contributes to safety. It helps to avoid accidents which may result from the distraction of the driver. It also reduces the number of accidents in which pupils injure themselves or each other.

The bus driver should at all times follow safe driving practices. In spite of all precautions, the possibility of accidents can not be entirely eliminated. Drivers should be trained so that, if and when accidents do occur, they know how to meet the emergency.

An evaluation is necessary to determine the quality of the district transportation program. Such a procedure will assist the business manager in judging the degree to which their service meets the objectives of safety, efficiency, and economy. Form 3 (Page 24) is a check list designed to assist school officials in making an evaluation of the ways in which standards of service exceed minimum legal requirements.

FORM 3

TRANSPORTATION CHECK LIST

BUS DRIVERS AND OTHER PERSONNEL

Yes No

Applications for positions as driver are acknowledged and filed for consideration when vacancies occur.

Bus drivers are appointed strictly on the basis of valid qualifications.

Drivers are required to have periodic physical examinations.

Drivers are of good moral character and are thoroughly reliable.

Drivers are tactful in the management of children.

Drivers understand the need for courtesy to motorists at all times.

Drivers can secure help with problems when needed.

Transportation responsibilities have been definitely assigned.

PLANNING AND OPERATION

Standards of service are adequate in terms of the needs and ability of the local district.

Policies and regulations are clearly stated and are readily available to those interested in them.

The policy governing walking distances is clearly defined and consistently applied.

Routes do not include any unnecessary mileage.

Routes are planned to keep hazards at an irreducible minimum.

Bus schedules are planned to meet the needs of the instructional program.

Yes No

Seats are provided for all pupils.

Buses are operated on schedule in so far as possible.

In the planning of special trips, adequate consideration is given to safety and supervision.

Efforts are made to secure a constructive attitude on the part of parents in regard to pupil transportation problem.

Insurance is adequate in respect to both limits and types of coverage.

The operational records provide all information considered to be useful.

An up-to-date transportation map is available.

#### SAFETY AND HEALTH

Safety is regarded as a primary objective in pupil transportation.

Routes are planned to eliminate trips of over one hour riding time.

Drivers are encouraged to report route hazards.

Safety rules for pupils are generally understood and enforced.

#### BUSES AND MAINTENANCE

The size and number of buses is adequate. Buses are purchased in a size to meet the needs of the present and the foreseeable future.

The type of bus purchased best suits the conditions under which it is operated.

The preventive maintenance program is understood and observed by maintenance personnel.

Buses are maintained so that no trips are missed due to poor maintenance.

Yes No

Buses are maintained so that no child is endangered due to poor maintenance.

Drivers make daily reports on the condition of their buses.

Inspection reports and drivers' reports are promptly acted upon when corrective measures indicated.

Buses are kept clean inside and out.

One or more spare buses are available for use as needed.

The statements are constructed in such a way that each "no" check indicates a respect in which service may be improved if resources permit.

In most school districts, the school bus represents the largest single item to be purchased. A well-conceived program of buying buses must involve the following basic factors.<sup>4</sup>

1. School buses should be purchased on competitive bids filed on detailed specifications.
2. In many cases old buses can generally be sold outright to a better advantage than they can be traded on the purchase of new equipment.
3. A long term purchasing plan should be adopted so the school board will not be called upon to purchase several buses in one year. If seven buses are operated by the district, arrange purchasing plan so only one new replacement is needed each year.
4. Many school boards have indicated that there seems to be very little difference between the quality of approved bus bodies if they are bought on the same definite, clear-cut specifications. Therefore, there should be only a slight difference in the bid prices for similiar equipment.

4. Linn, Henry H., School Business Administration, (New York: The Ronald Press Company, 1956), p. 523.



5. If the school bus is to be used extensively for extracurricular activity trips, consideration must be given to such factors as additional space between seats (possibly 27 to 30 inches), better quality of seats, luggage carriers mounted on the roof of the bus, etc.
6. Frequently school boards make a mistake by purchasing school bus chassis which are too small. Consequently, the motor is laboring most of the time and, as a result, the operating and maintenance cost becomes extremely high.
7. The average cost per pupil for transportation is usually less with buses with pupil seating capacities of 48, 54, and 60 than with the smaller vehicles. However, adequacy and efficiency should not be sacrificed for the sake of economy.

In addition, the school board should investigate the value of buying chassis and bodies separately. Experience verifies the fact that school bus salesmen normally sell such items as truck dump bodies and utility bodies to the automotive dealers. By selling school bus bodies, they increase their line of products, making it more advantageous to call on automotive dealers. One can readily understand that it would not be desirable for school bus salesmen to sell school bus bodies separately when they rely upon truck salesmen to assist them in selling the other products which they represent. School bus bodies can be purchased for approximately ten per cent less when they are bought directly from school bus salesmen who do not have to work through an automobile dealer.

There is a tendency today to purchase heavier vehicles, especially if the terrain is rugged.

A good transportation program requires good management. Adequate management starts with clear thinking and preconceived

plans. Planning, to be effective, needs administrative organization, tight lines of responsibility, efficient recruitment policies, detailed operating manuals, and rules and regulations.

PART 2  
MAINTENANCE

REFERENCES

School Business Management Handbook, (Albany, N.Y.:  
The State Education Department, 1955).

SOURCES

Suppliers of Maintenance Materials

BACKGROUND COURSES

1. School Administration
2. Cost Accounting
3. Personnel Management

INSTRUCTIONAL AIDS

1. Repair record forms
2. Floor plan of buildings

TIME

2 weeks

PROJECTS

1. Repair work forms
2. Figure square footage of each room

POINTS TO STRESS

1. Make all repairs as soon as practicable after the need for them has been discovered.
2. A periodic and systematic inspection of the school plant is recommended.
3. A written record should be kept of all repairs ordered and of all those made.
4. After the repairs have been completed, the efficiency with which the work has been done should be inspected.
5. In addition to playing an important part in the educative process, the school plant plays an important part in public relations.
6. Depreciation cannot be eliminated but much can be done to retard it.
7. Respect for school property must be taught.
8. Custodial employees should be given reasonable work assignments which they may be expected to accomplish.
9. It is good practice to prepare a written work schedule for each custodial employee.

10. Labor accounts for about 90% of the cleaning costs.
11. Staggered shifts should produce better results than a single schedule for all employees.
12. Appropriate and adequate tools, supplies, and equipment should be provided to simplify the work of the service employee.

PART 2  
MAINTENANCE

Maintenance refers to keeping the school sites, the buildings, and the equipment in as near their original state of repair as possible. Maintenance charges include expenditures for both repairs and replacements. Most maintenance charges are for repairs; occasionally, however, replacements are necessary. In normal times about five per cent of school expenditures are devoted to maintenance.

Four factors contribute to the depreciation of a school plant. The first, and usually the greatest, cause is the wear and tear of usage. A second cause is physical decay. A third cause is obsolescence. The fourth cause is accidents.

Although depreciation cannot be eliminated, much can be done to retard it. School officials can take two steps to retard and decrease the depreciation of school property. These steps are: (1) teach pupils and other persons to have proper respect for the property and (2) make repairs to the property as soon as the need for them is discovered, or as soon thereafter as possible.

In any campaign to teach respect for school property the first step is to put the property in a respectable condition. Schools having broken window glass, dilapidated

desks, filthy toilets, dirty walls, and similiar conditions are breeding grounds for vandalism.

A second thing to keep in mind is providing for the maintenance of school property is to make all repairs as soon as practicable after the need for them has been discovered. A dilapidated building is a standing invitation for vandalism and the repairs should be made immediately because they can be made much more cheaply and easily than if they are postponed. Still more, repairs to school property should be made immediately because, if they are postponed too long, school may have to be closed while they are made.

Many repairs of a minor or a nontechnical nature can be made by the school janitors. Often the janitors have time to make such repairs and often they can make them as efficiently as artisans. There are many jobs, however, which school janitors cannot do, either because of lack of time or because of lack of ability. Special maintenance men must, therefore, be employed for this work. Most of the repair work is done on a contract or an hourly basis for special repair jobs.

Many repairs are of an emergency nature, and a procedure for ordering and making them should be provided in the rules and regulations of the board.

A written record should be kept of all repairs ordered and of all of those made. Orders made by telephone should later be put in written form. These forms (Form 4, Page 33) should specify the school in which the repairs were made, the nature of the repairs, the date made, and the cost. These



records are often useful in budget making, in financial accounting, and in future planning.

After the repairs have been completed, the efficiency with which the work has been done should be inspected. No payment should be made for the repairs until this inspection has been made with satisfactory results. If the repair personnel is working on a per hour or a per diem basis, someone in the school system should be responsible for reporting the amount of time spent on the repairs. Jobs of a major or a technical nature should be inspected by a specialist.

Custodial employees should be given reasonable work assignments which they may be expected to accomplish. It is demoralizing to an employee to be given a heavy assignment impossible to achieve. His standards of performance then are bound to be low, he is subject to undeserved criticism, and he feels completely frustrated because he can never get caught up with the job.

Job assignments to custodial employees is not a simple matter, and there is no simple formula to follow. There are too many variations in the types and conditions of buildings, heating plants, size of grounds, number of occupants, and abilities of personnel to permit a standard schedule for all workers. In a sense, a custom-built work schedule must be determined for each individual employee.

It is good practice to prepare a written work schedule (Form 5, Page 35) for each custodial employee, outlining what he is expected to do throughout his work period, with an



necessary. The schedule is a "daily schedule" for maintenance. The schedule has nothing to do with vacation cleaning or all janitors work together as they are needed for washing windows, scrubbing floors, etc. The standard job time list takes into consideration the amount of furniture in the room, the time required for the particular job, the number of square feet and other factors.

An eight hour working day would be 480 minutes. If you add up the list of duties with "H" after them (Handy), the total comes to 377 minutes. If you add the list of duties with "T" after them, (Threlkeld), you find there are 389 minutes. All the duties without an initial after them would add up to 210 minutes. (This would be the head janitor) The reason for this is that the head janitor must go over the halls during the day, take care of the furnace room and other details.

After this schedule, you will find a custodian check list which is rather typical of the type thing that I believe should be used to evaluate the work.

Biology room, 37 x 26, 962 sq ft, dust mop, dust seats, empty waste baskets and any other necessary work	12 min.	H
Biology and Chemistry Office -- dust mop and etc., as indicated above, 14 x 9, 126 sq ft	2 min.	H
Biology storage room, 6 x 7, 42 sq ft, dust mop, etc.	1 min.	H
Chemistry storage room, 14 x 10, 140 sq ft., dust mop, etc.	2 min.	H
Chemistry room, 50 x 26, 1300 sq ft., dust mop, etc.	14 min.	H
Girl's toilet, 12 x 16, 192 sq ft., wet mop and rinse, empty waste baskets, refill paper containers	15 min.	T
Storage, 8 x 10, 80 sq ft., dust mop, etc.	2 min.	H
Boy's toilet, 12 x 21, 252 sq ft., wet mop and rinse, etc.	20 min.	T
Library work room, 10 x 20, 200 sq ft., dust mop, etc.	3 min.	H
Storage room (by the library) 10 x 6, 60 sq ft., dust mop etc.	1 min.	H

CUSTODIAN'S  
WORK  
SCHEDULE

FORM 5

Library, 69 x 26, 1,794 sq ft., dust mop, etc.	24 min.	H
Commercial room, 20 x 18, 360 sq ft., dust mop, etc.	10 min.	H
Commercial storage room, 16 x 8, 128 sq ft., dust mop, etc.	2 min.	H
Commercial room, 20 x 18, 360 sq ft., dust mop, etc.	10 min.	H
Storage, 8 x 8, 64 sq ft., dust mop, etc.	1 min.	H
Office (Commercial), 17 x 8, 136 sq ft., dust mop, etc.	3 min.	H
Commercial room, 20 x 18, 360 sq ft., dust mop etc.	10 min.	H
Storage room, 8 x 8, 64 sq ft., dust mop, etc.	1 min.	H
Boy's toilet, 22 x 12, 264 sq ft., wet mop and rinse, etc.	20 min.	T
Girl's toilet, 22 x 12, 264 sq ft., wet mop and rinse, etc.	20 min.	T
Nurse Office and rest room, 10 x 20, 200 sq ft., dust mop etc.	5 min.	H
Panorama Office, 10 x 6, 60 sq ft., dust mop, etc.	3 min.	H
(Classrooms beginning at the east end of the building on the north side -- 10 rooms) All rooms are 36 x 36, 1,296 sq ft., dust mop etc., 18 min each.	180 min.	H
Visual aid room, 12 x 12, 156 sq ft., dust mop, etc.	3 min.	H
Art room storage, 6 x 8, 48 sq ft., dust mop etc.	1 min.	H
Teacher's rest room, 6 x 7, 42 sq ft., wet mop and rinse, etc.	5 min.	T
Teacher's rest room, 6 x 7, 42 sq ft., wet mop and rinse, etc.	5 min.	T
Storage (by the teacher's lounge) 7 x 8, 56 sq ft., dust mop etc.	2 min.	H
Teacher's lounge, 12 x 12, 156 sq ft., dust mop etc.	4 min.	H
Office (Secretary's) 12 x 36, 432 sq ft., dust mop etc.	8 min.	H
Office storeroom, 10 x 15, 150 sq ft., dust mop, etc.	3 min.	H

Principal's Office, 13 x 10, 130 sq ft., dust mop, etc.	3 min.	H
Conference room, 9 x 15, 135 sq ft., dust mop, etc.	3 min.	H
Home Ec. Dept. (All three rooms) 28 x 83, 1,324 sq ft., dust mop, etc.	20 min.	H
Gymnasium, 100 x 100, 10,000 sq ft. dust mop	60 min.	
Auditorium, 79 x 63, 5,146 sq ft., dust mop etc.	90 min.	
Auditorium stage, 22 x 54, 1,188 sq ft., dust mop, etc.	15 min.	
Cafeteria, 62 x 29, dust mop, etc., 1,798 sq ft.	32 min.	T
Kitchen, 22 x 22, 484 sq ft, wet mop and rinse	20 min.	T
Kitchen store room, 10 x 8, 80 sq ft., wet mop and rinse, etc.	5 min.	T
Boy's dressing room, 55 x 24, 1,320 sq ft., wet mop and rinse, etc.	50 min.	T
Girl's dressing room, 44 x 24, 1,056 sq ft., wet mop and rinse, etc.	45 min.	T
Metal and wood shop (including storage, classroom, etc., 104 x 52, 5,408 sq ft., dust mop, etc.	60 min.	T
Agriculture shop and classroom (including storage and lab.), 104 x 38, 3,952 sq ft, dust mop, etc.	48 min.	T
Band room and offices, 100 x 30, 3,000 sq ft. dust mop, etc. (dust all shelving)	45 min.	
Halls (East wing to office) 11 x 280, 3,080 sq ft., dust mop	21 min.	H
Hall (from office to auditorium), 3,576 sq ft., dust mop	23 min.	H
Hall from the south auditorium door to the south door (by the metal shop), 649 sq ft., dust mop	5 min.	T

CUSTODIANS CHECK LIST

ROOMS

Room # \_\_\_\_\_

Date \_\_\_\_\_

Inspected by \_\_\_\_\_

ARE? or IS?	YES	NO	REMARKS
Floors clean-properly treated			
Walls and ceiling clean			
Interior trim clean			
Doors and hardware clean			
Windows clean (inside and out)			
Window shades in good order			
Light bulbs in good order			
Light bulbs serviceable			
Light fixtures clean			
Furniture clean--unbroken			
Tack boards clean			
Wastebaskets emptied daily			
Pencil sharpener clean			
Clock properly regulated			
Room properly ventilated			
Unit ventilator filters clean			
Thermostats properly set			

appropriate allotment of time for each of the many individual tasks. This should have an element of elasticity and not be too rigid, since contingencies may develop that require some modification. A heavy snowfall, for instance, necessitates snow removal from sidewalks, but this is not a daily task to be included in a written schedule.

Custodial employees who have not had written schedules generally do not like the idea when it is first presented to them. Some fear that it will be too rigid in its timing to be workable. A well-developed schedule has many values. In preparing a written work schedule, consideration must be given to the timing of the several jobs, with some sort of priority rating. There is less opportunity to overlook or neglect a task, and in a building with several employees, there is less chance of overlapping jobs.

The majority of school building service employees are given day assignments and in many cases all of the employees in a school system report for work at the same time in the morning and leave about the same time in the late afternoon. In a building with more than one custodial employee staggered work shifts often can be arranged advantageously. In a building of some size with several employees, it is sensible to arrange for much of the cleaning on an evening shift; from four o'clock in the afternoon to midnight. There are disadvantages to night cleaning but it still produces better results than a single schedule.

PART 3  
PURCHASES

REFERENCES

School Business Management Handbook, (Albany, N.Y.:  
The State Education Department, 1955).

SOURCES

American School and University Supply Catalog

BACKGROUND COURSES

1. Business Administration
2. School Administration
3. Economics

INSTRUCTIONAL AIDS

1. Requisition forms
2. Purchase orders
3. Bid forms

TIME

4 weeks

PROJECTS

1. List reliable suppliers
2. Bidding procedures
3. Specifications

POINTS TO STRESS

1. The business manager should be familiar with board policies and state laws regarding purchasing.
2. There should be created a business-like atmosphere of confidence and democratic relationships in all spheres of activities and contacts.
3. In all purchasing, one of the first jobs is to determine the kind or type, quality, and quantity of the items required.
4. The business manager is expected to be alert to improvements in materials and price trends.
5. The first step in selecting the items is to determine the purpose to be served and the type of item required.
6. Special requisition forms are prepared for emergency needs.
7. There are four methods to prepare specifications.
8. A list of bidders should be developed.

9. In any purchase, the service that goes before it, and after it, is often as valuable as the thing itself.
10. If price becomes the only purchasing factor, producers will cut their costs by making poorer products.
11. Specifications should be complete in all details and should be based on sufficient knowledge.
12. Neither the buyer or the seller should ever encourage the other to do an unethical, illegal, or unmoral thing.

PART 3  
PURCHASING

Every phase of the work of the public school system requires the use of necessary supplies to support its educational program. In the typical school system approximately ten per cent of the current funds goes for supplies. Since so much money is spent on supplies it is important that all the supplies are carefully purchased. In all purchasing, economy, speed, and accuracy are important. It has been said many times that the measure of efficient purchasing is that of having the right item in the right place at the right time. It is essential that the purchasing program for public education be established to provide promptly adequate supplies and equipment that specifically meet the local program and service needs.

One of the first requirements of a purchasing officer is to obtain a thorough knowledge and understanding of legislation and rulings of the board affecting the status, authority, and responsibilities of his office.

In all purchasing one of the first jobs is to determine the kind or type, quality, and quantity of the items required. This is a cooperative responsibility. No department can function effectively that does not rely upon the business



manager for much of the information concerning items needed for their program. Also the buyer cannot perform to the best interest of the department unless he has an intimate knowledge of the purpose the item is to serve, by whom it is to be used, how it is to be used, what it is expected to do, and the results to be obtained.

The business manager is expected to be alert to improvement in materials, development of new products, performance evaluation, and market and price trends.

The selection process is a continuous one. Existing supply lists should be examined regularly for revision and improvement, obsolete items deleted, and improved and new items added.

Having selected the type of item required, it becomes necessary to analyze the minimum characteristics essential to fit the needs efficiently and economically. These are usually expressed in terms of quality or named in detailed specifications. Quality standards can be established and expressed in terms of the characteristics of the item in the performance of its function, which can be determined by observance. Accelerated tests which approximate actual using conditions may be practicable.

In any school system there is always the problem of multiplicity or overlapping of items of a similar type and the demand for new items similar to those already in use by other departments. This can lead to a very complicated and cumbersome situation in which a great variety of very similar items may be purchased, resulting in waste of time, money,

and effort. Requests for new items should be coordinated with existing lists. Items serving the same purpose in different departments preferably should be standardized so that one type may suffice for all. Such simplifications may result in considerable saving in bulk buying, and also save time and effort in paper work and inspections.

Supply lists reduced to their simplest state, are orderly compilations of the items deemed adequate and essential in achieving the objectives of the educational and service programs, which items are to be made available periodically to the various staff members as and when required. The manner and form in which these are made available to the ordering departments may vary widely but the organization of the lists should conform to a definite pattern that provides for simple, accurate, and time-saving requisitions. Form 6 (Page 45) illustrates a standardized requisition form. Special requisition forms are prepared for emergency needs. Form 7 (Page 46) illustrates a special requisition form.

Basic to the preparation of specifications is an accurate description of the commodities to be purchased. A poor or incomplete description results in lost time in revising and issuing new specifications, and explaining or interpreting the requirements. It leads to inaccurate bidding, misinterpretation of requirements, delays in deliveries, and bad public relations in that some bidders may lose the opportunities to quote a better price.

There are four methods of preparing specifications:

1. Manufacturers' name and brand, or catalog number.

RECOMMENDED FROM  
BOARD OF EDUCATION FUNDS

NOTE: All Requisitions in duplicate. One copy will be returned to sender.

RECOMMENDED FROM  
ACTIVITIES FUNDS -- CENTRAL TREASURY

Requested by \_\_\_\_\_ Dept. \_\_\_\_\_

Date \_\_\_\_\_ Order No. \_\_\_\_\_

1. Description of Equipment, Article,  
or Service Desired

1. Pay \$ \_\_\_\_\_ To \_\_\_\_\_

Account No. \_\_\_\_\_ Order No. \_\_\_\_\_

2. Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. For: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. From Fund (Title): \_\_\_\_\_  
\_\_\_\_\_

5. Account Number Of This Fund: No. \_\_\_\_\_

6. Instructions: Indicate Below:

- Currency Needed As Indicated Below
- Activities Fund Check To Be Issued
- Transfer Of Monies From Above Account
- Order To Be Issued

7. Explanations: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sponsor: \_\_\_\_\_

Administrative Ass't. \_\_\_\_\_ Superintendent \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_

Quantity	Title and Complete Description	Per Unit Price	Total Price	For Office Use

-45-  
FORM 6

REQUISITION FORM

IDENTIFICATION:  Listed on Annual Requisition     Not listed on Annual Requisition  
DELIVERY REQUESTED:  Rush;  Soon;  This Semester;  Summer Delivery;  Fall Delivery

Sources Of Supply With Addresses	1. _____	2. _____
	_____	_____
	_____	_____

Approved by \_\_\_\_\_  
Department Head                      Administrative Assistant                      Superintendent

Disposition: Received by: \_\_\_\_\_    Paid by check    By currency    Order No. \_\_\_\_\_

# SPECIAL REQUISITION No 2999

FORM 7

DO NOT USE

SPECIAL REQUISITION FORM

## Decatur Public Schools

Teaching Supplies .....	
Maintenance Supplies .....	
Janitor's Supplies .....	
Request for Work Order .....	
Request for Hauling .....	
Furniture (New) .....	

FROM: \_\_\_\_\_  
(School)

\_\_\_\_\_ (Room or Dept.)

ENDOR: \_\_\_\_\_

DATE: \_\_\_\_\_

	DESCRIPTION	Unit Price	DO NOT WRITE IN THIS COL

Requested by: \_\_\_\_\_  
Supervisor - Teacher - Janitor

I certify materials and/or work requested are necessary for this school.  
 \_\_\_\_\_  
Principal or Supervisor

2. Performance.
3. A combination of methods A and B.
4. By certification.

The process of developing specifications is continuous, not repetitive. Specifications are subject to revision as often as may be necessary, but a new specification is not developed annually for each item that is ordered. It is important that a record be kept for future reference of all specifications issued. A card filing system may serve many useful purposes.

It is important that the business manager be on the alert to develop representative lists of bidders for each of the areas of supplies and equipment and to see that they are informed of the invitation to bid. This is usually accomplished by maintaining a file of those who respond and adding those representing potential sources.

While numerous methods are employed to secure bids, the most common procedures are:

1. Formal (Advertised) Contract and Proposal Forms.
2. Informal Sealed Bids.
3. Letter Quotations.
4. Negotiation.

The method to be used will be determined by the amount of money involved, etc.

#### Formal Contracts

The major stipulations and conditions of formal contracts are generally prescribed by law or board policy. They consist

of three sections: (1) general stipulations or conditions of the contract; (2) specifications; and (3) proposal form.

The selection of topics to be covered in the general conditions of the contract is conditioned to some degree by whether installation work is required. Where installation work is required many additional paragraphs will be needed to cover conditions not encountered in purchase without installation.

Bids may be requested on the basis of three types: individual items, combination, or lump sum.

For the purpose of uniformity in tabulating bids and comparing prices, it is necessary to require that all prices be submitted on the basis of the unit specified. Even though every effort is made to design proposal sheets so that bidders need only to fill in prices, it is advisable to point out to them certain technicalities that affect the acceptance of their bids. It is expected that products of other manufacturers or products having slightly different characteristics from those specified will be offered by suppliers as an equal to those specified, and frequently the term "or equal" is added to the specifications.

As a rule, samples are not required if manufacturer's brand names are specified. Since the manufacturer has a reputation to protect, it can be assumed that if quotations are accepted on the brands specified and deliveries made accordingly, the products will be satisfactory. At times, however, it may be desirable to require samples for comparison

should alternate brands be offered. Samples should also be required if information is received that some changes may have been made in the construction of quality of the items. Buyers reserve the right to retain or destroy samples for the purpose of testing, free from any redress or claims on the part of the contractor.

The specification section of the bid form may consist of two parts, general specifications and item specifications.

The proposal section has two basic parts: proposal forms and signature sheets.

Bidders are entitled to be present at the opening of bids, especially if they involve a substantial figure; and it is difficult to conceive any situation in which this privilege should be denied them. Prices may or may not be announced, depending on whether a series of item bids is involved, which might consume considerable time. Duplicate copies of bids should be made available to bidders promptly after the opening. Bidders are entitled also to know to whom the final awards are made, at what prices, on what quality of products, and in what respect theirs failed to meet the specifications, if their bids are rejected. This builds confidence and creates good will.

If disputes arise, objections and challenges by unsuccessful bidders may have to be referred to higher authority for decisions; but where honest and impartial efforts are made to determine the lowest bidder meeting the specification requirements, such occasions are relatively rare.

### Informal Sealed Bids

Careful planning and scheduling will enable the purchasing agent to obtain many of the items by means of the time honored purchase order based on informal sealed bids which follow in general the same pattern as that of formal contracts, and can be just as binding. No changes need to be made in the specifications; no certified check or deposit is required; the bidding period can be considerably reduced; the highly technical halo can be removed; bids can be opened publicly, tabulated, compared, and quality standards maintained.

Bid forms may be issued to the vendor in duplicate, the original to be submitted to the purchasing agent before the opening date, the duplicate to be retained by the bidder. A successful bidder receives a purchase order for the items awarded to him, with the items listed by title or item number. This is accompanied by a stipulation that all work and items are to be in accordance with the quotation on the original copy of his proposal, a copy of which was retained by him.

### Letter Quotations

In the interest of speed and to protect bidding procedures at the same time, suppliers may be required to submit prices by letter. This procedure is satisfactory for copyrighted materials such as text-books, audio-visual supplies, including maps, globes, charts, film strips, etc. Letter quotations may also be requested for many other miscellaneous or emergency needs when the requirements do not involve large sums of money. Emergency situations arise, which make it necessary to obtain



prices immediately by telephone. It is good practice to contact at least three carefully selected suppliers and to require them to confirm their prices immediately by letter, even though the order may be placed promptly by telephone. Telephone orders should be followed promptly by confirming purchase orders, and the unsuccessful bidders notified. With relatively minor purchases, it may be unnecessary to contact more than a single vendor by phone.

### Negotiation

Competitive bidding is based on terms set up by the purchaser and occasionally, because of general conditions or unusual circumstances, it may be impossible to obtain responses from vendors. It then becomes necessary to ascertain what is available and on what terms. This procedure may also be necessary when highly specialized or unusual types of equipment are required, possibly of an emergency or experimental nature, that may result in changing existing specifications. It should be shown that no discrimination or partiality is involved.

It is highly important that all sealed bids be opened at the same time in the presence of at least two persons. The envelopes in which they are delivered should be clearly addressed to the receiving office and should be so marked as to be positively identifiable to prevent opening in error. Letter quotations and telephone bids should be carefully guarded by the business manager to avoid criticism or suspicion that prices might possibly be revealed to competitors before their quotations have been received.

PART 4

SUPPLY MANAGEMENT

REFERENCES

1. Linn, Henry H., School Business Administration, (New York: The Ronald Press Company, 1956), pp. 281 - 311.
2. School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955).

SOURCES

None

BACKGROUND COURSES

School Administration

INSTRUCTIONAL AIDS

1. Requisition forms
2. Card system for inventory control

TIME

3 weeks

PROJECTS

1. Problem for inventory control by using card system. Show reaction to system when supplies are received and dispersed.
2. Advantages and disadvantages of a central warehouse.

POINTS TO STRESS

1. There are four functions of supply management.
2. Supplies received should be checked against the purchase order so that proper payments can be made.
3. The time to check on items received is immediately upon receipt or within a day or two thereafter.
4. In order to be effective, the receiving inspection and check-up must be complete.
5. A person well trained and experienced in receiving school supplies is the foundation of a good system of supply management.
6. The requirements for storage management are:
  - a. All supplies must be stored in spaces that are free of destructive factors such as heat and cold.
  - b. All storage areas must be accessible both for incoming and outgoing supplies.
  - c. All supplies must be so stored as to be readily available when needed.

- d. All storage areas must be administered under the rule that old stock is used first.
  - e. A current inventory should be kept for each storage area.
  - f. Responsibility for proper operation of storage areas must be assigned.
7. The need for adequate and well-planned classroom storage should be recognized as a part of supply management.
  8. There are advantages and disadvantages of central warehouses.
  9. Once stock is sent to the warehouse, a record must be kept of it until it leaves the warehouse and enters the school.
  10. Systems of arranging stock can be developed on the basis of alphabetical arrangements or on the basis of numerical arrangements or on the combination of the two methods.
  11. Generally the annual requisition for each school is made out by the principal, who may call upon faculty members for assistance.
  12. Some kind of prepared form should be made available to all principals for use in preparing annual requisitions.
  13. The practice of providing a local stock catalog is becoming increasingly prevalent in school systems.
  14. The annual requisition from the school provides not only a basis for purchasing but also a basis for subsequent distribution to the schools of the items requisitioned.
  15. The importance of accurate distribution records can not be overemphasized, since these are key control records with respect to supplies.
  16. Some kind of inventory record is basic to supply management.
  17. A periodic inventory of supplies will be facilitated if all supplies are stored in an organized and systematic way.
  18. Inventories of equipment and furniture are also basic responsibilities of supply management.

## PART 4

### SUPPLY MANAGEMENT

Supply management deals with receiving, storage, and distribution of school supplies of all kinds. It takes over where purchasing ends, and continues until the supplies have served their intended purpose in actual use in the classrooms or elsewhere in the system.

The purpose of supply management is to assure that all the supplies purchased are actually available for use when and where needed. When this purpose is accomplished without waste of manpower, material, or money, the school administrator responsible has discharged his duty well. Supply management may be divided into four general categories: (1) receiving; (2) storage; (3) distribution; (4) general record systems.

#### Receiving

Supply management begins when supplies arrive at the point designated in delivery instructions which have been properly furnished the vendor with the purchase order. It is at this point that supplies received should be checked against the purchase order so that proper payment may be made. Checking is a part of purchasing but is equally a part of supply management. A person well trained and experienced in receiving school supplies is the foundation of a sound system of supply management.

Procedures for receiving supplies will depend largely on local arrangements for space, equipment, and personnel.

Suggestions for receiving procedures are:

1. Examine the address of the bill of lading.
2. Unload supplies onto the receiving room floor.
3. Check shipment against bill of lading.
4. Check shipment against the order.
5. Separate supplies to go to each school if a centralized storage system is used.
6. A record should be made as to the distribution to each school.
7. If items are damaged in shipment, the shipment is set aside and the vendor is promptly notified.
8. Items to be assembled are put together and checked on the spot.
9. When the shipment has been checked, the order copy is dated and signed and then sent to the central office for payment.
10. Notify principals of shipments to school.

### Supply Storage

The school supply system is designed to make available to teachers those supplies which have been purchased for classroom use at the time the teacher needs them. Delay may hamper or destroy their usefulness.

The storage plan is an important part of the supply system. The need for careful planning and administration of storage is often overlooked, both because it takes time and because the

waste that can result from poor planning and administration is not always evident. The storage plan covers the central receiving point, the central warehouse (if one is available), all the school stock rooms, as well as the teachers' closets and classroom storage areas. It also includes storage areas for maintenance and custodial supplies, book storage, and any other specialized storage areas needed.

### Distribution and Central Record Systems

One of the primary requirements of supply management is to establish an efficient and effective system of requisitioning supplies and keeping track of them from the time they enter the school system until they serve their purpose in the classroom. This phase of supply management has to do with records and related paper work. The efficiency and the effectiveness of the system depend upon the decisions that are made with respect to the procedures and forms that are to be used, and the rules and regulations by which the supply system is operated.

The annual requisition for miscellaneous types of supplies is common practice. It provides at one time a rather detailed statement of requirements which can be used as a basis for preparing specifications for bids. It is made out by the school principals, assisted by faculty members. Some kind of prepared form should be made available to all principals for use in preparing annual requisitions. Form 8, which follows, illustrates an annual requisition form.

FORM 8

FORM FOR ANNUAL REQUISITION OF GENERAL SUPPLIES

ANNUAL REQUISITION  
GENERAL SUPPLIES

Please report the quantity of each item on hand in the school stock room at the time the requisition is prepared. In preparing requisitions for the next year, please be sure to use previous early experience as a guide.

School

Date Submitted

Principal's Signature

Item No.	Item	On Hand	Requested
1	Adding Machine Tape, 2 $\frac{1}{4}$ "		
2	Baskets, Wire for Letters, 10" x 14" x 3"		
3	Baskets, Waste, Vulcot No. 3, metal bottoms, dark green, dia. of bottom 12"; 16" high		
4	Best Test Rubber Cement, 1 Qt. size can NO SUBSTITUTE		
5	Blotters, small, approx. 4" x 9", white, 100 to pkg.		

The advantage of the stock catalog (Form 9, Page 59) is evident when it is realized that once it is published and circulated to all requisitioning officials in the school system, they may requisition by item number and be assured of receiving the item desired. This would eliminate a constant source of confusion.

The annual requisition from the school provides not only a basis for purchasing but also a basis for subsequent distribution to the schools of the items requisitioned. If you have a central distributing point without central warehousing there are numerous ways the supplies might be distributed. The one most commonly used is discussed in the following paragraph.

As the annual requisitions are received from the schools within the system, the items are totaled and a basic purchase specification is prepared and issued to bidders. Following the issuance of the specifications, the annual requisitions from each school are forwarded to the receiving clerk, who places them on file. As shipments are received from vendors the receiving clerk reviews the annual requisition from the schools and distributes the items accordingly. If the annual requisitions are submitted from each school in duplicate, and if they are clear and concise enough, this procedure may represent an efficient way of handling the problem of proper distribution.

The receiving clerk then notifies the school of each delivery means of a memorandum. The principal or appointed



Requisition Instructions

The items in this list are carried in our storeroom and are to be ordered on the storeroom supplies requisition. Do not, at any time, use the Special Requisition Book for materials listed in the mimeographed booklet "Storeroom Supplies".

Please order in units as listed, and use full titles of items including our storeroom number, using separate line for each item.

The following is an example:

STOREROOM SUPPLIES		No 5472
REQUISITION		
FROM: _____ (School)	<p style="text-align: center;">Check Type of Supplies</p> Teaching Supplies.. _____ Janitor's Supplies. _____ Textbook Rental.... _____ Art Supplies..... _____ Printed Forms..... _____ Office Supplies.... _____	
_____		
(Room or Dept.)		
(Use Separate Requisition for each type of Supplies and order by units as indicated in storeroom catalog.)		
	Date: _____	

Storeroom Quantity Issued	Quantity Requested	Unit	Catalog No.	Description	Unit Price	Price Extension
	1	pad	3	Abstract	.83	.83
	1	box	33	Carbon Mastersets		
	1	box		(a) 8 $\frac{1}{2}$ x 11	2.75	2.75
	1	box		(b) 8 $\frac{1}{2}$ x 14	4.46	4.46
	8	box	80	Crayons, large	.18	1.44
			401	Const. Paper		
	2	pkg.		(a) 9 x 12		
	1	pkg.		#803 orange	.22	.44
	1	pkg.		#805 yellow	.22	.22
	1	pkg.		(b) 12 x 18		
				#805 yellow	.44	.44

Numbers 3, 33, 80, and 401 indicate lines in the storeroom supply catalog where you will find these materials.

For your requisition day see attached schedule.

Please destroy all other lists of store supplies you may have in your file.

At the time of delivery, it is the responsibility of the principals or their representatives to count the supplies delivered and sign the blue copy of the requisition. If the delivery is short on certain items, it will be so designated on the blue copy of the requisition and returned to stores for correction. If the item is circled by the storeroom clerk, that item should be requisitioned at a later date.

Samuel L. Kohr  
Administrative Assistant

TABLE OF CONTENTS

Art Supplies

<u>ITEM</u>	<u>LINE</u>	<u>PAGE</u>	<u>ITEM</u>	<u>LINE</u>	<u>PAGE</u>
Blocks, Linoleum.....	11	1	Paint, (Cont'd)		
Block Printing Press...	12	1	Show Card Color.....	213	4
Bit Braces.....	17	1	Textile.....	209	4
Brayers.....	18	1	Paper		
Brushes			All Purpose Freize and		
Easel.....	19	1	Project.....	216	4
Stencil.....	20	1	Construction.....	401	8
Utility Flat Varnish	21	1	Drawing.....	402	8
Watercolor.....	22	1	Finger Paint.....	220	4
Chalk			Plates.....	225	5
Assorted.....	58	2	Poster.....	400	7
Colored.....	56	1	Newsprint.....	223	5
White.....	55	1	Stencil,E,Z.....	227	5
Yellow (Sight Saving)	59	2	Paste.....	235	5
Charcoal.....	64	2	Plaster Of Paris.....	249	5
Clamps			Poster Mount Board(See below)		7
Easel.....	65	2	Rubber Cement.....	286	5
Junior C.....	66	2	Sandpaper.....	290	5
Clay			Scissors.....	294	6
Firing.....	67	2	Shellac.....	297	6
Mexican Pottery.....	68	2	Sponge, Medium Art.....	301	6
Modeling.....	69	2	Tape,		
Crayons			Drafting-Masking.....	319	6
Kindergarten.....	79	2	Scotch.....	292	5
Alpha Color Pastel..	81	2	Tagboard.....	320	6
Large, Kindergarten.	80	2	Textile Color Sets.....	321	6
Doilies, Lace.....	91	2	Textile Paint.....	209	4
Dowel Pins.....	92	2	Textile Extender.....	323	6
Enamel.....	100	2	Textile Thinner.....	322	6
Fasteners, Brass.....	120	3	Thumb Tacks.....	324	6
Glue.....	135	3	Turpentine.....	329	6
Guns, Spatter.....	137	3	Varnish.....	340	6
Hooks			Water Colors,		
Card.....	143	3	Whole Pan.....	341	6
Exhibit.....	144	3	Refills.....	342	6
Ink			#8 Half Pan.....	347	6
Block Printing.....	150	3	Refills.....	348	6
Drawing (India) black	151	3	Oval 8 Half Pan.....	349	6
Higgins, Black.....	154	3	Refills.....	350	6
Reducer (Block			Water Pans.....	351	6
Printing).....	157	3			
Spatter.....	159	3	All Purpose Freize and		
Spatter Ink Sets....	164	3	Project Roll.....	216	4
Nails.....	184	4	Poster Art Mount Board	395	7
Needles, Tapst.....	185	4	Poster Art Mount Board	396	7
Oil, Pure Boiled			Construction Paper....	401	8
Linseed.....	195	4	Drawing Paper.....	402	8
Paint			Poster Paper.Thin.....	400	7
Deep Flat Wall.....	210	4	Wrapping Paper, Brown	360	7
Dek-all sets.....	202	4			
Enamel.....	100	2			
Finger.....	207	4			
Liquid Show Card....	212	4			
Powder.....	208	4			

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STOREROOM SUPPLIES

Teachers' Supplies

Cur No.	ITEM	UNIT	PRICE	Our No.	ITEM	UNIT	PRICE
2	Absence Blanks, teachers (50 to pad)...pad		.56	30	Carbon, Typing		
					(a) 8½ x 11.....box		.83
					(b) 8½ x 14.....box		.04
3	Abstracts (50 to pad)..pad		.87				
4	Adding Machine Tape, (2 9/32 inch).....roll		.15	33	Carbon Mastersets		
					(a) 8½ x 11.....box		2.60
					(b) 8½ x 14.....box		3.73
5	Attendance and Scholarship Record Sheets.....each		.02	40	Cards, Alphabet (Zaner Bloser manuscript perception strips).....set		.80
7	Bits, Auger						
	(a) ¼ inch.....each		.92	41	Cards, Alphabet (Palmer Method Cursive).....set		1.00
	(b) ½ inch.....each						
	(c) ¾ inch.....each						
1	Blocks, Linoleum			42	Cards, Pupils Cumulative Record.....each		.01
	(a) 3 x 4.....each		n/c				
	(b) 5 x 7.....each		.08	43	Cards, Elementary Report, (Grades 3-6).....each		.04
2	Block Printing Press		7.50	44	Cards, Health.....each		.01
3	Books, Application for Rental of Textbooks...each		.42	45	Cards, Office Record.....each		.02
4	Books, Class Record...each		.25	48	Card Sets, New Basic Unit.....set		8.19
5	Book Ends.....each			49	Charts, Pocket.....each		3.89
6	Books, Money Receipt						
	(a) small.....each		.05	50	Cards, White 3 x 5 Plain (100 per pkg.).....pkg.		.09
	(b) large.....each		.60				
7	Bit Braces, 8 inch....each		.40	51	Cards, White, 3 x 5 Ruled (100 per pkg.).....pkg.		.09
8	Brayers, 6 inch.....each		4.25	52	Cards, White, 4 x 6 Plain (100 per pkg.).....pkg.		.15
9	Brushes, Easel						
	(a) round, size 4..each		.09	53	Cards, White, 4 x 6 Ruled (100 per pkg.).....pkg.		.15
	(b) round, size 6..each		.10				
	(c) flat, size 5/8--each		.13	55	Chalk, White (144)....box		.50
	(d) black bristle size 8.....each		.07	56	Chalk, Colored		
	(e) white bristle size 12.....each		.14		(a) red....(144)....box		.78
0	Brushes, stencil.....each		.05		(b) blue... (144)....box		1.91
1	Brush, Utility Flat Varnish				(c) brown..(144)....box		
	(a) ½ inch.....each		.09		(d) green..(144)....box		1.59
	(b) 2 inch.....each		.22		(e) black..(144)....box		1.71
2	Brush, Watercolor				(f) violet.(144)....box		1.55
	(a) #2.....each		.04		(g) orange.(144)....box		.98
	(b) #7.....each		.07				

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representative could check off the items as they are delivered to the school.

Requisitions for day-to-day supplies originate with the principal or department head. Generally the requisition is made out in multiple copies ranging from two to four. The person making the requisition keeps one copy, and the remaining copies are forwarded to the central office for action. Form 10 (Page 63) illustrates a form commonly used.

Some form of inventory record is basic to supply management. The records should be so complete that the records plus an actual physical count of the items on hand should constitute a proper inventory at any time. A periodic inventory of supplies are stored in an organized and systematic way.

Inventories of equipment and furniture are also basic responsibilities of supply management.

The business manager may be called on at any time to explain the expenditure of money for any item purchased. Good records substantiate explanations and inspire public confidence. The wise business manager trains his personnel to use the records that are necessary. An over-complicated record system creates confusion.

# -83- STOREROOM SUPPLIES REQUISITION

No 7645

FORM 10

**Check Type of Supplies**

- |                          |  |
|--------------------------|--|
| Teaching Supplies .....  |  |
| Janitor's Supplies ..... |  |
| Textbook Rental .....    |  |
| Art Supplies .....       |  |
| Printed Forms .....      |  |
| Office Supplies .....    |  |

M: \_\_\_\_\_  
(SCHOOL)

STOREROOM SUPPLIES  
REQUISITION FORM

\_\_\_\_\_  
(ROOM OR DEPT.)

(Use Separate Requisition for each type of Supplies and order by units as indicated in storeroom catalog.)

Date: \_\_\_\_\_

QUANTITY REQUESTED	UNIT	CATALOG NO.	DESCRIPTION	UNIT PRICE	PRICE EXTENSION

I certify that the above Supplies are necessary for the use of this school.

\_\_\_\_\_d by: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
(PRINCIPAL)

\_\_\_\_\_vered by: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
(STOCK CONTROL USE ONLY)

## PART 5

### SUPERVISION OF NONINSTRUCTIONAL PERSONNEL

#### REFERENCES

1. School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955).
2. Nations Schools

#### SOURCES

Illinois Municipal Retirement Fund

#### BACKGROUND COURSES

1. School Administration
2. Personnel Management
3. School Law

#### INSTRUCTIONAL AIDS

1. Testing forms
2. Application forms
3. Illinois Municipal Retirement Fund forms

#### TIME

2 weeks

#### PROJECTS

1. Application forms
2. Testing forms
3. Illinois Municipal Retirement Fund
4. Qualifications for noninstructional positions

#### POINTS TO STRESS

1. The successful performance of noninstructional services will depend largely upon the efficiency and effectiveness of the persons employed.
2. It is of the utmost importance that, when new employees are hired to work in the schools, they be selected with great care.
3. Operational service employees should not be selected solely on the basis of technical competence in physical job performance.
4. The success of operational services in a school will depend to a large degree on the effectiveness of supervision of employees.

5. An able employee, even one of the very best workers, may not be a good supervisor.
6. It is very important that the supervisory personnel of the several categories be thoroughly competent in their respective fields, as the standards of service rendered usually are a shadow of the person at the top.
7. A competent supervisor should make a definite attempt to give a reasonable amount of instruction to those working under his direction.
8. It is important that the personnel be provided with adequate and appropriate tools, supplies, and labor saving equipment to enable them to give efficient service more economically.

PART 5

SUPERVISION OF NONINSTRUCTIONAL PERSONNEL

Although instruction of children and youth is the predominant service rendered in schools, and professional classroom teachers constitute the basic personnel involved, important supplementary services are rendered by non-professional employees; these include clerical work, building services (operation and maintenance of plant), food service, and transportation.

One measure of the magnitude of noninstructional services is the amount of money spent for these services. School plant operation and maintenance alone now account for expenditures exceeding a billion dollars a year. In 1958 there were approximately a quarter of a million persons employed in noninstructional services in the public schools of the nation, most of them on a full-time basis.<sup>5</sup>

The successful performance of these noninstructional services will depend largely on the efficiency and effectiveness of the persons employed and, to a lesser degree, on proper machinery, appliances, equipment, and supplies.

As a general rule it will not be necessary to obtain a full complement of nonacademic employees at the beginning of each full school year. A nucleus of service employees usually

5. "School Plant Maintenance," Nation's Schools, Vol. 62 (November, 1958), p. 65.



will be on hand to help smooth out any problems that the new employee may encounter on his or her new job.

It is of the utmost importance that, when new employees are hired to work in the schools, they be selected with great care.

Operational service employees should not be selected solely on the basis of technical competence in physical job performance. It is true that competence is desired, but there are other qualifications and requirements for school employees who must serve and associate with a great number of youngsters of impressionable age. They ought to be intelligent persons of good character and personal habits with some degree of initiative. They can build good will for the schools through both personal attitude and job performance. In a sense, every employee of a school district is a teacher in that his services and associations with pupils have some influence on their growth and development.

The success of operational services in a school will depend to a large degree on the effectiveness of supervision of employees. The majority of employees must be given occasional guidance and prodding, and many of them must have constant supervision.

Unfortunately, some persons who are appointed or promoted to supervisory positions lack tact and common sense. An able employee, even one of the very best workers, may not be a good supervisor. He may know what has to be done, he may be well liked by his associates, he may be cooperative and

reliable, but he just hasn't the will or ability to direct other persons.

It is very important that the top supervisory personnel of the several service categories be thoroughly competent in their respective fields, as the standards of service rendered usually are a shadow of the person at the top. While promotion of employees from within the ranks to supervisory positions is commendable, supervisory positions on top levels should not be closed to competent persons not now employed by the school system. Without competent supervision, employees may establish their own standards of service, which in some instances may be very low. This appears to be particularly true in the custodial area. It is not uncommon to find that persons performing housekeeping duties in the school buildings accept slovenly standards in their own homes and assume that these ought to be acceptable in the schools as well.

While in many instances new employees are assigned to work with older employees, this can be something like the blind leading the blind if the older employee passes on weak or erroneous ideas gained through the trial and error process. A competent supervisor should make a definite attempt to give a reasonable amount of instruction to those working under his direction.

With labor accounting for an ever increasing percentage of the total cost of the services, it is important that the personnel be provided with adequate and appropriate tools, supplies and labor-saving equipment to enable them to give efficient service more economically.

For example, it would be impractical to expect custodians to scrub floors with hand brushes when there are good electric floor scrubbing machines that can also be used for waxing and scrubbing floors. There are gas-powered lawn mowers to cut the grass. There are electric drills and saws and paint spray machines that are available for maintenance employees. There are vegetable peelers, slicers, mixers, steamers, and dish-washing machines to simplify the duties of the lunch personnel.

## PART 6

### THE BUDGET

#### REFERENCES

1. Linn, Henry H., School Business Administration, (New York: The Ronald Press Co., 1956), pp. 138 - 172.
2. School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955).
3. The School Code of Illinois

#### SOURCES

1. State Office of Public Instruction
2. County Superintendent of Schools
3. County Clerk

#### INSTRUCTIONAL AIDS

1. State budget forms
2. Revised budget forms

#### TIME

4 weeks

#### PROJECTS

Make budget using revised budget forms

#### POINTS TO STRESS

1. In school affairs the budget period is always a year.
2. The budget states in dollars and cents the philosophy and the policies of the school system.
3. Budgeting is divided into three parts: (1) preparation, (2) presentation and adoption, and (3) administration.
4. Budget preparation is a cooperative affair.
5. The most difficult phase of the task of preparing a budget is to estimate the necessary expenditures for the year for which the budget is being prepared.
6. The budget should be inclusive and analyzed in much detail.
7. Padding the budget engenders suspicion and breeds distrust.
8. Budget preparation is a continuous process.
9. One index of the efficiency of the business manager is the extent to which he can secure the adoption of the budget with as little change as possible.
10. Unless the budget is followed as closely as possible, there is small purpose in making it.

11. The purposes served by a school budget are:
  - a. It is a servant of education.
  - b. It gives an overview.
  - c. It aids in analysis.
  - d. It develops cooperation within the school.
  - e. It stimulates confidence among the taxpayers.
  - f. It estimates the receipts.
  - g. It determines the tax levy.
  - h. It authorizes expenditures.
  - i. It aids in administering the school economically.
  - j. It improves accounting procedures.
  - k. It projects the school into the future.

PART 6  
THE BUDGET

Making the school budget is one of the most difficult as well as one of the most important duties of the public school business manager.

In preparing the budget, the business manager should seek the cooperation of other school employees. He should call upon principals, classroom teachers, janitors, bus drivers, and other employees in making a school budget. After all, who is more aware of the needs of the school than the people who work with school problems and needs every day? The teachers should be familiar with the financial picture of the school system. This information can be passed on to the teacher by several methods:

1. General meetings where all teachers attend.
2. Special meetings such as a welfare committee of your local teacher organization.

The public should also participate in the planning of the budget. This can be done in several ways.

1. Lay-advisory committee should receive the same kind of information as the teachers.

2. An annual report to the public of the educational program that is being carried on.

3. Cooperation with the Chamber of Commerce.

The school board should attend lay-advisory meetings, teachers meetings, and public meetings.

Asking the cooperation of others greatly increases the morale in your school system and the public confidence in the educational plan that is being carried on.

The most difficult phase of the budget preparation is the estimating of expenditures for the year for which the budget is being prepared. How much can be spent will depend on the educational program which has been planned and the amount of income available. In estimating expenditures, keep the following in mind.

Expenditures for this year and the last one, two, or three years must be kept in mind. It is believed that the best way to estimate expenses is to rely on the immediate past records.

Changes in the cost of materials, supplies, and labor should also be taken into consideration. For example, if the cost of a certain item has increased, the increase should be kept in mind when preparing the budget. There is a possibility of costs decreasing also.

School enrollment must also be considered in planning the expenditures in your budget. Increased enrollment will

possibly mean a larger faculty, more non-instructional personnel, and additional equipment and supplies.

There must be a very severe examination of the expenditures made during the current year to determine which items should be eliminated from the new budget without decreasing the efficiency of the school system. Just because an item has been included in the budget does not mean that it will remain there forever.

The budget should be complete in every detail. Every item for which an expenditure is planned, even though it may be of only a few dollars, should be listed in the budget. The basic state form may be used although some school systems use a more detailed form. Many of the school systems demand this more detailed form be used as it gives the Board of Education a minute picture of every item of expense.

Some of the business managers suggested that a good way to check on your budget is to compare it with school systems of similiar size and similiar educational problems.

Preparation of the budget continues throughout the whole year. As soon as the present budget has been adopted, work starts on the new budget for the next year. Some suggested that a file be kept in which to place the information and suggestions concerning the new budget.

Unless the budget is followed as closely as possible, there is little purpose in making it in the first place. Sometimes changes will have to be made to allow for unforeseen



emergencies such as an underestimation on delinquent taxes or the amount of state aid.

A budget is not complete unless it contains a list of the anticipated revenues which will finance the proposed expenditure program. The business manager should become familiar with the sources of income to the school district. He should be familiar with the income from property taxes, federal and state contributions, tuition, anticipation warrants, and the miscellaneous sources of income.

PART 7

SCHOOL LAW

REFERENCES

1. Garber, Lee O., Law and the School Business Manager, (Danville, Illinois: The Interstate Publishing Co., 1957).
2. The School Code of Illinois

SOURCES

1. State Office of Public Instruction
2. County Superintendent of Schools

BACKGROUND COURSES

1. Business Law
2. School Law
3. School Administration

INSTRUCTIONAL AIDS

None applicable

TIME

3 weeks

PROJECTS

School Code (emphasize finances)

POINTS TO STRESS

1. Local school districts are established by legislatures as agencies of the state government.
2. The corporate powers conferred upon school districts are expressed by state law.
3. The collection and use of school funds is regulated by constitutional and statutory provisions.
4. The business manager should be familiar with the state aid program.
5. The business manager should be thoroughly familiar with short-term borrowing, bond issues, and debt limitations.
6. Statutes relating to purchasing and the disbursement of the district money is necessary information for the business manager.
7. Existing school districts can be altered and new districts created in many different ways.
8. Some laws apply to all school personnel, regardless of whether they are certificated or noncertificated; others apply only to certificated or noncertificated personnel.

9. The school board has the power to make rules and regulations for the control of pupils, and pupils are bound to obey them unless they deprive the pupil of his constitutional rights.
10. The business manager should know enough about school law so that he can talk intelligently to the school attorney.

## PART 7

### LAW

Underlying all the duties of the public school business manager is the law. Practically everything a business manager does has legal implications. He need not be a lawyer, but he should know enough about basic law so that he can talk intelligently to the school attorney when necessary. The business managers should be alert to the need for an understanding of the law as it affects them and their functions. They should know when to obtain competent legal advice, not only to rescue them from difficulty but to avoid difficulty.

Following are some of the more important areas with which the business manager should be familiar.

#### LEGAL STATUS OF LOCAL SCHOOL BOARDS

Local school districts are established by legislatures as agencies of the state government to execute the state's educational policy. The work of the public schools is a governmental function. Local school districts are incorporated by law for that particular purpose.

The corporate powers conferred upon school districts are usually expressed by state law. Following is a list of such powers conferred upon a typical school district:<sup>6</sup>

6. Leipold, L. E., "School Law", School Board Journal, (June, 1958), p. 23.

1. To possess a corporate name.
2. To acquire and hold real and personal property.
3. To convey such property when necessary or expedient to the purpose of the corporation.
4. To contract and be contracted with.
5. To make by-laws, rules, and regulations.
6. To exercise the right of eminent domain.

#### SCHOOL FINANCE

School funds consist principally of money set aside from public revenues for the maintenance of the public schools and the advancement of public education under constitutional and statutory provisions. They do not belong to the local district but are held by the school board in trust for the public. The primary source of money for the support of the public schools rests in taxation. The collection and use of these funds is regulated by constitutional and statutory provisions. It is important that the business manager know these provisions.

The business manager should be familiar with the general legal issues of the state aid program. General principles governing distribution of state aid is desirable for the business manager as well as other administrators.

The power of the local school board to use school funds for particular purposes is dependent on the statutes. They are strictly accountable for the custody and the use of school taxes for the purposes for which levied. Statutes relating to purchasing and the safe-keeping and other disbursements of the district funds should be studied thoroughly.

The business manager should be thoroughly familiar with short-term borrowing, bond issues, and debt limitations.

#### SCHOOL DISTRICTING

A school district can be created only by the authority of the legislature of a state. It may be established by direct legislative enactment or by a general law permitting the electors of an area to organize a district under specified conditions. When once created, a school district is presumed to continue without change until it is dissolved by the authority of the legislature. The dissolution, as well as the creation, may be by direct legislative enactment or may be done by the vote of the people.

Existing school districts can be altered and new districts created in many different ways. The procedure to reorganize school districts must be followed: the petition, notice of election, hearing, holding of election, and approval by higher school authorities. The steps should be familiarized by the business manager.

#### PUPIL TRANSPORTATION

Pupil transportation is a fairly recent addition to the responsibilities of the business manager. In the beginning a few school boards paid parents to bring their own and the neighbors' children to school. Sometimes these payments were challenged as a misuse of school funds, and controversies arose also as to the amounts that should be paid. Sometimes the conveyances used by parents were far from safe. It was

soon realized that legislation was needed to control pupil transportation and to establish reasonable standards for provision of safe facilities. Since transportation ranks second only to teachers' salaries in funds expended, business managers should keep abreast of transportation legislation.

#### PERSONNEL ADMINISTRATION

School personnel may be classified generally as certified and noncertified. Certified employees include the largest group of school employees and consist of teachers, supervisors, principals, heads of departments, and the superintendent.

Noncertified employees include the office personnel, school bus drivers, school nurses, the maintenance and custodial staff.

The law regarding the administration of school personnel must be considered in some of its aspects from the point of view of its application to certified and noncertified employees. Some laws apply to all school personnel, regardless of whether they are certified or noncertified personnel.

#### PUPIL REGULATION

On many subjects regarding the regulation of pupils, state laws are not definite and leave general authority to local school districts for the regulation of pupils in these matters. The school board has the power to make rules and regulations for the control of pupils, and pupils are bound to obey them. However, no board rule may deprive the pupil of his constitutional rights.

Issues such as the following should be studied: right to establish eligibility requirements in addition to those provided by state law for the initial enrollment of pupils; to prescribe a course of study; to discipline pupils by suspension, expulsion, and corporal punishment; to deny promotions and withhold diplomas; and to recommend for scholarships.

#### BUILDINGS AND SITES

The state legislature has granted school districts the specific power to acquire property for school purposes. The local school board is given power to decide upon the need for school buildings and sites.

The procedures of selecting sites, acquisition of land, building construction, financing property, school-building insurance, and the disposal of school property are some of the problems confronting the administration of public schools.



PART 8

INSURANCE

REFERENCES

Linn, Henry H., School Business Administration,  
(New York: The Ronald Press Company, 1956),  
pp. 497 - 528.

SOURCES

1. State Office of Public Instruction
2. County Superintendent of Schools

BACKGROUND COURSES

1. School Administration
2. Personnel Management
3. School Law
4. Insurance

INSTRUCTIONAL AIDS

None applicable

TIME

2 weeks

PROJECTS

1. Types of insurance available
2. How insurance should be distributed

POINTS TO STRESS

1. There are several methods of handling insurance.
2. Bonds are divided into six general classifications.
3. Liability insurance buying procedure has been established.
4. A satisfactory program of insurance on school property must be based upon a thorough knowledge of what insurable values are represented by the properties to be insured.
5. An accurate inventory must be made of every item of content.
6. Value and location of contents is subject to almost continuous fluctuation.
7. Workmen's compensation laws are different in many states.

8. A great many districts are beginning to buy accident insurance for all pupils.
9. It is important to understand the wording of insurance policies.

PART 8  
INSURANCE

In spite of every precaution which may be taken by school officials and employees, school accidents and other misfortunes sometimes occur, and these result in injury to property and sometimes people. Good business administration requires careful consideration of the risks involved and the reduction of these to a minimum. One means of accomplishing this result is insurance, which substitutes a relatively small and definitely known premium cost for an uncertain and possibly large loss.

Methods or practices of handling the local insurance vary a great deal. Following are some of the methods used to handle insurance.

1. The superintendent, business manager, or other district officer is held responsible for this function.
2. The board, as a whole, or a committee of the board, handles and distributes the school insurance.
3. Authority is given to an insurance adviser, usually a local insurance agent or broker, who receives all or a large proportion of the insurance business in return for this special service.
4. A local agents' association, as a unit, handles the insurance for the school district, and the distribution of

commissions is made by the local association to its members.

Any one of the foregoing proposals may secure acceptable results under appropriate conditions, but there is much to be said in favor of the first plan in preference to any of the others. With a single competent administrator handling the insurance affairs the school district can purchase intelligently planned insurance protection rather than a collection of unrelated policies. Under this arrangement, the insurance agents and brokers have one person to contact to get information regarding coverage and policies. This single administrator can get advice from insurance representatives without surrendering any of his responsibility or authority. There should be no hesitancy in seeking pertinent information from well informed insurance sources.

The five most common types of insurance that are of importance to the school district are:

1. Surety bonds
2. Liability Insurance
3. Insurance on School Property
4. Workmen's Compensation
5. Student Accident and Athletic Insurance

A surety bond is a contract in which one party assures a second party that he will fulfill a valid obligation of a third party if the third party fails to do so.

It is not possible for the business manager to become familiar with all the various forms of bonds as there are

approximately three hundred different kinds of bonds. Most of these are standard printed forms but bonds are occasionally specifically prepared for an individual risk. For purposes of clarification bonds are divided into at least six general classifications, as follows:

1. Fidelity Bonds, designed to cover the honesty of employees.
2. Contract Bonds, designed to cover the performance of contractual undertakings.
3. Fiduciary Bonds, designed to cover the fidelity and faithful performance of executors, administrators, guardians, and receivers acting in fiduciary capacities in connection with probate and bankruptcy proceedings.
4. License and Permit Bonds, designed to cover licensees, such as plumbers, electricians, etc.
5. Court Bonds, designed to be used in the litigation of our courts.
6. Miscellaneous Bonds, consisting of many various forms.

The business manager might use the following procedure when buying liability insurance.

1. Check the state school laws to determine the type and degree of liability placed upon your school district.
2. Select type of insurance policy desired.
3. Prepare specifications for coverage desired, exposure data, and loss experience.

4. Receive and open bids or quotations in public at specified time.

5. Make award, receive, and check insurance policy.

6. Establish a procedure for reporting accidents or occurrences.

A satisfactory program of insurance on school property must be based upon a thorough knowledge of what insurable values are represented by the properties to be insured. It is impossible to know how much protection to buy without knowledge of the value of the property to be covered. In the event of any loss the district must be able to establish values for adjustments which are paid on the basis of actual value at the time of the loss. It is usually desirable to have the buildings and contents appraised separately as the value of each is different.

The following methods are commonly used by school districts to obtain building appraisals:

1. Appraisal by a professional firm of appraisal engineers.

2. Recommendations of an insurance company representative.

3. Based upon contract cost data.

4. Upon estimate by the school staff.

Contents are considered to include all items of reserve supplies and equipment or furnishings which are housed in a building but which are not an integral part of the building nor permanently attached to the building. There are many items of fixed equipment commonly found in schools which may be

classed either as contents or as part of the building. For purposes of managing the school's insurance program, the following considerations should be kept in mind relative to borderline items:

1. Determination of whether borderline items are to be considered as contents or as part of the building.
2. Care should be exercised as to values to be included in one category or the other, and that none are counted twice.
3. Since building rates are lower than content rates, it is usually advantageous to schedule any item which can be considered permanently fixed as part of the building rather than as contents.

Districts not having maintained any systematic record of contents and their value will find it necessary to establish insurable values of building contents as of a given date. This is done in order to have a starting point from which to tie all changes due to subsequent acquisitions and retirements. An accurate inventory must be made of every item of content, by location, and each item reflected in the inventory must be priced. The taking of an inventory is a relatively simple matter, but the pricing may prove more difficult.

Value and location of contents is subject to almost continuous fluctuation. Therefore, the core of the content appraisal program is a regularly scheduled inventory, showing the number, location, and cost of all items. An actual physical inventory should be made each year. This should be made by listing the items room by room, and building by

building. Forms listing standard items of equipment and standardization of procedures to be followed in the inventory should be developed. Price each item inventoried on the basis of current market prices for replacement with a new article of a similiar kind. The total of each building should be adjusted for depreciation at the rate of 25% to 33 1/3%. All requisitions and retirements should be kept in separate records.

Workmen's compensation laws are so called because they provide compensation to workmen for injuries arising out of and in the course of their employment and compensation to their families in case such injuries result in death. No compensation is payable where there has been willful intent or intoxication. Benefits are paid to the employee personally unless death occurs, in which event they go to his beneficiaries.

The weekly benefits are not to exceed 97 1/2% of the weekly wages of the employee. In the case of the death of the employee, the dependents are to receive weekly payments. Total payments range from \$6,800 to \$9,600. If there are no dependents, \$200 is allowed for funeral expenses. In the case of total disability, weekly payments are allotted during disability, the total ranging from \$6,800 to \$9,600.

A great many districts are beginning to buy accident insurance which pays the medical and hospital expenses of all injured pupils. When such coverage cannot be bought by the district, arrangements have been made for accident insurance to be purchased by the parents. Athletic insurance,



however, it is usually purchased by the district. Such plans usually provide approximately \$500 of expenses for \$1.00 to \$2.50 per year. Limits of coverage are sometimes increased when a \$5.00 or \$10.00 deductible clause is added to the policy.

It seems to be a very worthwhile plan and is being widely accepted by state school districts. The companies seem to be taking the word of the school administration and the claims are usually paid promptly. Many a family would find it a great hardship to meet these expenses from their limited funds.

It is important to understand the wording of insurance policies and the possibility of varying interpretations of meaning, the need for complete and accurate answers to all questions in the declarations, and the strict observance of all policy requirements. Court decisions affecting burglary, robbery, and theft insurance for a ten year period show that:<sup>7</sup>

1. Many cases have been lost by assureds through failures to comply with the provisions of their policies.
2. Companies have repeatedly been relieved of liability where there has been a violation of the policies.
3. All questions in the application form should be fully and completely answered.
4. The responsibility for proper notice of loss rests upon the assured and must be made within the time limit set in the policy.
5. Failure to furnish proof of loss and to keep accurate books of account and inventory records generally prevents collection in case of loss.

7. Linn, Henry H. and Joyner, Schuyler C., Insurance Practices in School Administration, (New York: The Ronald Press Co., 1952), p. 76.

6. If it is necessary to bring suit to collect a claim, the assured must bring such suit within the time limits specified in the policy or the limits set by the laws of the state, if they supersede the policy provisions.
7. Misunderstandings of coverage provisions have been the most prolific source of suits. The insuring agreements, the conditions, exclusions, and limitations should be thoroughly understood by the assured to avoid possible loss.
8. The definitions of robbery and burglary are very specific, and theft and larceny are not covered by those definitions.
9. The broader and more comprehensive the insuring agreements and the fewer the exclusions and modifying conditions, the less likelihood there is of a dispute in case of loss or of misunderstanding and misinterpretation.

PART 9

SCHOOL LUNCH

REFERENCES

1. Linn, Henry H., School Business Administration, (New York: The Ronald Press Co., 1956), pp. 464 - 496.
2. School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955).

SOURCES

1. State Office of Public Instruction
2. County Superintendent of Schools

BACKGROUND COURSES

1. School Administration
2. Personnel Management
3. School Law

INSTRUCTIONAL AIDS

1. State reporting forms
2. State agreement forms
3. Kitchen inventory forms

TIME

3 weeks

PROJECTS

1. School rules
2. State laws
3. State reports
4. Lunch agreement forms
5. Inventory forms

POINTS TO STRESS

1. The lunch program is part of the total school program.
2. The school lunch program is continuously appraised in terms of desired aims and objectives and needed changes made to achieve the determined goals.
3. State and federal agencies contribute advice and assistance to the lunch program on request.
4. School lunch operates on a nonprofit basis.
5. Scientific management, careful food purchasing, and proper storage and utilization of food contribute to making a meal reasonable in price.

6. Meal prices are set in consideration of the ability of the children to pay, as well as to other available resources.
7. The charge for meals is reasonable so that all children may participate.
8. Meals of high and balanced nutritional value should be served.
9. Quantities are sufficient to supply the needs of growing boys and girls.
10. Personnel are carefully selected as to insure an adequate staff who will operate a good program.
11. Competition with the school lunch program should not be given by candy or soda counters.
12. No child is deprived of a school lunch because of financial circumstances.
13. Meals should be served in a healthful and pleasant atmosphere.
14. Safe handling of food, proper dishwashing, refrigeration and storage, and clean work habits are required.
15. Safety hazards, such as slippery floors, unprotected equipment, leaky gas burners, poor electrical equipment and broken furniture should be fixed or replaced immediately.
16. Supervision of the program is continuous and consistent.
17. Teachers and other staff members share in general supervision of the program.
18. Student labor is not used as a means of cheap labor to sustain an inadequately supported program.
19. Assignments given student help are both within their ability to perform adequately and in full consideration of their health, safety, and level of responsibility.

PART 9  
SCHOOL LUNCH

Real impetus was given to the school lunch program during the depression of the nineteen thirties. At that time certain government agencies, with the assistance of many persons and organizations within and without the schools, arranged for the purchase of foods that farmers could not profitably sell. The preparation and service of these foods was detailed to the thousands of unemployed.

By the end of this period the beneficial effects of the school lunch on the health and scholastic progress of children and on school attendance had been widely demonstrated. The schools had been firmly established as a substantial, stable market for farm products, and Congress appropriated funds annually for the purchase of foods for school feeding. This assistance was provided through cash subsidy and through food purchased from an annual appropriation according to a formula and on a matching fund basis.

The size of the school lunch staff depends on many factors. Included are the number and types of meals served, and the nature of the service. It also depends to a large measure on the facilities available. Because of these variables it is not possible to give fixed standards for the determination

of staff size. Each local operation has its own particular requirements.

Staff needs can be established by following six basic steps.

1. Establish the type of work to be performed.
2. Establish the type of personnel to do the work.
3. Determine the duties to be performed by each type of personnel.
4. Break down individual duties into specific tasks.
5. Determine the time required to perform each task.
6. Determine total time required for each type of work and convert to number of personnel needed.

Attention should be given to peak work periods of the day. By careful planning of meal preparation and serving and the use of some part-time help, the regular school lunch staff can be kept at the minimum. Student help, under proper conditions, may be used during serving time and during the clean-up period which follows.

Some of the important considerations to bear in mind in organizing a school lunch program staff are:

1. Health is a most important qualification for a school lunch worker. Frequent physical examinations should be required.
2. Cleanliness is akin to health in importance. Continuous supervision should be given to insure good personal appearance, bodily cleanliness, and neat work habits and procedures.

3. Safety not only protects the individual, but also the lunch program. Unnecessary loss of time due to accidents effects efficiency.

Foods and supplies may be:

1. Purchased or specified for purchase by the school lunch director, business manager, or by the cafeteria manager.

2. Purchased in part by the business manager or the director and in part by managers of individual schools.

3. Ordered directly by cafeteria managers from dealers on the basis of prices obtained by the business manager or purchased by the business manager.

The method selected depends upon the local situation. Methods one and three provide price advantages because of larger volume buying of both staples and perishables.

Good purchasing procedure requires:

1. Requests for wholesale prices from more than one firm on the basis of clear specifications.

2. Purchase at lowest price if the reliability of the dealer and previous experience indicate that specified quality is assured.

3. Inspection and check of all items for quality and quantity with order and invoice on arrival.

4. Constant comparison for cost and quality of new and old types of food processing. For example, peeled potatoes, prefabricated meats, and frozen foods now used in many schools

cost less per portion because of saving of labor in preparation and amount and type of storage required, but must be constantly checked for quality.

5. Purchase in amounts indicated for numbers to be served, using standard recipes and in consideration of proper storage facilities.

Proper storage is essential to avoid food waste, protect quality, and insure good sanitation. Refrigerated storage is required for perishable foods, milk, and bread unless sufficient zero space is available to permit the freezing of bread for one or more days in advance of use. Daily deliveries are desirable for meats, fruits, and vegetables, but it is sometimes possible to obtain deliveries only every other day or twice weekly in some communities.

If quantities of perishable donated commodities are too large to be accommodated in the individual school, or in a central warehouse, it will be necessary to rent refrigerated storage for these occasional uses.

A central warehouse for all goods may be required if (1) there is inadequate storage in most schools of the system; (2) if extra storage space in the larger schools is not available and space for occasional use cannot be rented; and (3) if jobbers will not make deliveries as required.

In two large cities, business managers state that a central warehouse enables them to purchase from processors rather than jobbers. They can thus obtain prices lower than those available from vendors making drop deliveries. Differences in prices are considered to offset costs of building,



maintenance, and operation of a central food warehouse, plus delivery costs. These business managers also state that they find it easier to control quality and deliveries when handling all foods from a central warehouse.

Most schools, on the other hand, prefer to purchase in quantities for which they can provide storage at the point of preparation and to avoid the expense of building and of operating central food stores throughout the school year and during months in which schools are not in session. They find "spot buying" more advantageous than contract buying; and they purchase many staples weekly or monthly for frequent turnover. This avoids tie-up of too large a proportion of funds in inventory, assures use of foods before deterioration, and prevents surpluses which must be stored through summer months. They prefer to buy perishables frequently and directly from vendors who are equipped for proper storage and delivery.

The federal program of donated commodities is uncertain as to items, amounts, and annual renewal and would not seem to warrant large expenditures to provide permanent central storage for these commodities.

Few programs have attained the goal of selling the lunch at the cost of food only, but the trend throughout the state seems to be toward the acceptance by district boards of a financial policy which recognizes the lunchroom as a teaching laboratory and the operation as a nonprofit enterprise.

The operation is nonprofit. Typical percentages for expenditures are: food, 60-65%; labor, 25-35%; other 5-10%.

These vary widely with size of operation, local food prices, and wage rates.

Schools participating in the federal lunch program are not considered to show a profit until the balance exceeds an average month's operating expenses. Funds above this amount are used to reduce the price of the meal, to improve the quality of the meal, or to purchase equipment. They may not be used for permanent fixtures, alterations, or remodeling.

The state reimburses the school district in part for the lunch program. The amount of reimbursement is dependent upon the kind of meal served. Surplus commodities are also distributed by the state.

No matter how small the food service, adequate records for control are necessary for good business management. Records are not an end in themselves. They are useful guides to management providing essential information, concerning patronage, personnel, equipment, materials, and money.

PART 10  
ACCOUNTING

REFERENCES

1. Financial Accounting for Local and State School Systems, (Washington, D.C.: United States Government Printing Office, 1957).
2. School Business Management Handbook, (Albany, N.Y. The State Education Department, 1955).

SOURCES

1. County Superintendent of Schools
2. State Office of Public Instruction

BACKGROUND COURSES

1. Principles of Accounting
2. Principles of Accounting: Intermediate
3. Advanced Accounting
4. Auditing
5. Cost Accounting
6. Accounting Systems

INSTRUCTIONAL AIDS

1. State report forms
2. School Treasurer's books

TIME

4 weeks

PROJECTS

1. State reports
2. New accounting system

POINTS TO STRESS

1. The number and the kind of financial records for a school system will be largely determined by the size of the system.
2. Financial reports should be prepared monthly or oftener, to show the current condition of the budgetary accounts.
3. No business can be efficiently administered except on the basis of ample, meaningful, and accurate information.
4. Proper use of ample and accurate information makes or unmakes a school administration.

5. Impress upon all persons from whom reports are required the necessity for the information requested.
6. Do not ask for information which does not serve either a current or an archival purpose.
7. Whenever possible, all purely clerical work should be delegated to a clerk.
8. Facilities should be provided for the filing of all records.
9. All lands, buildings, and equipment owned by a school system should be properly accounted for the same as all revenues.

PART 10  
ACCOUNTING

No business can be efficiently operated without sufficient and accurate information which will show current operations and aid in long range planning. Accurate financial information is indispensable to the administrator and the lack of this information has many times caused distrust by interested citizens. More important, however, is that the educational policies of the school system are determined by accurate financial information. Another way in which an efficient accounting system assists in conducting the work of the school system is in the making of the budget. A good financial accounting system lists each item of income during the preceding year and it also lists each item of expenditure for the same period of time. This information is necessary for the preparation of the budget for the coming school year, because the future can best be predicted by using past accurate records.

The State Legislature of Illinois has decreed that on July 1, 1961, the public school systems of the state will adopt a new accounting procedure. The business managers that were interviewed agreed that the business manager trainee should become familiar with this new system as it will soon be used by all school systems in the state.

A few of the prominent characteristics of this new system are:<sup>8</sup>

1. It gives standard definitions of receipt and expenditure accounts.
2. It gives standard definitions for accounting terms.
3. It gives new major account classifications.
4. It gives standard procedures for determining per pupil expenditures.
5. It gives standard procedures for prorating.
6. It gives standard minimum and optional accounts.
7. It gives criteria for distinguishing between supplies and equipment.

The new system established standard definitions for the basis of financial information. Among the hundreds of standard accounts are salaries of teachers, of school librarians, of guidance personnel; expenditures for textbooks, for supplies for health services, for teaching supplies; nonresident tuition; interest on current loans; pension payments; expenditures for improving sites; and rent for school facilities.

Establishment of standard definitions for accounting terms is a corollary to the establishment of standard accounts. It is essential that the terms used in accounting have the same meaning everywhere.

In keeping with modern requirements, the new method establishes a new system of major classifications of accounts.

8. "Financial Accounting", School Life, Vol. 39, (April, 1957), pp. 7 - 8.

These classifications differ considerably from those used before and will make information more concise. Accounts have been coded for convenience and optional use.

Community services was added because communities have greatly increased their use of school facilities in recent years.

Pupil transportation services was added because of the tremendous expansion of an activity that is taking considerable money each year.

Attendance and health services, food services, and student body activities were formerly recorded under auxiliary services. Placing them under separate classifications provides a suitable means for identifying them and separating expenditures for them.

Recognizing the need for having standard measuring rods to insure the comparability of expenditure figures, it establishes standard procedures for determining expenditures per pupil. "Average daily membership" is a term used instead of average daily attendance for computing per pupil expenditure.

When an expenditure is for a single purpose, prorating is no problem. Salary paid to a full-time teacher is simply recorded in the instruction account. But every expenditure for two or more purposes involves prorating. The salary of the person who does custodial work and also drives a school bus creates a problem. The new accounting system identifies seven prorating methods and describes procedures for each.

It also recommends a method for each kind of expenditure that might be encountered.

The new accounting system will have a minimum set of basic accounts that every school will eventually keep. Accounts beyond these, called optional accounts, are provided for districts that desire to expand their accounting systems.

An old problem in financial accounting has been the absence of a clearcut distinction between supplies and equipment. The new system establishes criteria for each of the two and includes an alphabetical list of the usual items of equipment and supply.



PART 11

AUXILIARY RESPONSIBILITIES

If time allows, the following subjects might be considered: Payroll Practices and Procedures; Revolving Fund; Debt Service (Bonding); and Personnel Records.

### CHAPTER III

#### CONCLUSIONS AND RECOMMENDATIONS

School business management is a new field and is bound to grow very rapidly for a number of years. Young people with an interest in this field should consider this very carefully. With the creation of community units a business manager in many cases is almost a necessity. Of course, it must be realized that business managers operate under a number of various titles.

It appears that one course would be adequate at first and should be taught in the senior year. Later, as the demands for business managers increase, perhaps additional courses would become necessary.

Business teachers seem to be better qualified to teach this course than the teachers of Education--school business management is closely related to the entire field of business. School administrators apparently favor business manager candidates who have a business background. Only one of the business managers interviewed was not a business major--he used to be a member of the Board of Education.

The course should contain the information and materials necessary for the person to acquire a "working" knowledge of what can be expected of the business manager. With this basic information the new business manager can more readily

adapt himself to the procedures previously established or he can intelligently and more efficiently develop a procedure and program of his own.

The true value of internship is the practicing on real problems in a real business office. Internship in school business management should be under the supervision of qualified personnel. Without adequate planning and proper direction, the candidate may move about in a state of confusion.

If there is sufficient need, and it appears that there is, a course in school business management should be adopted.

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- Linn, Henry H., School Business Administration, (New York: The Ronald Press Co., 1956).
- Linn, Henry H. and Joyner, Schuyler C., Insurance Practices in School Administration, (New York: The Ronald Press Co., 1952).
- Reeder, Ward G., Public School Administration, (New York: The Macmillan Company, 1941).
- School Business Management Handbook, (Albany, N.Y.: The State Education Department, 1955).
- "School Plant Maintenance", Nation's Schools, Vol. 62, (November, 1958).

WHAT SHOULD BE THE EDUCATIONAL BACKGROUND OF A BUSINESS MANAGER

1. In my personal opinion, I think the major field (undergraduate work) of a public school business manager should be:

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2. In graduate work, I think the major field of concentration should be: \_\_\_\_\_

3. I believe that the public school business manager should have formal training in the following business subjects:

1.  Principles of Accounting
2.  Principles of Accounting: Intermediate
3.  Advanced Accounting
4.  Cost Accounting
5.  Auditing
6.  Financial Statement Analysis
7.  Income Tax Procedure
8.  Accounting Systems
9.  Budget Accounting
10.  Office Management
11.  Typewriting
12.  Personnel Management
13.  Business Law
14.  Office Machines
15.  Business Administration
16.  Others (List)
17.
18.
19.
20.

4. I believe that formal training should also be in the following subjects:

1.  Economics
2.  Insurance
3.  School Law
4.  Mathematics
5.  Public Speaking and Speech
6.  Others (List)
7.
8.
9.
10.

5. Do you believe that teaching experience would be helpful?

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WHAT SHOULD BE THE PERSONAL QUALIFICATIONS OF A BUSINESS MANAGER

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Following is a list of the major duties of a public school business manager that I have found in my preliminary studies. Please feel free to add other duties or any other information that you think might aid in making this a more successful course.

1. Insurance
2. Budgeting
3. Accounting
4. Purchases
5. Supply Management
6. School Law
7. Maintenance
8. Transportation
9. School Lunch
10. Supervision of Noninstructional Personnel

In this portion of the survey, we are attempting to find not only the duties but also:

1. Recommended textbooks or other references.
2. Courses that you would suggest for background.
3. Instructional aids needed.
4. Approximate time to be spent (on basis of a thirty-six weeks course).
5. Projects to aid in teaching.
6. Points to be stressed.
7. General comments.

**INSURANCE**

1. References	(1)	_____
	(2)	_____
	(3)	_____
2. Courses	(1)	_____
	(2)	_____
	(3)	_____
3. Instr. Aids	(1)	_____
	(2)	_____
	(3)	_____
4. Time	(1)	_____
		_____
5. Projects	(1)	_____
	(2)	_____
	(3)	_____
6. Stress	(1)	_____
	(2)	_____
	(3)	_____
7. Comments	(1)	_____
		_____
		_____
		_____

**BUDGETING**

- 1. References (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 2. Courses (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 3. Instr. (1) \_\_\_\_\_  
Aids (2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 4. Time (1) \_\_\_\_\_  
\_\_\_\_\_
- 5. Projects (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 6. Stress (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 7. Comments (1) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ACCOUNTING**

- 1. References (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 2. Courses (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 3. Instr. (1) \_\_\_\_\_  
Aids (2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 4. Time (1) \_\_\_\_\_  
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- 5. Projects (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 6. Stress (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 7. Comments (1) \_\_\_\_\_  
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**PURCHASES**

- 1. References (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 2. Courses (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 3. Instr. (1) \_\_\_\_\_  
Aids (2) \_\_\_\_\_  
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- 4. Time (1) \_\_\_\_\_  
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- 5. Projects (1) \_\_\_\_\_  
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- 6. Stress (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 7. Comments (1) \_\_\_\_\_  
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**SUPPLY MANAGEMENT**

- 1. References (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 2. Courses (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 3. Instr. (1) \_\_\_\_\_  
Aids (2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 4. Time (1) \_\_\_\_\_  
\_\_\_\_\_
- 5. Projects (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 6. Stress (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 7. Comments (1) \_\_\_\_\_  
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SCHOOL LAW

- 1. References (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 2. Courses (1) \_\_\_\_\_  
(2) \_\_\_\_\_  
(3) \_\_\_\_\_
- 3. Instr. (1) \_\_\_\_\_  
Aids (2) \_\_\_\_\_  
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- 4. Time (1) \_\_\_\_\_  
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- 5. Projects (1) \_\_\_\_\_  
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- 6. Stress (1) \_\_\_\_\_  
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- 7. Comments (1) \_\_\_\_\_  
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MAINTENANCE

- 1. References (1) \_\_\_\_\_  
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- 2. Courses (1) \_\_\_\_\_  
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- 3. Instr. (1) \_\_\_\_\_  
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- 4. Time (1) \_\_\_\_\_  
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- 5. Projects (1) \_\_\_\_\_  
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- 6. Stress (1) \_\_\_\_\_  
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- 7. Comments (1) \_\_\_\_\_  
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TRANSPORTATION

- 1. References (1) \_\_\_\_\_  
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- 2. Courses (1) \_\_\_\_\_  
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- 3. Instr. Aids (1) \_\_\_\_\_  
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- 5. Projects (1) \_\_\_\_\_  
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- 7. Comments (1) \_\_\_\_\_  
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SCHOOL LUNCH

- 1. References (1) \_\_\_\_\_  
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- 2. Courses (1) \_\_\_\_\_  
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- 3. Instr. Aids (1) \_\_\_\_\_  
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- 6. Stress (1) \_\_\_\_\_  
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- 7. Comments (1) \_\_\_\_\_  
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**SUPERVISION OF NONINSTRUCTIONAL PERSONNEL**

- 1. References (1) \_\_\_\_\_  
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- 2. Courses (1) \_\_\_\_\_  
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- 3. Instr. Aids (1) \_\_\_\_\_  
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- 1. References (1) \_\_\_\_\_  
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- 3. Instr. Aids (1) \_\_\_\_\_  
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- 6. Stress (1) \_\_\_\_\_  
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- 7. Comments (1) \_\_\_\_\_  
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Use this page for any additional comments or suggestions.