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A Report of a Project in the Business Administrative Office of East Grand Rapids Public Schools

Lorraine Koloseik
Western Michigan University

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A REPORT OF A PROJECT
IN THE BUSINESS ADMINISTRATIVE OFFICE
of
EAST GRAND RAPIDS PUBLIC SCHOOLS

by
Lorraine Koloseik

A Project Report
Submitted to the
Faculty of The Graduate College
in partial fulfillment
of the
Specialist in Education Degree

Western Michigan University
Kalamazoo, Michigan
December 1977

ACKNOWLEDGEMENTS

I wish to express my deepest appreciation to James A. Brouwer for allowing me to crowd into his already busy work schedule. The experiences and contacts he made available have added tremendously to my professional growth. He has also given me a wealth of printed information to place in my files for future use. But more important is the example that he set for hard work, attention to detail and a special sensitivity to the needs and feelings of the people with whom he works.

I would also like to thank my superintendent, James E. Thomas, who retired July 1st during the internship, and our incoming superintendent, Robert Brenner, both of whom put up with the inconvenience of having their work schedules interrupted by my spending time in East Grand Rapids.

The East Grand Rapids Board of Education deserves a special thanks for opening the doors of their district to me.

Lorraine Koloseik

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INTRODUCTION

I have worked for the Wayland Union Schools for twenty-five years. I was hired in 1952 as secretary to the superintendent.

At that time the Wayland school system had approximately 720 students and was housed in one building, what is now used as our Middle School. The teaching staff consisted of twenty-four teachers. We had a high school principal and an elementary principal; both served as part-time teachers. The superintendent also taught one class in chemistry. I was the entire office staff performing such duties as making out the payroll, posting general fund, typing correspondence, answering the telephone, taking students home who became ill at school, and occasionally typing tests for teachers.

The district experienced steady growth and in 1952 a ten room elementary school was opened and, in 1963, another thirteen room elementary school was added. The teaching staff had expanded to forty-four teachers and we now had a full-time high school principal. The superintendent, after serving thirty years in that capacity, decided to retire. To assist the incoming superintendent, he served his last year as elementary principal and became our first full-time elementary principal.

In 1966 seven rural districts annexed to the Wayland Union School district increasing the student population to 1,960 and extending the

boundaries of the district to include the villages of Dorr and Moline. These towns each had an elementary school.

Increased student population, resulting from new housing and growth of the area, again mandated additional classroom space. In 1972 a bond issue for a new high school was approved by the community. A separate bond issue for a swimming pool and auditorium addition was approved a few months later. The high school opened in 1974 and the old high school became the middle school.

Our present student population is 2,650 regular students with an adult education program, also serving the communities of Hopkins and Martin, that graduated forty-eight adult students this year.

During this time I began to take college courses in the field of business and graduated from Grand Rapids Jr. College in 1965, doing all of my work through their night school program. I then transferred my credits to Western Michigan University. If it had not been for the kindness and understanding of our present superintendent, James E. Thomas, I would not have been able to complete the requirements for a Bachelor's Degree. Since Western does not offer a complete undergraduate program at night, he very graciously allowed me to adjust my work schedule to allow some time off during the day and in the summer. Over the years two other secretaries had been hired for the central office which also helped make this possible. I received my B.B.A. in 1970 and M.A. in Educational

Leadership in 1972. Since 1972 I took additional classes from time to time to increase my skills with no intent of applying these to an advanced degree. However, since our present superintendent is retiring this year I decided to have my courses evaluated and apply for the Specialist Program. I was admitted to the Specialist Program in the fall of 1976.

Over the years my job responsibilities have grown with the school system. In 1974 I was named Director of Finance and placed on the administrative staff.

Due to the fact that all of my experience is with the Wayland school system I was anxious to do an internship at another school to gain a better perspective of school business administration.

I became acquainted with James A. Brouwer, Assistant Superintendent for Business at East Grand Rapids through Grand Valley School Business Officials of which we both are members. I knew him to be an outstanding school business administrator from a system where standard for excellence is not equaled in Southwestern Michigan. He is hard-working and thorough with a tendency toward perfection. His background includes experience in both education and industry, rarely found in school business officials, but vital to a complete understanding of the problems of school business administration, since teaching is an art that must somehow be brought within the confines of sound business practice.

East Grand Rapids is comparable in size to Wayland with approximately 2900 students. Both districts have four elementary schools, a junior high school and a high school. Also, East Grand Rapids is close enough to Wayland to make travel between districts feasible.

My work year allows for a one month vacation period in the summer. I decided to call Jim Brouwer to see if he might possibly be able to work an internship into his crowded schedule during this time. He said he would talk with Dr. Richard E. Munsterman the next day. He called me back and said he had made arrangements with Western and also received permission from his board and superintendent to allow me to work at East Grand Rapids. Rather than be away from my job for a complete month, my superintendent requested that I split my time between the two schools to allow me to perform some service for Wayland. This was agreeable to all concerned.

It was decided that the internship should consist of accomplishing twelve basic goals and that I would spend as much time at East Grand Rapids as both of our work schedules would permit.

Accordingly, the internship started on May 31, 1977 when I reported to Jim Brouwer at East Grand Rapids Public Schools.

LOG OF ACTIVITIES AND EXPERIENCES

Week of May 31, 1977

Tuesday, May 31:

I met with Mr. Brouwer in his office this morning. He introduced me to Dr. Jean McGrew, Superintendent of East Grand Rapids Public School, and Dr. George Woons, Assistant Superintendent for Instruction. Mr. Brouwer's office staff consisted of Mrs. Arlene Prawdzik, his secretary, Mrs. Janet Fryling, Head Bookkeeper, and Mrs. Jeanne Smedes, Assistant Bookkeeper and who is in charge of posting Trust and Agency funds. Dr. Woons' office staff consisted of Mrs. Mary Mosley, his secretary and Mrs. Winifred Punts, who does much of the co-ordinating work between the business office and instruction office. Dr. McGrew's secretary is Mrs. Nancy Sherk who is replacing Mrs. Helen Robling who is retiring. Mr. Brouwer also introduced me to Mr. Bernie Vander Weide who does printing for the central office and is in charge of audio visual equipment. I was then taken on a tour of the central office warehouse. I then spent some time with Mr. Brouwer discussing the project and joined him at Rotary.

In the evening I joined Mr. Brouwer and Mr. Gary McInerney, attorney for the East Grand Rapids Secretaries' Association for a

dinner meeting where they discussed terms of the contract and possible settlement.

Wednesday, June 1:

In the evening I attended a special meeting of the East Grand Rapids Board of Education. I found the board to be well informed and knowledgeable on all facets of their school's operation. They demand, read and understand a tremendous volume of information. At this meeting the superintendent was evaluated according to the following eight pre-determined goals and objectives.

1. Evaluation of Personnel
2. Declining Enrollment
3. Policy Review
4. Curriculum Accessment
5. Administrative Salaries
6. Philosophy of Athletics
7. Title IX
8. Budget Development.

As an example of their sophistication, the board felt their philosophy of budgeting needed some additional work.

Thursday, June 2:

After meeting with Dr. Munsterman at Western Michigan Univer-

sity yesterday, I spent some time in the morning thinking about and evaluating various goals and objectives that could be pursued in the internship. I then went to East Grand Rapids to discuss this with Mr. Brouwer. He felt that three major goals were all that feasibly could be accomplished within our time period. In addition to the three major goals I added nine subordinate goals for a grand total of twelve goals.

After having coffee with his office staff, I spent some time reading various materials Mr. Brouwer had given me. He then joined me and we spent some time tabulating an evaluation of a tax sheltered annuity program that has been negotiated into the teachers' contract at board expense. Mr. Brouwer has been given the responsibility of writing specifications, accepting bids and determining the best program for the board to adopt.

We then spent some time discussing the form used by East Grand Rapids for evaluation of service personnel.

I joined Mr. Brouwer for lunch and we discussed management of the office staff in East Grand Rapids and Wayland. I returned to Wayland after lunch.

Friday, June 3:

I went to East Grand Rapids this morning. I spent some time working on various alternatives for office management and reading

several of the bids for the tax sheltered annuity program. I consulted with Mr. Brouwer a few minutes and left for Wayland about 10:30 A.M.

Monday, June 6:

I reported to East Grand Rapids this morning and spent the morning studying the Dental Care Insurance Program. I then joined Mr. and Mrs. Brouwer for lunch and left for Wayland shortly after.

Tuesday, June 7:

I joined Mr. Brouwer at the Kent Intermediate School District office in the morning for a meeting of the Kent Negotiators Association. Negotiators from various schools in the area discussed contract proposals presented by their employer groups. A lively exchange of information took place. I was impressed with the professional standards of the men who are responsible for negotiating labor contracts in the Kent area. I left for Wayland after the meeting.

Wednesday, June 8:

I arrived at East Grand Rapids late this morning as I had a breakfast appointment in Wayland. I spent most of the morning reviewing the information on bidding the dental care insurance program. I was impressed with the completeness and detail of the information on the

dental insurance program at East Grand Rapids. I then joined Mr. Brouwer and Dr. Munsterman for lunch. In the afternoon I began gathering historical data of the Wayland Union Schools.

Thursday, June 9:

I reported to East Grand Rapids after lunch and spent the afternoon with Mr. Brouwer discussing budgeting and accounting systems. East Grand Rapids has a well-organized budget preparation schedule that allows those responsible for keeping a budget to have input into the preparation and planning.

Friday, June 10:

I arrived at East Grand Rapids early this morning and joined Mr. Brouwer at a meeting between him and representatives of the East Grand Rapids Custodians' Association. The problem involved withdrawal of certain members of the Association over a disagreement as to how union dues were spent. A little later Mr. Brouwer allowed me to sit in on a meeting between himself and a representative of the teachers' union. Both meetings involved interesting problems and an opportunity to observe their partial solution.

Monday, June 13:

This morning at East Grand Rapids I joined Mr. Brouwer and

Dr. George Woons, Assistant Superintendent for Instruction when they reviewed the agenda for the board meeting this evening. Dr. Woons was acting superintendent in the absence of the superintendent, Dr. Jean McGrew. This is a customary procedure before each board meeting and allows the central office administrators an opportunity to iron out any problems before meeting with the board.

After reviewing budget material, Mr. Brouwer and I worked on the evaluation of the tax sheltered annuity program for East Grand Rapids. I left for Wayland about 11:30 A.M.

Tuesday, June 14:

I arrived in East Grand Rapids early this morning and studied the tax sheltered annuity program. I also worked on the systems analysis for the Wayland School.

Wednesday, June 15:

I began the day at East Grand Rapids working on the systems analysis and then spent some time studying the tax sheltered annuity.

Thursday, June 16:

I arrived in East Grand Rapids about 8:00 A.M. and began work on the systems analysis and reviewed the job descriptions for central office secretaries at East Grand Rapids. I joined Mr. Brouwer and

Mr. McInerney, attorney for the East Grand Rapids Secretaries' Association, for a luncheon meeting. There are several issues remaining on the table for discussion. The meeting resulted in a better understanding, by both sides, of their respective positions.

Friday, June 17:

I spent the day at Wayland working on gathering historical data of the Wayland Union School district.

Monday, June 20:

I spent the day at Wayland working on gathering historical data of the Wayland Union School District.

Tuesday, June 21:

I met Mr. Brouwer today at the Kent Intermediate School District office and attended a meeting of the Kent Negotiators Association with him. The various labor contract proposals presented in the Kent area were discussed. I returned with him to East Grand Rapids where we spent some time discussing bidding the dental insurance program for the Wayland Schools.

Wednesday, June 22:

I spent the day at Wayland working on bidding the specifications

for the dental insurance program of the Wayland Union School. I phoned Mr. Brouwer for consultation.

Thursday, June 23:

I spent the day at Wayland gathering historical data of the Wayland Union Schools.

Friday, June 24:

I spent the day at Wayland gathering historical data of the Wayland Union Schools.

Tuesday, June 28:

I arrived at East Grand Rapids early this morning. Last night our Board of Education made a resolution to cancel our dental contract with Delta Dental and bid the dental insurance program according to specifications, therefore, I wanted to talk with Mr. Brouwer about the dental program. At noon I joined Mr. Brouwer and Dr. Jean McGrew at Rotary. Afterwards I accompanied Mr. Brouwer to the High School and Middle School to talk with the principals about their budgets. All of the principals are involved extensively in preparing the budgets for their schools. I was impressed with their knowledge and concern for their budget. Yet, there is no question that the final control is in the central office.

Wednesday, June 29:

I arrived at East Grand Rapids about 9:00 A.M. this morning and joined the secretaries for coffee. A great deal can be learned about an office from the secretaries; not only from what they say, but from the general atmosphere of the office. I have the impression that the secretaries are basically happy with their situation. They are all working hard, and under a great deal of pressure to produce, but know this is recognized and appreciated. I see very little signs of stress, except possibly in one girl who has only been on the job a short time, and she is trying very hard to please. I think this is due to the strong control Mr. Brouwer has over each one's work load and his sensitivity to their individual needs and capabilities. He is the one absorbing much of the stress. He exerts a strong influence on the other offices as well as his own, as much of the work is related to the business office.

Thursday, June 30:

I arrived early in East Grand Rapids this morning and we spent some time discussing techniques used in investing school funds. The auditor arrived this morning so I had a chance to observe some of his work. It was interesting as he is associated with the same firm that performs our audit at Wayland.

Friday, July 1:

I arrived at East Grand Rapids early this morning. Mr. Brouwer and I spent the day evaluating a tax sheltered annuity program for the teachers of East Grand Rapids. As this program will be paid for by the Board, it is his responsibility to evaluate and recommend the best program. I took the work with me for tabulation and typing.

I won't be going to East Grand Rapids for the next several weeks as our new superintendent will be starting on July 5th and has requested that I suspend the internship until he has a chance to become familiar with our office procedure.

Thursday, July 14:

I arrived in East Grand Rapids about 3:00 P.M. Mr. Brouwer was preparing for a preliminary budget work session with three members of the Board of Education and the Superintendent, Dr. Jean McGrew. At 4:00 P.M. the meeting started and I was invited to observe. Mr. Brouwer reviewed the budget in detail. A great deal of preparation was involved. Each of the principals and department heads had input in the allocation to their various areas. This preliminary budget will be reviewed again before the budget hearing the end of August. The meeting adjourned about 6:00 P.M.

Tuesday, July 19:

I joined Mr. Brouwer at a meeting of the Kent Negotiators Association this morning. Several schools had settled contracts and these were shared with the group. In the afternoon I returned to East Grand Rapids for a negotiation session between the Board of Education and Secretaries' Association. Present at the meeting were Dr. Jean McGrew, Superintendent, Jim Brouwer, myself, Gary McInerney, Attorney for the Secretaries and Beverly Carlson, the Chairperson of the secretaries' negotiating team. The contract was settled at this meeting.

Friday, July 22:

It was decided that I should spend some time checking the systems procedure in the central offices of several schools in the area of similar size as Wayland.

I arrived at Middleville at 8:00 A.M. only to find the office closed. After a cup of coffee downtown, I returned at 8:30. I was able to talk with the Financial Secretary, Lois Seppanen. She indicated their office consisted of a Superintendent and his secretary, an Account Superintendent with herself working under him. Lois has authority over another full-time girl and a half-time girl for performance of the business function. I learned several good ideas such as gathering all salary information together for the current year in a payroll

book. This can then be distributed to all interested parties and the payroll can be posted from this. Also, their administrators have compiled an enlarged version of a Board Policy Book which contains all pertinent information on the entire district. Copies of these are available for \$15.00 so I ordered one for our district.

After leaving Middleville I went to East Grand Rapids. Mr. Brouwer and I had lunch together and afterward we discussed the work flow in his office. He gave me copies of many of the forms used at East Grand Rapids.

Monday, July 25:

I spent the day at Wayland working on a Purchasing Handbook.

Tuesday, July 26:

I spent the day at Wayland working on a Purchasing Handbook.

Friday, July 29:

Today I had lunch with our new Superintendent, Robert Brenner. From there we went to East Grand Rapids to meet with Jim Brouwer. We spent a fruitful two hours discussing the administrative structure at East Grand Rapids and some of their methods of operation.

Tuesday, August 2:

I attended the Kent Negotiators meeting at the Kent Intermediate School District office this morning. Teacher negotiations seem to be moving slowly in most districts. I also passed out copies of our bus drivers' contract to the group as it is the custom to share completed agreements.

After the meeting I stopped at the Byron Center Administration Office to talk with Thurston Rynbrandt, their Business Manager, about their office structure and line and staff arrangement.

Wednesday, August 3:

This morning I accompanied Mr. Brouwer and his Maintenance Supervisor, Mr. Ken Kuiphoff, to a hearing on an unemployment claim of one of their custodians. The hearing was held at the Michigan Employment Security office in Grand Rapids. The claim involved payment of unemployment compensation to a woman who had voluntarily retired and spent the winter in Florida. She was called back to work which she could not accept while in Florida. The hearing officer will not make a decision for several months. This was the first time I had had an opportunity to attend such a hearing.

Friday, August 5:

I spent all day at Wayland gathering information for this formal report.

Monday, August 8:

I spent the day at Wayland gathering information for this formal report.

Tuesday, August 9:

I spent the day at Wayland evaluating the dental insurance proposals for the Wayland Union Schools.

Wednesday, August 10:

I reported to East Grand Rapids this morning. Mr. Brouwer and I spent the morning together evaluating the dental insurance proposals for the Wayland Union Schools. After we had lunch, I returned to Wayland by way of Caledonia. I spent several hours with Mr. Gerald Hunsburger, Business Manager of the Caledonia Public Schools, discussing the organization in his office and the procedures used at Caledonia.

ACHIEVEMENT OF OBJECTIVES

Objective A.1, Conceptual, To produce historical data relative to the Wayland Union School System not previously assembled. A sample of the data is assembled in Appendix A.

Objective A.2, Conceptual, To interpret historical data of the Wayland Union School System. In the summer of 1966 the Wayland Union School system annexed six rural school districts including the villages of Dorr and Moline. Each of these villages had an elementary school. Annexation was forced as our Board voted to no longer accept tuition students. The study of historical data begins at this point.

Annexation of the six rural districts greatly increased the size of the Wayland Union Schools, both in area and in student population. This was also the time when teachers started to negotiate.

During the period 1971 to 1974 the district was on double sessions due to increased student population and defeat of several bond issues for a new high school. The high school bond issue was finally passed in 1972 and six months later an additional bond issue for a swimming pool and auditorium was passed. The building was opened in the fall of 1974.

Contrary to the state and national trend, our student population has increased steadily. Last year we had an increase of 80 students for a total student population of 2,650 not including adult students.

In 1974 a Community Education Director was hired and by the following year the program had grown to the point where an assistant was hired to service the school districts of Hopkins and Martin.

As a percentage of the budget, teacher salaries have been steadily dropping since 1969-70. This is due to an increase in service personnel and greater increases in other budget areas such as utilities in recent years.

Historical data can provide a wealth of information if it is carefully studied.

Objective B.1, Human, To suggest and implement improvements in

systems management at Wayland Union

Schools. The central office staff of the

Wayland Union Schools has grown over the years from a superintendent and secretary to a superintendent, director of finance, and three secretaries. As is often the case when this occurs, the newly-hired people were assigned duties those presently employed found distasteful. Over a period of years this has resulted in job descriptions that are not in keeping with the basic respon-

sibilities of each secretary.

The superintendent has maintained the position of office manager. However, his duties have increased tremendously and he no longer has time to do an adequate job. As a result the secretaries have been allowed, more and more, to determine their own work load and responsibilities. Productivity and morale are low.

As director of finance, I have no control over the recording of financial information and have no authority to request and receive information from the system. It is becoming increasingly difficult for me to operate effectively. I am also expected to serve as the superintendent's secretary and perform any additional duties that are added as a result of increased growth and added directives from the state and federal governments.

The basic job descriptions as the

duties are now performed are recorded in Appendix B.

The situation has caused several observable problems. (1) The secretaries criticize each other to the superintendent, to outsiders and to each other. (2) The secretaries have less pride in their work as no one notices a good job nor evaluates a poor job. Deadlines are frequently not met. (3) There is no one to train and help the secretaries improve their skills. (4) There is no one, other than the superintendent, to check and coordinate the work of the secretaries and relieve them of some of the responsibility of their decisions. (5) As director of finance, I am not able to control the recording of financial data nor to receive information back from the system on request. (6) It is impossible for me to adequately perform the duties of director of finance, secretary to the

superintendent and be my own secretary. The board and superintendent are not adequately utilizing my skills.

(7) I am the administrator in charge of finance and yet am not held accountable for the performance of the financial function. The superintendent must assume the entire responsibility to the board for any inefficiencies that occur.

In order to increase specialization of duties, free me from secretarial duties, and improve productivity and morale, new basic job descriptions and organizational structure are suggested. These appear in Appendix B.

A new superintendent will be starting July 1, 1977 at the Wayland Union Schools. It is impossible to know at this time, how he intends to administer the central office. However, I wish to offer the following alternatives. (1) The superintendent could maintain the position of office manager as the function

is now being performed. (2) The superintendent could actively maintain the position of office manager if he wishes to devote a measure of his time to this function. However, there is great need for me, as director of finance, to have some control over the financial systems. (3) The superintendent and I could work together to evaluate the situation and work on improvements. (4) The superintendent could add the responsibility of office manager to my responsibilities making me accountable to him for the performance of all secretaries other than his personal secretary.

Objective B.2, Human, To recognize board policy versus board

involvement in management: The East Grand Rapids Board of Education has been interesting to observe. All of the members are well educated and show a great deal of interest in all facets of

the operation of the school. They obviously spend a great deal of time and take their responsibilities seriously. They appear to respect their administrators and do not infringe on management of the district.

Objective B.3, Human, To analyze contract proposals and formulate

counter proposals. Preparation for negotiations is a never-ending task.

As soon as a contract is ratified, it is time to begin work on the next contract. Relevant data must be collected, analyzed and stored for future use.

The main goal of an employee union is to maximize their financial remuneration, job security, decision making, scope and opportunity for advancement. The main goal of the administration of a school system is to operate the system effectively in the public interest and to retain the authority and rights it needs to accomplish this purpose.

Contract proposals and counter proposals must be formulated to restrict the demands of the union and enhance the position of the board. It is beneficial for the person working with negotiations to join one or more of the associations focusing on negotiations. Our district is a member of the Michigan Negotiators Association and of the Kent Negotiators Association.

Objective B.4, Human, To write a position guide. Position guides should include the job title, duties, major responsibilities and supervisory relationships, and other performance qualifications, and are vital in recruiting, keeping and evaluating school personnel. These position guides should be in writing, so that both the employee and supervisor have a thorough understanding of the job requirements and responsibilities. A sample position guide appears in Appendix C.

Objective B.5, Human. To use an appraisal form. The form

selected for employee evaluation should attempt to pin-point weaknesses and strengths and to outline and agree upon a practical improvement program.

Periodically conducted, these evaluations will provide a history of development and progress.

One approach to employee evaluation is to ask the person being evaluated to fill out a copy of the evaluation form in advance of the interview. The administrator performing the evaluation also fills out a copy of the form in advance. At the formal evaluation interview, both the self-evaluation and the evaluation made by the administrator are discussed. The employee is encouraged to strive for improvement in job performance.

Objective B.6, Human. To produce a plan and timetable for budget

preparation. An effective plan for budget preparation must begin with a

basic philosophy of how a budget should be formulated. Since this philosophy reflects the line and staff relationships of the principals, supervisors and teachers, it must be endorsed by the superintendent and board of education.

In my opinion the emphasis of budget preparation should be placed on meeting the needs, of the students first, and secondly meeting the needs of the system to operate effectively. These needs must be first identified by the staff member involved in their eventual solution.

Since teachers are directly involved in meeting the needs of students, teachers should work together on a department or building level to discuss their program and help put a dollar figure on its implementation. At some point the principal, as the educational leader of his school, must be involved to co-ordinate and review the budget

requests before they are presented to the central office.

Supervisors in the various service areas should also be encouraged to formulate plans for the improvement of their departments.

By far the largest cost to a school system is salaries consisting of about 80% of the budget. It would be difficult to replace most of these people because of tenure laws and evaluation procedures for any reason short of serious incompetencies. Because of this, I believe some time, energy, and thought should be devoted to encourage staff members to strive for excellence within their respective fields. We buy their presence for six hours a day, before a class at great cost. A few more dollars might also buy their dedication and enthusiasm.

Personally, I believe staff members should work toward a three year plan of budget preparation and program improve-

ment. Each year the plan should be updated with the current year's plan being turned into the central office as the budget request. When people are involved in this way it has been my experience they set their own standards of accountability.

The budget requests from the various instructional and service areas must be co-ordinated by the central office within the confines of the financial resources of the district and the goals set by the board of education and superintendent.

Once the budget is adopted by the board, it is implemented by the administrators and supervisors with final control in the central office through a purchase order system.

A timetable for budget preparation might be as follows:

- March 1 - Budget Request forms
distributed to principals
- April 1 - Budget Request forms

due in Central Office.

May 1 - All purchase orders on
current budget completed.

June 1 - Approved budget re-
turned to principals.

June 15 - Purchase orders on new
budget may be processed.

These are not encumbered
until July 1.

Objective C.1, Technical, To write specifications and bid the dental

insurance program for Wayland Union

Schools. The Wayland Union Education

Association was approached with the
proposal for bidding the dental insurance
for professional employees. They
agreed and a request for information
to prepare a profile was sent out over
the signatures of both the board and
teacher negotiating team. Specifica-
tions were then prepared and sent out
to fourteen companies. A copy of the
specifications appear in Appendix D.

At this time we are waiting for the bids to be returned. Evaluation of the bids will be performed by myself, the superintendent, two board members, representatives of the WUEA and the three local dentists in Wayland.

Objective C.2, Technical, To set up a cash flow and be familiar with

the various investment instruments.

Since schools collect tax monies for the entire year from December to March they have surplus funds available for investment. In addition, state aid is received every two months and these funds may be invested for shorter periods of time. Since interest rates tend to be higher for longer periods of time, it is important to be able to project the cash flow accurately.

There are a number of investment instruments available to schools under the school code. Passbook savings, savings receipts, certificates of deposit,

treasury bills and repurchase agreements are the most common investment instruments used by schools as these are easily available and have a low degree of risk. Commercial paper is often used by larger districts. This is a more sophisticated form of investment and is usually handled through a broker.

Interest earned through investments is dependent on not only the size of the cash flow, but on the current interest rate. For the last several years interest rates have been low.

Objective C.3, Technical, To compose a handbook setting forth the
guidelines for purchasing within the
approved budget. A copy of the Purchasing Handbook appears in Appendix E.

SUMMARY

I have spent all of my professional life in the Wayland Union Schools advancing from secretary to business administrator and, up until now, have had no opportunity to establish a close contact with another school business office. I have always felt this lack of a broad base of experience. This internship has helped fill that void. I have had many great learning experiences as well as a wealth of printed information to enrich my file.

Also, the transition from labor to management involves a complete change of perspective and attitude. It is especially difficult for a woman to make this transition. A vital, and often missing link, is to have the experience of being treated as management. This experience is almost impossible to get in your home environment, especially when you have many years tenure in the same district, as I have had.

It is the rare person, either man or woman, who successfully breaks the traditional "boss-secretary" roles created by social conditioning. It has been my good fortune that Jim Brouwer is such an individual. It simply did not matter to him that he was dealing with a woman. This was a new and refreshing experience for me. It taught me something that can be learned only by experiencing it - what it feels like to be treated as a colleague and how to behave

correctly in a management and supervisory position. He also taught me that I should be expected to perform as a manager and be held accountable for my actions and decisions.

This internship has been the most valuable experience of my professional career.

SPONSORING ORGANIZATION: East Grand Rapids Public Schools

FIELD SUPERVISOR: Mr. James A. Brouwer, Assistant Superintendent for Business, East Grand Rapids Public Schools

UNIVERSITY ADVISOR: Dr. Richard Munsterman, Western Michigan University

MAJOR FOCUS OF EXPERIENCE: Explore new techniques and increase technical skills in school business administration.

DURATION: 12 weeks commencing Tuesday, May 31, 1977

RATIONALE:

The skills necessary to perform the many and varied tasks of the successful school business administrator are numerous. While a great deal of background information can be learned in the classroom, there is no substitute for practical experience. We learn from other people, through discussion, observation and a free exchange of ideas.

As in any business operation, the gathering and interpretation of data is of prime importance. Data is the raw material that forms a basis from which alternatives can be developed and decisions can be made. To learn to gather relevant data, present it in usable form, and interpret it correctly, is a vital management technique.

Problems that deal with people are, perhaps, the most difficult to solve. Public Act 379, which imposed collective bargaining on the public sector, drastically changed the management concept of school

systems. School boards and superintendents can no longer be paternalistic. Employees, service personnel, as well as teachers, demand a share of the decision making function.

Teaching is an art and teachers are basically artists. Since a substantial part of a school's operating costs consist of teachers' salaries, it is important that these dollars are well spent. Even the most dedicated and enthusiastic teacher can become frustrated if he or she constantly encounters problems with the business office. A teacher wants to teach with no restrictions on supplies or equipment. While it is impossible to allow unrestricted spending, it is possible to involve the teaching staff in budget preparation. A teacher so involved should be encouraged to take part in planning on a department or building level. Curriculum planning could thus be co-ordinated with fiscal planning through the principal's office and/or curriculum committee. In this way I would hope that the teaching staff would share the concerns of the business office for economy, and, at the same time, feel their opinions were respected concerning the "tools" they feel they need to be effective.

A knowledge of technical skills is basic to the daily business function. In our rapidly changing society these skills must be constantly expanded and upgraded. I welcome this opportunity to enter another school system and learn different methods of operation.

PROJECTED NATURE OF INTERNSHIP EXPERIENCE

<u>OBJECTIVES</u>	<u>EXPERIENCES & CONTACTS</u>	<u>TERMINAL SKILLS</u>
A. <u>CONCEPTUAL</u>	The intern will -	The intern will be able -
1. To <u>assemble</u> meaningful data relative to the needs of a school business function.	<u>examine</u> various methods used to gather data.	to <u>produce</u> historical data relative to the Wayland Union School System not previously assembled.
2. To <u>analyze</u> and interpret meaningful data relative to the needs of a school business function.	<u>explore</u> with the field supervisor the interpretation and practical use of data.	to <u>interpret</u> historical data of the Wayland Union School System.

OBJECTIVES	EXPERIENCES & CONTACTS	TERMINAL SKILLS
B. <u>HUMAN</u>	The intern will -	The intern will be able -
1. To <u>increase skills</u> and <u>improve work flow</u> in systems management techniques.	<u>observe</u> the process of systems management.	to <u>suggest</u> and <u>implement</u> improvements in systems management at Wayland Union Schools.
2. To <u>gain exposure</u> to a high standard of excellence imposed by a board of education responding to the demands of an affluent and well-educated community.	<u>attend</u> meetings of the East Grand Rapids Board of Education.	to <u>recognize</u> board policy versus board involvement in management.
3. To <u>learn</u> the techniques and skills necessary to negotiate a labor contract.	<u>attend</u> negotiation sessions between the representatives of East Grand Rapids Board of Education and East Grand Rapids Secretaries Association.	to <u>analyze</u> contract proposals and <u>formulate</u> counter proposals.
4. To <u>learn</u> the skills of writing position guides.	<u>learn</u> from the field supervisor the techniques of writing position guides.	To <u>write</u> a position guide.

OBJECTIVES	EXPERIENCES & CONTACTS	TERMINAL SKILLS
5. To <u>learn</u> the techniques used in appraisal of subordinates.	<u>discuss</u> with the field supervisor the techniques used in appraisal of subordinates.	to <u>use</u> an appraisal form.
6. To <u>become acquainted</u> with new approaches to involve the professional staff in budget preparation.	<u>discuss</u> with the field supervisor various approaches to budget preparation.	to <u>produce</u> a plan and timetable for budget preparation.

OBJECTIVES	EXPERIENCES & CONTACTS	TECHNICAL SKILLS
C. <u>TECHNICAL</u>	The intern will -	The intern will be able -
1. To <u>gain</u> an understanding of the procedure for writing specifications and bidding the various insurance programs of a school system,	<u>assist</u> the field supervisor in evaluating a tax-sheltered annuity program and explore the various other insurance programs of East Grand Rapids Public Schools.	to <u>write</u> specifications and bid the dental insurance program for Wayland Union Schools.
2. To <u>learn</u> to set up an investment program that will maximize investment return within the confines of school law and sound business practice,	<u>work</u> with the field supervisor to become familiar with the techniques used in investing surplus funds.	to <u>set up</u> a cash flow and be familiar with the various investment instruments available to schools within the confines of the school code.
3. To <u>increase</u> skills in the area of budget control.	<u>examine</u> and <u>evaluate</u> the system for budget control used at East Grand Rapids Public Schools.	to <u>compose</u> a handbook setting forth the guidelines for purchasing within the approved budget.

APPENDIX A
HISTORICAL DATA

WAYLAND UNION SCHOOL <u>Salary Survey</u>				
	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Teachers' Salaries (Yearly)				
B.A. Minimum	5,000	5,800	6,250	6,800
B.A. Maximum	6,500	7,975	8,920	9,790
B.A. + 18 Minimum			6,475	7,100
B.A. + '8 Maximum			9,226	10,220
M.A. Minimum	5,200	6,100	6,700	7,400
M.A. Maximum	6,900	8,387	9,547	10,660
M.A. + 15 Minimum				
M.A. + 15 Maximum				
M.A. + 30 Minimum				
M.A. + 30 Maximum				
Teachers' Salaries - Percent of Operating Budget	58.62%	65.03%	66.11%	66.97%

WAYLAND UNION SCHOOL
Salary Survey

	<u>1970-1971</u>	<u>DOUBLE SESSIONS</u>		
		<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>
Teacher's Salaries (Yearly)				
B.A. Minimum	7,200	7,300	7,675	8,059
B.A. Maximum	10,800	10,950	11,512	12,733
B.A. + 18 Minimum	7,500	7,600	7,975	8,359
B.A. + 18 Maximum	11,250	11,400	11,962	13,207
M.A. Minimum	7,800	7,900	8,275	8,659
M.A. Maximum	11,700	11,850	12,412	13,681
M.A. + 15 Minimum				8,959
M.A. + 15 Maximum				14,155
M.A. + 30 Minimum				
M.A. + 30 Maximum				
Teachers' Salaries - Percent of Operating Budget	65.10%	59.92%	59.62%	59.99%

	H. S. Opened 1974-1975	Ret. Pd. -All but Bus Dr. 1975-1976	1976-1977	Amt. Chg. 1966-67 Over Current Year
Teachers' Salaries (Yearly)				
B.A. Minimum	8,462	9,200	9,700	4,700
B.A. Maximum	13,116	14,260	15,035	8,535
B.A. + 18 Minimum	8,762	9,500	10,000	
B.A. + 18 Maximum	13,581	14,725	15,500	
M.A. Minimum	9,062	9,800	10,300	5,100
M.A. Maximum	14,046	15,190	15,965	9,065
M.A. + 15 Minimum	9,362	10,100	10,600	
M.A. + 15 Maximum	14,511	15,655	16,430	
M.A. + 30 Minimum		10,400	10,900	
M.A. + 30 Maximum		16,120	16,895	
Teachers' Salaries - Percent of Operation Budget	54.69%	54.11%		
Administrators Salaries - Percent of Operating Budget	6.02%	7.13%		

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Administrators' Salaries- Percent of Operating Budget	5.32%	5.47%	5.11%	5.17%
Supervisors' Salaries Percent of Operating Budget	.95%	.97%	1.45%	1.36%
Secretaries' Salaries (Hourly)	No Scale	No Scale	No Scale	No Scale
Class 111 Minimum				8% Inc.
Class 111 Maximum				8% Inc.
Class 11 Minimum				8% Inc.
Class 11 Maximum				8% Inc.
Class 1 Minimum				8% Inc.
Class 1 Maximum				8% Inc.
Executive Minimum				8% Inc.
Executive Maximum				8% Inc.
Insurance Minimum		60.00	60.00	120.00
Insurance Maximum		120.00	120.00	240.00
Secretaries' Salaries Percent of Oper. Budget.	3.02%	2.83%	2.65%	2.75%

	1970-1971	DOUBLE SESSIONS		
		1971-1972	1972-1973	1973-1974
Administrators' Salaries - Percent of Operating Budget	5.42%	4.88%	5.84%	5.66%
Supervisors' Salaries Percent of Operating Budget	1.48%	1.37%	2.03%	1.96%
Secretaries' Salaries (Hourly)	No Scale			
Class III Minimum	6-1/2% Inc.	1.90	1.90	1.90
Class III Maximum	6-1/2% Inc.	2.85	3.01	3.08
Class II Minimum	6-1/2% Inc.	2.19	2.20	2.24
Class II Maximum	6-1/2% Inc.	3.14	3.31	3.40
Class I Minimum	6-1/2% Inc.	2.85	2.91	2.98
Class I Maximum	6-1/2% Inc.	3.80	4.01	4.14
Executive Minimum	6-1/2% Inc.			
Executive Maximum	6-1/2% Inc.			
Insurance Minimum	120.00	120.00	180.00	180.00
Insurance Maximum	240.00	240.00	300.00	300.00
Secretaries' Salaries Percent of Oper. Budget.	1.98%	2.46%	3.21%	2.65%

	<u>H. S. Opened</u> <u>1974-1975</u>	<u>Ret. Pd. -All</u> <u>but Bus Dr.</u> <u>1975-1976</u>	<u>1976-1977</u>	<u>Amt. Chg.</u> <u>1966-67 Over</u> <u>Current Year</u>
Supervisors' Salaries				
Percent of Oper. Budget				
(Include Gus, Stan, Rog, Butch)	2.97%	3.10%		
Secretaries' Salaries - (Hourly)				
Class 111 Minimum	2.10	2.25	out	
Class 111 Maximum	3.30	3.30	out	
Class 11 Minimum	2.30	2.30	2.45	
Class 11 Maximum	3.50	3.50	3.50	
Class 1 Minimum	3.05	3.05	2.60	
Class 1 Maximum	4.25	4.25	3.65	
Executive - Minimum			3.20	
Executive - Maximum			4.45	
Insurance - Minimum - yr.	180.00	180.00	180.00	
Insurance - Maximum - yr.	300.00	300.00	300.00	
Secretaries' Salaries				
Percent of Oper. Budget	2.88%	3.01%		

WAYLAND UNION SCHOOL
Salary Survey

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Bus Drivers' Salaries (Hourly)				
Minimum				2.60
Maximum				2.85
Mechanics-(Reg. only)				6,264.
Garage Helper				
Bus Drivers Salaries Percent of Oper. Budget	3.53%	3.59%	3.25%	3.58%
Cooks' Salaries (Hourly)				
Over 4 hrs. - Minimum				
Over 4 hrs. - Maximum				
Under 4 hrs. -Minimum				
Under 4 hrs. -Maximum				
Total Salaries - Percent of Operating Budget	77.64%	83.69%	83.43%	84.84%

WAYLAND UNION SCHOOL
Salary Survey

	<u>1970-1971</u>	<u>DOUBLE SESSIONS</u>		
		<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>
Bus Drivers' Salaries (Hourly)				
Minimum	2.60	2.60	2.65	2.75
Maximum	2.95	3.05	3.15	3.27
Mechanics-(Reg. only)	6,670.	7,231.	7,640.	8,090.
Garage Helpers		1.70	1.80	1.91
Bus Drivers Salaries Percent of Oper. Budget	3.29%	3.50%	3.80%	3.37%
Cooks' Salaries (Hourly)				
Over 4 hrs. - Minimum				
Over 4 Hrs. - Maximum			2.69	2.82
Under 4 Hrs. - Minimum			2.20	2.35
Under 4 Hrs. - Maximum				
Total Salaries - Percent of Operating Budget	81.36%	76.97%	79.84%	78.81%

WAYLAND UNION SCHOOL
Salary Survey

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Teacher Aides (Hourly)				
Title 1		2.50	2.50	2.50
Teacher Aides - Minimum				
Teacher Aides - Maximum				
Playground Aides				
Crossing Guards				
Library Aides - Minimum				
Library Aides - Maximum				
Special Educ. - Minimum				
Special Educ. - Maximum				
Insurance - Minimum		60.00	60.00	120.00
Insurance - Maximum		120.00	120.00	240.00
Teacher Aide Salaries - Percent of Oper. Budget (Not Title 1)	.60%	.67%	.59%	.65%

Teacher Aides (Hourly)	1970-1971	DOUBLE SESSIONS		
		1971-1972	1972-1973	1973-1974
Title 1	2.50	3.00	3.00	3.00
Teacher Aides - Minimum			1.90	1.90
Teacher Aides - Maximum			2.01	2.13
Playground Aides	1.80	1.85	1.95	2.05
Crossing Guards				
Library Aides - Minimum				1.90
Library Aides - Maximum				2.13
Special Educ. - Minimum				1.90
Special Educ. - Maximum			1.95	2.13
Insurance - Minimum	120.00	120.00	180.00	180.00
Insurance - Maximum	240.00	240.00	300.00	300.00
Teacher Aide Salaries - Percent of Oper. Budget (Not Title 1)	.69%	.45%	.68%	.62%

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Custodian Salaries (Hourly)	no scale	no scale	no scale	no scale
Chg. of Build. - Minimum				
Chg. of Build. -Maximum				
Custodian - Minimum			2.00	2.50
Custodian - Maximum			3.00	3.00
Part Time & Helpers-Minimum			1.60	
Part Time & Helpers-Maximum			2.00	
Student Help				1.40
Insurance - Minimum		60.00	60.00	120.00
Insurance - Maximum		120.00	120.00	240.00
Paid Vacation				Yes
Custodians' Salaries Percent of Oper. Budget	5.60%	5.13%	4.27%	4.36%

	DOUBLE SESSIONS			
	<u>1970-1971</u>	<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>
Custodian Salaries (Hourly)				
Chg. of Build. -Minimum				
Chg. of Build. -Maximum				
Custodian - Minimum	2.50	2.55	2.60	2.75
Custodian - Maximum	3.10	3.15	3.30	3.50
Part Time & Helpers-Minimum	1.75	1.75	1.75	1.75
Part Time & Helpers-Maximum	2.35	2.35	2.35	2.38
Student Help	1.60	1.60	1.70	1.70
Insurance - Minimum	120.00	120.00	180.00	180.00
Insurance - Maximum	240.00	240.00	300.00	300.00
Paid Vacation	yes	yes	yes	yes
Custodians' Salaries				
Percent of Oper. Budget	3.40%	4.39%	4.66%	4.56%

WAYLAND UNION SCHOOL
Per Pupil Cost Survey

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
State Equalized Valuation	\$ 19,024,992	\$ 19,721,404	\$ 20,469,848	\$ 22,407,078
Enrollment - Regular & Adult	1960	2013	2080	2121
Valuation Per Pupil	9,706	9,797	9,841	10,564
Operating Millage	13.09	13.09	19.89	19.89
Building & Site Millage	-	1	1	1
Debt Service Millage	Debt Split	8 Dorr Debt Split	3.7	2.9
Total Millage			24.59	23.79
Property Taxes Per Pupil (Oper)	127.05	128.24	195.74	210.12
State Aid Per Pupil				338.48
State Aid & Prop Tax Per Student				548.60
Per Pupil Cost for Operation	402.81	459.22	500.28	558.99
Per Pupil Cost for Instruction	274.46	339.37	374.13	419.41

WAYLAND UNION SCHOOL
Per Pupil Cost Survey

	<u>1970-1971</u>	<u>DOUBLE SESSIONS</u>		
		<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>
State Equalized Valuation	\$ 23,740,561	\$ 26,954,983	\$ 30,330,685	\$ 33,843,531
Enrollment - Regular & Adult	2,248	2,394	2,446	2,522
Vacation Per Pupil	10,560	11,259	12,400	13,419
Operating Millage	20	20	20	20
Building & Site Millage	-	1	1	1
Debt Service Millage	3 (Dorr)	.5	7.68	7.68
Total Millage	23	21.5	28.68	28.68
Property Taxes Per Pupil (Oper)	211.20	225.18	248.00	268.38
State Aid Per Pupil	412.34	435.98	466.61	491.61
State Aid & Prop. Tax Per Student	623.54	661.16	714.61	759.99
Per Pupil Cost for Operation	621.30	675.84	735.64	816.62
Per Pupil Cost for Instruction	468.64	471.94	526.31	585.88

	<u>H. S. Opened 1974-1975</u>	<u>1975-1976</u>	<u>1976-1977</u>	<u>Amt. Change 1966-67 Over Current Year</u>
State Equalized Valuation	\$ 36,951,934	\$ 41,238,713	\$ 41,796,468	\$ 22,771,476
Enrollment - Reg. & Adult	2,595	2,680		720
Valuation Per Pupil	14,239	15,387		5,681
Operating Millage	23	25.5	25.5	12.41
Building & Site Millage	-0-	-0-	-0-	
Debt Service Millage	7	6	7	
Total Millage	30	31.5	32.5	
Property Taxes Per Pupil (Oper)	327.50	392.37	400.68	265.32
State Aid Per Pupil	562.83	666.01	695.12	
State Aid + Property Tax per Pupil	890.33	1,058.38	1,095.80	
Per Pupil Cost for Oper.	952.23	1,062.36		659.55
Per Pupil Cost for Inst.	652.71	695.21		420.75
Per Pupil Cost for Adm.	28.11	36.79		17.06

	<u>Annexation 1966-1967</u>	<u>1967-1968</u>	<u>1968-1969</u>	<u>1969-1970</u>
Per Pupil Cost for Adm.	\$ 19.73	\$ 17.43	\$ 18.79	\$ 21.18
Per Pupil Cost for Health	.52	.12	-	-
Per Pupil Cost for Trans.	47.09	45.54	45.35	46.12
Per Pupil Cost for Oper.	41.78	43.23	40.53	45.91
Per Pupil Cost for Maint.	16.04	11.56	13.33	17.58
Per Pupil Cost for Fixed Ch.	3.20	1.97	8.16	8.87
Per Pupil Cost for Capt. Outlay	22.33	11.59	16.91	17.22

	<u>1970-1971</u>	<u>DOUBLE SESSIONS</u>		
		<u>1971-1972</u>	<u>1972-1973</u>	<u>1973-1974</u>
Per Pupil Cost for Adm.	22.19	23.76	24.95	27.76
Per Pupil Cost for Health	.50	.50	1.00	1.00
Per Pupil Cost for Trans.	56.25	67.69	71.98	75.50
Per Pupil Cost for Oper.	47.10	53.28	64.97	74.51
Per Pupil Cost for Maint.	11.18	26.03	21.72	16.36
Per Pupil Cost for Fixed Ch.	15.42	32.60	24.66	35.60
Per Pupil Cost for Capt. Outlay	13.63	11.84	22.20	26.13

	<u>H. S. Opened 1974-1975</u>	<u>1975-1976</u>	<u>1976-1977</u>	<u>Amt. Change 1966-67 Over Current Year</u>
Per Pupil Cost for Health	1.32	1.00		.48
Per Pupil Cost for Trans.	77.60	91.97		44.88
Per Pupil Cost for Oper.	125.99	142.94		101.16
Per Pupil Cost for Maint.	19.43	15.35		-.69
Per Pupil Cost for Fixed Ch.	47.17	79.13		75.93
Per Pupil Cost for Capt. Outlay	15.46	14.18		-8.15

APPENDIX B

JOB DESCRIPTIONS AS THEY ARE NOW

AND

SUGGESTED NEW JOB DESCRIPTIONS

JOB DESCRIPTIONS AS THEY ARE NOW

Director of Finance

Send out budget requests to department heads and principals to determine need in various areas and compile these requests into a workable budget. Work with administrators and department heads in regard to long-range planning of school programs in terms of financial needs. Recommend the annual budget to the superintendent for submission to the board.

Assist in determining salary scales for non-negotiating service personnel.

Be responsible for investing general fund, building and site, and debt retirement monies in such a way to maximize interest returns while maintaining liquidity to meet current expenses.

Prepare application for the School Bond Loan Fund and determine millage necessary to meet bond obligations. Make all bond and interest payments.

Serve as a member of the Negotiating Team. Be responsible for collecting, analyzing material, and recommending proposals pertaining to negotiations. Analyze and recommend cost proposals.

Prepare reports on CETA, Public Service Employment Program and other possible government programs.

Approve all purchase orders. Approve general fund bills for submission to the board for payment.

Administer all school elections.

Administer unemployment insurance.

Receive and deposit general fund monies, building and site monies and debt retirement monies.

Prepare financial reports for the Board of Education, superintendent, and government agencies.

Keep the superintendent informed as to the financial condition of the district at all times.

Apply for and report Section 27 (state aid for debt retirement) monies.

Assist the superintendent with the business management of the district, including but not limited to insurance on buildings and contents, fleet insurance, bids, transportation reports, and so forth.

Work with the superintendent in developing current management techniques such as formulating and recommending board policy, developing job descriptions and evaluations, and so forth.

Participate in principals' meetings, board of education meetings, and such other meetings as are required or appropriate.

Any other duties designated by the superintendent.

Prepare quarterly federal tax reports.

Prepare quarterly retirement report on federal programs.

Prepare monthly state retirement reports and send check.

Type individual teacher, administrator and service personnel contracts.

Process unemployment claims.

Pay state tax and do reports.

Do banking for all funds where this is done from the central office
(general fund, debt retirement fund and building and site fund).

Open mail.

Type reports for board.

Type master contracts when negotiated.

Type description on check register.

Type agenda.

Correspondence for superintendent.

MIOSHA Reports.

Administer Workmen's Compensation.

Payroll Secretary

Prepare payroll (not machine posting).

Pay Allegan County Credit Union monthly.

Pay tax sheltered annuity monthly.

Keep sick leave records.

Keep time card records.

Payroll Secretary (Continued)

Monthly hot lunch report.

In charge of personnel files (only small amount of filing).

Check T.B. skin tests yearly.

Pay WUEA, MEA and NEA dues.

Intermediate certification report (yearly).

6.5 hrs. of work + .5 hrs. for lunch

P/R 35 hrs/wk x 45 weeks = 1575 hrs.

Board paid lunch hour

1 break of undetermined time

Hours - 7:30 A.M. - 2:30 P.M.

Bookkeeper

Prepare W2's (done on machine).

Prepare annual state retirement report (done on machine).

Post and balance general fund, school service fund, trust and
agency fund, building and site fund and debt retirement funds.

Social security reports (done on machine).

Post Payroll.

Balance payroll checking account.

6.5 hrs. of work + .5 hrs. for lunch

P/R 35 hrs/wk x 45 weeks = 1575 hrs.

Board paid lunch hour

Bookkeeper (Continued)

1 break of undetermined time

Hours - 8: A.M. - 3:00 P.M.

Receptionist

Type purchase orders from purchase requests.

Check bills for payment.

Send monthly reports to principals.

Pay dental premium and issue dental forms.

Answer telephone and be receptionist.

Type board minutes.

Order all supplies for office.

6.5 hrs. of work + .5 hrs. for lunch

P/R 35 hrs/wk x 45 weeks = 1575 hrs.

Board paid lunch hour

1 break of undetermined time

Hours - 8:30 A.M. - 3:30 P.M.

Mail Clerk

Pay MESSA Insurance Premiums.

SUGGESTED JOB DESCRIPTIONS

Bookkeeper

Post and balance general fund, school service fund, trust and agency fund, building and site fund and debt retirement fund.

Post payroll once every three months as backup on machine and be familiar with the payroll process.

Do banking for all funds where this is done from the central office (general fund, debt retirement fund and building and site fund).

Provide director of finance and superintendent with periodic and/or requested information and reports.

Support and check the work of the assistant bookkeeper.

Assistant Bookkeeper

Prepare payroll including machine posting.

Prepare W2's.

Prepare quarterly federal tax reports.

Prepare quarterly retirement report on federal programs.

Prepare annual state retirement report.

Prepare monthly state retirement reports.

Pay Allegan County Credit Union.

Pay tax sheltered annuity.

Keep sick leave records.

Assistant Bookkeeper (Continued)

Keep time card records.

Process unemployment claims for approval by director of finance .

Pay state tax and do reports.

Pay MESSA premium.

Social security report.

Pay WUEA, MEA and NEA dues.

Balance payroll checking account.

Secretary to Director of Finance

Type purchase orders from purchase requests.

Check bills for payment.

Open mail (give copy of pertinent information to director of finance).

Correspondence and other typing.

Monthly hot lunch report or assign to cafeteria secretary.

Send monthly reports to principals.

Post general fund every three months as backup.

Type reports for board .

Pay dental premium.

Type description on check register.

Order all supplies for office.

Superintendent's Secretary (New Position)

Initial enrollment (now done at Steeby School).

Check T.B. skin tests (yearly).

Check teacher certification.

Answer telephone and be receptionist.

Type agenda.

Type board minutes.

Correspondence for superintendent.

Type individual teacher, administrator and service personnel
contracts.

Type master contracts when negotiated.

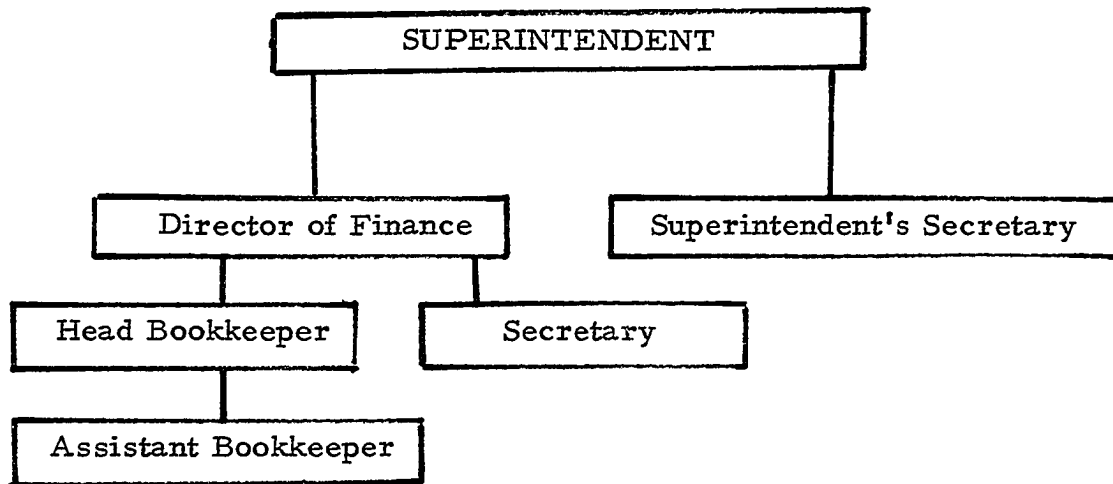
Intermediate certification report.

Any other duties required by the superintendent.

SUGGESTED WORK TIME - SECRETARIES

1. Work day - 7 hours a day, from 8:00 A.M. to 3:30 P.M.
(All secretaries should be working the same hours).
2. Work year - 48 weeks. This would be an additional three
weeks per secretary.

SUGGESTED ORGANIZATION CHART

Additional Duties of Director of Finance

Give to assistant bookkeeper a list of personnel and correct salary.

Develop adequate financial reports for the board.

Develop budget preparation process - work with the superintendent,
principals and teachers on three year program plans.

Check bills before they are presented to the board.

Develop contract proposals (Labor Contracts).

Adequately check athletic and school service funds.

Develop insurance specifications.

Work on millage campaigns.

Evaluate and adjust the financial systems.

Supervise, train and support the office staff.

Additional Duties of Director of Finance (Continued)

Develop job descriptions.

Generate information at the request of the board and/or superintendent.

Check absences and overtime and report to the superintendent.

Evaluate the office staff.

Various state and federal reports.

Audit Imprest Funds periodically.

Work with the Cafeteria Supervisor to develop his accounting system to meet federal standards.

APPENDIX C
POSITION GUIDE

POSITION GUIDE

TITLE: Administrative Secretary

QUALIFICATIONS: 1. High school diploma.

2. Two years of post-secondary training and five years' job experience as a secretary; or graduation from a recognized school of secretarial skills and two years' job experience; or five years' successful employment as a school secretary within this district or in another district of comparable size.

3. Such alternatives to the above qualifications as the Board may find appropriate and acceptable.

REPORTS TO: High School Principal.

SUPERVISES: Assistant Secretary.

JOB GOAL: To assist and relieve High School Principal of paper work and impedimenta so that he may devote maximum attention to the central problems of education and educational administration.

PERFORMANCE RESPONSIBILITIES:

1. Takes and transcribes dictation of various types, including correspondence, reports, notices, and recommendations.
2. Obtains, gathers, and organizes pertinent data as needed, and puts it into usable form.
3. Maintains a regular filing system, as well as a set of locked confidential files, and processes incoming correspondence as instructed.

4. Places and receives telephone calls, and records messages.
5. Orders and maintains supplies as needed.
6. Performs any bookkeeping tasks associated with the position.
7. Maintains a schedule of appointments and makes arrangements for conferences and interviews.
8. Welcomes visitors and arranges for their comfort.

TERMS OF EMPLOYMENT: Eleven month year. Salary and work year to be according to the current schedule.

EVALUATION: Performance of this job will be evaluated annually in accordance with provisions of the Board's policy on Evaluation of Nonprofessional Personnel.

Approved by: _____ Date: _____

Reviewed and agreed to by: _____
(Incumbent)
Date: _____

APPENDIX D

DENTAL CARE INSURANCE SPECIFICATIONS

WAYLAND UNION SCHOOL
DENTAL CARE INSURANCE SPECIFICATIONS

Beginning July 1, 1977 the Board of Education will make available to each certified employee, including administrators and supervisors, a dental care insurance plan. Such plan will provide the following defined benefits and requirements on the part of both carrier and insured.

For the last three years the Wayland Union Schools have provided Delta Dental Plan C for all certified employees including administrators.

The Board will provide dental care insurance in Class I and Class II Benefits not to exceed \$15 per month for 1977-1978 and \$18 per month for 1978-1979 contractual years. The Board contribution toward dental care insurance is not to be construed to mean average, but will apply to each category that the employee qualifies for.

Contributions shall begin, in the case of new enrollees, at the beginning of the insurance month immediately following the time they begin their duties, provided, however, the employee has submitted the necessary application documents. Coverage will terminate on the effective date of resignation, or on June 30 of the school year that the employee leaves employment, whichever comes first.

- A. Benefits are defined as follows:
1. Class I Benefits - To include basic dental services for major corrective and restorative procedures, i. e., examinations, radiographs, patient consultations, preventive treatment, fillings, stainless steel crowns, and gold free-standing crowns, jackets, oral surgery (primarily extractions), denture repairs, diagnostic services, root canal therapy, and so forth.
 2. Class II Benefits - Includes prosthodontic services, i. e., bridges, inlays, crowns, crown and bridge repair, dentures, and partial dentures.
- B. Coordination of benefits will be applied when the employee receives benefits under another group, state, or federal program.
- C. This plan is provided as a true group plan and requires all employees to participate.
- D. The Board shall not be liable for any errors or losses in the administration of this Article unless it is shown that the Board was negligent.
- E. The Board will adhere to all underwriting rules and regulations of the insurance carrier.
- F. If employee and spouse are working for the school in the same classification, they will qualify under only one name.

- G. Carriers quoting may quote on a cost-sharing arrangement to be identified in detail and not exceeding Board limits in monthly premiums per employee.
- H. Carriers quoting may quote on a deductible plan in both class benefits in order to provide a non-scheduled plan. Said deductibles must be defined for each class and identified as to whether the deductible is per family member, lifetime, per family member per benefit year, and so forth. If the deductible in a given class of benefits is limited to a maximum per family, or individual, it will be so noted in the quote. Please identify the program as either a scheduled or a non-scheduled plan.
- I. Quotation must be based on a benefit year approach to coverage. If a calendar year is used in quote, explain advantage in detail.
- J. Carriers must provide provisions for at least two (2) or more years renewal contract rights.
- K. The maximum benefit for each benefit year is to be spelled out and applied separately to each insured family or individual.
- L. Carriers submitting quotes must provide a list of references. The Board reserves the right to check any or all companies, institutions, and so forth, regarding said carrier's performance record.
- M. Carriers submitting quotes must have a non-cancelable claim feature clearly identified.

N. Bids are to be based on category of qualification as follows:

(Example - FF = \$13/mo. S = \$6/mo.).

Full Family
Self and Spouse
Single
Self and Children
Sponsored Dependent
Unmarried Dependent Children to age 25

- O. Only one (1) agent per carrier will be permitted, with no duplication of companies providing dental care accepted. (Example: Two agents or brokers cannot submit quotations from the same company.)
- P. Agents, or brokers, may submit more than one (1) bid through other insurance companies as long as there is no duplication.
- Q. Quotations must be accompanied by samples of forms and other related documents required by the company from patients and dentists.
- R. The carrier may not change benefits herein described unless expressly agreed to by the Board or its designated agent.

The following questions should be answered in detail, in writing, by the insurance carrier wishing to submit a quotation:

1. Are pre-existing conditions excluded or restricted? Itemize all exclusions or restrictions.
2. Does the carrier require the insured to pay the cost for services rendered and then submit an itemized statement

prior to reimbursement, or does the carrier pay the dentist directly?

3. Does the carrier require dental exams of all participants before accepting the group?
4. Does the carrier provide a non-cancelable claim feature?
If not provided, explain in detail.
5. Does the premium factor remain constant, or does experience of a definable group determine the premium?
6. Does the carrier require more than one analysis of a given service before paying a claim, or will the company accept the recommended service of a dentist of the insured's choice?
7. Does the carrier require services to be rendered by participating dentists only?
8. Does the carrier pay benefits to an insured or the dentist even though another carrier is also providing similar benefits?
9. Will the carrier guarantee acceptance by the dentist of the usual, customary and reasonable fee, without any additional surcharges to the patient?
10. Is there a surcharge for paper work (forms) to be completed by the patient and the dentist?

11. Will the carrier provide the group, upon enrollment, with a list of dentists who will accept payments of claims in full?
12. Will the carrier cover services for fixed bridgework if this service requires replacing one or more natural teeth extracted prior to becoming insured?
13. At what age does the carrier drop the unmarried dependent child?
14. Is there a cancellation penalty clause? If so, state in full.
15. Is life insurance a requirement on the part of the carrier in order to provide dental care?

Wayland Union School
PURCHASING HANDBOOK
1977-1978

(Appendix E)

INTRODUCTION

In an effort to standardize our purchasing system, this purchasing handbook was developed. We have always attempted to give principals, department heads and teachers flexibility in purchasing supplies for their various departments. However, as our school system grows, it is necessary to maintain a certain amount of control over purchasing by the central office.

Beginning with the 1974-1975 school year, we started using an encumbrance system of accounting. This means that purchase orders must be used for all purchases.

Not all purchasing problems have been solved in this handbook. However, we hope this general outline will serve as a basic guideline.

We appreciate your cooperation in the past. If you have any questions, please feel free to contact the superintendent's office.

PURCHASE REQUESTS

Please use Purchase Requests for all Purchases.

1. The Purchase Request should be filled out by the person requesting the items. It should be signed by the principal or supervisor and the white copy turned in to the central office. From the Purchase Request, the Purchase Order will be made out, approved and mailed.
2. Please do not place orders over the telephone. If time is a factor a phone order may be placed providing a Purchase Order number is obtained from the central office before the order is placed. This Purchase Order number should then be noted on the Purchase Request.

PURCHASE REQUEST (Vendor - Do Not Honor as a Purchase Order)			
Company Name 1 _____		<input type="checkbox"/> General Fund <input type="checkbox"/> School Service <input type="checkbox"/> Trust & Agency <input type="checkbox"/> Building & Site	
Address 2 _____ _____		School _____ 3 Dept. _____ Date Wanted _____	
Quantity	Description	Account Number	Price
4	5	6	7
		Total	
Requested By 8 _____		Princ. or Supv. 9 _____ Approved By 10 _____	

PURCHASE REQUEST FORMS

1. Please include the complete company name, address and zip code. Also, please include the name of the salesman if one is involved.
2. Please check the proper fund as these forms will be used for all funds.
3. This will indicate the shipping point to be placed on the Purchase Order.
4. Number of items desired.
5. Description of the items. Please use catalog numbers and the complete description as it appears in the catalog.
6. We will give each principal and supervisor a list of their account numbers. If there is any question on what account number to use, please state what the item is to be used for to enable us to determine the number.
7. Please always include the price. We need a price for encumbering.
8. If you wish a teacher's name to appear on the cartons, use this name here.
9. This should be the signature of the principal or supervisor authorizing the purchase.
10. Approval by central office for the purchase order to be typed.

PURCHASE ORDERS

From the Purchase Request, Purchase Orders will be made out, approved and mailed to the vendor by the central office.

A "blanket" purchase order covering a specified amount may be issued by the central office where the supervisor or department head requests to make a direct, personal purchase. The bill should be turned in to the principal and submitted to the superintendent's office as soon as possible. In the maintenance and transportation areas, the bill should be turned in directly to the superintendent's office.

There are four copies of each purchase order to be used as follows:

- A. Top White - This will be sent to the company with whom the order is placed.
- B. Second Yellow - This copy will be retained in the superintendent's office and will be used for encumbering to the proper account.
- C. White - This copy will be returned to the principal or supervisor and must be returned to the superintendent's office as soon as the merchandise is received in satisfactory condition. Payment will not be made until this copy is received in the superintendent's office with the notation that the merchandise is received in good

condition. The person receiving the goods should sign this copy. Principals may assign this duty to their secretaries or department heads if they so desire.

For partial shipment, a thermofax copy of the purchase order should be sent to the superintendent's office, with the articles noted that have arrived. The white copy may be sent after the last article has arrived.

- D. Buff - This copy will be returned to the person authorizing the purchase for their records.

WAYLAND UNION SCHOOLS
Wayland, Michigan 49348

PURCHASE ORDER

②

Company Name _____

Address _____

☐ General Fund

☐ School Service

☐ Trust & Agency

☐ Building & Site

Bill To: Wayland Union Schools

Administration Office

①

E. Superior Street

Wayland, Michigan 49348

Ship To: Date 4

Dept. (5)

School

Request No. _____

Quantity	Description	Account Number	Price
(6)	(7)	(8)	(9)
			Total

Requested By (10)

Approved By (11)

PURCHASE ORDER FORMS

1. All bills are to be sent by the company directly to the superintendent's office.
2. Name of the company with which the order is placed.
3. Fund the order will be charged against.
4. Date the Purchase Order is typed.
5. Department and School that requests the purchase order.
6. The number of items ordered.
7. A suitable description to identify the item.
8. Account Number
9. Approximate price.
10. The name of the person requesting the order.
11. Approval signed by Superintendent or Director of Finance only.

Imprest Funds

Each principal will be allowed an Imprest Fund which he may use as a petty cash fund to purchase stamps and other miscellaneous items. The principal is to turn in an itemized bill to the superintendent's office when the fund needs to be replenished. A check from the general fund will be written to replenish his fund.

Student Purchasing

Students are not authorized to make purchases in the name of the school. Any bill signed by a student will be returned to the company from which the item was purchased with the notation that the purchase was unauthorized.

Budget Requests

Budget Requests will be sent to the various principals and department heads in March of each year. These must be returned by April 1st to the superintendent's office. The approved budgets will be returned to the principals and department heads at the beginning of the new school year. The following outline explains how the Budget Request form is to be used.

1. Area of the general fund budget involved - department
2. Department code number in general fund ledger
3. Name of the person involved with that area of the budget who is responsible for requesting purchases.
4. A fairly specific description of the items requested should be listed here. For example: state "2 microscopes" not "science equipment".
5. Instruction Supplies - refers to those items that are consumed within one year.

6. Purchased Service Equipment - refers to the purchase of a maintenance service from an outside agency such as typewriter repairs.
7. Replacement and Capital Outlay - refers to the purchase of a new piece of furniture or equipment. These are items that are fairly expensive and should last more than one year.

WAYLAND UNION SCHOOLS Budget Request 1977-1978			
Dept. ① _____			
Dept. Code Number ② _____			
Dept. Supervisor ③ _____			
Item	Instruction Supplies	Purchased Services Equipment	Replacement and Capital Outlay
④	⑤	⑥	⑦
RETURN TO SUPERINTENDENT'S OFFICE BY MAY 1, 1977			

Student Supplies

Student supplies are a part of your instruction supply budget. Principals will be responsible for requesting all student supply purchases.

There are certain items that are used in all schools such as notebook paper, pencils, ditto paper, etc. We can obtain a better price if these items are ordered in common. Also, for the past several years we have purchased many instruction supplies through the Kent County Co-Op. The superintendent's office will obtain a bid price on these items available through the Kent County Co-Op. A list of the items and the selected bid (company and price) will be distributed to all principals each year.

Account Numbers

To provide better control over the purchase of instructional supplies, we are asking that the general fund account numbers be placed on all purchase requests. These numbers will be provided to everyone authorized to request purchase orders. These numbers will determine the account to which the item is encumbered and from which the bill is paid.

Accurate use of these account numbers will enable the general fund books of the district to agree with the individual principal's account books.