A Handbook for Beginning School Business Officials in Michigan

Raymond M. Sreboth
Western Michigan University

Follow this and additional works at: https://scholarworks.wmich.edu/masters_theses
Part of the Educational Administration and Supervision Commons

Recommended Citation
https://scholarworks.wmich.edu/masters_theses/2930

This Masters Thesis-Open Access is brought to you for free and open access by the Graduate College at ScholarWorks at WMU. It has been accepted for inclusion in Master's Theses by an authorized administrator of ScholarWorks at WMU. For more information, please contact maira.bundza@wmich.edu.
A HANDBOOK FOR
BEGINNING SCHOOL BUSINESS OFFICIALS
IN MICHIGAN

by
Raymond M. Sreboth

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 1971
ACKNOWLEDGEMENTS

It is with sincere appreciation that the writer thanks the Board of Directors of the Michigan School Business Officials organization for their encouragement in this project; Dr. Harold W. Boles, Dr. James A. Davenport, and Dr. James H. Griggs of Western Michigan University's Department of Educational Leadership; his friend and colleague Howard Perron, Assistant Superintendent for Business Affairs, Battle Creek Public Schools, for permission to review a Handbook for School Business Management which he developed in 1965; the members of M.S.B.O. for their willingness to support the publication of this work, and the Association of School Business Officials of the United States and Canada for their help in providing a list of reference material and their permission to reproduce "A Code of Ethics for School Business Officials" and other material.

Raymond M. Sreboth
<table>
<thead>
<tr>
<th>SUBJECT AREA</th>
<th>CONTRIBUTOR</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. CONCEPTUAL SKILLS TO BE DEVELOPED</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Organization and Legal Classification</td>
<td>Raymond M. Sreboth</td>
<td>2</td>
</tr>
<tr>
<td>Relationship of the Business Administrator and</td>
<td>Carlton Kissner</td>
<td>4</td>
</tr>
<tr>
<td>the Board of Education</td>
<td>Assistant Superintendent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business and Finance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Melvindale-Northern Allen Park</td>
<td></td>
</tr>
<tr>
<td>Management-Team Concept</td>
<td>Albert C. Johnsen</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>Superintendent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Godwin Heights Public Schools</td>
<td></td>
</tr>
<tr>
<td>Legal Status of Business Managers and Purchasing</td>
<td>Ralph Muller</td>
<td>17</td>
</tr>
<tr>
<td>Agents</td>
<td>Assistant Superintendent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>for Business (Retired)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Muskegon Public Schools</td>
<td></td>
</tr>
<tr>
<td>The Road Ahead</td>
<td>Raymond M. Sreboth</td>
<td>19</td>
</tr>
<tr>
<td><strong>B. HUMAN SKILLS TO BE DEVELOPED</strong></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>School Personnel Management</td>
<td>August E. Brandt</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>Director of Staff Personnel Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Flint Community Schools</td>
<td></td>
</tr>
<tr>
<td>Office Management</td>
<td>Thelma Dalman</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Director of Budget and Finance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Holland Public Schools</td>
<td></td>
</tr>
<tr>
<td><strong>C. TECHNICAL SKILLS TO BE DEVELOPED</strong></td>
<td></td>
<td>45</td>
</tr>
<tr>
<td>Accounting and Finance</td>
<td>Herbert Goodall</td>
<td>46</td>
</tr>
<tr>
<td></td>
<td>Business Services Director</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Royal Oak Public Schools</td>
<td></td>
</tr>
<tr>
<td>SUBJECT AREA</td>
<td>CONTRIBUTOR</td>
<td>PAGE</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>--------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Purchasing and Supply Management</td>
<td>Patrick Sandro</td>
<td>52</td>
</tr>
<tr>
<td></td>
<td>Director of Purchasing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Supply Management</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grand Rapids Public Schools</td>
<td></td>
</tr>
<tr>
<td>Electronic Data Processing</td>
<td>Clare E. Ebersole</td>
<td>62</td>
</tr>
<tr>
<td></td>
<td>Assistant Superintendent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wayne County Intermediate</td>
<td></td>
</tr>
<tr>
<td></td>
<td>School District</td>
<td></td>
</tr>
<tr>
<td>Maintenance and Operation</td>
<td>Clyde H. Brock</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td>Director of Buildings &amp; Grounds</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Flint Community Schools</td>
<td></td>
</tr>
<tr>
<td>School Construction</td>
<td>Milton Miller</td>
<td>89</td>
</tr>
<tr>
<td></td>
<td>Director of School Plant Planning</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grand Rapids Public Schools</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>Ralph Muller</td>
<td>101</td>
</tr>
<tr>
<td></td>
<td>Assistant Superintendent</td>
<td></td>
</tr>
<tr>
<td></td>
<td>for Business (Retired)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Muskegon Public Schools</td>
<td></td>
</tr>
<tr>
<td>School Food Service Programs</td>
<td>Virginia Hoaglund</td>
<td>107</td>
</tr>
<tr>
<td></td>
<td>Former Director of Food Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lansing Public Schools</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>George R. Pope</td>
<td>139</td>
</tr>
<tr>
<td></td>
<td>Director of Transportation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>School District of the City of Battle Creek,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Michigan</td>
<td></td>
</tr>
<tr>
<td>Report Writing</td>
<td>Raymond M. Sreboth</td>
<td>153</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. OTHER AREAS OF RESPONSIBILITY</td>
<td></td>
<td>174</td>
</tr>
<tr>
<td>Where Can I Get Help?</td>
<td>Raymond M. Sreboth</td>
<td>175</td>
</tr>
<tr>
<td>Some Dates to Remember</td>
<td>Robert R. Smith, Director of</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Budget, Finance and Accounting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Benton Harbor Area Schools</td>
<td></td>
</tr>
<tr>
<td>Reports Arranged by Subject Groups</td>
<td>Robert R. Smith</td>
<td>189</td>
</tr>
</tbody>
</table>

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
FOREWORD

This Handbook has been prepared as a publications project of the Michigan School Business Officials organization. The original purpose, which prompted formulation of the work, was to provide a source of information for a person "new" to school business management generally or an experienced person taking up duties in the State of Michigan. It was intended to serve as an overview of the wide variety of activities a school business manager might encounter in his work assignment. It was hoped that it might help to orient a newcomer to the scope of business management activities in a school district.

As the guidebook developed, it became increasingly apparent that it might also be valuable to others as well, since some of the subjects are treated in such a way as to present considerable depth of coverage.

Though the term "business manager" is used in many references in the material, it should be clear that the term is really meant to cover a multitude of titles for persons in the field ranging from "assistant superintendents" to "supervisors" and "leaders" etc.

Where the Superintendent of Schools is also the "Chief Business Officer" some of the information might prove beneficial to him, particularly if he recently arrived in Michigan.

It would seem that with circumstances as they are today in school business management, with every action, or inaction, under
close scrutiny by many elements in our complex society and govern-
ment, it is important that every person in the profession become as
well trained and as well informed as possible. Perhaps this publi-
cation will make some small contribution toward that end.

It is our hope that this publication will provide information
for improving school business management in general and that it will
also make the tasks of the position easier and more pleasant.

Information on certain specific areas of management have been
written by Members of M.S.B.O. who are considered to be particularly
knowledgeable about the matter treated and the contributor is
identified at the conclusion of the chapter.

Information not identified as being the product of specific
contributors generally has been composed by the "Editor".

The sections in the Handbook are divided into four general
areas, three of them according to the skills to which the topics are
thought to relate: conceptual, human and technical. There is a
brief introduction to each section which is intended to give the
reader a rationale for inclusion of the particular topics in the
Handbook. The fourth section deals with miscellany. It should be
noted that in cases, where applicable, some writers have included a
bibliography while others have listed sources for further study at
the conclusion of a subject area.

It is this writer's belief that if an educational leader in
school business management is to be successful he must develop his
skill in each of these areas in order to strengthen his ability as
a leader.
SECTION A. CONCEPTUAL SKILLS TO BE DEVELOPED

This section deals with some of the conceptual skills essential to the school business official. Conceptual skill has been defined as proficiency in developing and using ideas, the ability to see the totality of an enterprise as well as its parts, to grasp the inter-relationships among the elements in a complex situation, and to establish and maintain the delicate balance that fosters both unity and diversity.

Needless to say, it is imperative that the school business official see the totality of the educational enterprise. It is extremely easy for the business manager to become so concerned with the day-to-day operation of his office that he may lose sight of the goals of the institution.

It is hoped that the reading of the material in this section will broaden the reader's outlook and perhaps give him some new insights into the relationships of the various parts of the school enterprise and of that enterprise to the social setting in which he operates.
One of the resource references a school business manager should have readily available is a copy of the General School Laws prepared by the Legislative Service Bureau for the State Board of Education. This publication, sometimes referred to as the "School Code," is usually available from the Michigan State Department of Education, Lansing, Michigan.

Currently the material is available in a "loose leaf" form, and as new legislation is enacted, it is codified and made available for inclusion in the "notebook."

School districts in Michigan are classified by size and/or grade organization and certain laws apply only to districts of a specified classification while others apply generally to all types of districts. The five most common classifications are Primary, Fourth Class, Third Class, Second Class and First Class. In the past decade a number of reorganizations have taken place so that the number of Primary districts is very small. Since they are K-8 organizations, they generally would not employ business officials.

Some districts are called "special act districts" because they were created by special acts of the Legislature.

Confusion in classifications sometimes occurs with laymen who may confuse legal classification of a district with a size classification of senior high schools made by the Michigan High School Athletics Association for the purpose of athletic competition.
This association classifies a school by pupil enrollment on a given date (currently the fourth Friday of the school year) from Class A downward through B, C and D. This classification should in no way be confused with the District's legal classification under the School Code.

As a general rule, school districts are permitted to operate only in a manner prescribed by the "School Code." It is therefore advisable to have this publication available.

The State Department of Education also has copies of its "Administrative Rules" which are in such form as to be readily included in the "loose leaf" notebook. These deal with a variety of regulations such as Teacher Tenure, Child Accounting, Interscholastic Athletics, Special Education, Transportation, etc. A study of these administrative rules will usually provide much of the detailed information concerning a specific of the operation of a program.

R.M.S.
RELATIONSHIP OF THE BUSINESS ADMINISTRATOR
AND THE BOARD OF EDUCATION

District Policies

A recent survey of a number of school districts in Michigan indicated that many did not have a comprehensive Board of Education policy pertaining to business management.

In lieu of such a policy, the following Code of Ethics for School Business Officials as contained in Chapter XII, Bulletin No. 21, published in 1960, *The School Business Administrator*, by Dr. Frederick W. Hill and an A.S.B.O. committee, gives useful guidelines for school business officials.

A Code of Ethics for School Business Officials

Because school business administration is a profession, it must have a professional code of ethics. The high status and importance of activities engaged in by school officers has caused the Association of School Business Officials of the United States and Canada to make a continuing study of the ethics of the profession. The most recent statement of this Code is as follows:

1. The Ethical Business Administrator in his Relationship to the Community:

1. Develops cordial and frank relations with, participates in, and becomes an integral part of, the community.

---


Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
2. Strives to keep the community adequately and truthfully informed about all business transactions of the schools.

3. Sets standards for business efficiency in the school system and strives to obtain maximum value for each dollar expended.

4. Gives a systematic and accurate accounting for all funds and properties in his trust.

5. Recognizes the financial limitations, abilities, and trends of the community and plans accordingly.

II. The Ethical Business Administrator in His Relationships to the School System:

1. Recognizes the necessity of offering maximum educational opportunities to all pupils.

2. Measures the contributions of his department in terms of educational service as well as on basis of cost and financial savings.

3. Consults, assists, and cooperates with all departments of the school system.

4. Represents his department honestly to other departments.

5. Respects his administrative superiors and is loyal to them and their policies.

6. Works through proper channels; that is, through the official or employee next in rank.

7. Places the personnel of his department on the basis of merit by:

   (a) Selecting the members on basis of qualifications, not for political or other specious reasons.

   (b) Instilling the highest ideals of service in the members and encouraging and assisting them to give such service.

   (c) Giving recognition to the most competent members when promotions in salary and position are being considered.
(d) Being fair but firm in cases of misconduct or neglect, reprimanding or dismissing only on basis of facts, and defending any who are unjustly accused.

III. The Ethical Business Administrator in His Relationships to Business Firms:

1. Treats fairly and courteously all firms that have legitimate missions with the schools.

2. Fosters and promotes fair, legal and ethical trade practices and cooperates with other agencies engaged in the development of such practices.

3. Expects honesty in all sales representations, whether through specifications, warranty, or samples submitted.

4. Declines all gifts, gratuities, and other personal favors from sellers.

IV. The Ethical Business Administrator in His Relationships to the Profession:

1. Seeks position through honest statement of qualifications; applies for vacant positions only and does not undermine or underbid rival candidates; does not apply for another position for the purpose only of securing a promotion in his present position.

2. Holds his contract until it is fulfilled or until he has been duly released from it.

3. Seeks to keep abreast of developments in professional education, especially of developments in school business administration.

4. Supports and contributes to the profession through:

   (a) Affiliating with local, state and national organizations of his professional organizations.

   (b) Accepting assignments and responsibilities of his professional organization.

   (c) Participating in research and in publishing the results of research.

5. Guards confidential information.
6. Gives credit to co-workers for their accomplishments.

7. Seeks to maintain the standards of this code of ethics among the members of the profession, but does not hesitate to recommend the disbarment of any member whose conduct is a reproach to the profession."

The job of the business official tends to grow as a result of the expertise and capabilities he shows, and the confidence he generates. With or without specific Board of Education policies relating to the business function, the personal ethics of the business administrator are extremely important in producing a good school system.

A business official, as an individual, has a right to his own personal life, but while he is at work either at school or at various meetings, he is representing the school district.

It is important, therefore, that his personal conduct always be above reproach and that he represents the school district in the best possible way.

Some helpful hints to make easier the difficult job of being a good business official were given by Joyner\(^2\) in his address entitled, "Control Points in School Business Management," delivered during the October 18, 1962, Convention of A.S.B.O., are as follows:

General Observations

1. Tell the Truth—Even if it Hurts
   a. Don't try to save face.
   b. Easy way to lose the confidence of one's Board.

2. Don't Color or Exaggerate—Get the Reputation for:
   "One can depend exactly on what he says."

3. Associate Freely with Non-Educators
   a. To become of greater value to district.
   b. To become a better-rounded individual.

4. Keep Oneself out of Limelight
   a. No glory in publicity.
   b. One will get adequate credit—if job is well done.

5. Give Credit to Associate and Employees
   a. Most accomplishments are the result of combined efforts.
   b. Higher morale, greater pride, loyalty—if boss doesn't claim all of the glory.

6. Work on a policy basis—but remember some principles are not worth dying for.
   a. Dr. Lloyd Nelson says that 75% official "No" replies should be based on policy.
   b. Man who red lines every "No" item personally is not popular.

7. Don't Spring Things on Board
   a. Prepare them in advance.
   b. Plant one's seeds early.
   c. Keep them informed of what is developing.

8. Win One's Classified Staff Early
   a. They do your work.
b. They are your team.

9. Associate Oneself With Some University
   a. Don't stop growing professionally.
   b. Keep one's papers up to date--go to football games.
   c. Know one's professors.
   d. Attend and participate in workshops.

10. Turn in expense accounts one is willing to have published on the front page of the local newspaper.

11. Don't become obligated to employees or anyone to the point that one is not free to make impartial decisions.

12. Most of us are generalists--but we must be enough of a specialist to know:
    a. Whether or not a specialist knows his job.
    b. Doing his best.
    c. Doing creative thinking.
    d. Adequate planning.

13. Make Board Reports Easy to Read and Understand
    a. Know contents of your Board Reports thoroughly.
    b. Be objective in presenting.
    c. On long reports, put main thoughts into paragraph sentence headings and underline.

14. Do not take adverse decisions personally.

15. If you have won your point with the Superintendent and the Board--quit talking.

16. Schedule your time--you will get more done.

17. Keep District legal at all times.
    a. Observe foolish law but point to need for its revision.
    b. Don't ignore or flaunt the law.
18. Plan Ahead

a. Working at highest level—when planning ahead.

b. Working at lower level—when meeting day-by-day problems.

c. Working at lowest level—when doctoring-up yesterday's and last year's mistakes or lack of foresight.

19. Once a policy or procedure decision is made by Superintendent or Board

a. Do our level best to successfully carry-out the policy.

b. Does not apply if: illegal, unethical or unprofessional.

20. Develop a sense of humor--don't take ourselves too seriously.

a. A relaxed person will usually be better accepted and will accomplish more."

On the following pages are typical organization charts for large school districts and medium-sized school districts.
(b) MEDIUM SIZED SCHOOL DISTRICT

Board of Education

SUPERINTENDENT

ASST. SUPERINTENDENT
IN CHARGE OF BUSINESS AND FINANCE

ASST. SUPERINTENDENT
IN CHARGE OF INSTRUCTION & SPECIAL SERVICES

ADMINISTRATIVE COUNCIL

SUPT. OF BUILDINGS AND GROUNDS

Transportation  Operation  Maintenance


BIBLIOGRAPHY


Carlton Kissner
Assistant Superintendent
Business and Finance
Melvindale-Northern Allen Park
Schools
THE MANAGEMENT TEAM CONCEPT

The passage of Public Act 379 by the Michigan legislature, along with the separation of a number of administrative associations from the Michigan Education Association, has caused many changes in the administration of public schools in our state. A new organization called the Michigan Congress of Administrative Associations was formed to provide some of the benefits which associations and individuals had lost as the result of separating from the Michigan Education Association and to provide greater unity between administrative associations and their members. Associations that are currently members of the Congress are:

- M.A.E.S.P.
- M.A.P.E.A.
- M.A.S.A.
- M.A.S.S.P.
- M.S.B.O.
- M.C.L.A.V.E.P.A.

The administrative team concept was one of the movements which developed as the result of representatives of the administrative organizations meeting for the first time to discuss the future of school administrators and school administration. The concept is quite self-explanatory and provides for a democratic operation of schools and the involvement of staff in administrative recommendations and decisions. The inclusion of administrative personnel in the discussions and decisions which affect them or which pertain to the total school system is one aspect of this concept. Recommendations which are submitted to the Board of Education are, in most
cases, team decisions and not those of one individual. The administrative team is given total information about the school system and becomes as completely involved in the decision-making as is possible and practical. This concept suggests a close-working relationship among and between administrators at all levels in a school system.

Business managers are important members of the management team. In general, the information and recommendations pertaining to finance, non-teaching fields and the physical aspects of school operation, are supplied to the team by the business manager. He becomes directly involved as an expert in his field and participates along with other administrators in the making of administrative decisions and recommendations. In turn, the business manager also can use the team concept in gaining information and arriving at decisions and recommendations pertaining to his department and position.

The true management team concept requires careful and thorough planning and a sound organizational structure to be effective. It must also have the approval and blessing of the Board of Education. The procedure for arriving at decisions without procrastination, long delays, or numerous lengthy meetings is an important factor to consider. The proper administrative organization based on the management team concept as the major goal is exceptionally important. The organization will vary with the size of the school system, but many systems operate through administrative councils made up of administrators from top and middle management levels. Business managers have similar patterns of organization made up
of the directors of finance, buildings and grounds, transportation, school lunch, non-teaching personnel, etc.

The success of the team concept will depend largely upon the sincere belief on the part of top administration and the Board of Education that it will work, and also on an organizational pattern which will produce sound and thorough decisions in an efficient and effective manner.

Albert C. Johnsen
Superintendent of Schools
Godwin Heights Public Schools
THE LEGAL STATUS OF BUSINESS MANAGERS AND PURCHASING AGENTS

The Michigan statutes relating to second class school districts provides that the Board may, at its discretion, appoint a suitable person and designate to such fiscal agent, rather than to the Superintendent, such part of the management and control of purchases, contracts and other business matters as it may from time to time determine in its regulations.

These statutes further provide that, "Subject to the approval of the Board, the Superintendent may employ and fix the salaries of administrative assistants, including a fiscal agent if not appointed by the Board..."

Statutes relating to third class districts provide that a Board may ...appoint, at its discretion, a business manager for the school district and fix his compensation.

There does not appear to be any similar statutory authority for the Board of a fourth class district to appoint a business manager or fiscal agent; however, it has been assumed that equal authority applies.

Though the authority to employ a business manager is clear, we find no mention of his legal status.

Business managers are employed under various titles, with varied responsibilities and authority. The individual's legal status must unquestionably be derived from such policies, rules and regulations as the Board of Education may adopt to define his position.
A business manager acts in the capacity of agent for the Board of Education where the laws relating to principals and agents will apply. However, his authority as an agent is usually limited, and he must operate within the bounds of that authority if his acts are to have legal validity.

A Board of Education, in adopting a budget, may include a provision to authorize the administrator to expend the amounts appropriated. However, in their purchasing policy or in the definition of the responsibilities of the business manager, his authority to purchase may be limited to a specified sum. The business manager is frequently responsible for management of the insurance program, even though the Board may reserve the right to approve insurance purchases.

The legal status of the business manager is determined by state statutes and by such policies and regulations as are approved by the Board of Education. He should be concerned that his responsibilities and authority are so defined that he can act within the legal limits.

Ralph L. Muller  
Assistant Superintendent  
for Business (Retired)  
Muskegon Public Schools
THE ROAD AHEAD

The business manager is in a position in which he must face ever increasing challenges on a day-to-day basis.

Some of the recent issues which he must, now or in the future, deal with are described below. These descriptions are not meant to be all inclusive—far from it. They are intended only to give some conception of the scope of the tasks that lie ahead and of the influences that may be brought to bear on day-to-day operations.

Certainly Planned Program Budgeting Evaluation Systems will have to be one of the items to be dealt with in the future. Now we are hearing the term "E.R.M.," Educational Resources Management, used to describe what was termed P.P.B.E.S. just a few years ago. Systems are being developed in an attempt to provide for better utilization of dollars for education and are an outgrowth of the Defense Department's "more bang for a buck" approach during the tenure of Secretary Robert McNamara. Many articles are available on the systems approach even though at the present time it is difficult to determine if any school in the nation is truly operating on a P.P.B.E.S. program.

Recent Supreme Court decisions in Michigan will have a marked effect on school finance and budgeting. The concept of free public education as including free textbooks and supplies will have an influence, as will legislation permitting aid to non-public schools.

The continuing movement toward more formal organizations and bargaining by professional and labor groups within the school system
will exert an influence in terms of time and money.

The influence of concerned citizens, organized business and industrial groups, as well as militant, racial and student groups may also exert influences with which the business manager will need to reckon.

The entrance of big business into the school market on a large scale can be seen with the advent of guaranteed learning plans and similar programs. What the eventual outcome of this approach to learning will be challenges the imagination.

The inflation spiral and the tight money market will greatly affect the day-to-day operation of the Business Office. The manager will need to make every effort to keep pace with conditions brought about by these and other pressures, such as the general independence of the labor force. All will require skillful management.

The influence of the Federal government is manifest in the school field, as evidenced by the number of reports and other data schools are now required to submit if they participate in programs funded on a national level. On the local scene more and more business managers are put under the microscope in public hearings on budgets and in negotiations with professional and labor groups.

It would appear that the position of business manager will grow more complex as years pass and it will be essential to "keep on top" by marshalling all available resources to meet the tasks.

One factor that the individual should not lose sight of, is the
effect of his services in the promotion of better education for all who come under the influence of the public school.

R.M.S.
SECTION B. HUMAN SKILLS TO BE DEVELOPED

This section concerns itself with the human skills to be developed. Human skill has been defined as proficiency in working with people, the ability to understand people and how they work, live, and get along together, and to use that understanding to get the best out of people individually and in groups.

Many social psychologists tell us that because of changes in our society, employees are looking more and more for satisfaction in their daily work. The successful manager will need to be cognizant of these needs.
SCHOOL PERSONNEL MANAGEMENT

"A static hero is a public liability. Progress grows out of motion."

Richard E. Byrd.

A business executive wrote to another corporation saying, "Our electronic brain has computed that the cost of the work you want done will be . . . ."

The following reply was received a few days later: "As this is more than we anticipated, we would like to suggest that your electronic brain make an appointment with our electronic brain to discuss ways and means of reducing the cost of work."

Such a story would have been unthinkable a century ago--especially for educators--for that was an era of little progress in education, an era when teachers filled the lamps in their classrooms, cleaned chimneys, whittled nibs on pens, were required to lay aside money from each pay "so that they would not become a burden on society," and had to fetch a bucket of water and a scuttle of coal for the fire at the end of each day.

Today, a teacher is likely to file a grievance if his centrally heated classroom is too cool or if his school lounge has no provisions for smoking. He is likely to "withhold his services" if his pay is not "competitive" or if his fringe benefits do not provide for adequate medical care or retirement security. He wants a wealth of special supplies, planning time, personal business days, and a voice in administration.
Who could have predicted 100 years ago that the 1960's were to bring about such dramatic changes in education—especially in personnel policies and management?

Those of us in school personnel management know well the accelerated pace of the last decade, the socio-economic press of the times, the labor management challenges, and the increasing demands on our public accountability.

"Heroes" we are not. But leaders we had better be for the decade ahead. Leaders in motion! For progress.

The personnel area of management is devoted to recruiting, developing, utilizing and maintaining an effective work force. The management of personnel is a basic responsibility of every supervisor with responsibility for subordinates, and it is the primary responsibility of those in staff personnel.

Personnel management is not just a clerical, pecuniary job of interviewing potential employees, checking on qualifications, and maintaining records. Personnel management has become a specialized service that provides continuous and emergency solutions to the school district's daily problems and future needs.

The activities and responsibilities in personnel have been expanded largely because of the development of more strict and varied certification requirements, larger and more complex State and Federal reports, Civil Rights Act of 1964, Michigan Public Employees Act 379, the space program, Federal programs, competitive teacher recruitment, school district reorganization, total staff procurement, assignment, utilization and evaluation, staff upgrading and
updating through inservice programs, conditions of employment, fringe benefits and all phases of collective negotiations.

While more and more school districts are moving toward a personnel management department in the central administration office, one of the biggest challenges of the 70's will be the movement and discussion concerning decentralization of personnel activities in large urban districts. More specifically, there will come increased demands for local control of teacher assignment and reassignment. There are, of course, varying opinions on the efficiency of a decentralized system as well as that of the centralized style of personnel administration.

The problems with a decentralized system are accountability, objectivity, equity, consistency and standardization of the school district's personnel policies. In order to obtain fair and equal treatment of all staff, decentralized styles may become burdened with so many more regulations and directives that the objectives of branching would be defeated.

In the new decentralized experiments, the school district's personnel manager has become chiefly concerned with the standards, correctness, and effectiveness of the branch office activities. Because of his personal accountability, he provides the leadership, evaluation and improvement of the decentralized offices. In short, he becomes more concerned with the standards than the policies.

The answer to the question does not lie in the postulation of the theory, but in the make-up of the district's constituency, the
philosophies of the individuals in leadership positions, and the recognized objectives of the district.

Except for the debate of local control, the concern for decentralization is academic since personnel management has never been just a central office activity. Human relations cannot be centralized, and the human aspects of personnel involve the functions of all the persons in the leadership structure of a school system. Therefore, personnel management permeates the entire district's leadership structure. Everyone of administrative position is deeply involved in personnel functions.

Most boards of education and superintendents realize the importance of personnel management in recruiting, developing, utilizing, and maintaining an effective work force. The U.S. Office of Education estimated that in 1968 forty-six million persons, one in every four persons in the U.S., were involved in public education as pupils, teachers and administrators.

Besides the large numbers of people involved in the educational process in each school district, boards realize that 75 to 85 percent of their budget is devoted to salaries and benefits for staff persons. They also recognize that the performance of these staff persons greatly influence the financial success or failure for the school system.

Realistically, the school district's objectives are totally dependent upon people, that is, teachers, administrators, specialists, and supportive staff members who must be motivated to give their very best to the completion of common goals. These staff
persons are contributing towards the development of each community's greatest resource, its children. Great care and effort must be given to create the erudition and desire in the staff to handle this resource with care and competency. Both the children's welfare and the most important school activity, the instructional program, are relative to the district's personnel practices since the conditions under which teachers and other school employees put forth their best efforts are governed by the district's personnel policies and management.

Who are the persons responsible for the motivating of staff to give their best, and what are these leaders' responsibilities?

First, of course, is the Board of Education, whose policies on staff matters should reveal the importance it places upon personnel management. The board has the liability for the creation of the climate for maximum staff contribution to the educational program by adopting broad personnel policies for the entire school system.

The impetus for an effective personnel program next comes from the highest administrative officer, the superintendent. The proper placement of staff personnel in the district's organizational structure is dependent upon his personal background of experiences. He should be aware that personnel functions are one of his most important responsibilities. He is responsible for conveying to the board the need for personnel policies, delegating personnel activities to responsible leaders, involving others in the development of personnel policies and assuming responsibility for personnel actions.
When involving a personnel manager, the superintendent should be sure that the manager has an appropriate title and status, and that his duties and responsibilities are properly defined and backed up with the necessary authority.

The responsibilities of the school personnel manager are basically those of a specialist and a general administrator. He must be skilled in human relations and, as a generalist, be able to plan and execute the necessary steps to attain the school district's goals. More specifically, he must recruit the best qualified persons for job positions in a school district, develop and keep up-to-date records, counsel staff members, give leadership in the development of inservice programs, participate in negotiations, provide means for grievance procedures and for implementing negotiated contracts. He must also furnish the superintendent and the board with recommendations for personnel policies, execute the personnel policies as approved by the board, secure cooperation for other administrative leaders in the personnel policies and conduct necessary research relative to salaries, negotiations, man power needs and other such matters.

Collective negotiations and grievance procedures are the newest school activity which has had the most profound effect upon the role of the personnel officer. Most negotiated agreements and grievance settlements are either concerned over matters of salaries and/or working conditions.

Both of these areas are of concern to the personnel manager. Salaries and working conditions are the main determining factors in
recruiting and retaining of staff. Other important factors include the attitude and performance which the staff maintain while on the job. Because most topics of negotiations and grievance are usually under the jurisdiction of the personnel manager, he should become an expert in collective negotiations, contract implementation, and grievance procedures. The responsibilities of the personnel manager in collective negotiations necessitate his being one of the negotiators, if not the chief, an expert on subjects relative to personnel which are being negotiated, a research specialist in items being negotiated, and the implementor of the contract.

The other phase of collective negotiations, the grievance procedure, has now become one of the personnel manager's most important responsibilities. The grievance procedure is the filing of complaints which arise from the implementation or interpretation of the contract and the disposition of the grievances become part of the contract. The personnel manager is usually one of the persons with whom the grievance is filed or the representative of the superintendent at the highest level of the procedures.

The successful settlement of grievances and the interpretation, implementation and administration of the contract will dramatically affect future negotiations. If the staff feels that the contract or grievance has not properly been fulfilled, or if unsolvable items are inadvertently put in the contract, they will not perform to the best of their ability during the time of the contract. Moreover, the staff will be much more militant and demanding during the next contractual bargaining period which may result in work stoppages,
strikes, or massive sick calls.

The personnel manager must secure the cooperative effort of the district's other administrative and supervisory leaders in implementing contracts and district personnel policies. These administrative people are basically "out in the field" and are often caught in the middle. The policies and interpretations emanate from the central office, but the persons who come into daily contact with the classroom teacher and other building personnel are the keys to the effectiveness of the policies and contractual agreements.

The staff morale and esprit de corps are immediately and drastically influenced by the way these supervisors interpret and administer to their personnel. It is important that the personnel manager overcome the fears and jealousies which undermine administrators' ability to get the best from their subordinates. It is the duty of the personnel manager to see that the staff supervisors thoroughly understand the school policies concerning personnel, human relations, the negotiated contracts and effective means of leadership. Of equal importance, he must also see to their understanding of public relations, Civil Service Laws, Civil Rights Acts and other State and Federal laws pertinent to personnel and education.

It should be obvious that the placement of the staff personnel man in the higher echelon is extremely important. Although personnel directors can be found on the same line staff as principals or supervisors, it is good reasoning to have personnel managers in the second line directly reporting and advising the superintendent. An effective personnel administrator must be a part of top management,
a member of the superintendent's cabinet, a person responsible for the
total personnel of the system. His knowledge and thinking must be
involved in the important decision making and establishing of system-
wide policies.

The allocation of functions to the personnel department varies
considerably from system to system.

In the large urban areas the personnel department may have re­
sponsibilities for all staff personnel, labor relations, inservice
education, compliance with the Civil Rights Laws, teacher certifica­
tion, surveys, determination of employees classifications for salary
purposes and employee evaluation. In smaller systems, the personnel
functions may be absorbed on a part-time basis by a principal or per­
son having overall responsibility for instruction, or an administra­
tor who splits his time and effort between several jobs. In some
small systems, the personnel functions may be divided among several
administrators and the superintendent.

Whatever way the system sees its ability to financially arrange
for personnel services, personnel activities have become so diversi­
fied that they have assumed an increasingly vital role in the total
administration of any school district.

The cause of the change in personnel management can also be at­
tributed to the fact that education has greatly changed in the last
ten years and is constantly changing. As the profession changes, so
must the requirements for staff. The personnel manager is no longer
hiring only classroom teachers and custodians. To mention a few, he
is now hiring administrators, nurses, social workers, psychologists,
doctors, psychiatrists, community school directors, teacher aides, data processors, key punch operators, maintenance and operational employees, secretaries, educational specialists, labor relations specialists, lawyers, food service employees, and differential staffs such as master teachers, staff teachers, interns, educational technicians and potential teachers.

All of these new staff requirements are not filled by new employees; therefore, the personnel manager has become involved in training, retraining, on the job training, advanced or specialized training, sabbatical leaves and educational grants from foundations, State and Federal agencies.

The changes and expansion in benefits for employees, human relations and, of course, collective negotiations have been greatly responsible for the increase in status of personnel functions.

Today, the fringe benefit programs are an extensive personnel activity. These fringes are providing employees with benefits that they are unable to provide for themselves except at great personal cost. Some of these benefits include insurance of many types, sick and/or other types of leave, provisions for retirement income, and tax-sheltered annuities.

There is a recent emphasis on human relations, professional goals, and scientific management. Basically, these aspects of personnel management can be summarized as the effort of the school district to place high priority on human values, dignity and worth of the individual, and the desirability of common goals, sometimes referred to as "shared objectives."
As has already been discussed, the newest aspect of personnel administration is collective negotiations. They have placed educational administrators in an entirely new arena for which most have not been adequately trained. The new activity has produced mixed results but it can be said that they have certainly changed the role of the personnel manager.

The interviewing process has created change in personnel management. It has become much more involved. Employees have become much more mobile and selective in their search for positions. Qualified persons may now be interviewed initially because of a passing interest in a district. They then follow-up with a visit to the community and are given a tour. They want to know about housing, higher educational opportunities, transportation, cost of living, cultural activities, shopping facilities, medical services, for whom they will be working and what is the make-up of the area in which they will be assigned. They want to know about fringes, leaves, retirement and separation pay. The old one-to-one interview is virtually gone. There may now be as many as three pre-position interviews.

There is now a newly-desirable form of interview called the "exit" interview. Here the personnel manager tries to learn why the employee is leaving, how he enjoyed his job, what supportive help he received, and how he found living in the community.

It must be obvious that the processes of personnel management are complex and varied. The natural question is this: What are the qualities of a personnel manager?
Is he a psychologist, counselor, researcher, systems analyst, legalist, social worker, business administrator, writer, speech maker, philosopher, judge, politician, financial expert, tax advisor, negotiator, public relations practitioner, human relations wizard, or a group dynamics leader?

The natural answer is this: For the new decade, he should be a little of each, leaving behind his paternalistic image, his "Father Confessor" robe and his "good guy" badge.

What are the qualifications necessary for a director of personnel services? The absolute minimum degree from a college or university, training in personnel management, and when possible, on-the-job experience with a qualified personnel director.

He should have certain personal characteristics which include understanding, wisdom, courage and persistence in the face of resistance, consideration for others, good personality, and a willingness and ability to work for and with his colleagues. He should have leadership abilities, efficiency in performing assignments, foresight, and the capacity to perceive the total picture concerning problems and solutions. He should be able to plan, organize and be able to communicate effectively in the oral and written word.

The effects of the personnel manager's services will depend upon his personal attitude, support from the highest administrative level, support and cooperation of the administrative staff, and a combination of all the qualifications outlined earlier.

Just as teachers' strikes, computer technology, instructional television, and multi-million dollar high schools were unthinkable
a century ago, it is—thankfully—still unthinkable to imagine an electronic brain establishing educational policy or a "conference" between two computers, one representing the superintendent and one representing the personnel office. That day may come, necessitating perhaps, a future chapter in this publication—a chapter possibly entitled: "School Personnel Management: Are Computers Equipped to Handle Human Relations?"

August E. Brandt, Director
Staff Personnel Services
Flint Community Schools
OFFICE MANAGEMENT

Education in this country is "big business" in terms of personnel employed, persons served, money spent, plant involved, and purpose.

It is important that the purpose of business management in public education be clearly understood. School business management is not an end in itself. The chief objectives are the promotion and development of the educational program in line with state statutes and Board of Education policies. Some business officials mistakenly assume that they are to serve as "watchdogs of the treasury." Such a view is erroneous. The superintendent, the business manager, and all school employees are restricted in their spending by the financial budget which has been approved and adopted by the Board of Education. It is true that if business management is to be effective, proper financial accounts and records must be kept, making periodic reports of the financial and budgetary status so that all persons involved in school administration will be kept informed. The business manager usually does not have the power and authority to make all final decisions, although he may be helpful in relating facts, suggesting interpretations, and giving advice.

The Committee of Professionalization of the Association of School Business Officials has offered the following definition of school business administration:

"School Business Administration is that phase of school administration having responsibility for the efficient and economic management of the business affairs of the public schools. Its functions include the collection,
protection, and spending of school moneys and the direc-
tion of school assets and indebtedness, the coordination
and direction of those activities in the educational sys-
tem which relate to the development, operation and main-
tenance of the physical school plant and equipment; the
effective administration and harmonious utilization of the
non-instructional personnel, the establishment and main-
tenance of cooperative interrelationships with all bran-
ches of the school organization for the attainment of
optimum educational objectives, and the initiation of
policies affecting the administration and control of
school business affairs".

The best school business officials are those who work closely
with their superintendents in promoting the best type of education
their community can afford to buy. True, the business official will
be dealing more with funds and facilities than with academic matters
which are a primary responsibility of the superintendent. In spend-
ing the funds, in accordance with the budget adopted by the Board of
Education, he will be interested in securing the most for the money,
in both services and supplies, to enhance the educational programs.
His chief interest is not in how much he can save, but how much of
appropriate quality he can buy. He will be economical in that he
will not want to waste funds or materials, but he is not stingy to
the extent that the educational program will suffer as a result.
He sees school buildings, not merely as shelters, but as structures
that are, in effect, educational tools. Good school buildings
should be safe, healthful, convenient, comfortable, attractive, ade-
quate, and complete so that the learning and teaching environment
will be good. Supplies and equipment of proper quality and design
are selected because of their particular fitness for the educational
purposes to be served. In fact, the area of school business admin-
istration serves education; it does not control it. The good business administrator, like the good superintendent, sees the end result—good citizens. It is significant that some of the outstanding superintendents of schools in the nation have had previous experience as school business administrators. Boards of Education, in selecting administrators, recognize the special worth of superintendents who have knowledge and appreciation of the importance of school business affairs, and they likewise recognize the special worth of business administrators who have an appreciation of the importance of the academic program and requirements.

Authorities in the area of educational administration generally agree that school business administrators preferably should have had training and some previous experience in the field of education before assuming their administrative posts in order to have a proper concept of the purpose of their job—namely, the promotion of the educational program.

A school business administrator should have managerial qualifications. Management has been defined as getting things done through the efforts of others. Good management may be defined as the ability to get work done efficiently through the efforts of others, with a high degree of morale. The inclusion of the clause "with a high degree of morale" has important implications for the school administrator, who rarely works alone.

Diagnosis is one of the difficult tasks confronting business administrators, as new problems are constantly confronting them. The successful administrator has the ability to recognize the real
underlying reason for the problem and takes the appropriate action that leads to a proper solution. Timidity is not a virtue. Common-sense courage is! Effective professional leadership implies intelligence, know-how, an insight, and requires tact, patience, persistence, and self-control. While some individuals seem to be born with personal magnetism that marks them for leadership, most persons achieve such distinction by their intelligence, thoroughness, devotion, alertness, open-mindedness, honesty, sincerity, courtesy, congeniality, and their ability to gain and hold the respect, trust, and confidence of their fellow associates.

Among the specific desirable personal characteristics which the business administrator ought to have are the following:

1. He should be able to get along well with others.
2. He should like people and be able to show it by word, and also by deed.
3. He should be a person of integrity: honest, sincere, and truthful, so that he can command the respect and trust of others.
4. He should be courteous and respectful to others.
5. He should be fair in his dealings with others and demonstrate no favoritism.
6. He should be a "self starter," as he must initiate many of his own actions and activities.
7. He should be a good listener; he should also be patient.
8. He must be firm when the occasion requires.
9. He should have a sense of humor, and cultivate a pleasing voice.

The successful administrator will observe basic principles necessary in good management, such as:

1. Every employee should know to whom he is directly responsible.

2. An employee should be directly responsible to only one superior.

3. When a responsibility is delegated to an assistant, a commensurate measure of authority must accompany it.

4. Unfavorable personal criticism should always be expressed in private—never in the presence of others.

5. Give credit to others for constructive ideas, suggestions, and improvements.

6. Give appropriate praise to others for work well done. Remember the adage: "You can catch more flies with sugar than with vinegar."

7. Men and women are different, and although both sexes are to be treated with an equal degree of fairness, they cannot always be treated exactly alike.

The business administrator has many tasks to perform or direct, but high on the list of his most important responsibilities is that of planning, both for the present and the future. There are many men who are successful in the operational procedures of their departments, so far as the routine mechanics are concerned, as they go along on a day-to-day basis, but some seem to lack foresight or
vision of what lies in the future. Even worse, not only do some men apparently have no vision of the future, but they cannot view their present situation in any terms other than those that now exist. Present day business officials may well sit back and reflect on such questions as:

1. Can office rearrangement simplify or expedite work?
2. Will different furniture, equipment, or machines improve the local situation sufficiently to justify their purchase?
3. Are there forms or reports that can be eliminated or combined without loss of basic value?
4. Is there "red tape" that can be eliminated from some procedures?
5. Is record keeping too refined and detailed for local needs?
6. Is there needless duplication of effort in any area?
7. Is it more economical to buy or to perform certain types of services, such as laundry, transportation, printing, window washing, and some types of maintenance repairs?
8. Should there be a change in personnel: by transfer, promotion, demotion or dismissal?
9. Should additional personnel be employed in the system, and what should they do?
10. What may be done to simplify supply management?

The business administrator, along with the superintendent of schools and board members, reasonably may be expected to look into the future and have some sound ideas as to what the schools must plan for the years ahead. Some of the facts on which to base his
thinking may be brought together by other persons in the school organization who are engaged in research. Certainly the business administrator should have knowledge of pertinent trends in the community such as:

1. Population growth: total and by districts.
2. Public school enrollments by schools and grades.
4. Births to local mothers.
5. Residential construction: place, number and type.
6. Commercial and industrial construction.
7. Changes in educational program.
8. Possible changes in school organization.
10. Indebtedness of school district.
11. Current expenditures for local schools by pupil units.
12. Local tax rates.
13. Amount of income from sources other than local taxes.

The business administrator, by virtue of his position, should be well informed on matters of funds and facilities, and if he has visions, should have some sound ideas regarding future needs and plans to meet them.

The general responsibilities and duties of the business manager are as follows:

1. Budget preparation is a joint responsibility of the superintendent and business administrator, but the latter generally administers the budget.
2. He has complete control of accounting: makes cost studies, regular monthly financial reports, and annual financial reports. He keeps a record of bonds, and other financial obligations.

3. He has responsibility for keeping insurance records, makes and keeps an inventory of property and equipment, keeps cost accounts of building and equipment.

4. He writes specifications for supplies and equipment: purchases all educational, operation, and maintenance supplies and equipment, administers the storage and distribution of supplies, and keeps all records pertaining to the administration of supplies.

5. He serves as personnel manager for non-teaching employees.

6. He is responsible for the entire payroll accounting.

7. He has considerable responsibility for cafeteria service: financial management, purchasing agent, record keeping and cost accounting.

8. He may have responsibility for transportation services, especially in record keeping and cost accounting.

9. He has financial responsibility for school construction programs, mainly in the area of proper budgeting of available funds and the payment of contracts and record keeping.

School Business Administration is not just a job: it is a profession. Because it is of high status and importance, the officials engaged in this service have professional obligations over and beyond their normal office duties and responsibilities. It should be
remembered that the school business office is really the memory, or
brain, of the organization which it serves. Bearing this in mind,
there really can be no limitations as to the valuable service which
the business office can render to the entire school system.

Mrs. Thelma Dalman, Director
Budget and Finance
Holland Public Schools
SECTION C. TECHNICAL SKILLS TO BE DEVELOPED

This section of the handbook deals with technical skills to be developed by the school business manager. Technical skill has been defined as proficiency in dealing with things: the ability to use the facilities and tools that can aid in task accomplishment. The topics in this section are generally the interest areas that are concerned with many of the day-to-day, hands-on, kind of things that a business manager will supervise and direct.

The business official will be expected to be a good communicator. Though we have not attempted to cover this topic in any great detail in this handbook, it is an area one might want to explore further, since one's success will depend very largely on how he can communicate with his co-workers, school patrons, and the general public. Any number of publications dealing with communications are now available through one's public or school library, the State colleges and universities, and their various extension centers.

Since many of one's communications will need to be reduced to writing we have included material dealing with management report writing. Though brief, it may provide some helpful suggestions.
ACCOUNTING AND FINANCE

A newly appointed school business manager has a wide scope of responsibilities with which to become acquainted before he can begin making a real contribution to the life of his school district. This, of course, is equally important in all areas of the business operation; but, since money is a big item in making a quality education program come into being, he should probably devote the major part of his initial time to the revenue and expenditure facets of the business operation.

In the area of finance and accounting, procurement of copies of the following documents for study is mandatory:

1. Budget for the current year.
2. Latest financial report showing total expenditures and encumbrances.
3. Preceding year's official audit report.
4. Chart of accounts presently in use.
5. Statement of current bank account balances.
7. Latest copies of any other financial reports.

The business manager should then visit each department, as time permits, for the express purpose of acquainting himself with work procedures. From this study, he will be able to make long and short-term plans for introduction of changes which he believes will improve the operations. The appropriate time for discussion of changes to be recommended is very important.
Some items to be observed in departmental visitations are as follows:

**Accounting**

1. Investment of surplus funds in securities to produce the maximum interest earnings for the district.
2. Postings to records on a current "up-to-date" basis.
3. Prompt deposit of all receipts.
4. Recording of incoming cash and checks on a daily basis by someone other than the one who writes receipts and banks the money.
5. Reconciliation of General, Building and Debt Fund bank statements by some person other than the one who authorizes the issuance of checks.
6. Filing of periodic reports. These should include the State Annual and Statistical Financial Report, quarterly reports on Elementary and Secondary Education Act program, monthly Hospital/Medical Insurance reports, annual Special Education reports, annual Vocational Education reports, etc.

Creation of a checklist of all required reports together with due dates would be a good plan, if such a list is not in existence already.

**Budget**

1. Evidence of good budget procedures.
2. Budget files of the preceding year.
3. A budget checklist of requirements as evidenced by reports, work papers, or minutes of board meetings for preceding year. This will help to meet date requirements for budget study sessions, Allocation Board budget, official adoption of budget, methods of getting budget changes approved.

4. Reactions from staff members on suggested improvements in budget preparation work.

5. Future program planning practices. Desirable programs should be studied by all interested staff members, and then introduced as a planned program for future budget consideration.

Payroll

1. Correctness of all reports and methods of notification authorizing payment of and/or changes of salary.

2. The step-by-step check handling routines.

3. Procedures on signed checks returned to Payroll for distribution.

4. Maintenance of a log for recording beginning and ending check numbers, and signatures of authorized employees who are responsible for (1) running the signing machine, and (2) custody of signature plate.

5. Reconciliation of Payroll bank account by an employee not connected with Payroll.

6. Review all forms used in the Payroll operation and study for possible improvement in procedures.
7. Payroll record maintenance for possible improvement in safety, availability, and ease of handling.
8. The manner in which personnel respond to inquiries for indications of a friendly, helpful attitude.

Purchasing

1. Good purchasing procedures.
2. Requisition forms and books, purchase orders, bid forms, etc.
3. Competitive bidding, when required, conducted in an acceptable manner, bids opened publicly at announced times and witnesses present. Bid forms should be dated and signed by the authorized employees who act as witnesses at these openings.

4. Purchasing Department separated from the Shipping and Receiving Department. Receipt of materials should not be a function of the Purchasing Department.

Shipping and Receiving

1. Personnel in this activity should check materials against copies of purchase orders for accuracy, and then surrender such evidence to the Accounts Payable Department.
3. Currency of inventory records.
4. Efficiency of shipping procedure.

Accounts Payable

1. Invoices delivered directly from incoming mail pouch to Accounts Payable in sealed envelopes.
2. Procedure of checking invoices for accuracy, and matching invoices with receiving slips on a reasonably current basis.
3. Practice followed in clearing items that have not been processed for some reason.
4. Certified invoices batched and paid promptly at designated intervals.
5. Lists of paid invoices, or invoices to be paid, whichever is required, presented in a helpful and meaningful manner.
6. Invoices marked "paid" promptly upon payment and filed in a safe place.

Inventory

1. Periodic room inventory taken by all teachers, principals, and office employees.
2. Inventory records maintained on a full or limited basis. If no inventory records are maintained, it might be well to consider a limited inventory procedure covering equipment that is subject to theft. Description and serial numbers are most helpful when reporting such losses to
police and insurance agents.

Herbert Goodall
Business Services Director
Royal Oak Public Schools
PURCHASING AND SUPPLY MANAGEMENT

The prime purpose of the purchasing and supply department is to secure and distribute the proper goods and services at the lowest possible price consistent with the educational standards and objectives of the school system.

The purchasing, receiving, storing and distribution by a school system of necessary equipment and supplies for use in the educational program and in the maintenance and operation of its buildings represents a sizable expenditure of money. Purchasing efficiency in governmental administration seeks to make the dollar go further, thereby reducing the necessity of raising additional funds by taxation.

While methods and procedures may vary, the basic principles are much the same whether the dollar amount of the purchase is $100, $1,000, or $10,000.

Most boards of education have specified published policies governing the procurement of supplies and equipment. A Board of Education will often state that purchases of $500, or $1,000 must be submitted for a competitive bid.

Methods of Purchasing

The three most common methods of purchasing in school business are as follows:

A. Sealed bid proposal
A formal notice by the bidder to the buyer of the conditions and price under which he will furnish the equipment, supplies, or services set forth in the specifications. This is customarily submitted on a bid form furnished by the buyer. Sealed bids are normally opened at a stated time and place and the bid opening itself is open to the public and to all interested vendors.

B. Request for quotation

This written request is similar to the sealed bid except that it does not require a public opening and may be sent to only one, two, or three selected vendors. The vendor does not know that he is not submitting a formal bid, yet he is required to furnish all of the appropriate data necessary to provide information about the item requested.

C. Telephone quotations

Local vendors are contacted by telephone and asked for information about goods or services. This informal process is usually limited to the smaller and emergency items needed in any school system.

Central Warehouse, Storage and Distribution

In almost any school system the number of essential instructional and operating supplies is large and the range of materials, in terms of types, sizes, colors and uses is usually wide. In all
but the smallest school districts, it is the responsibility of the purchasing official to have the necessary supplies and materials on hand, when needed, in the required quantity for distribution to teachers, pupils, maintenance personnel and others. In many school districts this responsibility has been met effectively through a functionally designed system of central storage, inventory control and distribution.

The following benefits are some of the reasons why central warehousing, inventory control and distribution are economically feasible and practical in operation:

1. Savings in supply expenditures through infrequent, large volume orders. Example: quantity discounts by buying in case and carload lots.

2. Reduction in clerical costs effected by fewer purchase orders and less cash disbursements.

3. Scheduling purchases when market price is favorable.

4. Timing purchases to avoid large orders during a vendors rush season. To insure prompt deliveries and minimize back ordering.

5. Ability to buy in advance of use to improve delivery service and reduce risk of shortages.

6. An adequate and continuous supply of needed materials with a minimum of storage space in the schools.

7. By accepting quantity orders at a central receiving point, such as a warehouse. Adequate inspection of delivered goods can be maintained on a systemized and uniform basis. Partial shipments can be better coordinated with correct
partial payments as only one person would handle this sometimes complicated procedure.

8. Supply inventory records can be maintained to facilitate studies of consumption, standardization and price trends, to serve as a basis for scheduling and timing purchases.

9. Centralized storage of frequently used materials, with prompt distribution, can eliminate the need for stockpiling and hoarding of materials in schools and departments, resulting in fewer losses from obsolescence, pilferage and waste.

Decentralized Storage and Supply

Many smaller school districts utilize a garage or basement of an existing building for a few specific items of supply which have a continuing, consistent demand at the schools. The remainder of school supplies are often bought during the summer months and storage of these supplies must be made available at the school buildings wherein they will be used.

Some school districts, because of limited enrollment and limited physical size, are economically unable to maintain a central warehouse facility, and school supplies are, therefore, distributed and stored at the various school buildings. Purchases are normally made once during the year and the school is expected to meter the use of supplies throughout the school year. This system of decentralized storage necessitates adequate storage facilities and floor space within the school building itself.
Centralized Purchasing

There are many advantages that accrue to a school system through the use of centralized purchasing procedures. Some of the advantages are:

1. Materials of the correct quality and quantity can be purchased, taking into consideration price, source and delivery.
2. Duplication, waste and obsolescence can be avoided through central control.
3. A competitive bid system can be maintained.
4. Standards of quality can be maintained.
5. Supplies and equipment can be relocated as needs and conditions change.
6. True businesslike relationships with vendors can be developed and maintained.
7. Internal relationships which lead to understanding and harmony among the various departments within the school system can be developed.

Purchasing Schedule

With lengthening lead times for materials and increased demand for such commodities due to year-around school operation under Federal programs, it is becoming increasingly important that purchase orders hit the desk of the vendor in sufficient time to insure delivery to schools in advance of need.

Needless to say, the receipt of goods in time, in the proper
quantities, eliminates that horrible chain of events inaugurated by "out of stock" reports. A purchasing schedule can save you time, money, and needless headaches in the following suggested ways or methods:

1. By taking advantage of seasonal discount patterns.

2. Requesting quotations on materials just before the vendor must pay inventory taxes.
   a. Requesting quotations during vendor "down times" or during slack periods. Example: bidding coal and fuel oil during the summer months when vendor inventories are high and orders low.
   b. By planning, giving consideration to the work load of purchasing and supply department office.

3. By holding the purchasing department to a date far enough in advance of need to insure required results.

Teachers and supervisors appreciate a definite date when their request for equipment and supplies are received. What's more, the busy purchasing agent isn't plagued by daily requisitions for materials which can be more efficiently and economically purchased on a yearly basis. Requisitions which come in a month or two early can be collected for bid at that later date. Cooperation is the order of the day when this arrangement is explained to new teachers and administrators.

Very often successful vendors are more than willing to extend the original bid price for one year on single "fill in" orders of an emergency nature.
Vendor Qualifications

Most school systems allow vendors to serve without going through a process of qualification. A sample policy follows:

Any firm desiring to serve the Board of Education shall visit or call the purchasing office and request that their name be placed on the list of those firms approved to serve the school system. Vendors may then expect to receive from the purchasing office written requests for price quotations and samples on inventory items and contract services. All firms presently doing business with the school system are considered approved suppliers.

An approved supplier shall be defined as a financially responsible business organization offering equipment, supplies, or services required by the school system. Any supplier, upon request, shall be required to present factual evidence of his financial position and his ability to supply specific commodities; such information is to remain confidential.

Failure to perform on previous commitments (to the Board of Education) shall be considered sufficient reason to withdraw the vendor from the list of approved vendors for a period of one year or more. A letter shall be mailed to the vendor stating reasons for and conditions of this action. A supplier who has been so deleted shall be reinstated only after he shows sufficient evidence of his willingness and ability to act in good faith and to perform on all contracts to the satisfaction of all specifications.
Conditions of Contracts

The conditions governing a purchase contract will appear on both sides of the request for quotation, and vendors should thoroughly familiarize themselves with these conditions before any quotations are submitted. General conditions are printed on the reverse side of page one on the request for quotation while specific questions relative to terms, delivery dates, etc. are requested on the front side of page one.

A. Samples

Samples, when requested, shall be furnished to the Board of Education free of expense. Such samples will, upon request, be returned to the vendor at his expense. Vendors may occasionally be asked to set up a demonstration or display materials for observation and study by teachers and administrators. Samples must be submitted with quotation when a substitute material is quoted.

B. Testing

Many tests are conducted each year by maintenance department individuals, teacher committees, and supervisors to insure that those materials and supplies used by the Board of Education best serve the educational needs of the school system.

C. Methods of review
Whenever a question arises concerning the choice between two or more products, both of which purport to serve, an evaluation process is inaugurated. Any number of persons may be consulted in order to reach the solution believed best for the school system. This evaluation may consume from one hour to two weeks.

D. Alternates and approved equals

Proposals for the submission of alternates by vendors will be accepted and reviewed. However, any substitution or departure proposed by the vendor must be clearly noted and described; otherwise, it will be understood that the bid intends to exactly meet the specifications. Samples must be submitted with the bid when an alternate is proposed. The Board of Education shall be the sole judge as to whether proposed alternate goods are "equal" or are "approved" for purchase. The Board of Education appreciates any and all suggestions for reducing costs without affecting quality.

E. Rights of the board of education in selection

The Board of Education reserves the right to reject any or all bids and to award by item, combination of items or lot.

Deliveries

Unless otherwise stated, all deliveries shall be F.O.B. at
stated location. All deliveries shall be made as specified on the request for quotation and on the face side of the purchase order. Each delivery must contain a packing list and all packages must list the board of education purchase order number.

All items are to be properly packaged or crated to insure delivery in good condition. The Board of Education should maintain truck loading docks at the rear of the supply warehouse, and fork-lift hi-lo's should be provided.

Payment of Invoices

All suppliers should render invoices for materials, supplies, services and equipment after delivery. Invoices, stating the Board of Education purchase order number, should be mailed to the business office. Concerning instances of partial shipment, an invoice for the merchandise that has been delivered must be submitted for payment.

Patrick Sandro
Director of Purchasing and Supply Management
Grand Rapids Public Schools
ELECTRONIC DATA PROCESSING

The "School System" implies that a unified organization of many interrelated parts is functioning effectively and efficiently for the education of the children. The business manager is a key individual in the function and success of a school system. Information from the business manager is expected to be clear, concise and logical, as it is presented to board members, parents, educational personnel and other specialists.

A tool that is helpful in providing information where needed is electronic data processing. The related systems planning that is essential for a successful computer installation and cannot be overemphasized. The tedious, time consuming, tender loving care that is required of systems work, is a must before the machines or computer can be applied to the data to provide information to the appropriate person in the school system.

Electronic Data Processing is expected to work in the smallest school district equally as well as in the largest school district. Educators are aware of the kind of changing order of which they are a part. They know that schools have or are developing useful data processing systems and applications with the future having great promise for further development.

Every year more school districts in Michigan are making their initial use of electronic data processing. Some districts pay fees to service bureaus. Others purchase or lease equipment and do their own work or cooperate through their intermediate district in develop-
ing a data processing center. The degree of sophistication in data processing if from a one-time application to teleprocessing, as in the Oakland County Schools where they have large random access files with data bases. The computer controls the input or data from the local school, processes and stores the data, then sends the reports or information to the local school district. At the same time, other work is being done with the computer in a multiprogramming operation.

During the past few years, efforts have been made to cooperate and centralize the programming and systems development for a number of school districts in the metropolitan area. The concept is sound, with the major difficulty being communication problems and misunderstandings between the various school districts.

Although many districts of Michigan have some knowledge and access to the technology, it must be admitted that very few have access to an electronic data processing system designed to perform the work of education in a systematic fashion.

An example of this would be where a record is established on a student teacher at the time of the first contact with the school system. At the completion of the student teaching assignment, additional information is gathered on data processing equipment and information forwarded to the placement office of the school district. At such time as a contract is offered to the teacher, additional data is gathered and information forwarded to the various departments, such as personnel, payroll, accounting and the person in charge of building or location of the new teacher. At this time, the district
has the beginning of the personnel data base on this individual and each department adds data to the file in order to fulfill the department requirements.

Another systematic approach using the technology would be the census file to generate initial enrollments, which may be used to generate transcripts which is the beginning of a data base for the student records.

The data bases of the students, staff personnel, facilities, finances and educational programs should be so structured that meaningful information can be drawn from the files, processed and forwarded to the appropriate person within the school system.

Local districts historically have been application oriented, i.e., payroll, accounting, test scoring, student scheduling, grade reporting, dropout studies, inventory, etc. This is appropriate considering the resources available at the local level. The data base and systems approach is an expansion of the original concept. Two factors make it more and more difficult for any one district, including even one as large as the City of Detroit, to "go it alone" in the use of current technology.

One factor is the considerable expense of modern third generation computers and the associated equipment, which will store large files, handle sophisticated internal programming and do work over the telephone to the school buildings where the work should be done. This economic factor justifies many users sharing the time and power of one large and expensive piece of equipment.

The other factor is one of systems design and programming.
This is an exercise in designing files which may be stored and accessible to the computer as well as the appropriate personnel in the local district. Instructions must be written for the computer to properly manipulate the data and provide usable information for the local district. The designing of systems, the writing of programs and the maintenance of systems and programs is time-consuming and extremely expensive. Logically, this expense can be shared by a number of districts much easier than by a single school district.

The computer has a fantastic memory for the items it has stored and can operate at great speeds. Please remember, the computer can only do those things it is told to do! School business officials must examine carefully all functions and operations and request reports that apply to the various data bases. Information is only as accurate as the data base from which it has been processed.

As individual school districts develop accurate data bases, it is imperative that every district have equal access at the building level. To attain this, electronic data processing can be handled over the telephone, as the technology permits the automation of transactions or observations near the point they occur and permit the referencing of these records at almost any time in nearly any legitimate way for the school building.

One method of having computers available to each building could be a regional center to make accessible to each building on an equal, per-pupil basis, the facilities, systems design, and programming of a large computer along with the necessary operating staff. This assumes each local district and building within the district would
have the necessary terminal equipment and people know-how that would accommodate communications and work compatibly with the central system.

Since the advent of electronic data processing it has been the goal of users to produce uniform ways of dealing with programming language and equipment. For instance, computers have to be instructed what to do. This is accomplished by loading the memory of the computer with programmed instructions. The economic implications of such common language are apparent, as a customer could choose over a period of time the equipment of different manufacturers with different capacities.

Although the goal of programming compatibility has been sought by many, only limited success has been achieved. It is hoped that the biggest data processing user (the Federal government) will eventually have success in this area, but at this date, it has not yet been attained.

Within some limitations, it may be said that whenever a customer installs a new line of data processing equipment, someone must rewrite much or all of the software, including programs for the applications to best utilize the new equipment. The following would be examples of the current applications and programs that would have to be systemitized and rewritten to build data bases:

1. Student Records--Census, student scheduling, grade reports, attendance, membership, test scoring, test analysis, transcripts, achievement, student activities, health records, dropout studies, etc.

2. Personnel Records--Academic training, assignments, attend-
ance records, certification, courses taught, classifications, extra-curricular activities, health records, payroll, specialties of the individual.

3. Facilities and Equipment—Buildings, inventories, properties.


5. Computer Enriched Education—Business education, college preparatory, general education, library, preschool, special education, vocational education.

Each of the above areas is large enough to expand and write in detail to fill a volume. This will be required of the systems person, programmers and related individuals before the data bases can be operational at the building level.

A major premise of this article is that technology has had an impact on education and its administration and always will. Perhaps a review of a few significant past events may provide some insight into the technology of the seventies.

Technology of many years ago produced the internal combustion engine, which produced the automobile, which produced the truck, which produced the bus. For the first time the nation and education had a technology that made central attendance centers feasible because of transportation. The full impact had to await other tech-
nical developments such as roads, service to vehicles, and trained drivers and it continues even to this date with the use of computers for school bus scheduling. A well-designed transportation system makes it practical to eliminate one-room schools and create central instructional centers. School district reorganization follows the concept of centralization. Few people relate reorganization of school districts to the technology that developed the internal combustion engine.

We have learned that the biggest problem was not the design of the engine, transportation system, roads and centralized system with all the related costs, but changing human values of previous experiences to adjust to the new requirements caused by technology. Stated in a different way, you must change the habits and beliefs of people as well as the technology or things they use. To enable the business manager to achieve this change, I recommend additional reading of a report published by the American Association of School Administrators, "EDP and the School Administrator." The purpose of any new technology is to serve human needs.

To forge ahead in the educational use of technology and specifically computer technology, education must expend resources on personnel with talents in the area of systems analysis. This is a new kind of staff capability in the educational field. Attitude changes and modifications in administrative behavior will be necessary if we are to derive the optimum benefits from the systems that are developed for information in education to be available at the proper location. Progress in this area of education has been
painfully slow.

Another area of concern is Computer Assisted Instruction. At the present time, programming, equipment rental costs and related expenses have limited this activity to experimental projects. It will be only a matter of time until this technology is developed in abundance with instructional sequences for many subjects and for learners with different problems. This area, in my opinion, holds great promise for a tool in real individualized instruction.

The Michigan School Business Officials organization recognizes that technology and the computer will have a profound effect on education. It is particularly important that school business managers obtain an intimate knowledge of the capabilities of data processing and the operational requirements of this technology.

Clare E. Ebersole
Assistant Superintendent
Wayne County Intermediate School District
Maintenance and operation departments play an important and integral part in the efficient functioning of the overall school program.

Maintenance and operation are often referred to as just "maintenance" by many people. This is particularly true in smaller school districts. Here the duties of the building custodians cover both operation and the simpler aspects of maintenance, while larger maintenance jobs such as roof repairs, resurfacing of a parking area, and modifying an interior wall, are performed by contractors hired as the need arises. In these school districts, the custodian does everything from repairing leaking faucets and faulty electric light switches to firing the boiler, unpacking supplies, and sweeping the school building. The adequacy of the custodian's performance has a direct effect on the efficiency of the instructional program and is vital to the health, safety, and comfort of the children and adults housed in that school.

In larger school systems involving many separate buildings located throughout an area of several square miles, maintenance and operation are generally established as separate departments. The division of labor between these two departments is as follows:

1. Maintenance—the periodic upkeep and improvement, as well as the emergency repair of buildings, grounds and equipment. Although some maintenance employees are general or semi-skilled operators, many are craftsmen who

*Note: Material in this chapter is based on operations in the Flint Community Schools.
work out of a central shop and perform specialized services throughout the system. These include such craftsmen as plumbers, electricians, carpenters, painters, etc. In contrast to smaller school districts, the availability of full-time skilled trades employees makes it possible to take care of a sizeable proportion of major building repair and modernization jobs.

2. Operation—the repetitive type of individual building work which must be done daily to keep the school in functioning order, such as routine cleaning, regular treatment of floor surfaces, etc. Also included within the operation department are such necessary systemwide functions as the receiving, handling, hauling, and delivery of instructional and operational supplies and equipment as well as building furnishings.

Just as in the small school district, where single individuals performing both maintenance and operation duties play a vital role in the functioning of a school, so in the larger school districts the quality of the services performed jointly by the maintenance and operation employees directly affects the school program. The difference lies in the fact that in the larger school districts the appropriate care of school facilities is in the hands of a team of employees, with each member of the team having more specialized duties to perform.

It is true that, in large school districts, a high degree of specialization is evident in maintenance and operation departments.
This trend toward employee specialization has the advantage of making available to the school district a suitable assembly of craftsmen to perform those repairs which require the knowledge and ability of skilled tradesmen. However, it also presents problems. First, specialization tends to increase the number of employees needed to carry-out maintenance and operation responsibilities. Secondly, the types of building repair required as of a given time are so varied in nature and complexity, and so unpredictable in terms of priority need, that it is difficult to prepare schedules of work if there is over-specialization among staff members. Because of these problems, it is meritorious for a school district to make provision for a suitable balance between specialization and generalization in the staffing of maintenance and operation departments. Provision for some degree of flexibility in the assignment of work to be done by maintenance and operation employees is certainly much more necessary in school district work than in industry. Consideration of this need for balance and flexibility should be given by school district personnel when job descriptions are prepared.

The size of, and the services offered by, maintenance departments must be appropriate for the number of building structures to be kept in good repair and the sophistication of the mechanical and other features of the buildings. Long-range planning for proper maintenance should include studies to determine the need to increase the size of the maintenance staff as the system grows and as new buildings and/or building additions are erected.

Planning should center around the establishment and continuance
of a preventive maintenance program—one that has as its goal a pro-
gram of regular building and grounds upkeep that will protect facili-
ties from abnormal deterioration. Such a program takes manpower, but
in the long run it is an economical plan. Every effort should be
made by the school district to provide for a maintenance budget that
is sufficient to permit the execution of a preventive program. This
means sufficient funds for adequate manpower and equipment. If
funds are not made available for a proper repair program, maintenance
departments tend to become "fire departments" that function primarily
in terms of taking care of emergencies only. The end result is a
costly decline in building serviceability and frustration for both
supervisors and maintenance personnel.

Whether the organization of a school maintenance department is
simple, as in a small school district, or complex, as in a large
school system, the work of the department, to be effective, must be
well planned, efficiently expedited and followed to completion. All
records of jobs handled should be kept on file in one place. These
records should include the assignment date, the name of the mechanic
or other personnel involved, the materials used, and the date com-
pleted. In addition, a plan for calculating and recording the com-
plete cost of each project (in particular, those that require more
than a designated number of hours to complete) must be instituted
and maintained. This should be designed to meet the cost accounting
requirements of the business division of the school district. Both
types of records are necessary to provide the maintenance supervisor
with data on deployment of the work force, cost factors, and depart-
Requisitions for building and/or equipment repair should be submitted in writing by the principal of the school, and only in the cases of emergency should repair requests be made by telephone. Large school districts find that department efficiency is improved if all written requests and telephone emergencies are directed to one person, the scheduling clerk, who coordinates the work with the supervisors of the various departments involved. This clerk must be one who is knowledgeable of all trades, is tactful in dealing with people, and is thorough in following-up on jobs assigned.

In any size school district, whether large or small, requests for building and/or equipment repair will tend to fall into the following major categories:

1. Emergencies—repairs must be done promptly to insure the health and/or safety of the children and school personnel housed in a given building.

2. Repairs that should be done and that have first priority after emergencies are met.

3. Repairs that do not rank as first priority jobs but are of such a nature that they are included in the department plan for work to be accomplished during a given fiscal year, even though delays in completing the work may be involved.

4. Repairs that can be postponed and that must be denied for a given school year in terms of the current evaluation of the work load of the department and considering the prob-
lems of manpower and budget.

In the case of emergencies, the scheduling clerk should have authorization to take immediate action through contact with the supervisor(s) involved, followed by prompt reporting of the problem and its disposition to the maintenance department head. Other types of repair involve judgements which must be made before the scheduling clerk can proceed. Efficient operation of a maintenance department requires that a procedure be established whereby key personnel meet regularly to review requests for repair, examine how this work dovetails with the ongoing schedule of normal building upkeep, and arrive at decisions concerning repair priorities. It is this process which provides guidelines that are necessary for the scheduling clerk to have before he can follow through with job assignments.

Physical changes in buildings may be done by the school maintenance force or by an outside contractor, depending on the type of project and the work-load of the department. Many times these changes are requested to provide for new trends in education or to make possible a unique instructional use of specified building space. Decisions concerning these modifications cannot be made by the maintenance department functioning in isolation, since such changes involve the instructional program. Here is an example of the need for interaction between administrators responsible for instruction and the appropriate maintenance department personnel. Many benefits can be realized when decisions concerning major maintenance projects are made by a committee composed of both instruc-

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
tional and maintenance administrators:

1. Maintenance supervisors can more clearly understand the instructional needs that will be served by the suggested modifications.

2. School program administrators can become better informed regarding maintenance budget items that relate to building modification and modernization, weight project costs in relation to the priority need for the changes, and participate in an exchange of ideas on possible alternate plans.

3. The maintenance department can have the benefit of joint thinking concerning the allocation of funds assigned by budget for building modification projects.

Long-range planning for major maintenance projects as well as building modification and modernization is necessary for budget purposes and for organizing work programs. Projected schedules covering five or more years should be developed in conjunction with staff members representing various departments concerned with building utilization, and these same groups should share in the process of updating these schedules.

The entire matter of building repair and interior modification is of importance to the building principal as well as to the staff of that school. It is the principal who has final responsibility for initiating requests for repair or physical change. Such requests are prepared after careful inspection and/or study of building utilization for the instructional program. It is reasonable for the princi-
pal to expect to be informed as to whether or not such requests will be granted, the reason if a negative decision has been reached, and an approximate timetable if the requests are approved. Therefore, it is important that the maintenance department, in conjunction with instructional program administrators when appropriate, have a planned method of communicating to principals as decisions are reached regarding repair and building modification requests. The method of notifying personnel of decisions may vary from school district to school district, and any one of several methods will serve the purpose. The point is, regular communication with all persons involved is very important in regard to building maintenance and must not be overlooked.

School maintenance departments must be concerned with the development and retention of a pool of well-trained skilled tradesmen. The Flint Community Schools is now engaged in an apprenticeship program for board of education employees in the trades of maintenance electrician, maintenance plumber, maintenance carpenter, and maintenance painter. Those men desiring to be considered for the program make application and take screening tests administered by an outside examiner. Test results are reported to the personnel department and, on the basis of this information as well as employee seniority, eligibility lists for each trade are developed. Then, as the need arises for more craftsmen in any one of these trades, men are called according to their rank on the eligibility list.

This apprenticeship program of four years (three years for painters) is sponsored by the Flint Board of Education and Local 591
of the Building Service Employees International Union, in cooperation with the U.S. Department of Labor Bureau of Apprenticeship and Training, the Michigan State Department of Vocational Education, and the Flint Community Junior College.

At the time of successful completion of the program, the apprentice is issued a certificate of apprenticeship completion by the U.S. Department of Labor and is now a journeyman in his respective trade. This certificate is recognized throughout the entire United States.

Experience with the apprenticeship program to date indicates that it has many merits. It provides opportunities for advancement to present employees and assists the school district in developing a pool of trained maintenance personnel. However, clearly spelled-out agreements between union and management are essential if the program is to function satisfactorily. Both groups must be convinced of the values of the program and must continuously work together to prevent the program from deteriorating.

Up to this time, much of the discussion has related to school maintenance. Let us now look at the school district operation department—a very important department since its employees are immediately responsible for the daily care of specific buildings where children and school personnel are housed. In school districts where school buildings are widely used for a myriad of community education and recreation programs in addition to the regular daytime instructional program, the quality of work performed by the operation department employees takes on an additional dimension.

Of prime importance, of course, is sanitation and building
cleanliness. Strict attention to this aspect of the work is imperative and cannot be neglected, since it involves the health and safety of all who use the building. In addition, the custodian contributes measurably to the attractive appearance of the building corridors and rooms—a factor which has a favorable effect on pupil and adult attitudes as they enter the building and use its facilities.

Building sanitation is so vital to the total school operation that it cannot be done on a "hit-and-miss" basis. Therefore, provision for training of custodial employees is important. Newly employed custodians need proper instruction in daily building care, and opportunity for refresher sessions should be made available to older employees.

Training programs are greatly enhanced if demonstration equipment is available to the trainers. This might include such things as portable displays of bathrooms, lights, classroom fixtures, and sample floor surfaces, along with proper tools and products that will permit demonstration lessons.

An ideal way to train new custodial personnel would be to have one or more schools designated as training centers, staffed with competent head custodians and a training staff. Then all new employees would take instruction in proper custodial work at a center before being moved out into the system. To date, the Flint school district has not been able to try-out this training plan because the turnover of custodial staff has been so great that the procedure would not be practical. However, the Flint operation department supervisors continue to study the feasibility of such a program.
In lieu of a training center, head custodians of individual buildings must take-on the responsibility for training new personnel coming into the system. To perform this training function effectively, the head custodial employee must be knowledgeable, interested, tactful, and able to make good judgments.

Regardless of what plan is established by a school district for the training of custodians, the ultimate goal should be to have routine cleaning consistently good throughout the system. Training and refresher sessions are also helpful to the custodial employee if he transfers from one school building to another.

In order to insure adequate custodial services, supervision of custodial workers must be provided. In small school districts, such supervision is generally assumed by a designated administrative staff member on a part-time basis. In larger school districts this function is best handled by operation department personnel assigned full time to carrying-out supervisory responsibilities. The competent, tactful, and loyal supervisor makes a major contribution to maintaining the quality of the custodial services at the individual building level. It is he who plays an important role in custodial training, maintains regular contacts with building employees, works on complaints of faulty custodial work, investigates, tests, and makes judgments about new cleaning tools and products on the market, puts into effect decisions made regarding the improvement in custodial services, and performs many intermediary personnel functions.

In addition to routine cleaning and sanitation, the operation department has responsibility, at the building level, for heating
plant operation, care of school grounds, and building security.

1. Heating plant operation: Personnel needed for heating plant operation is dependent on the kind of heating equipment in the building. In smaller buildings where the heating plant is automatically fired and thermostatically controlled, responsibility for proper heating in the building is considered part of the custodian's job. On the other hand, in situations where a power plant provides heat and ventilation in a large building or series of buildings, full-time firemen are needed. In any case, repair of the heating plant is the function of the maintenance department.

2. Care of school grounds: Neatly kept school grounds contributes measurably to the general appearance of the neighborhood and the community. In small school districts it is not unusual to have the building custodial staff have responsibility for the grounds as well as the interior of the school. In larger districts such duties are usually assigned to a separate group of operational employees. One organizational plan that is frequently employed by school districts is the assignment of school grounds care to operation crews—with each crew responsible for all the building sites in a particular section of the school district, or in an area where there is a multi-building complex, with the work of these crews augmented by individual employees assigned full-time to care of grounds for such large sites as those of a senior high school. It is generally true that the
care of school grounds becomes the part of the operations
department work that suffers first when there are budget
limitations. School districts should make every effort to
provide sufficient funds to make possible, at the very
least, a minimum program of grounds care. And, of course,
there are certain aspects of grounds care, such as snow
and ice removal, that cannot be neglected, even with
budget limitations.

3. Building security: In its simplest terms, building secur-
ity refers to the responsibility of operational employees
to guard against illegal entrance into the building, by
regular after-hours checking for properly-latched windows
and locked doors, as well as care of building keys. The
more complex aspect of building security relates to the prob-
lem of vandalism and finding ways to reduce the incidence of
mischievous or malicious destruction of property. Most
school districts have some vandalism problems, but the in-
cidence of vandalism is probably more common in urban
school districts where the concentration of children and
adults is greater than in suburban or rural districts.
School districts should make every effort to encourage com-
unity participation in a program to reduce property des-
truction. In addition, the school operation department,
in cooperation with other school personnel, must examine
every possible way of solving the problem. At present,
many schools are trying a variety of techniques and de-
vices for this purpose. In Flint, during the summer months of 1969, off-duty policemen were employed and stationed in a group of school buildings. Good results were obtained. However, the employment of security guards is a costly budget item. The Flint school district is now experimenting with a detector device. As of this writing, it is too early to evaluate the effectiveness of its use.

Operation departments also have responsibility for the handling and distribution of supplies and equipment, as well as for a variety of necessary delivery services. Although some of the materials to be distributed are supplies for maintenance and building operation, the bulk of such materials relate to the school district instructional program. Since these services have a direct impact on the teaching-learning program, it is essential that:

1. An economical but effective plan for distribution of materials be established and maintained.
2. Every effort be made to enhance the instructional program by prompt and frequent deliveries.
3. Records be kept regarding the distribution of supplies and equipment and the receipt of these materials at the individual building level.
4. A periodic study of the total function be made in order to evaluate its effectiveness and examine ways of improving the service, within budget limitations.

In large school districts the quantity of supplies and equipment to be handled requires special attention. In such cases, cen-
tral warehousing is regarded as necessary, and the smooth-functioning of the operation is greatly increased if warehousing is possible in one building and one floor. Motor vehicles to be used for distribution and delivery should be appropriate in size and convenience, as well as in economy of operation, for the type(s) of material and/or equipment to be hauled.

Both maintenance and operation personnel must concern themselves with building safety—safety for students, professional staff, school secretarial, maintenance, operation employees, parents, other community persons, and visitors who enter a school building for any reason. The fact that school districts generally carry liability insurance and workmen's compensation does not in any way lessen the need to give continuous attention to patron safety. In Flint, a safety committee has been established to investigate reports of safety hazards. A supervisor of safety is always in school buildings checking on factors related to building safety, and he acts with the safety committee in recommending changes or repair that needs to be made at the building level to eliminate hazards.

Previously, emphasis was placed upon the importance of the maintenance department communicating with building principals regarding decisions about building repair requests. Likewise, communication is an important key to the internal effectiveness of the maintenance and operation departments. Regular weekly staff meetings of supervisors and heads of various sections of the departments are useful not only for discussing problems and deciding on solutions, but also for keeping all personnel thoroughly informed on the work being done.
and plans being drawn-up within the departments. One of the communication problems that large districts face is the problem of keeping in touch with supervisors and workmen who, at a given time, are in many parts of the school district or are in-transit from one place to another. This type of communication is particularly necessary during emergencies. One solution to this problem that has proved very effective is the use of a two-way radio communication set-up. Units are assigned to key personnel. Instant communication can be achieved by use of these radio units and a central radio console. Such communication techniques as those cited greatly increase the smooth functioning of the departments.

Maintenance and operation budgets govern the extent to which services can be provided. And, in reverse, it is hoped that budget allocations reflect the school district's policy regarding the quality of maintenance and operation services that is regarded as suitable and desirable for the school system. Of course, it is obvious that final decisions regarding size of budget are affected by the amount of money available for all programs.

In the American Association of School Administrators' publication entitled *Schools for America*¹, it is stated that the operation of public school plants has long been recognized as the most costly and time-consuming of all plant management responsibilities and that operations expenditures account for approximately nine percent of all current educational expenditures. The upkeep of the plant--the

maintenance function—is slightly less than half as costly as the operating program. These, of course, are national averages at the time of publication. Examination of budget data for 30 Michigan school districts which exceed 10,000 K-12 pupil enrollment indicates the following:

1. In 1968-69, the average proportion of the total K-12 operating budget for operation was 10.3 percent and for maintenance was 3.2 percent.

2. The 1967-68 figures were similar to 1968-69: 10.7 percent for operation and 3.1 percent for maintenance.¹

Budget-building is a process that can be greatly aided by the availability of detailed expenditure reports from recent years. This is particularly true in budgeting to meet emergencies. In addition, a projected program of work is necessary. Budget control is an important responsibility of the department head, and a plan for maintaining budget control must be instituted. Detailed monthly expenditure reports will assist in carrying out this responsibility. In addition, budget control will be greatly aided by following the practice of regular evaluation of the department work, in order to avoid needless spending and to determine ways that economies can be effected without adversely affecting the quality of services.

¹"Financial Information Study, Michigan School Districts Exceeding 10,000 Enrollment (K-12), 1968-69" and "Financial Information Study, Michigan School Districts Exceeding 10,000 Enrollment (K-12) 1967-68"—both reports prepared by the Department of Research Services, Flint Community Schools, Flint, Michigan.
The school district personnel department provides an extremely important supporting service to maintenance and operation departments. It is responsible for recruiting, screening, and hiring maintenance and operation employees and for maintaining complete personnel records. Since most employees of maintenance and operation departments work full-time or part-time in schools where pupils are housed, the screening process must take into account the applicant's suitability to work around children. References are carefully checked, and it is not an uncommon technique for school districts to seek information on applicants by soliciting assistance from the local police department in fingerprint checks. In addition to hiring, the school personnel department has an important role to play in making initial assignments, processing transfers, advertising job openings to employees, processing changes in wage rates, and performing a wide variety of personnel relations functions.

Today, maintenance and operation employees in many Michigan school districts are affiliated with a union, which necessitates the negotiation of a union contract on an annual or some other basis. Here again, the personnel department contributes to the team effort of negotiating the contract, assists in contract interpretation, and participates in grievance hearings.

Proper administration of the union contract is essential. This means that maintenance and operation supervisors should be thoroughly versed in the provisions of the contract. Therefore, plans should be made for training sessions for supervisory personnel. The goal of the supervisors and department heads should be to administer the pro-
visions of the contract fairly and judiciously so that good employee-supervisor relations are maintained and that department production is continued at a satisfactory level.

As is pointed out in Schools for America\(^1\), the values which the operation and maintenance services hold for the educational program are many. Although cleaning itself may seem to have little relation to education, it does affect instruction both qualitatively and quantitatively. The lack of appropriate distribution of instructional supplies and equipment obviously has an adverse effect on learning. Furthermore, maintenance services hold great value for the teaching-learning opportunity in every school system, since this opportunity cannot proceed without interruption unless physical plant conditions ensure the safety of the building occupants and facilities and equipment continue to be operable at all times. It is important that school maintenance and operation departments view their contribution to the school program as being vital to instruction and they provide the very best types of services possible.

Clyde H. Brock  
Director of Buildings and Grounds  
Flint Community Schools

\(^1\)ibid., page 135-136
SCHOOL CONSTRUCTION

"Every man takes the limits of his own field of vision for the limits of the world."

Arthur Schopenhauer

"From the hay loft a horse looks like a violin."

Lord Chesterfield

The school building, its site and its equipment form the environment in which teacher and pupil come together for the directed learning process. The degree to which the school business official is responsible for creating or changing this environment varies from district to district. This article will be limited to a brief discussion of those facets which are most certain to involve the school business official. For others, the reader is directed to publication in school planning. Major state universities, state offices of education, the National Council of Educational Facility Planners, the American Association of School Administrators, Educational Facilities Laboratories are excellent sources for comprehensive school planning assistance.

Deciding Whether to Build, What to Build, and Where to Build?

The school business official will not answer this question but he will provide facts and assistance that will aid the superintendent and the board in their decision. The school district should maintain facility information, in printed form, which is supplemented and analyzed once each year by the board and the staff.

It should contain community information, land-use change, hous-
ing patterns, school-age population changes, history of school population, population projections and an inventory of school buildings, their age, condition and educational adequacy. From these data, recommendations for future construction should be made.

School construction is required for one of two reasons: (1) either a building is of such condition and age that it is economically unwise to renovate to bring it to required safety standards, to restore it to low maintenance condition, or to accommodate new educational programs, or (2) increasing numbers of school-age children in a district require new space.

When the district decides to build it should hire an architect and a planning consultant to provide leadership during the planning stage. It would be unfair to ask the superintendent or the school business official to do this planning task while expecting him to maintain the day-to-day program in the district.

What to Build?

Deciding what to build will depend upon several factors and the priorities given each:

(1) School organization
(2) Curriculum or program
(3) Community acceptance (tradition)
(4) Financial ability of the district
(5) Socio-economic considerations
(6) Use of existing facilities
(7) Site size or availability

Among the most flexible of these factors is school organizations. If a district has several school buildings and expects that it must house 1,000 more students within two years, it could build these
spaces at any level elementary, middle or high school, by changing the organizational pattern of the district.

Let us assume that there are 2,000 pupils, grades K-12, in a district. Population studies indicate that there will be 500 additional students within the next five years because of housing developments and new industry in the district. Existing school structures consist of two 500 pupil, K-6 elementary schools, and one 850 capacity junior-senior high school which has been operating over-capacity. In order to accommodate five hundred more students the district must decide what to build.

There are several options open to this district:

1. Build additions to each of the three schools.
2. Remove sixth grades from elementary schools, remove seventh and eighth grades from high school and build a school to house these grades—a middle school.
3. Reorganize the schools as in (2) but build a new high school, converting the existing high school to middle school use.

In any case, the school business official will be developing and analyzing building and renovation costs, preparing site acquisition and development costs, determining long-term operational costs of building and programs, so that the district board can decide what to build.

A construction program often spawns a desire to improve educational and other service to the community. For example, construction of a swimming pool will provide a better physical education program and can provide a desirable recreational service. The business official must always make the community aware, not only of the improved service, but also the increased cost. Operating costs for a larger
site, an improved educational program and school plant will equal the capital improvement cost in five to ten years.

When the district has decided what to build, there are a series of steps which should be followed leading to the completion of the building. The first of these, the selection of the architect, is one of the most important steps. The business official should be thoroughly familiar with the American Institute of Architects (A.I.A.) Owner-Architect Contract Form and he should become acquainted with other similar contract forms as may be used by other governmental agencies. He should also be knowledgeable of fee-structures used by neighboring school districts. The board should establish a fee they are willing to pay prior to interviewing the architect and this should be made known to all who are interested in the job. The open selection process is most-often used. A preliminary screening of a number of firms will yield several which the board will interview, examine their completed work, and discuss the work with former clients.

Selecting the Site

If a site, other than one on which the school district has a building, is being sought, several considerations are mandatory. They are:

1. Size
2. Location in relation to population served
3. Available service—sewer, water, gas and fire protection
4. Vehicular and pedestrian access
5. Real land cost (cost of land plus improvements)
6. Topography and soil conditions
In obtaining assistance from Regional Planning Departments, and the State Department of Natural Resources, the architect is most valuable.

The Planning Committee

Selecting a planning committee is as important as selecting the architect. This committee, which has between seven and eleven members, will be responsible for defining the educational program, examining the methodology of teaching and coordinating the work of specialists in curriculum.

A typical elementary school planning committee would include:

(1) A local school administrator
(2) A central staff administrator
(3) Three teachers
(4) Two parents

A high school committee would include two more teachers and two students.

The planning committee is charged with developing the final written educational specification. It will enlist the assistance of subject matter specialists, counsellors, custodians, as these specific areas are considered.

Members of the committee should be selected on the basis of creativity, honesty and objectivity. Too often committees consist of one from each of the subject disciplines with more effort given to developing the discipline than in developing a total educational program and specification.
A Schedule for Planning and Construction

The quality of a school building can be no better than the quality of its plan. It requires at least as many months to plan a building as it does to construct it.

The planning tasks can be categorized and assigned to the proper members of the planning team as illustrated below:

STEP I.
   a. Prepare educational specification—planning committee
   b. Prepare schematic design drawings—architect
   c. Arrange financing for building construction—business official

STEP II
   a. Detail equipment requirements—planning committee
   b. Prepare design development drawings, outline specifications, budget analysis—architect

STEP III
   Prepare construction drawings and specifications—architect

STEP IV
   Take bids and award contracts—business official

STEP V
   a. Construct the building—contractor
   b. Supervise and inspect construction—owner and architect

STEP VI
   Orient staff to use of building—planning committee

STEP VII
   Evaluate building design and function against educational and architectural specifications intent—planning committee

The business official will be involved in all phases of planning, constructing and evaluating a new building.

The business official must be knowledgeable of contract, bond and proposal documents and of insurance requirements necessary to protect the board, its employees, the architect and the contractor.
Among these documents are:

(1) Owner-Architect Agreement  
(2) Bid proposal forms  
(3) Construction contract agreement  

Other assurances required are:

(1) Bid bond  
(2) Performance bond  
(3) Statutory bond  
(4) Liability insurance  

The business official may obtain samples of these documents from his architect, from neighboring school districts, or from his attorney. Whenever there is the slightest doubt about procedure, he should seek expert advice.

Codes and Regulations

The school district is responsible for the safety of the children in their care. A number of government agencies share in this responsibility. In Michigan, the State Fire Marshall, the State Health Department, and the State Department of Education Building Division have regulatory power over the construction or renovation of school facilities. These regulations are summarized in a publication known as "Bulletin 412".

Building codes and regulations are established to protect the public against inadequate design or construction of buildings. The legal authority to enact and enforce building codes rests with the state; however, state law enables municipalities the power to enact building codes and regulations. Such regulations may not be less restrictive than those of the state.
Existing national codes are not controlling in themselves but, require adoption by a state or local authority. Even though the courts have declared public schools to be state agencies and not subject to local codes, a decision not to follow should be carefully considered because it puts the school official in the position of substituting his technical judgment for that of local authorities.

In addition to the general building, plumbing, electrical, health and life safety codes, there are codes covering components of construction. Elevators, heating systems, fire proofing and ventilation systems are controlled by separate codes.

The architect and the contractor are held responsible for assuring the business official that all codes and regulations are followed. The contracts between the owner and architect, and the owner and the contractor, should contain this requirement.

Permits and zoning restrictions must be considered by the business official. Michigan law excludes school districts from these local requirements but it is well for the business official to be familiar with the local zoning and building regulations so that he does not unnecessarily antagonize the local citizenry.

Budget

Preparing the budget for the school district building program is a task for the chief business official. Long range building requirements are known after critical assessment of:

1. Population change within and throughout the district
2. Change in enrollment by school
3. Change in the school program, curriculum, school organization and instructional methods
4. Functional and structural adequacy of the building
(5) Costs required to renovate, alter, or construct facilities

The long range renovation and construction program must be analyzed annually and its budget updated to accommodate changes.

Project Budget

Preparing the project budget for each construction or renovation job is essential to sound business management. Early in the planning process the architect and the school official should establish a detail budget. The major categories include:

(1) **Educational Facilities Survey**
   Educational consultant fees, studies of existing facilities, feasibility studies, maps, printing service and travel to other school districts.

(2) **Land Acquisition**
   Survey costs, title search, appraisal costs, topographic studies, soil borings and tests, legal and court costs, aerial photographs.

(3) **Architectural Fees and Planning Costs**
   Design, working drawings and specifications, preparation and printing of educational specifications, consultant fees and planning committee costs.

(4) **Construction Costs**
   General construction, plumbing, heating, ventilating and electrical work.

(5) **Site Development**
   Site preparation, utility connections, site drainage, landscaping, fencing, paving, play area development and exterior lighting.

(6) **Furnishings and Equipment**
   Movable items, furniture, shelving, cabinetry, etc.

(7) **Supplies and Accessories**
   Door mats, fire extinguishers, toilet room accessories, pencil sharpeners.

(8) **Inspection**
   Salary and expenses of the clerk of the works.

(9) **Administrative and Legal Costs**
   Advertising, publicity, accounting, cost of preparing legal documents, handling of various bonds and guarantees, and cost of bond sales.

(10) **Insurance Costs**
    Workmen's compensation, fire and public liability.
(11) **Contingencies**

This category is set aside for emergency or unforeseen situations which may arise during construction.

This list is intended only as a guide and should be altered and expanded to fit the project requirements.

**Financing the Project**

There are two common methods of financing school construction: the pay-as-you-go plan and borrowing. When recurring annual construction needs are stable, a property tax levy sufficient to meet the on-going construction program may be desirable. There is no doubt that over a period of years the 30 to 80 per cent paid for interest, if money were borrowed, is saved in this plan. It does place the total burden for school construction on the current generation of tax payers rather than the long term users of the facilities. Many school districts do handle portions of their capital improvement program on a cash basis; such as, site acquisition and improvement, building additions and renovation.

**Debt**

For many school districts borrowing is the only method of acquiring sufficient money for construction. There are legal restrictions on the amount a school district may borrow and on the interest it may pay. When borrowing is anticipated, the school business official should contact the Michigan Municipal Finance Commission, the agency that reviews and approves bond-sale proposals. An attorney specializing in the sale of bonds should be hired by the
board very early in the planning process.

Sale of Bonds

A bond is defined as a formal written obligation stating the condition under which the loan is to be repaid. Bonds are usually issued in $4,000.00 or $5,000.00 denominations and interest payments made annually. The interest yield to investors in municipal bonds is tax-free which makes it possible for school districts to borrow at more favorable rates than private organizations.

Some school districts must and others may ask for voter approval before selling bonds. Larger school districts in Michigan may sell bonds up to prescribed limits and levy taxes to repay principal and interest without a vote of the people.

The school district has a responsibility to obtain the lowest interest rate possible in selling its bonds. Interest rates are determined by:

(1) Financial capacity of the district.
(2) Length-of-term of the bond issue.
(3) Availability of money at the time of issue.
(4) History of the school district on financial matters—i.e., school and municipal millage defeats, legal action on bond issues, embezzlement.

The necessity for competent legal assistance when preparing a bonding program cannot be overemphasized. Nationally recognized bond attorneys must approve the legality of the issue if it is to be favorably received by major bond buyers.

Bond Ratings

Bond ratings guide investors in determing the quality of an
issue. A high rating by a national rating firm will generally assure a lower interest rate.

The two major rating firms are Standard and Poor's, Inc. and Moody's Investor's Service, Inc. They will rate school district bonds without charge if the aggregate debt is $600,000 (Standard and Poor's, Inc.) or $1,000,000 (Moody's Investor's Service, Inc.).

The district must make application for rating by full disclosure of economic conditions in the community, credit history, and other financial data.

The school district should prepare a prospectus which includes detailed information about the district, its social and economic situation, school and civil government fiscal data, and future development plans.

This prospectus is sent to potential investors and underwriters. The sale is also advertised in such publications as the "Bond Buyer" and "The Wall Street Journal".

It is the intent of this chapter to provide the school business official some guidelines and check points in organizing and executing a building construction program. Few, if any, will have a direct responsibility over the total process and no man should hesitate to ask for competent advice and assistance when it is needed.

"I never could believe that Providence had sent a few men into the world, ready booted and spurred to ride, and millions ready saddled and bridled to be ridden."

Richard Rumbold

Milton J. Miller
Director of School Plant Planning
Grand Rapids Public Schools

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
INSURANCE

The basic principle of an insurance program for schools is to develop a sound, comprehensive program for protection against financial loss, particularly such catastrophic losses as might prove disastrous for the district. Elements necessary to the development of such a program will involve:

1. A careful determination of the risks to insure against.
2. Provide for maximum coverage at a minimum of cost.
3. Assure legality of coverages so that premiums paid will guarantee payments.

Insurance Coverages

Kinds of insurance which are common for school districts are:

Automobile
Bid Bonds
Boiler and Machinery
Burglary and Robbery
Depositors Forgery Bond
Fidelity Bonds (Honesty Bonds)
Fire and Extended Coverage
General Liability
Glass Breakage
Money and Securities
Performance Bonds
Public Officials Bonds (Statutory)
Scheduled Property Floater
Student Accident
Vandalism and Malicious Mischief
Workmen's Compensation
Other Miscellaneous Coverages

Board Policy—Insurance

Every Board of Education should adopt a policy which stipulates
the kinds of coverages that are to be provided, the amount of coverage to be provided in each of the risk categories, endorsements to be provided for specific coverages and designating the official who will be responsible for management of the insurance program. Such a policy will represent the determination of risk to be insured against, provide information relating to coverages and be a valuable directive to the person responsible for management of the program. It may also avoid later dissent or criticism concerning adequacy of coverage connected with a particular loss.

Identification of Coverages

Concurrently with the determination of risks to be covered, it is necessary to identify properties and values. All real properties, including vacant properties, must be listed and values established. Current appraisal of all property values are essential to providing desired protection.

Fire and extended coverage—vandalism and malicious mischief

Fire and extended coverage is generally considered basic to any insurance protection. It is usually the most costly protection and represents an area where savings can most readily be achieved through knowledgeable management. Vandalism and malicious mischief is generally included under this coverage and is not available separately.

Properties may be insured through separate, specific properties or under a blanket policy, frequently referred to as a "General Form". Portions of a blanket coverage may be written by different
companies, if so desired.

Most fire and extended coverage for schools is written by either Stock or Mutual Companies.

The basic rate-charge for school properties in Muskegon is established by the Michigan Rating and Inspection Bureau, and is the same for all companies. Mutual companies generally offer a dividend which will decrease the net premium; however, such dividends are not usually guaranteed and can only be estimated on the basis of past records. Some stock companies, frequently referred to as "deviating stock companies," offer a deviation or discount from basic rates which may be equal or comparable to mutual company dividends.

Top-rate companies exist in both the Stock and Mutual groups, offering equal protection and equal safety engineering and adjustment services.

The "Bests Rating Guide" offers one of the best means for ascertaining the qualifications of an underwriting company. This guide provides ratings to show the general operating and management efficiency of a company and its size as determined by its financial structure. Usually schools require a rating of A+ AAA or better for underwriting companies.

Many fire and extended coverages are currently written on the Property and Institutional Form (P.I.P.). This form, first introduced in 1961, provides special feature coverages for schools, at a considerable savings in cost.
Comprehensive Insurance

Comprehensive insurance coverages, which are common for households, have become popular for school coverages during the past few years. The Comprehensive program may include all or portions of the several coverages, excepting Workmen's Compensation insurance, in a single policy written by one company. Some districts prefer to exclude automobile insurance from the Comprehensive Plan and others Automobile and Liability, believing that there are features of coverage which make it desirable to combine these coverages under one separate policy.

Many districts have reported a considerable savings under a Comprehensive policy; however, others will question such savings.

The Comprehensive Policy has the advantage of combining all coverages under a single policy, thus avoiding the numerous policies which previously existed. All coverages are handled through one agency and underwritten by one company which may be either an advantage or disadvantage. It has the disadvantage of obscuring the costs of the separate coverages and effective analysis of costs.

Recent trends may cause one to reconsider the merit of Comprehensive policies. Due to recent demonstrations, riots, arson and vandalism, schools are no longer favored risks. Many companies are avoiding school risks and others are reluctant to provide the coverage for all of the schools in a community. It is possible that schools may be able to interest more companies and secure better rates if separate quotations are solicited for Fire and ex-
tended Coverage, with the provision that companies may quote on all or portions of the total coverage.

**Bidding Insurance**

Receiving quotations on an open-bid basis is the best means for securing maximum protection for a minimum of costs. There appears to be no sound justification for purchasing insurance other than through quotations based on sound, comprehensive specifications and information.

The specification, in addition to providing information on the types, amounts and extent of various coverages, should include information on which companies will base insurance rates. Such information will include: A Statement of Values of Properties, Record of Losses, Schedule of Buildings showing construction dates, Experience Rating Form for Workmen's Compensation, Muskegon Inspection Bureau Rate on which quotation is to be based and other pertinent data.

Automobile insurance will require a schedule of vehicles listing type, year, current value and use. Bus capacity should be stipulated.

Boiler insurance will require a schedule of boilers and pressure vessels at each location.

Liability insurance will require attendance data, capacity of stadiums and number of elevators, buildings, leased facilities, vacant property and similar data.

Money and Securities coverage will require information on the
number of employees, classified by positions, type of money storage facility at each building location, make or rating of safe or vault and largest amount stored at one time.

Many school districts have developed complete specifications, some of which could, no doubt, be secured through the MSBO Secretary or Insurance Committee.

Space does not permit detailed information on the various insurance coverages; however, most references will provide such detailed information. One comprehensive source of information is Insurance Practices in School Administration by Henry H. Linn and Schuyler C. Joyner, published by the Ronald Press Company.

Insurance management has become one of the major responsibilities of school business administrators. Every resource should be explored so that he becomes knowledgeable and effective in this important aspect of management.

Ralph L. Muller
Assistant Superintendent of Schools
(Retired)
Public Schools of The City of Muskegon
School food service is a unique non-profit business enterprise operating within an educational institution. Since the program is conducted in a school situation, opportunities are also available for selected educational experiences. The school business administrator is concerned primarily with three aspects of the food service operation—scope of activities, organizational structure of the department and maintaining a balanced budget.

The title, "School Food Service," describes the wide variety of food related services currently performed by schools. Government subsidies for public school-administered programs aimed at improving the health and welfare of disadvantaged persons have placed demands upon the food service department to assist with Head Start meals, breakfast programs, camping and gardening projects, day nurseries, meal preparation for homebound aged persons, special education centers, and vocational food service instruction. While the "Type A" lunch and Special Milk programs continue to be the core of food service activities, the effort and expense necessary to provide additional services make it important to place each new program in proper perspective from the standpoint of purpose and responsibility for a realistic share of operational costs. Many programs are structured so that they are economically impossible to operate without special financial assistance. Meals are now served to a wide range of different age groups, at a variety of times during the day and evening,
during summer as well as the regular school year, and at almost any spot within the school district. Food service facilities and staff are often shared with vocational education classes and with classes seeking enrichment experiences for health education, art, social studies, business mathematics, physics, etc.

As a business entity, the school food service department purchases materials and services which are processed into meals served to students, staff and special groups. In addition, it may provide supervision of students assigned to the cafeteria for work experiences, assist classroom instructors in nutrition-related activities and cooperate with community welfare feeding programs.

Key factors in the successful operation of school food service programs include:

1. Consideration of community needs.
2. Cognizance of legislation affecting financial assistance for food service activities, the requirements governing such aid, and knowledge of regulatory statutes applying to food service operations.
3. Establishment of Board of Education food service policies.
4. Formulation of guidelines for the organization and management of food service activities.
5. Selection and development of a competent staff.
6. Provision of physical facilities adequate to permit efficient discharge of assigned responsibilities.
Community Needs

The noon lunch has been the chief concern of most school food service operations since the enactment of the School Lunch Act of 1946. This federally-subsidized program was the result of national concern over health problems and physical defects of military draftees traced to improper nutrition, together with the need to find an outlet for certain food surpluses. Today, the general health of our young people, as well as our agricultural economic situation, is greatly improved. However, involvement of schools in nutrition education and health-oriented food service activities continue to be important to community welfare. Most children from disadvantaged homes suffer from a lack of adequate diet and medical care. The problem in more affluent segments of our society is concerned with consumption of too much of the wrong kinds of food—and leads to obesity, food faddism and snacking on high energy foods to the exclusion of those needed for proper body growth and maintenance.

The December, 1969, White House Conference re-emphasized the importance of adequate diet and good health for all members of the community. This meeting pointed out the responsibility of schools and colleges for teaching the relationship of nutrition to good health and stressed the need for Federal funds and national leadership in co-ordinating the work of the many agencies concerned with all aspects of public health and welfare. Since schools are already organized for food service activities, they will, undoubtedly, become more involved in community feeding programs as govern-
mental subsidies increase.

The specific needs of each community will vary with differences in economic and social conditions and geographic location. However, the food service-related activities required from schools can usually be grouped into five categories:

1. Production and service of inexpensive, nutritionally adequate, and acceptable meals to students and staff who must remain at school during normal meal hours. This activity would be the typical school lunch, or perhaps breakfast, in districts having extensive transportation of students.

2. Production and/or service of food to persons within the school whose health, well-being and ability to benefit from school programs require specialized food services. Under this heading might be the special milk program, subsidized breakfasts and lunches to children in "target" area schools, Head Start meals, food for day-care centers and special education facilities, athletic department training tables, special diets for health classes dealing with specific health problems such as overweight, diabetics, etc.

3. Food services which foster good public relations. In this category are meal service and/or use of food service facilities by school organizations, administrative and school staff meetings, school-related organizations like Scouts, and community groups having special interest in the school operation such as P.T.A. and service clubs, use of school
kitchens to prepare foods for delivery to indigent, home-bound aged persons, press releases, radio and television programs and exhibits which describe the activities of the food service department as they benefit the public.

4. Nutrition education activities of the food service supervisory and production staff, such as cooperation with the student council in developing student interest in and understanding of food service goals and contributions to the school program, participation in nutrition education and cooking demonstrations for parent groups or adult classes, preparation of cafeteria exhibits and displays to help promote good eating habits, cooperation with State and local health departments, and professional food service organizations.

5. Vocational education. The sharing of food service facilities and staff with the vocational education department in the conduct of vocational food service classes makes it possible to provide to students commercial-type experiences in school, making dual use of space, facilities and technical staff. The great need for persons with food service skills in the rapidly expanding hospitality industry has placed much pressure on schools to assume leadership in food service training for both para-professional and technical positions.
Legislative and Regulatory Statutes

Two State statutes govern school districts in their food service operations. Section 581 of the School Code, (344), General School Laws, and 1340.581, Compiled Statutes, provide for the expenditure of funds from the school district General Fund "for personnel, equipment, supplies and food to furnish lunches for regularly enrolled pupils." It also provides for the establishment of a charge to the student for meals or the exemption of a charge. Statute 1127-13.541 permits local school districts to accept federally donated materials, funds, and equipment.

The Department of Health requires that school food service programs meet the same health sanitation and cleanliness requirements which apply to any institution serving food to the public:

1. Annual T.B. examination of employees.
2. Separate storage of food and non-food items.
3. Holding temperatures of perishable food maintained below 45° F. or above 180° F..
4. Sanitizing of all dishes and utensils at temperatures above 180° F..
5. Use of equipment which meets standards established by the National Sanitation Foundation.
6. Protection of food from contamination and deterioration.
7. Barring from work persons having contagious diseases.
8. Annual Inspection by County Health Official, and report to intermediate school district office.
School districts are required to pay sales tax to the State Department of Revenue on adult meal sales and sales to non-tax exempt groups. A Sales Tax License is required.

The State Department of Labor governs the employment of minors who receive pay for work in school, and regulates the types of equipment which they may operate, gives weight-lifting restrictions for women and students and specifies maximum hours of allowable work per-day and week. Workmen's Compensation insurance establishes the guidelines for compensation for injuries occurring on the job. Accident reports are a protection to both employer and employee and must be filed within 48 hours of the time of the accident. Every effort needs to be taken to avoid employment of accident-prone workers or those whose medical history might make them potential compensation cases.

Financial assistance to schools for special food service activities has become available through several Congressional Acts:


2. The October, 1968, Federal Amendment to the School Lunch Act (includes specified guidelines for providing free meals to needy pupils).


4. The Special Milk Program Act.


Monetary assistance to local school districts for food service programs has been entirely from Federal sources. The State has appropriated only limited monies for administering federally subsidized
programs. However, the State Board of Education is currently proposing a State appropriation to reimburse local school districts for up to approximately one-fourth the cost of free meals required to be served to needy children, according to provisions of the 1968 Amendment to the National School Lunch Act.

The National School Lunch Act of 1946 established the National School Lunch Program and delegated its administration to the United States Department of Agriculture in cooperation with the individual State educational agencies. It is a continuing Act. It provides a formula for cash allotments to states for reimbursing school districts for school lunch programs, establishes criteria for local participation, outlines the qualifications for special assistance, and provides for an annual expenditure of monies for donated commodities which are distributed through regional offices. On the basis of past experience, the cash aid to Michigan districts for Type A lunches has been between one-sixth and one-tenth the selling price of the lunch. The federal reimbursement to the State is based on records of numbers of Type A lunches served in proportion to the total funds appropriated annually. The food donations by the U.S.D.A. had had a market value of approximately seven cents per meal averaged over the school year.

School lunch program reimbursement to schools is determined on the basis of current State participation in proportion to total funds allotted to the State. May and June lunch claims are adjusted at the end of the fiscal year to close-out fund balances.
Participants in the National School Lunch Program must agree to:

1. Operate on a non-profit basis. Any funds accumulated as a result of the program must be used to improve the quality of the program and may not be spent for any other use. Structural improvement to the building and non-lunch activities cannot be financed from "Type A" lunch fund balances. It is important that any profit-making activities of the food service department such as catering and any other such sales be documented with proof of income and expenses, and that such monies be separated from "Type A" lunch operations when analyzing program operating balances.

2. Serve free or reduced-cost meals to all needy children in the school district in a manner which prevents discrimination, and does not point out the need for such aid. The 1968 Amendment to the National School Lunch Act establishes guidelines for the selection of children eligible to receive free or reduced-cost meals and specifies the procedures for handling such meals.

3. Serve lunches which meet the nutritional standards embodied in the pattern established for the "Type A" lunch.

4. Use as many Federally donated food products as possible without waste or spoilage. U.S.D.A. commodities may not be removed from the school premises or destroyed without permission from the supervisor of the Commodities Distribution Office.

Vocational Food Service and Home Economics classes are
eligible to use U.S.D.A. commodities from the cafeteria allotment for instructional purposes. Commodities may also be used for demonstrations planned for nutrition education activities. A yearly audit of U.S.D.A. commodities on hand in the schools on March 31 is required.

5. Provide educational experiences for students which strive to teach the positive relationship of food consumption patterns to good nutrition.

6. Maintain operating records to support figures required for monthly SL6 State School Lunch Reports for claims for reimbursement. Such information includes expenses for food, labor, and non-food items of supplies, utilities, equipment repairs, etc. Income records must differentiate amounts received in Federal aid, revenue from sale of lunches and milk to students, miscellaneous cash income, operating balances and accounts receivable and payable. Daily records are required to give the number of Type A lunches consumed by students and by adults, number of free or reduced-cost meals provided, and number of half pints of milk consumed by children. Proof must be established that foods have been purchased in quantities to meet all the "Type A" lunch requirements.

The school district must sign a yearly contract with the State Department of Education in order to participate in the School Lunch and Milk Programs.

Reporting on school lunch programs is routed through the Inter-
mediate School District Office. Inspection and evaluation of school lunch programs are also handled by this agency.

The child nutrition act

The Child Nutrition Act provides funds for cash reimbursement for food and certain additional funds for non-food assistance to purchase equipment and supplies necessary for school districts to provide breakfasts to needy school children. The program is administered by the U.S.D.A. through the same agencies responsible for the School Lunch Program. Rate of reimbursement is variable depending upon quality of program and established need for assistance. A qualifying breakfast must include \( \frac{1}{2} \) pint of whole milk, one serving of fruit (Vitamin C rich), and whole grain cereal in the form of bread, whole wheat crackers, whole grain cookies, or cooked or cold cereals. It is recommended that protein-rich foods such as eggs, cheese, peanut butter, meats, fish, and more fruit be included as often as possible.

A separate report form is required to submit claims for the Breakfast Program. Records of the number of participants and expenses for the program must be maintained. At the present time, Federal funds for this program are not adequate to cover the cost of both food and labor.

Special milk program

The U.S. Congress annually appropriates funds for the purpose of reimbursing schools and child care institutions for their efforts

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
to increase the consumption of milk by children.

The rate of reimbursement varies. It is determined by a cost-to-income ratio which must be so set that total income from milk sales, including the amount of Federal aid, averages 1¢ or less per pupil after paying the dairy charge for milk. The higher the cash rate to the child, the lower the Federal reimbursement rate. Reimbursement rates on free milk are increased to cover the total charge paid to the dairy; consequently this increase is dependent upon special circumstances.

**Economic opportunity act of 1964**

The Economic Opportunity Act of 1964—Title IIA is funded through the Office of Economic Opportunity and routed through the Department of Health, Education, and Welfare. This Act provides funds for providing meals to children in poverty area schools who are enrolled in Head Start classes.

Head Start funds are allocated to the Head Start Program which arranges for meals which may or may not be obtained through the school food service department.

Local funds are administered through the local Economic Opportunity delegate agency.

**Vocational act of 1964**

The Vocational Act of 1964 had a provision which enables school districts to apply for assistance on a matching fund basis for food service equipment which is used in the conduct of regular
qualifying vocational food service classes.

Establishment of Food Service Policies

The function of the food service department together with its responsibilities is determined by Board of Education action. Written guidelines describing the extent of food service activities and delegating responsibilities are necessary in order to permit planning and organizing the work of the department, prevent misunderstanding, and provide a basis for judging the effectiveness of the program.

Policies will reflect values held by individual members of the Board of Education and school administrators. They will be influenced by the strength of special interest groups within the community, and by the status of school finances at the time they are enacted. It is important that policies be structured to permit leeway for functioning under changing circumstances.

Policies developed for a school food service program should:

1. State the purpose of the program.

2. Assign responsibility for the work of the department to the appropriate school administrative division. This is usually the business division, but may require a coordinating link with the instructional division if there is to be shared use of food service kitchens and equipment for regular food service classes.

3. Define the organizational structure of the department including job functions and responsibilities at each level
of authority.

4. Describe the scope of the program

(a) State with which governmental food service related programs the Board of Education will cooperate; these might include the U.S.D.A. Type A Lunch Program, the Special Milk Program, Breakfast Programs, Head Start, Vocational Education for food service training, adult education vocational re-training programs, etc.

(b) Specify in which schools or at what instructional level programs will be operated.

(c) State to whom meals will be provided: students, staff, persons conducting business with school personnel, and to what school-related groups catering services will be provided. List any special conditions that determine which students would be permitted to remain at school over the noon hour.

5. Designate who shall be responsible for scheduling the use of cafeteria facilities and describe the conditions for such services. It is advisable to include a requirement that a member of the food service staff be on duty when cafeteria facilities are used by any group.

6. Define the financial responsibility of the food service department. Indicate which expenses shall be paid from departmental receipts for services and meals, and which shall be general budget items.

The philosophy of the Board of Education regarding its role
in nutrition education, and the interpretation of contracts
with agencies requesting the assistance of the food service
department in special feeding programs, as well as other
sources of pressures for distribution of available funds,
will affect the amount of budget allotments for food ser-
vices.
Charges for the use of cafeteria facilities and pro-rating
a share of the amortization of equipment costs based upon
amount of usage for special programs often provide some
additional financial aid to the food service department.
Vocational education funds may be available on a matching-
fund basis to purchase special items of food service equip-
ment for shared use with food service classes or to pro-
vide laboratory space.
Three items of food service expenses are usually consid-
ered legitimate costs of the operation: food, utilities,
and labor for the production and service of meals. Costs
for program administration and supervision, clerical and
custodial expenses are sometimes charged to the food ser-
vice department, and are, at times, absorbed as a general
operating expense.
Cost for new equipment is usually a Board of Education
expense as part of the total construction expenditure.
Equipment replacement and repairs again fall in the gray
area.
Since the food service department is committed to perform
a variety of necessary services, some of which have no cash return, and since the source of customers is restricted to the population of the building, there are few ways to combat increased cost of operation on a commercial management basis. Therefore, the services required must be viewed from their contribution to the total educational program and should not be measured only by a financial yardstick.

7. Assign the responsibility for establishing prices to be charged for goods and services. This duty is usually assigned to the Superintendent of Schools who delegates it to the business administrator.

8. State who shall be eligible to receive free or reduced-cost meals or milk, and the basis for determining such eligibility. The provision of free or reduced-cost meals to needy students is a requirement for participation in the Federally subsidized Type A Lunch and Breakfast Programs. Specify the source of funds to reimburse the food service department for the cost of these free meals.

9. Describe the procedure for establishing guidelines for conditions of employment and salary schedules for food service personnel. Include the current salary schedule together with fringe benefits for each category of employee.

10. State the prescribed method for staff recruitment and assignment and the required physical and/or pre-employment tests.

11. Establish the source of criteria to be used as reference
for standards in departmental sanitation and safety practices. Public food service comes under the jurisdiction of County and State health regulations, and must be properly licensed.

12. Define the means to be used for food service program evaluation. Some school systems have a food service advisory committee comprised of representatives of the P.T.A., the students, faculty, food service workers and supervisors, school administrators, and public health agencies. Written criteria describing program goals are a helpful guide for designing a food service program as well as a yardstick for evaluation.

13. Specify the type of approved food production facility—whether central kitchen and satellite feeding, unit kitchen food production, or some combination of these. The decision to provide unit kitchens or central production kitchens might be influenced by:

(a) Distances between schools requiring food service
(b) Hazardous weather conditions affecting food transportation
(c) Probable size of the total food production operation
(Satellite kitchens are more economical than unit kitchens if the size of the group to be served is small. Unit kitchens serving fewer than 500 meals a day are not able to be financially self-supporting.)
(d) Condition of existing cafeteria facilities and the need for up-dating
(e) Complexity of menu patterns to be offered

(f) Kinds of special food service activities requested by cooperating agencies which require transportation of food

(g) Problems in staffing unit production kitchens

(h) Availability of funds and space for unit kitchens

Guidelines for Program Organization and Management

Increasing costs of food service operations, coupled with more and more requests for expanded services, make it a financial necessity to review the entire food service operation. Subsidies from governmental food programs are not nearly adequate to meet the total cost of meals and necessary auxiliary services. Labor costs, including fringe benefits, have doubled in the past ten years. School-operated food services are restricted in total number of potential customers, not by quality of the program, but by the size of the school population, school policies, and food fads of the students.

Cost of administering a food service program might just as logically be considered an educational expense as a food service operating cost, since the program does provide supporting services to many aspects of the educational program. Some governmental programs carry monetary credit for "services-in-kind" which have already been covered by other means and this credit might be applied toward certain food service management costs.

In small school systems, the administration of the food service program is usually the responsibility of the business administrator
or his assistant. In larger districts, this role may be delegated to a Food Service Director, who is assisted by area supervisors, and/or unit kitchen managers. The peculiarities and hazards of a food service operation make it important that the person in charge have an understanding of institutional management techniques or that he be able to secure the services of a person with these competencies to assist him.

The management of a school food service program would include:

1. Operating the programs according to established policies.

2. Managing the operation in a manner which meets the subsidy requirements of the contractual agreement between the Board of Education and the Federal government.

3. Providing food and services as requested for special events and for special governmental feeding programs.

4. Recruiting, selecting, appointing and assigning professional and classified food service personnel with the approval of the school personnel officer.

5. Developing programs for the professional growth and development of all members of the food service staff through the cooperative efforts of the personnel involved.

6. Preparing specifications and supervising the purchasing (with business office approval) of food, equipment and supplies as required by the needs of the food service operation.

7. Actively participating in the designing of new food service facilities and in the remodeling of existing food service units, including the preparation of specifications, evaluation of bids, and consultant in the installation of equipment.

8. Arranging for maintenance and replacement of food service equipment.

9. Taking the necessary steps to comply with the health, safety and sanitation regulations for adequate protection of cafeteria customers, food service class students and food service employees.
10. Cooperating with the Assistant Superintendent for Personnel in the formulation and administration of labor agreements dealing with the food service staff.

11. Controlling production costs through recipe and portion standardization, product evaluation, job performance evaluation, systematizing of work schedules, on-the-job training, and the maintenance and analysis of business activity records.

12. Supervising the work of the food service office staff in the processing of food service records and accounting.

13. Cooperating with the Consultant in Home Economics in food service instructional activities as required to meet the educational needs of the youth and adults of the school community as these activities involve food service staff and facilities.

14. Cooperating with the Director of Vocational Education in planning vocational food service facilities.

Unit cafeteria managers or kitchen supervisors handle the day-to-day details of requesting supplies and services, supervision and training of staff, record keeping, maintaining standards of food and service and aiding in promoting good public relations.

The enlightenment of all persons involved in the food service program concerning its purposes and management plans is basic to a smoothly-functioning operation. The specialized role of the Food Service Department tends to isolate it from the mainstream of other school activities. Many administrators and staff are not business-oriented and are often not correctly informed concerning program responsibilities and programs. Parents accept, at face value, negative comments about school meals from their children. Food service personnel feel neglected, expendable, and do not always know how to communicate effectively with their many publics.

Establishing good avenues of communication is a necessity for
management of people. The first step in affecting good communication is to put into writing as much as possible about the program goals and organization. This would include Board of Education policies and administrative directives and regulations. The second step would be to see that everyone concerned has copies and understands the information described.

Centralization of food service activities helps to control the total program and expedites decision making and an orderly flow of information. Control requires standardization and evaluation of program activities.

Food service performance standards would describe:

1. How the responsibilities of the food service department relate to the total school program.

2. Techniques to be employed to maintain good inter-personal relations between members of the food service staff as well as between food services and other departments. This might include cafeteria and central office staff meetings, participation in special demonstrations, committee assignments, routing of information through the correct chains of command, interpretation of rules and regulations.

3. Operating standards for sanitation and safety and representation on related committees.

4. Menu patterns established for each type of food service, such as noon-day Type A lunches, breakfast programs, Head Start, catering, etc.

   Cycle menus planned for a specific length of time
and then repeated throughout the school year permit pre-costing of each day's menu and establishing long-range food costs for the entire cycle.

5. Standardized recipes which provide exact amounts of each ingredient by weight, specific directions for processing, pan sizes, total number of servings and portion size including portioning tools to be used permit figuring in advance the per-serving cost. Food quality standards would be established by the recipe ingredients and production techniques described in the recipe.

6. Detailed specifications for each item of food, equipment, and miscellaneous supplies submitted for bid which allow for management choices in selecting quality or the deletion of costly items before their purchase. This also permits standardization of types of equipment.

7. The range in acceptable operating cost percentages for food, labor, miscellaneous items, and repairs and replacement. These percentages would be established on the basis of past history and records for comparable programs in the same geographic area. They would also reflect weighted factors to compensate for unusual aspects of a special program such as the purchase of many convenience foods which would increase food costs, but should decrease labor expenses.

8. Standard prices for a specific amount of each menu item or combination of items for the meal together with prices
for special meals and catering services according to the menu pattern for special meals.

9. Approved techniques for the production and service of meals such as the pre-portioning of food items, boiling of turkeys, use of ovens for frying.

10. Production ratios for the number of meals required to be produced per man-hour of labor. Fifteen meals per hour of labor is a reasonable ratio.

11. Master job assignment schedule to apportion labor on an equitable basis.

12. Standardized work schedules which categorize work to be done according to salaries and job descriptions.

13. Standardized job descriptions for each work station.

14. Types of records required and approved office management practices. Data processing has been successfully used to maintain inventory records, payroll, purchasing, payment of bills and daily financial records by schools which are combined to provide data for monthly reports.

15. Personnel practices

   Staff recruitment methods and dismissal procedures.
   Conditions of employment.
   Training methods, such as on-the-job training, training check-cards, task breakdown, self-instruction devices, etc.
   Performance expectations, methods of evaluation and by whom.
   Labor contract content
   (a) specify the bargaining group.
(b) officers of group.
(c) categories of work.
(d) fringe benefits.
(e) leave of absence.
(f) grievance procedure.
(g) length of work week, day: what constitutes overtime pay.
(h) provide for regular conferences.
(i) protect the right of schools to use student help and to hold classes in kitchens
(j) protect management's right to adjust hours of work to be consistent with revenue available.

Personnel handbooks describe management practices and expectations not in the labor contract.

Evaluation of the food service program would be more constructive and meaningful if it were conducted on a team basis with all levels of responsibility participating. Evaluation would include financial record analysis for each type of activity—food, labor, miscellaneous expenses, sales and number of program participants for each school and for the entire program, accidents, absenteeism, menu acceptability, production and service problems, and personnel performance records. Periodic discussions at regular intervals with individual unit managers would cooperatively measure each program against the established standards and plan how to more-nearly meet requirements.
Adequate Physical Facilities

Food service activities require a physical layout which will permit the efficient and orderly flow of materials through the complete food production and service cycle. Needless walking and/or re-handling of materials increases operating costs. It is possible to have too much as well as too little space and equipment or the wrong type of equipment. The shape of the production area is also important for desirable work flow. The design of a functional kitchen and selection and placement of equipment require a working knowledge of all aspects of quantity food production and service. A person with successful school food service experiences can make valuable contributions to the work of a school planning committee.

The menu plays an important role in most food service decisions, and affects both the choice of equipment and kitchen layout. Other considerations in planning food service facilities include:

1. Type of food production used (central kitchen, unit kitchen or catered service).

2. Number and length of meal serving periods.

3. Total number of meals or menu items required during any specified period.

4. Location of serving areas in relationship to production area.

5. Number of different types of food services to be provided—breakfast, a la carte items, special dinner, Type A meals, transported meals, vended meals, etc.

6. Use of food service facilities by other groups requiring special instructional equipment such as vocational classes and adult education classes.
7. Purchasing practices and delivery schedules which affect dry storage and refrigerated storage space requirements.

8. Dishwashing needs and refuse handling as influenced by use of disposable tableware.

Guidelines for food service facility planning include:

1. Plan for flexibility in anticipation of future changes in food service concepts. Specify as few built-ins as practical to permit new uses of kitchen space.

2. Challenge the use of each place of equipment in terms of cost to amount of use. Labor-saving equipment is justifiable if it cuts total expenses. Sometimes labor required for a job is cheaper than the cost of the equipment. Make multiple use of space and equipment such as kitchens for food service class laboratories, dining rooms as classrooms, portable kitchen tables as service counters, hot food storage carts as hot food counters, combination of salad preparation and pot and pan washing activities, etc.

3. Purchase of equipment which meets safety and sanitation standards established by the National Sanitation Foundation and Underwriters Laboratories.

4. Check oven, steam kettle and refrigerator capacities with amounts of foods needed in comparison with the time required for processing.

5. Use portable equipment and storage carts which reduce handling and make it possible to share items of equipment rather than duplicate purchases.

6. Provide for pressurized, sanitation spray hoses for cleaning purposes to reduce cleaning labor time.

7. Provide work-table space to accommodate the number of production persons in the kitchen at one time (including classes).

8. Group cooking equipment under one ventilation hood.

9. Check architectural engineers on location of air-exchange vents in hood to protect balance of air input and output.

10. Standardize on makes of equipment which have a reputation for few breakdowns, reliable manufacturer's service, keep number of different types of equipment to a minimum to expedite maintenance and control parts inventory.
11. Specify stainless steel only where extent of use and moisture conditions warrant the expense.

12. Provide for ample, shadow-free lighting at all work areas.

13. Include sufficient utility outlets to permit re-grouping of equipment when necessary.

14. Consider the heights of tables and depths of sinks from standpoint of work done there.

15. Provide water at a delivered temperature of 180° for final rinse of dishes and pots and pans.

16. Check to be certain tray size and pot sink and dishwasher openings are compatible.

17. Provide restroom and dining space for cooks.

18. Include student dressing rooms, locker space, and classroom lecture space where vocational classes use cafeteria kitchens.

19. Provide a quiet work space with record file cabinets for the kitchen supervisor.

20. Specify ovens and steam jacketed kettles for cooking. The typical school menu does not require vegetable peelers or ranges.

21. Purchase buy-out items of equipment through the school purchasing office to save the architectural fees included in the food service contract.

Conclusion

Food Service becomes a justifiable part of the total school program if it provides worthwhile educational experiences for the school clientele and/or lends necessary support to other educational activities within the school.

Written policies and administrative directives should establish guidelines for program operation and delegation of responsibilities. An organized plan for communication between the food service staff
and the different publics which it serves is important in making the best use of human resources as well as for harmony within the operation.

Revenue-producing activities of the food service department should be organized and managed in a business like manner. The designation of food service financial responsibilities should be realistic and give consideration to income-producing restrictions imposed by Board of Education policies, conflict of interest with individual school practices, a one-meal per day operation, limitation in the potential number of customers, extent and variety in number of food-oriented services required, regulations governing eligibility for governmental subsidies, etc. The budget for special food services should be funded by the particular program benefitting from such services and should make allowances for "in-kind" credits for services already financed from other sources.

Successful operation of a school food service program requires the application of institutional food management techniques as well as knowledge and skill in public school administration.
RESOURCE MATERIALS

The following references provide technical information and sources of professional guidance for school food service administration:

Organizations

American School Food Service Association
Michigan School Food Service Association
American Association of School Business Officials
Michigan Association of School Business Officials
United States Department of Agriculture
Agriculture Marketing Service
National Restaurant Association—Education Department
Council on Hotel, Restaurant, and Institutional Education
(Statier Hall, Ithaca, N.Y.)
Michigan Department of Education—School Food Service Division
Health Departments—State and County
Cooperative Extension Service
Institution Administration Section—Michigan State University,
University of Massachusetts, Kansas State University
Factory Representatives for major institutional food and equipment purveyors
School Food Service Consultants for Architectural Firms
Food Service Program Directors for large school systems

Professional Journals

Institutions
1801 Prairie Avenue
Chicago, Illinois 60616

Journal of Nutrition Education
Society for Nutrition Education
P.O. BOX 931
Berkeley, California 94701

National Safety News
National Safety Council
425 North Michigan Avenue
Chicago, Illinois 60611

School Lunch Journal
American School Food Service Association
4101 East Iliff Street
Denver, Colorado

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
Books and Manuals


Standard Brands, Inc. How to Increase Employee Productivity. 625 Madison Avenue, New York, New York


Recipe Books


Terrell, Margaret E. Large Quantity Recipes. Philadelphia, Pa., J.B. Lippincott Company.
Virginia Hoaglund
Former Director of Food Services
Lansing Public Schools
TRANSPORTATION

In the early days of school bus transportation, most school bus programs consisted of a few buses driven by teachers and parents in the district. Oftentimes they were farmers who drove the bus in an area surrounding their farms, taking the vehicle home with them after each run.

These programs were usually supervised by a school principal or the school maintenance supervisor. They were people who already had a full-time job to do. Although most of these, including the drivers, were dedicated people, the result was that transportation usually came up short in the planning and execution of a good program. Not enough thought was given to the purchase and maintenance of equipment, selection and training of drivers, and other items such as safety and good public relations, all a very necessary part of any school's transportation program.

Fortunately today, most school boards, superintendents and school business managers everywhere recognize that their transportation departments are just as important as the classroom, the curriculum, or any other area of their educational program. It is just as important to have the best trained drivers available as it is to have the best trained teachers available. It is equally as important to provide children with a good safe environment for their transportation to and from school as it is to provide the same qualities in a classroom. Because, after all, the school bus is only an extension of the classroom.
it all done by an outside garage. The bus parking area should provide ample space for maneuvering buses. If the parking area is too confining, the result will be needless damage to buses by scraping posts, buildings, etc. Body work is expensive to do or have done. If it is left undone, the fleet will become old before its time.

A school bus traveling the streets of a community every day is a big advertisement. Whether good or bad depends upon how well they look, and how well they are driven.

Facilities for drivers should not be overlooked. A driver's lounge or waiting room should be equipped with table, chairs, and coffee dispenser. Candy and soft drink machines are also essential. These are big plusses in driver relations that should not be overlooked. This room could also double as a conference room.

The transportation office should be functional. Maps, both area and of bus routes and other route information should be arranged and filed so as to be at the supervisor's finger tips, so that inquiries can be answered quickly and accurately.

Equipment

Specifications for the purchase of new buses should be designed to the district's particular needs in capacity, style, and size of power plant. They must meet or exceed State and Federal minimums and should be so written as to provide maximum safety and to give continued economical service.

Padding on the seat backs and stanchion bars will save a lot of chipped teeth and the resulting costs in insurance claims. Plywood
The bussing of children to and from school and on field trips today is a big business all over the country. According to the most recent information published, last year in Michigan 9,598 school buses traveled a total of 79,452,510 miles. If we are going to make those the safe, economical miles they should be, it is essential that a great deal of emphasis be placed on purchasing better and safer buses, and properly training and supervising people to drive them at all levels of concern.

The Federal government now has people working on the development of school bus specifications that can be established as minimums nationally. Our own State Legislation has recently enacted legislation requiring all public school bus drivers to have 12 hours of bus safety training in an approved program every two years.

The answer to, "what is a good school bus program?" must be that it is one which provides good, safe transportation for all bussed students and does it economically. It is one that is not content with the job it is doing, but constantly strives to do a better job by developing and taking advantage of new ideas.

Although the needs of some schools may differ from others, the basic requirements for all fall into three categories. They are facilities, equipment and personnel.

Facilities

The bus garage should provide adequate work space for the job you are going to do. Consider the difference required whether you are going to do all of your mechanical work, just minor repair, or have
floors, 5/8", and air brakes are also safety factors. The plywood floors serve as a reinforcement to the floor, and will help to prevent buckling in case the bus is struck from either side or from behind.

Every school district should consider two-way radio communications for its bus fleet. Communication equipment in school buses can be worth its weight in gold in emergencies. It can also be used to a great advantage in bad weather, re-routing of buses and giving necessary information or instructions to drivers while enroute.

Air provides the safest brake available. A recent study made by the Michigan Department of Education revealed fewer brake failures on air systems than the mechanical with hydrovac assist. Include in air brake specifications moisture ejector and alcohol evaporator to prevent freezing of moisture in the system. The area size of the braking surface is also important.

Other important things to remember in writing bus specifications are getting the proper engine for the job to be done, and matching it with the proper transmission, differential, springs and axle. Bus chassis and body specifications are generally available from manufacturers or from other school districts. If you are inexperienced in writing such "specs" secure a typical list of and add the particular features you may desire to have included.

The financing of new school buses is best done on a pay-as-you-go basis. New units purchased without trading in old buses should be capitalized. Those purchased with trade-ins can be expensed immediately.
It is important to include in your bus specifications all the equipment you want delivered on the vehicle. Radio equipment, other special equipment and rust-proof under-coating if written into specifications, becomes a part of the original purchase cost, and is reimbursable by the reimbursement formula. These items, if purchased and installed at some later date, become an expense.

Before accepting delivery of a new bus, be sure to check it out against your specification sheet. Also, give it a test run. Your dealer may be an honest one, but getting warranty on such things as front-end alignment after delivery can sometimes be a difficult matter.

The third basic requirement is personnel. The bus driver, while in the employment of the school district, will be carrying-out board policy, instructions from the supervisor, and will be responsible for the safety and conduct of students on his bus. He or she will truly be a public relations representative for the district. For the most part, there will be no one around to advise them on their immediate contacts with parents or public, how to handle a serious disciplinary problem, or the many snap decisions they make daily in the matter of safety in the heavy traffic in which many of them must drive.

Personnel

A great deal of effort can be put into the development of specifications to get you the best and safest equipment money can buy. You may spend a great deal of time using all your resources to
develop good work rules, the value of which can be lost if you do not have well trained and capable people behind the wheel of every bus operating for your district.

There was a time when many school districts hired drivers, gave them keys, and said, "now go bring them to school". School administrators who do this today are flirting with disaster. Transporting school children is a tremendous responsibility, to say the least. The drivers ability and preparatory training should be commensurate with that responsibility.

Many schools today are handicapped in the selection of good drivers by the fact that the source is rather limited. Being largely part-time work, the source is usually limited to third shift factory workers, housewives and farmers. Most of these sources have been nearly depleted by increased demands of school bus transportation, which has almost doubled in some areas in the past ten years.

More and more schools today are turning to the housewife to fill the gap. They are finding that women who qualify and are properly trained make good bus drivers. In fact, many schools have found them to be excellent with discipline and public relations. Women who have no other job usually take more pride in their bus driving than do others.

The legal qualifications for school bus drivers in the State of Michigan are:

1. Must be 21 years of age.
2. Must have a valid chauffeur license.
3. Must pass a physical examination and chest X-ray. (Form No. 51D for physicals can be obtained from the county intermediate office.)
Other qualifications all school bus drivers should be required to meet are:

1. Be neat in appearance.
2. Have a good moral background.
3. Like working with children.
4. Have a good traffic record.

The latter will disqualify more drivers than all the others combined.

The Secretary of State's Office will furnish forms upon request which will enable you to get a state-wide traffic report on each of your drivers. There is no charge to public schools for this service. If time does not permit waiting for the State report, make a local check before hiring, and then follow through with the State report. Probation periods, which exist in most bus driver's contracts, will usually allow enough time to receive the State report and act, if found to be necessary.

Begin the new driver's training with the mechanics of using the clutch and shifting. To do this, select an area where the trainee can concentrate on practicing the shifting sequence with no need to be particularly concerned with steering or anything else. When he has become proficient enough that you feel he can drive on the road, first try a rural road with light or no traffic. Practice starting, stopping, shifting down, and turning corners. As the trainee is learning and practicing, point out his mistakes and tell him how to correct them. As he progresses, move on into heavier traffic. When you are satisfied he can handle the bus, let him drive alone and con-
tinue to practice. The next step is to let him drive with students aboard, but still under supervision. Let him continue going with other drivers on their regular routes, and driving the bus. This procedure will allow the trainee to progress through each step as he qualifies himself to do so.

There is much more for the new driver to learn. They must be familiar with all traffic laws. Special emphasis should be placed on laws and/or safe driving rules which pertain to school buses only, such as:

1. The school-bus stop law.
2. Speed limit (50 miles per hour on all roads).
3. Use of flares and fusees in "staking out" a bus disabled on the road.
4. Safe intervals between buses and other vehicles on the road.

Other matters of extreme importance for all bus drivers to know are:

1. Safe procedures in loading and unloading students at the stop or school.
2. How to handle tough disciplinary problems.
3. What to do in case of serious illness of a passenger.
4. What to do in case of an accident.
5. How to drive defensively.
6. Drivers should also understand their responsibility for the safety of their passengers, and be aware of the liability involved should they be negligent in the performance of their duty.

The first step in the new driver's indoctrination should begin with the supervisor in an informal discussion. This should be
followed-up by formal training and discussions within the school system, to supplement the 12 hours of training by Western Michigan University now required by law.

Written work rules are an invaluable tool to any supervisor in getting the job done. Employees cannot be expected to do a good job and be consistent without them. Bus driving rules should be developed to cover the following:

1. The driver's appearance and conduct.
2. How to handle student discipline.
3. Care and maintenance of the bus.
4. Safety.
5. Schedules.
6. Record keeping.
7. Guidelines for driver-parent relations.
8. General requirements.

So far, we have talked only about the basic requirements of school bus transportation. We need now to look at some of the things that should be done to implement and carry out the programs and discuss some of its problems.

Maintenance

Proper maintenance of the school bus begins on the day it is delivered. A good maintenance program begins with setting-up a good preventive maintenance program, which simply means "replace that fan belt before it breaks", replacing or repairing defective parts, such as the fan belt, when periodic inspections reveal that it is neces-
sary. On-the-road failures of buses are inconvenient, to say the least. They are also costly, and can be hazardous to the student passengers.

An inspection check sheet should be set-up to cover the components of the vehicle that are subject to otherwise unnoticeable wear and deterioration, or which may need adjusting from time-to-time. Fan belts, water hoses, clutch, foot brake, and parking brakes are good examples.

The inspection sheet should also cover all safety equipment, such as lights, emergency door, defrosters, windshield wipers, washers, etc.

It would be a good idea to use the state inspection report, Form No. 51E, as a guide. This form does not cover all the mechanical items which you will want on your inspection sheet, but it does cover all those items which are "safety" in nature.

The interval at which the preventive maintenance check should be made depends on how many miles a day the bus is driven, and under what kind of conditions. The best general rule to follow is to require the inspection be made each time the bus is brought in for service. On low-mileage vehicles, it would be well to establish a definite time for the inspection.

It is very important that drivers be held responsible for the proper care of the bus they drive. That responsibility should include reporting needed repairs or adjustments promptly on a written form, so that the work can be scheduled. The driver is an important key in the school bus maintenance program. If he does not understand this responsibility, or is allowed to ignore it, the mainten-
ance program will not be very effective.

Michigan law now makes it mandatory that all public school buses be inspected by the State police each year. None of us should need be reminded that there is anything about our fleet that is, or could be, unsafe. However, the police inspection does tend to keep us sharply aware of our responsibility, and perhaps helps us to do a better job.

I mentioned earlier the use of Form No. 51E in developing a preventive maintenance check sheet. This is the form used by the Michigan State Police to make their inspection. If it is used in conjunction with other necessary mechanical checks, this should provide the control for a good preventive maintenance program.

Discipline and Conduct

Discipline on school buses can be a problem at times. Many times, the extent of the problem will depend on how adept a driver is in handling them. Although the approach in handling bus discipline may be basically the same as in the classroom or on the playground, there are two conditions which exist in bus discipline that set it apart from the classroom or playground:

First, students in a normal classroom number about 30 in the same age group. The teacher is responsible for their training and conduct, and while doing so faces the class. The average bus load will number about 60 students who, many times, are in kindergarten through 12th grade. The bus driver has the responsibility of their conduct and safety, and their safety depends a great deal upon their
conduct. At the same time, the driver must drive in all kinds of traffic and conditions. And, to further complicate the job, he has his back to the students. We do not wish to minimize the teacher's responsibility, but we do want to point-out the handicaps and hazards of driving a school bus.

The second condition is the driver's vulnerability to parents who become angry because of some incident that has happened on the bus, and stop the school bus on its route to unload their wrath upon the driver. This accomplishes little-more than possibly upsetting the driver, to say nothing of the embarrassment he feels because of being chewed-out in the presence of his student passengers. There is also danger in stopping a bus on the road for a longer period than is necessary to load or unload its passengers, which is the only time the alternating flashers are legal to use.

The Transportation Department should insist that parents come to the office where their complaints can be handled properly. When this is done, parents, students and drivers can discuss their problems in a much-better atmosphere, and in the presence of only those who have a personal interest in the problem.

Meeting Time Schedules

School buses must be on time. In mid-winter months, when temperatures drop and roads are snow covered and slick, the job of keeping all buses on schedule becomes more difficult. With children standing at stops in the snow and cold, it is more important than ever that buses are on time.
If all buses are properly tuned, and in good condition, the chances of starting failures are considerably reduced. These chances can be further reduced by installation of engine pre-heaters.

The two most common pre-heaters are the head bolt heater, which heats the crankcase, and the water circulating type, which heats the water in the block and radiator. Either one is good, but I believe the water circulating type has some advantage by warming defrosters quicker, which helps to clear frosty windshields.

Transporting Handicapped Pupils

The demands for transporting mentally and physically handicapped students to special education schools is a fast growing addition to regular transportation, and presents a greater challenge.

Drivers must be a special kind of people if they are to be successful. They need that special skill of being able to communicate with these children and enjoy what they are doing. Generally speaking, mentally handicapped children of all ages are more difficult to handle than others. They often do not respond to such requests as "sit down", or "be quiet," "stop hitting Johnny," etc. This is when the driver's ability to find other methods to get the desired results is so necessary. Giving the child some special attention or responsibility on the bus will often do the trick.

The most serious problems that can be encountered in transporting the mentally handicapped are problems of sex created by the relationship between male drivers and mentally retarded girls, especially those in their teens. Do not minimize the danger, because it is
very real, and can trap the most well-meaning and unsuspecting driver. Male drivers should be warned not to give candy, gum, or other gifts to these students. They should also guard against giving any special attention that could possibly be misinterpreted.

Sometimes, such students may actually make "advances" to a driver. The prudent driver will promptly call such acts to the attention of the transportation director, so that necessary action can be taken to protect him and the child. The most serious part of this problem is a driver who may have a tendency to take advantage of a situation brought about by the mental incompetence of a child. Administrators should always be alert to this possibility and thoroughly investigate any alleged impropriety on the part of the driver. But, don't be too quick to make a judgment against the driver until you have conclusive evidence that he is guilty of some wrong doing, because of a child's imagination may be creating something that is not there.

George R. Pope
Director of Transportation
School District of the
City of Battle Creek, Michigan
REPORT WRITING

Regardless of his specific title, the school business official will need to communicate in writing in "both directions" with other people in the school's organizational structure, with other governmental agencies, and with school patrons generally termed the "taxpayers."

In addition to the person or agency to whom the report is addressed, that is the primary audience, the report writer should be aware that quite often a secondary audience may also read the reports. Reports, when properly filed, also put the meat on the historical skeleton of the school district's activities. They take on increasing importance as the operation of the educational institution becomes more and more involved with other agencies and come into greater focus under the public microscope.

The importance of good, accurate and concise reporting cannot be overemphasized.

Who Gets Reports, What Kinds, and Why

State, county, and federal agencies

The school business official will need to deal with Federal, State and County agencies. He will be required to file various kinds of reports. (See Section D-2 for specifics.) He will need to report most often to the State Department of Education and the Intermediate School District. If the school district is of any size and engages in so-called Federal programs, the number and complexity of reports...
will multiply but these generally will be directed to the State Department of Education. Very few reports are routed directly to a Federal agency. Some exceptions might be certain census or Department of Commerce financial reports.

Generally, the school business official will need to report financial data to these agencies. In some instances, he may complete entire reports dealing with the programs involved not only in financial matters but in making evaluative comments in a narrative statement.

Reports to such agencies are mandatory and continued funding and the operation of specific programs are contingent upon adequate and accurate reporting of "accountability." Meeting specified deadline dates for such reports is absolutely essential.

Reports to the superintendent of schools or immediate supervisor

The school business official will need to make reports to his immediate supervisor. The titles of the individuals making and receiving reports will depend on the particular organizational pattern of the school district. (Better check the organizational chart for your district—if you don't find one it would be a good idea to refer to Section A-2 and check with your boss about the matter.)

If you are a superintendent your reports probably will be directed to the Board of Education. If you are a business official your reports will generally be made to the superintendent.

The kinds of reports required can be simple or complex and vary in form and substance. We cannot possibly touch upon all of
the types in this publication; however, some of the general categories will be these:

Evaluations of Personnel: Reports on the effectiveness of employees under your supervision will generally be completed on an annual basis. Some districts use a form for this task but nevertheless, where your opinion is needed it may well form the basis for decisions regarding promotion or retention of an employee.

Reports of Departmental Activities: These generally come from a division or department. Such reports may be on weekly, monthly or annual basis. Often these reports will be on a particular topic such as transportation, food services, maintenance, etc.

Report of School Plant Visitations: These reports are expected by some superintendents. These should be made in duplicate and can be very helpful to the business official in planning and controlling the activities for which he may be responsible.

A simple form used in the Benton Harbor Area Schools makes provision for noting these items:

BUILDING_____________________________________________ DATE ___________

CONTACTS: PRINCIPAL SECRETARY CUSTODIAN OTHER TIME ___________

GENERAL CONDITIONS OBSERVED:

SPECIAL CONDITIONS NOTED:

FOLLOW UP:

________________________________________________________

SIGNATURE LINE FOR PERSON REPORTING

These items are arranged on a sheet of 8½ x 11 inch paper and reproduced by using mimeo or spirit processes. Of course, the form should be modified to meet particular needs.
Reports to the board of education

The routing of reports to the board will depend upon how one's district is organized; however, generally they will be directed to the superintendent of schools and will usually revolve around the particular timing of the Board of Education meetings.

Essentially, these reports will be of three types: Informational, Informational and Analytical, and Informational, Analytical with Recommendations for Action.

Reports to the patrons or taxpayers

Michigan school districts are required to publish an Annual Report. This report must be prepared and reproduced in a manner required by the General School Laws, which are known as the "School Code." The form and content are specified and it is very likely that the bulk of the information will be prepared by the business official.

It is essential that you become familiar with the minimum information required in these reports. It would be advisable to study copies of previous reports published by your district and to build a file of information on material needed as the years progress.

More and more districts are publishing more "stylized" annual reports that exceed the minimums and are made more understandable to the readers through the use of photographs, cartoons, graphs and other kinds of illustrations.

In any event, these reports will require skillful preparation so that essential information may be presented in economical, yet understandable, fashion.
Suggestions for Improved Report Writing

Importance of good reports

There is no doubt that good reports are essential to the well-being of the school business organization. Many misunderstandings and resultant problems can be avoided through good written communication. Initiation, continuation and improvement of school programs can very-well hinge on the effectiveness of the business official's skill as a report writer. Good reports leave good tracks.

Preparation

A good report is highly dependent upon good advance preparation. Good preparation is contingent upon knowing as much about the particular subject as possible. Though time may be limited, it is important to gather as many pertinent facts as possible and to think through the problem under consideration and the purpose of the report.

If figures are involved, it is essential that these be checked and rechecked to insure complete accuracy. Nothing is quite as embarrassing to a business official as to have a set of financial or other calculations printed and distributed only to have some interested reader discover a computational error. If this should occur at a large public meeting such as the annual hearing on the budget, the business administrator may be looking for a convenient opening in the floor through which he might escape.

As in preparation of a speech, the report writer must consider the audience to whom the report will be directed. Audiences, in this
case, report readers, can be classified as either primary or secondary. The primary audience is usually the immediate supervisor, though this is not always the case. The secondary audience is that person or group that will have access to the report as it is passed on or taken from the files in years to come.

The writer must ask himself: What do I need to say? What does my boss need to know? How can I simplify my report to meet the essential needs of the reader?

School business officials cannot be concerned only with the primary audience situation. In many cases his reports may be seen directly by the Board of Education and if considered at public meetings by that body may receive widespread distribution through press, radio and television reports.

One cannot escape the "delayed" secondary audience situation wherein a past report may be taken from the records to shed light on a problem once previously considered. In these instances, reports tend to become part of the historical record of the inner-workings of a school district.

Organizing the report

It should be noted that in this section we will assume we are dealing with a report that is not related to a pre-printed or pre-determined "form" wherein the person completing same must adhere to a specific list of subjects in fixed sequence.

Tradition and common sense dictate that a report will contain three major elements: the introduction, the main body and the sum-
mary or conclusion. The amount of time and effort expended on developing these elements and deciding their length will depend upon the nature and complexity of the problem under consideration.

Assuming the report is to be informational and analytical with recommendations for action, the introduction should serve to orient the reader to the problem situation. This function is important, since the reader does not understand the problem he is not going to understand the analysis and recommendations. Information should be presented which will meet the needs of the reader. The introduction should answer the matter of the report's authorization and the journalistic questions, Who? Where? When? and What? and we add Why? and How?

Selection of one of two types of report organizational patterns will be an important factor in determining the content of each section. Generally speaking, the report will either be one in which the writer decides to state his recommendation for action at the outset and then follow with the rationale for his views commencing with his strongest argument, working down to the least important aspects of the case, or he will prepare the report in inverse fashion in which he will build up to his recommendations. In this pattern he will lead his audience to his conclusion. Careful consideration of the problem and the possible attitude of the audience should serve to guide the writer to conclude what is best in the particular situation.

Accuracy of information is absolutely essential and it goes without saying that no administrator should knowingly distribute an inaccurate report; however, precautions need to be exercised to avoid
the "inadvertent" inaccurate report. I have found the following practices helpful:

1. Emphasizing to clerical and secretarial staff members the need to check figures on published reports.

2. Asking subordinates or co-workers to review, where possible, the report with a view toward turning-up obvious errors.

Some practical points

- There are some practical things the report writer can do which will help to eliminate the possibility of mistakes which would detract from the quality of his work. If certain check points are observed, they should help get good mileage from the reports.

   Physical appearance is important to acceptance of the report; hence, the writer must give this aspect of his efforts particular attention if he desires that his report be given adequate consideration, and what manager does not want this to happen? A good job of typing is essential and if the report is to be reproduced by the mimeograph, offset or spirit duplicator methods, the production techniques should be scrutinized so that the desired level of quality is reached. Checking for good register, avoidance of smudges, wrinkles and blank pages and proper sequence of pages are all worth checking carefully.

   Distribution or circulation should be controlled, at least initially, to the extent that the report goes first to the intended audience whether it be a group or individual. Once the report has served its initial purpose the receiver may sometimes direct, authorize or suggest distribution to a wider (secondary) audience. In any event, the distribution should, if possible, be noted before filing for
future use.

Filing systems, of course, vary widely and the methods used in your district may well dictate how reports will be filed. The writer will want to keep copies for his own office use. Lacking a mandated system, the school official may want to set-up one on subject or departmental lines or time periods or on the basis of the addresses involved.

In some instances reports may be preserved in loose leaf binders by particular topic. For example, all reports relating to budget control may be filed in such a notebook dealing with the budget matters of a particular year. Likewise, all items relating to the "Annual Report" could be gathered up in binders so labeled. The methods and patterns will depend upon the needs and the ingenuity of the leader.

Suggestions for Presenting Oral Reports

Students of public speaking are admonished to consider three things when preparing their talks: the audience, the speaker, and the occasion. This advice is well-taken for the school business official who often finds himself having to prepare to speak before audiences ranging from one person, usually the superintendent, to extremely large groups. He will find himself needing to give some careful thought to preparing for these sessions and hopefully the following suggestions may be of some assistance.
Planning objectives

The writer-speaker will need to think through his problem and decide what he hopes to accomplish with the listeners. Is he talking only to inform or does he desire that the hearer take some course of action as a result of his talk? He will need to make this determination as a first step in his plan.

It has been said that planning a good talk is like planning a good meal. The good cook knows that a lot of preparation and preliminary work must be done before a tasty, well-balanced and eye-appealing meal is on the table. A good talk begins well in advance of the finished product.

Know the audience

What does the audience need to know? How much do they know about the topic or problem at hand? How much do they really understand? These are some questions the writer-speaker will need to think about.

The judicious man will attempt to know all he can about the audience and how they will react to certain ideas, suggestions or information. In small groups that may be more or less repetitive in nature as far as make up is concerned, this task may not be too great. In the large group situation the degree of difficulty in understanding the situation may be proportionately more difficult.

Content of the report should be, without exception, accurate and forthright. The speaker should stick to the facts no matter how unpleasant they may be; however, unpleasant facts should not be delivered in an unpleasant manner. We must recognize that very often
business officials will have to report things that the listener, or reader, will not want to hear. The best report will not be effective if the delivery system malfunctions.

The message should be delivered in a pleasant, positive manner with every consideration for the listener's sensibilities. Questionable humorous material should never creep into the oral report. The listener should feel that he is being talked to—not lectured at.

Content of the oral report generally will be segmented as follows:

1. Opening—wherein the speaker should try to win over his audience and generally deliver his "punch line."

2. Main Body—starting with his most important positive arguments and following with descending order of importance items. Ideas should be presented to support the conclusions or recommendations stated in the opening.

3. Summary—provides a review and restatement of ideas in ascending order of importance leading back to the main point, conclusion or recommendation.

Some variations on this theme may be necessary, of course, to meet a particular situation. In some instances it will be necessary to lead the audience up to the conclusion.

Visual aids can sometimes be of great help in presenting certain kinds of information. The speaker will be well advised to consider use of some aids, depending again on the particular circumstances. In some instances projection or audio equipment can be used effectively, but if they cannot be used well enough to really assist in getting the message through, they should not be used.

"Practice makes perfect," so states the old syllogism, and this holds true for the oral report. A try-out with a volunteer audience

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
can help smooth-out rough edges, check the effectiveness of material and delivery.

I have found it valuable to check unfamiliar meeting locations to get the feel of the surroundings and to check acoustics, public address systems, if they are to be used, and seating arrangements.

Suggestions for Use of Forms

Many districts develop forms which can be used to speed up the organizing and presentation of information. One such form for management reporting was developed by the Benton Harbor Area Schools and it has served its purpose very effectively. The major elements of the form are listed. Appropriate spacing is, of course, provided on the actual document.

STAFF REPORT

BENTON HARBOR AREA SCHOOLS

SUBJECT:
ITEM:
DATE:
REASON FOR BOARD CONSIDERATION:
FACTS:
ANALYSIS AND CONCLUSIONS:
RECOMMENDED ACTION:
APPROVED FOR PRESENTATION TO THE BOARD.

Superintendent

Date

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
Modifications of this form can be used to receive reports from directors, supervisors, group leaders, etc. They make for easy filing and sequential planning reference.

Use of Visual Aids

Aids in written reports

Selection of the type of illustrations to be used will depend upon the type of data to be presented. Line, bar and pie graphs can all be helpful under certain circumstances. Tables can also be useful when making comparisons and these can be produced or reproduced by office personnel without too many complications. Graphs, on the other hand, require a little more skill even though they are more vivid and dramatic in their effect.

Placement of such material in the report will need to be considered. The writer will need to decide whether to place the material in sequence with the text copy or have it attached to the end of a report. Whether "flipping" back and forth from text to report will be distracting to the reader is something to consider.

Visual aids should be time savers and should assist the reader in his understanding of the matter under consideration. If they do not accomplish this end then they should be omitted.

Rarely will the business official have the means to include photographs in a report, but this method should be mentioned as an excellent aid in some instances. If one can manage photographs for reports on such things as buildings, building construction, site sel-
ection, insurance losses, and similar items the effectiveness of the report can be upgraded considerably, assuming we are talking about good photography.

**Aids in presenting oral reports**

Oral reports naturally present great latitude for the use of visual aids. Again, the type of data presented, the size, location and sophistication of the audience are things to consider in selection of methods. For example, if the report is to be given several times to relatively small groups at various locations where it might be inconvenient or impossible to use electronically operated devices such as overhead projectors, then concentrate your efforts upon producing charts on poster board or similar material. Such charts can be moved about with the speaker. These can be useful in presenting such topics as millage or bond campaigns when small group meetings are involved.

The mechanical-electrical equipment can range from slide or film strip projectors to tape recorders and record players and combinations of same. These items generally require time and effort to set-up and their condition and effectiveness need to be checked. We do not have time to list all the types available and their advantages and disadvantages, but at any rate, there are some general guidelines for their use that are worth consideration.

Visibility is important to the extent that if the reader or listener to an illustrated talk cannot clearly see what is being presented, the value of the aid is lost. Assuming the reader has a
reasonable degree of eyesight, charts, graphs or similar aids must be designed and executed and placed in such a manner that they are visible to the audience. This factor ties in with the need to scout the meeting location when preparing for a group session. The angle of vision, line of sight and illumination must all be considered.

Clarity of arrangement of facts and figures in a neat, simple form will be more helpful than complicated material. Usually, showing a minimum number of relationships on one chart, graph, slide or transparency is a good practice.

Variety in the approach to visual aids can "pep-up" the presentation. The addition of color to a simple line drawing, a cartoon, or even a photo from a magazine can add a little spice to a report whether they are meant to illustrate written or oral reports.

Accuracy must be checked on materials which will be displayed. If you have ever had the experience of explaining a chart or a column of figures in a public assembly and find that a sum or other computation is incorrect, you will know that a pre-check for accuracy is critical.

Try out visual aids on a co-worker or office employee. You will be amazed at the reactions and flaws that may be discovered in such a review.

Other Kinds of Writing

Letters

English classes you have had in high school and college have
probably given you the necessary background for preparing, in a mechanical and grammatical sense, the letters that you will need to compose. In this brief treatment of the subject the attempt will be to list some hints that can serve as a check list to assist you in improving this form of communication.

The business official should keep in mind the fact that his letters are important documents as far as the school district is concerned. Like reports, when letters are properly filed they become part of the historical record of the school system and may serve a purpose at some future time. Assuming the business official realizes the importance of this type of communication, he should be willing to check his techniques against the following suggested procedure steps for improvement:

1. Get all the facts: Letters should be based on good, solid groundwork. The business official will find it a good practice to keep "back-up" material with his copy of the letter.

2. Be sure you say what you mean: Clear writing is difficult to accomplish. Guard against typographical errors, as the reader may be distracted by such errors.

3. Always read a letter before you sign it. This will help to avoid errors. Make sure you use simple words and have avoided any tendency to use big words or technical expressions which a layman might not understand. (This is especially worth watching when you try to explain financial terms to the general public.)

4. Be brief: Say what you need to say and don't waste words. Avoid redundant expressions. Get the reader's attention in the first paragraph, arouse his interest, tell him what he wants or needs to know and then make an exit.

5. Be courteous: There is no excuse for discourtesy as it will only stir resentment and antagonism. Remember that once mailed, a letter cannot be retracted.
6. **Focus message on the reader:** Keep negatives out of the letter and appeal to the reader's self interest—what is the "pay off" for him.

7. **Make letters sound human:** Write in a natural style and a personal tone.

8. **Be tactful:** You will make better contact with the reader if you consider his feelings.

**Memoranda**

Memos will serve to help the business official keep his house in order. They can go up, down or laterally in the organization and they are important in transmitting ideas, records of conversations, of directions.

The memo should contain a heading indicating to whom the message is addressed, the writer, the subject and the date including month and year. It may seem that it would go without saying that the above information should be included in a memo; however, it is interesting to note the number of memos issued in a school system without the basic information that should be in a proper heading.

The remainder of the memo should be built on the three part frame work of introduction: main body, summary and conclusions or close. This pattern is found in the ordinary report and in a letter, you will recall.

Like all types of report writing, the language should be clear and as simple as possible. In the case of an instructional or informational-type memo, the procedural steps or directions should be logical and clear. Again, it is especially good practice to have someone review or try-out memos which are designed to give direction
to see if the message is understandable.

Special projects

It would be impossible to list all of the special kinds of writing that may be required of the school business official. Some of them may be highly technical in nature while others may be relatively simple. A few of the more common special writings may be in the following areas and some comment is offered on each.

Contracts or labor agreements: The composition of such documents calls for precise language. It may be your task to finalize agreements on specific points in the negotiation process and fashion them into a final contract. Though legal counsel may be employed to perform this task it is not unusual for the school business official to make a draft for review by the attorney prior to final ratification.

The school business official may also be required to write other kinds of documents such as lease agreements, building rental contracts for use in renting school facilities and agreements for operation of certain programs within a district by other educational agencies. The field of performance contracting may open a whole new vista in the aspect of writing.

It will be advisable to seek competent legal counsel to review and advise upon any of these highly technical areas where the school business official might feel insecure and uneasy about his expertise.
Summary and Suggestions for Further Study

The school business official is going to perform an important function when he composes a management report regardless of its form, be it a memo, letter or standardized report. He will be involved in reporting important information, evaluations, recommendations or any combination of these. He will communicate with his boss, the Board of Education, subordinates and taxpayers through writing.

We have seen that good reports are necessary for the smooth operation of the district and for its financial well-being. It has been pointed out that planning, organization and production all contribute to the success of a report.

Suggestions have been made for use of visual aids both for written and oral reports which, if followed, should enhance the quality of such reports.

The whole purpose of this section is to improve the ability to communicate. Without effective communication, the school business official is not going to be a very efficient school executive.

All of us can improve our skills if we desire to do so and are willing to use resources for self-improvement. Much helpful material for review or improvement can be found in textbooks and other publications.

A good dictionary is a useful tool for improving writing and speaking and every school business official should have access to Webster's New International Dictionary. This volume contains most...
of the words in our language and it provides much detailed information.

Nearly every public or high school library will have English handbooks or textbooks or books written in the "popular" style dealing with composition. The following bibliography will identify a few of the titles that might be helpful.
BIBLIOGRAPHY


R.M.S.
SECTION D. OTHER AREAS OF RESPONSIBILITY

This section touches upon some areas of responsibility in addition to the foregoing. Besides trying to introduce some sources of help for the fledging business manager there are also listed some important deadline dates. These may help one make more effective use of his time in establishing priorities and planning his work.
WHERE CAN I GET HELP?

A business manager in a moderate or fairly-large district may find himself involved in some other duties besides the day-to-day or year-to-year routines. Some ancillary activities might include serving as recording secretary or clerk of the Board of Education which would involve attendance at all regular and special meetings, preparing minutes, etc. In such instances, familiarity with Robert's Rules of Order, knowledge of note taking, and forms of minutes of meetings will be helpful.

In some districts, duties also include the responsibility for conducting the elections held by the school district. In this instance the business manager must become acquainted with the general election laws and school election laws. In such matters, close liaison with attorneys will probably be in order and in certain instances, such as bond issues, very close working relationships will be mandatory.

This brings up the matter of arranging for legal services. One required decision may be whether to secure such services on a "retainer" basis or on a fee basis. Quite often this matter is determined at the organizational meeting of the Board of Education, along with other questions such as naming depositories for district funds, election of officers and the like.

At the present time, it is not unusual for business managers to serve as members of a school district's negotiating team in dealing with teachers' associations or unions representing non-certified
employees such as custodians, bus drivers, clerks, food service employees and similar groups. Sometimes this role is advisory and in other instances it may be on an active basis as a participant or even chief negotiator.

The business manager also must be prepared to represent the district at a wide variety of meetings, conferences, hearings or seminars including such wide ranging activities as P.T.A. meetings or hearings on legislative or legal matters. With schools becoming more and more involved in court actions resulting from vandalism, student unrest, racial questions and the like, the exception may be the person who does not find himself on the witness stand on one or more occasions during his career.

There are a number of organizations formed and designed to help in the field of school business management. Among such organizations are the Michigan School Business Officials, located at 143 Bostwick, N.E., Grand Rapids, Michigan, and the Association of School Business Officials of the United States and Canada, 2424 West Lawrence Avenue, Chicago, Illinois.

In many sections of the State of Michigan there are local or regional organizations of M.S.B.O. whose members meet periodically to discuss items of mutual concern or to promote or sponsor "drive-in conferences." Some of these are on a county, multi-county, or broader geographical basis. The "newcomer" will be most welcome to join these groups.

The State association, made up of about 500 members, conducts an annual conference with many outstanding speakers, exhibits and
study groups.

A.S.B.O., which is international in flavor, holds an annual convention in various locations in the United States and Canada. These meetings are outstanding, and in the past several years a number of Michigan districts have sent relatively large delegations to these meetings. Because of the size and influence of this organization, experts of national or international importance are found on the program. The exhibits of educational materials, supplies and equipment are outstanding.

One source of information, often overlooked, is the experienced administrator in one's own district or in the neighboring ones. It appears that it is almost traditional among school people to lend a helping hand by way of advice or counsel to one another. Unlike business or industry where "trade secrets" are rarely divulged, the school business fraternity thrives on mutual assistance.

Besides the in-service training features of the meetings of the various professional organizations, there often is available more formalized work through the various state universities or private colleges.

The University of Michigan, Michigan State University, and the various regional universities such as Eastern and Western Michigan Universities, from time-to-time offer courses or seminars related specifically to the field of business management. These offerings may be not only in the campus setting, but quite often at extension centers in other districts. Most, if not all, of these institutions
will upon request from a group, provide intensive training sessions or short courses on a particular subject area, on a credit or non-credit basis.

Several institutions in the midwest offer seminars during the summer period in cooperation with A.S.B.O. An outstanding program is conducted for business managers at Teachers' College, Columbia University. However, this program is on a selective, invitational basis and is generally international in flavor with "students" participating from various parts of the United States and Canada.

R.M.S.
SOME DATES TO REMEMBER
(FORMS, REPORTS AND OTHER ITEMS AND ACCOMPANYING DUE DATES)

The following list of items arranged by fiscal year due dates and its companion list arranged by subject groups is intended as both a check list and reference source for the school business official. The list will have to be updated from time-to-time but does provide valuable information for the beginning school business official.

Examples of approved legal resolutions are not provided. Most schools employ their own attorneys in this regard. Borrowing by use of tax anticipation notes, transfer of inactive debt funds are in this category. Generally, any workings with legal-financial matters are allied with reports, requests and applications to the Municipal Finance Commission.

Credit is due Mr. Martin Pschigoda, Administrative Assistant, Berrien County Intermediate School District for supplying some of the information.

Robert R. Smith
Director of Budget, Finance and Accounting
Benton Harbor Area Schools
# REPORTS ARRANGED BY FISCAL YEAR DUE DATES

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>DESCRIPTION</th>
<th>FORM NO.</th>
<th>RESPONSIBLE PARTY</th>
<th>TO WHOM DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>July</strong></td>
<td>Application—Agreement Renewal (School Lunch)</td>
<td>SL-3</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td><strong>August</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>September</strong></td>
<td>Room and Board Expense for Handicapped Children (Application)</td>
<td>SE-4296</td>
<td>Local District</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>Actual Cost of Approved ISD Programs for Trainable Mentally Handicapped</td>
<td>DS-4114</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>Annual Financial Report</td>
<td>Form B</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Annual Report of School District Transportation Expense</td>
<td>DS-4095</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Annual Statistical Report</td>
<td>DS-A</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Approved Special Education Director and Supervisor Cost Report</td>
<td>DS-4103</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Approved Special Education Director and Supervisor Cost Report</td>
<td>DS-4103</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>DESCRIPTION</td>
<td>FORM NO.</td>
<td>RESPONSIBLE PARTY</td>
<td>TO WHOM DUE</td>
</tr>
<tr>
<td>----------</td>
<td>---------------------------------------------------------------</td>
<td>----------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>September</td>
<td>1 Bus Driver Medical Fitness</td>
<td>51C</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Bus Driver Record</td>
<td>51D</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Contracted and Special Education Transportation Report</td>
<td>DS-4095</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Debt Retirement Fund Report</td>
<td>F-3401 (A,B,C)</td>
<td>Local District MFC</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Cook—Medical Examination</td>
<td></td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Cost Report—Remedial Reading</td>
<td>DS-4112</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Report of School District Board to the Township Clerk or City Clerk of School Tax Levy</td>
<td>SFA-28</td>
<td>Local District ISD</td>
<td>Taxing Units in your Dist.</td>
</tr>
<tr>
<td></td>
<td>1 Special Education Cost Report for Approved Programs for Mentally Handicapped (Type A and/or Type D)</td>
<td>DS-4096</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Special Education Cost Report for Approved Program for Physically Handicapped, Type I</td>
<td>DS-4097</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Special Education Cost Report for Approved Programs for Emotionally Disturbed Children</td>
<td>DS-4098</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Special Education and Special Service Approved Program Cost Report</td>
<td>DS-4102</td>
<td>Local District ISD</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>1 Special Education and Special Service Approved Program Cost Report</td>
<td>DS-4102</td>
<td>ISD DOE</td>
<td>ISD</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>DESCRIPTION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------</td>
<td>-------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September</td>
<td>Annual Statistical Report</td>
<td>DS-A</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td>Annual Financial Report</td>
<td>Form B</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td>Annual Report of School District Transportation Expense</td>
<td>DS-4095</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td>Application for Approval of School Social Work Services</td>
<td>CD-4272</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>15</td>
<td>Application for County Trainable</td>
<td>SE-4298</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td>Application for Reimbursement of Special Education Summer Programs</td>
<td>SE-4299</td>
<td>Local District</td>
<td>ISD, DOE</td>
</tr>
<tr>
<td>15</td>
<td>Contracted and Special Education Transportation Report</td>
<td>DS-4095</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td>Local District Application for Special Education Programs (Regular School Year)</td>
<td>SE-4293</td>
<td>Local District</td>
<td>ISD, DOE</td>
</tr>
<tr>
<td>15</td>
<td>Summary of Cost for Approved ISD Programs for Trainable Handicapped</td>
<td>DS-4294</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>October</td>
<td>Publish Annual Report</td>
<td></td>
<td>Local District</td>
<td>Local Newspaper</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>DESCRIPTION</td>
<td>FORM NO.</td>
<td>RESPONSIBLE PARTY</td>
<td>TO WHOM DUE</td>
</tr>
<tr>
<td>----------</td>
<td>-------------</td>
<td>----------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>October</strong></td>
<td>Maps (Transportation)</td>
<td></td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>1</td>
<td>School Bus Service</td>
<td>51E</td>
<td>Local District</td>
<td>ISD, DOE, State Police</td>
</tr>
<tr>
<td>6th Friday Membership as of 4th Friday</td>
<td>DS-D1</td>
<td>Local District</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>6th Friday Part-time Membership for Post Graduate-Non Public Day-Evening School Pupils</td>
<td>DS-D2</td>
<td>Local District</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>6th Friday Continuation School—Apprentice and on the Job Training Program Pupils</td>
<td>DS-D3</td>
<td>Local District</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>6th Friday Practical Nursing Program Pupils</td>
<td>DS-D4</td>
<td>Local District</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>6th Friday Private and Parochial School Membership Form</td>
<td>DS-P1</td>
<td>P &amp; P</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>6th Friday Membership, Personnel and School Plant Facilities</td>
<td>DS-4324</td>
<td>Local District</td>
<td>ISD</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Teacher Personnel</td>
<td></td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>16</td>
<td>Publish Notice of Public Hearing on Proposed Budget (at least six days prior to such hearing)</td>
<td>S-395</td>
<td>Local District</td>
<td>Public</td>
</tr>
<tr>
<td>17</td>
<td>Non-Resident Regular Pupils in Membership</td>
<td>DS-CA-40</td>
<td>Local Dist. (Rec.)</td>
<td>ISD</td>
</tr>
<tr>
<td>17</td>
<td>Non-Resident Pupils in Part-Time Membership</td>
<td>DS-CA-40A</td>
<td>Local Dist. (Rec.)</td>
<td>ISD</td>
</tr>
</tbody>
</table>

*Due date for illustration purposes only. Each district has its own pattern.*
<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>DESCRIPTION</th>
<th>FORM NO.</th>
<th>RESPONSIBLE PARTY</th>
<th>TO WHOM DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>October</strong></td>
<td><strong>Public Hearing on Budget</strong></td>
<td></td>
<td>Local District</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td><strong>Budget Adoption by Board of Education</strong></td>
<td></td>
<td>Local District</td>
<td></td>
</tr>
<tr>
<td><strong>November</strong></td>
<td><strong>Membership, Personnel and School Plant Facilities</strong></td>
<td>DS-4324</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>1</td>
<td><strong>Non-Resident Regular Pupils in Membership</strong></td>
<td>DS-CA-40</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>1</td>
<td><strong>Non-Resident Pupils in Part-Time Membership</strong></td>
<td>DS-CA-40A</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>1</td>
<td><strong>Private and Parochial School Membership Form</strong></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>1</td>
<td><strong>Teacher Personnel</strong></td>
<td>S-395</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>15</td>
<td><strong>Tax Levies of School Districts Based on SEV</strong></td>
<td>DS-4351</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td><strong>December</strong></td>
<td><strong>Local District Membership and Personnel as of 12-15</strong></td>
<td>DS-4350</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>30</td>
<td><strong>Trainable Mentally Handicapped Membership and</strong></td>
<td>SE-4359</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td><strong>Personnel Report</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Due date for illustration purposes only. Each district has its own pattern.*
<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>DESCRIPTION</th>
<th>FORM NO.</th>
<th>RESPONSIBLE PARTY</th>
<th>TO WHOM DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>Finance Audit Completion Certification of Berrien County</td>
<td>DS-4365</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>Application for Reduction of School District SEV for State Aid Calculation Purposes</td>
<td>DS-4000</td>
<td>Local District</td>
<td>DOE</td>
</tr>
<tr>
<td>February</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April</td>
<td>Statement of School District Membership Audit</td>
<td>DS-D7</td>
<td>Auditor, ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>Certification of Special Education Tuition Payment from Receiving District</td>
<td>DS-4015</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Special Education Tuition Bill</td>
<td>DS-4016</td>
<td>Local District</td>
<td>Send. Dist.</td>
</tr>
<tr>
<td></td>
<td>Special Education Tuition Bill</td>
<td>DS-4016</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Summary Report of Tuition Pupils from Receiving District</td>
<td>DS-4017</td>
<td>Local District(Rec.)</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>Certification of Tuition Payment</td>
<td>DS-4019</td>
<td>Local District(Rec.)</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>2nd Monday or April School Budget Request</td>
<td>M-305</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>DESCRIPTION</td>
<td>FORM NO.</td>
<td>RESPONSIBLE PARTY</td>
<td>TO WHOM DUE</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>April</td>
<td>2nd Monday of April Expenditure Breakdown for School District Budget</td>
<td>M-305A</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>15 Summary Report of Tuition Pupils from Receiving District</td>
<td>DS-4017</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>15 Certification of Tuition Payment</td>
<td>DS-4019</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>May</td>
<td>1 Operating Loan Application--Resolution</td>
<td>DS-4379</td>
<td>Local District</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>*1 Request for Advance on State Aid</td>
<td>DS-4313</td>
<td>Local District</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>8 Certification of Tuition Payments by Individuals</td>
<td>DS-4018</td>
<td>Local District (Rec.)</td>
<td>ISD</td>
</tr>
<tr>
<td></td>
<td>15 Certification of Tuition Payments by Individuals</td>
<td>DS-4018</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>15 Application for Special Education--Summer</td>
<td>SE-4300</td>
<td>Local District</td>
<td>ISD, DOE</td>
</tr>
<tr>
<td>June</td>
<td>Room and Board Expenses for Handicapped Children (Reimbursement Claim)</td>
<td>SE-4296</td>
<td>Local District</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>20 School District Days of Student Instruction Report</td>
<td>DS-S1D</td>
<td>Dist. Board</td>
<td>ISD</td>
</tr>
</tbody>
</table>

*Illustration only; varies by district
<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>DESCRIPTION</th>
<th>FORM NO.</th>
<th>RESPONSIBLE PARTY</th>
<th>TO WHOM DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>June</td>
<td>School District Days of Student Instruction Report</td>
<td>DS-SID</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>30</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>As Changes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Occur District SEV List</td>
<td>ISD</td>
<td>DOE</td>
<td>Local, ISD</td>
</tr>
<tr>
<td></td>
<td>Special Education Tuition Charge for Receiving School Districts as Computed by the DOE</td>
<td>DS-4014</td>
<td>DOE</td>
<td>Local, ISD</td>
</tr>
<tr>
<td></td>
<td>District Evaluation--School Lunch</td>
<td>SM-4177</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td></td>
<td>Program Evaluation--School Lunch</td>
<td>SM4-173</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>DUE DATE</td>
<td>DESCRIPTION</td>
<td>FORM NO.</td>
<td>RESPONSIBLE PARTY</td>
<td>TO WHOM DUE</td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Immediately</td>
<td>Entry and Leaving Cards</td>
<td></td>
<td>Local District</td>
<td>Local Dist.</td>
</tr>
<tr>
<td>Immediately</td>
<td>Certificate of Determination (Statement of Election or Canvass of Voters)</td>
<td></td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>10th of mo.</td>
<td>Claim for Reimbursement--School Breakfast Program</td>
<td>SM-4020</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>10th of mo.</td>
<td>Reimbursement Form--School Lunch and Special Milk Program</td>
<td>SM-4012</td>
<td>Local District</td>
<td>ISD</td>
</tr>
<tr>
<td>10th of each</td>
<td>Millage and Bond Elections--Passed or Defeated</td>
<td>SN-4375</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>succeeding month</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As needed</td>
<td>Change of Membership</td>
<td>DS-D6</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>As needed</td>
<td>Follow-Up--Statement of School District Membership Audit</td>
<td>DS-D8</td>
<td>ISDE</td>
<td>DOE</td>
</tr>
<tr>
<td>As needed</td>
<td>Follow-Up--Statement of School District Membership Audit</td>
<td>DS-D9</td>
<td>ISD</td>
<td>DOE</td>
</tr>
<tr>
<td>Only as Required</td>
<td>Change of Personnel in Approved Special Education Programs</td>
<td>CD-4297</td>
<td>Local District</td>
<td>DOE</td>
</tr>
</tbody>
</table>
## Reports Arranged by Subject Groups

### Budgets

<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>M-305</td>
<td>School Budget Request</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>2nd Monday of April</td>
</tr>
<tr>
<td>M-305A</td>
<td>Expenditures Breakdown for School Dist. Budget</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>2nd Monday of April</td>
</tr>
<tr>
<td></td>
<td>Publish Notice of Public Hearing on Proposed Budget</td>
<td>Local Dist.</td>
<td>Local Newspaper</td>
<td>October 16th*</td>
</tr>
<tr>
<td></td>
<td>Public Hearing on Budget</td>
<td>Local Dist.</td>
<td>Public</td>
<td>October 23rd*</td>
</tr>
<tr>
<td></td>
<td>Budget Adoption by Board of Education</td>
<td>Local Dist.</td>
<td>Public</td>
<td>October 30th*</td>
</tr>
</tbody>
</table>

### Certification of Tax Levy

| SFA-28   | Report of School District Board to the Township Clerk or City Clerk of School Tax Levy | Local Dist. | ISD | Taxing Units in your district | September 1st |

### Elections

| SN-4375  | Millage and Bond Elections--Passed or Defeated        | ISD         | DOE | 10th of each succeeding month |
| Certification of Determination (Statement of election or canvass of voters) | Local Dist. | ISD | Immediately                  |

*Due date for illustration purposes only. Each district has its own pattern.*
<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>General</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DS-4379</td>
<td>Operating Loan Application—Resolution</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>May 1st*</td>
</tr>
<tr>
<td>DS-4313</td>
<td>Request for Advance on State Aid</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>May 1st*</td>
</tr>
<tr>
<td>Form B</td>
<td>Annual Financial Report</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>ISD</td>
<td>Finance Audit Completion Certification of Berrien County</td>
<td>ISD</td>
<td>DOE</td>
<td>January 1st</td>
</tr>
<tr>
<td>ISD</td>
<td>Application for Reduction of School District SEV for State Aid Calculation Purposes</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>January 15th</td>
</tr>
<tr>
<td>ISD</td>
<td>Tax Levies of School Districts Based on SEV</td>
<td>ISD</td>
<td>DOE</td>
<td>November 15th</td>
</tr>
<tr>
<td>ISD</td>
<td>District SEV List</td>
<td>ISD</td>
<td>DOE</td>
<td>As Changes Occur</td>
</tr>
<tr>
<td>F-3401</td>
<td>Debt Retirement Fund Report</td>
<td>Local Dist.</td>
<td>MFC</td>
<td>September 1st</td>
</tr>
<tr>
<td></td>
<td>Publish Annual Report</td>
<td>Local Dist.</td>
<td>Local Newspaper</td>
<td>October 1st</td>
</tr>
<tr>
<td>Instruction</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S-395</td>
<td>Teacher Personnel</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>October 10th</td>
</tr>
</tbody>
</table>

*Due date for illustration purposes only. Each district has its own pattern.*
<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>S-395</td>
<td>Teacher Personnel</td>
<td>ISD</td>
<td>DOE</td>
<td>November 1st</td>
</tr>
<tr>
<td>DS-SID</td>
<td>School District Days of Student Instruction Report</td>
<td>Dist. Board</td>
<td>ISD</td>
<td>June 20th</td>
</tr>
<tr>
<td>DS-SID</td>
<td>School District Days of Student Instruction Report</td>
<td>ISD</td>
<td>DOE</td>
<td>June 30th</td>
</tr>
<tr>
<td>DS-4112</td>
<td>Cost Report, Remedial Reading</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td></td>
<td><strong>Membership</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DS-A</td>
<td>Annual Statistical Report</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-A</td>
<td>Annual Statistical Report</td>
<td>ISD</td>
<td>DOE</td>
<td>September 8th</td>
</tr>
<tr>
<td>DS-4324</td>
<td>Membership, Personnel and School Plant Facilities</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>DS-4324</td>
<td>Membership, Personnel and School Plant Facilities</td>
<td>ISD</td>
<td>DOE</td>
<td>November 1st</td>
</tr>
<tr>
<td>DS-D1</td>
<td>Membership as of 4th Friday</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>DS-D2</td>
<td>Part-Time Membership for Post Graduate—Non-Public Day-Evening School Pupils</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>DS-D3</td>
<td>Continuation School—Apprentice and on the job Training Program Pupils</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>DS-D4</td>
<td>Practical Nursing Program Pupils</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>FORM NO.</td>
<td>DESCRIPTION</td>
<td>RESP. PARTY</td>
<td>TO WHOM DUE</td>
<td>DUE DATE</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td>------------</td>
</tr>
<tr>
<td>DS-D6</td>
<td>Change of Membership</td>
<td>ISD</td>
<td>DOE</td>
<td>As needed</td>
</tr>
<tr>
<td>DS-D7</td>
<td>Statement of School District Membership Audit</td>
<td>Auditor, ISD</td>
<td>DOE</td>
<td>April 1st</td>
</tr>
<tr>
<td>DS-D8</td>
<td>Follow-Up</td>
<td>ISD</td>
<td>DOE</td>
<td>As needed</td>
</tr>
<tr>
<td>DS-D9</td>
<td>Follow-Up</td>
<td>ISD</td>
<td>DOE</td>
<td>As needed</td>
</tr>
<tr>
<td>DS-P1</td>
<td>Private and Parochial School Membership Form</td>
<td>P &amp; P</td>
<td>ISD</td>
<td>6th Friday</td>
</tr>
<tr>
<td>DS-P1</td>
<td>Private and Parochial School Membership Form</td>
<td>ISD</td>
<td>DOE</td>
<td>November 1st</td>
</tr>
<tr>
<td></td>
<td>Entry and Leaving Cards</td>
<td>Local Dist.</td>
<td>Local Dist.</td>
<td>Immediately</td>
</tr>
</tbody>
</table>

**School Lunch Division**

<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>SL-3</td>
<td>Application--Agreement Renewal</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>July 21st</td>
</tr>
<tr>
<td>SM-4012</td>
<td>Reimb. Form--School Lunch and Special Milk Prog.</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>10th of month</td>
</tr>
<tr>
<td>SM-4020</td>
<td>Claim for Reimbursement--School Breakfast Program</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>10th of month</td>
</tr>
<tr>
<td>SM-4173</td>
<td>Program Evaluation--School Lunch</td>
<td>ISD</td>
<td>DOE</td>
<td>--</td>
</tr>
<tr>
<td>SM-4177</td>
<td>District Evaluation--School Lunch</td>
<td>ISD</td>
<td>DOE</td>
<td>--</td>
</tr>
<tr>
<td></td>
<td>Cook--Medical Examination</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
</tbody>
</table>

---

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.
<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE-4298</td>
<td>Application for County Trainable</td>
<td>ISD</td>
<td>DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>SE-4293</td>
<td>Local District Application for Special Education Programs (Regular School Year)</td>
<td>Local Dist.</td>
<td>ISD, DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>CD-4272</td>
<td>Application for Approval of School Social Work Services</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>Only as required</td>
</tr>
<tr>
<td>CD-4297</td>
<td>Change of Personnel in Approved Special Education Programs</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>May 15th</td>
</tr>
<tr>
<td>SE-4300</td>
<td>Application for Special Education—Summer</td>
<td>Local Dist.</td>
<td>ISD, DOE</td>
<td>December 30th</td>
</tr>
<tr>
<td>DS-4350</td>
<td>Local District Membership and Personnel as of December 15th</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>December 30th</td>
</tr>
<tr>
<td>SE-4359</td>
<td>Trainable Mentally Handicapped Membership and Personnel Report</td>
<td>ISD</td>
<td>DOE</td>
<td>December 30th</td>
</tr>
<tr>
<td>DS-4103</td>
<td>Approved Special Education Director and Supervisor Cost Report</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-4102</td>
<td>Special Education and Special Service Approved Program Cost Report</td>
<td>ISD</td>
<td>DOE</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-4114</td>
<td>Actual Cost of Approved ISD Programs for Trainable Mentally Handicapped</td>
<td>ISD</td>
<td>DOE</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-4294</td>
<td>Summary of Cost for Approved ISD Programs for Trainable Handicapped</td>
<td>ISD</td>
<td>DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>FORM NO.</td>
<td>DESCRIPTION</td>
<td>RESP. PARTY</td>
<td>TO WHOM DUE</td>
<td>DUE DATE</td>
</tr>
<tr>
<td>----------</td>
<td>------------------------------------------------------------------------------</td>
<td>-------------------------</td>
<td>-------------</td>
<td>----------------</td>
</tr>
<tr>
<td>DS-4096</td>
<td>Special Education Cost Report for Approved Programs for Mentally Handicapped (Type A and/or Type D)</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-4097</td>
<td>Special Education Cost Report for Approved Program for Physically Handicapped, Type 1</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>DS-4098</td>
<td>Special Education Cost Report for Approved Programs for Emotionally Disturbed Children</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>SE-4299</td>
<td>Application for Reimbursement of Special Education Summer Programs</td>
<td>Local Dist.</td>
<td>ISD, DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>SE-4296</td>
<td>Room and Board Expenses for Handicapped Children</td>
<td>Local Dist.</td>
<td>DOE</td>
<td>Sept.--Application June --Reimbursement Claim</td>
</tr>
<tr>
<td>DS-4014</td>
<td>Special Education Tuition Charge for Receiving School Districts as Computed by the DOE</td>
<td>DOE</td>
<td>Local, ISD</td>
<td>--</td>
</tr>
<tr>
<td>DS-4015</td>
<td>Certification of Special Education Tuition Payment from Receiving District</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>April 7th</td>
</tr>
<tr>
<td>DS-4016</td>
<td>Special Education Tuition Bill</td>
<td>Local Dist.</td>
<td>Send. Dist.</td>
<td>April 7th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Local Dist.</td>
<td>ISD</td>
<td>April 7th</td>
</tr>
</tbody>
</table>

**Transportation**

<table>
<thead>
<tr>
<th>FORM NO.</th>
<th>DESCRIPTION</th>
<th>RESP. PARTY</th>
<th>TO WHOM DUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>DS-4095</td>
<td>Annual Report of School District Transportation Exp.</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>FORM NO.</td>
<td>DESCRIPTION</td>
<td>RESP. PARTY</td>
<td>TO WHOM DUE</td>
<td>DUE DATE</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>----------------</td>
</tr>
<tr>
<td></td>
<td><strong>Transportation Cont.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DS-4095</td>
<td>Contracted and Special Education Transportation Report</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>September 15th</td>
</tr>
<tr>
<td>51E</td>
<td>School Bus Service</td>
<td>Local Dist.</td>
<td>ISD, DOE</td>
<td>October 1st</td>
</tr>
<tr>
<td>51C</td>
<td>Bus Driver Medical Fitness</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td>51D</td>
<td>Bus Driver Record</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>September 1st</td>
</tr>
<tr>
<td></td>
<td>Maps</td>
<td>Local Dist.</td>
<td>ISD</td>
<td>October 1st</td>
</tr>
<tr>
<td></td>
<td><strong>Tuition</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DS-CA-40</td>
<td>Non-Resident Regular Pupils in Membership</td>
<td>Local Dist.(Rec.)</td>
<td>ISD</td>
<td>October 17th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>November 1st</td>
</tr>
<tr>
<td>DS-CA-40A</td>
<td>Non-Resident Pupils in Part-Time Membership</td>
<td>Local Dist.(Rec.)</td>
<td>ISD</td>
<td>October 17th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>November 1st</td>
</tr>
<tr>
<td>DS-4017</td>
<td>Summary Report of Tuition Pupils from Receiving District</td>
<td>Local Dist.(Rec.)</td>
<td>ISD</td>
<td>April 8th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>April 15th</td>
</tr>
<tr>
<td>DS-4018</td>
<td>Certification of Tuition Payments by Individuals</td>
<td>Local Dist.(Rec.)</td>
<td>'ISD</td>
<td>May 8th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ISD</td>
<td>DOE</td>
<td>May 15th</td>
</tr>
<tr>
<td>FORM NO.</td>
<td>DESCRIPTION</td>
<td>RESP. PARTY</td>
<td>TO WHOM DUE</td>
<td>DUE DATE</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------------------------</td>
<td>---------------</td>
<td>-------------</td>
<td>------------</td>
</tr>
<tr>
<td>DS-4019</td>
<td>Certification of Tuition Payment</td>
<td>Local Dist.</td>
<td>ISD ISD</td>
<td>April 8th</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Send) ISD</td>
<td>DOE</td>
<td>April 15th</td>
</tr>
</tbody>
</table>

Tuition—Special Education*

*See Special Education Section