A. Course Title: EDL 7593 Fiscal Resources and Accountability

B. Catalog Description:

This course seeks to prepare district level educational leaders who promote the success of all students by ensuring sound fiscal management procedures and understand the accountability and auditing factors associated with effective school management.

C. Purpose:

This course is designed to prepare district level educational leaders to become more effective and efficient administrators through an overview of school finance; including funding systems, budgeting, revenues, and expenditures.

D. Required Text and Delivery Methods:

Current finance materials from Arkansas Department of Education (ADE).

TK20 system-one time purchase. ISBN 097440818

Tk20 is the official assessment and portfolio software system of Teachers College, Henderson. Program-required key assessments, portfolios, projects, work samples, applications required for program admission and field experience, and data related to professional testing and certification are all collected, processed, and archived through the university’s Tk20 secure portal.

It is the responsibility of each candidate pursuing a degree or certification as an educator to purchase a Tk20 account. The account activation fee is considered a professional expense incurred as part of an educator preparation program. Accounts for graduate-level candidates may be purchased directly from Tk20 at the following Website: http://hsu.tk20.com. A user account may be utilized for seven years from the activation date.

Instruction, lectures, and student presentations will be accomplished through meetings using Web conferencing (Blackboard Collaborate). Course management system (ANGEL) will be utilized for continual communication with professor and class colleagues and for management of assignments.

E. Conceptual Framework: The Conceptual Framework of the Educator Preparation Program at Henderson State provides a rationale and direction for all aspects of our programs that prepare P-12 educators. The Unit’s vision, “Teaching and Leading for Learning for All,” is a continual reminder of our purpose for being and exemplifies
our commitment to the development and nurturing of our candidates’ knowledge, skills, and dispositions to help all students learn. The vision is further supported by its relevance to the vision and mission of Henderson State University and Teachers College, Henderson.

F. **Mission Statement:** The HSU Educational Leadership Educational Specialist program prepares candidates for K-12 district level leadership roles and empowers them to work collaboratively with diverse populations. Our stakeholders include parents, community, civic organizations, business, media, teachers, and students. The program is designed to improve the leader’s skills in impacting student achievement and the quality of life for students through excellence in teaching, learning, service, technology, and leadership.

3 Goals:
1. Knowledge: To graduate students with the knowledge necessary to pass the district level leader licensure examination (SSA) and to succeed as a building level administrator.
2. Skills/Applications: To graduate students with the necessary leadership skills and applications to succeed as a district level administrator.
3. Collaboration: To graduate district level leaders with the ability to work collaboratively with all stakeholders of a school district

6 Dispositions:
1. We are professionals.
2. We value diversity.
3. We are fair to all students.
4. We have a sense of efficacy.
5. We care for students and their families.
6. We are reflective.

G. **Use of Technology:** Instructors and candidates in the Educational Leadership Program will demonstrate the use of technology appropriate for the specific course. The use of multi-media will be employed in the delivery of instruction. Candidates will be linked via listserv and other web-based technology for continual communication with the professor and class colleagues. The courses will address the National Educational Technology Standards for Administrators (NETS-A).

1. **Visionary Leadership.** Educational Administrators inspire and lead development and implementation of a shared vision for comprehensive integration of technology to promote excellence and support transformation throughout the organization.
2. **Digital-Age Learning Culture.** Educational Administrators create, promote, and sustain a dynamic, digital-age learning culture that provides a rigorous, relevant, and engaging education for all students.
3. **Excellence in Professional Practice.** Educational Administrators promote an environment of professional learning and innovation that empowers educators to enhance student learning through the infusion of contemporary technologies and digital resources.
4. **Systemic Improvement.** Educational Administrators provide digital-age leadership and management to continuously improve the organization through the effective use of information and technology resources.

5. **Digital Citizenship.** Educational Administrators model and facilitate understanding of social, ethical, and legal issues and responsibilities related to an evolving digital culture.

**H. Diversity:** The Educational Leadership Program accepts diversity as a guiding principle reflective of the American ideal – *from many, one!* The program welcomes, seeks, and promotes a student population whose leadership styles embody and embrace differing cultural characteristics such as race, gender, ability, lifestyle and nationality.

EDL 7593 Fiscal Resources and Accountability focuses on preparing leaders who ethically promote equity and diversity. Through readings, discussions, case studies, problem-based learning, written assignments, field experiences, etc. candidates will have opportunities to develop their understanding and skills toward becoming effective leaders within diverse learning organizations. Candidates will gain experience necessary to capitalize on diversity (language, cultural, ethnic, racial, economic, and special needs) and to support the learning needs of all students. The goal of Fiscal Resources and Accountability is to provide learning experiences that develop educational leaders who can manage all kinds and classes of people equitably, support equal and fair treatment and opportunity for all, foster a climate of inclusion and foster environments where diverse thoughts are freely shared and integrated.

**I. Students with disabilities:** It is the policy and practice of Henderson State University to create inclusive learning environments. If there are aspects of the instruction or design of this course that result in barriers to your inclusion or to accurate assessment of achievement—such as time-limited exams, inaccessible web content, or the use of non-captioned videos—please notify the instructor as soon as possible. If you have not previously contacted the Disability Resource Center (Edwards House, 1039 Henderson Street, 870-230-5475), I encourage you do so. For more information, visit the DRC website at [www.hsu.edu/disability](http://www.hsu.edu/disability).

**J Objectives:**

The student will acquire knowledge and understanding of the administrator’s role in the following areas:

1. Sources of funding for public schools. ([ISLLC 3, 6; ELCC 2.2d, 3.2a, 3.2d, 5.1a, 6.2b](#))
2. Arkansas Public School Computer Network (ASPN). ([ISLLC 6; ELCC 3.2a, 3.2b](#))
3. Budgeting Process. ([ISLLC 3, 6; ELCC 2.2d, 3.2a, 3.2d](#))
4. Requirements and Accountability of the auditing process. ([ISLLC 5, 6; ELCC 3.2a, 3.2b](#))
5. Policies, laws/regulations and procedures of school district finances. ([ISLLC 6, ELCC 6.2b](#))

**Learner Outcomes: (2011 ELCC Standards)**
Candidates demonstrate skills required to:

- Provide district resources to support quality curriculum and instruction; **ELCC 2.2d**
- Analyze district processes and operations to identify and prioritize strategic and tactical challenges for the district. **ELCC 3.1a**
- Develop multi-year fiscal plans and annual budgets aligned to the district’s priorities and goals; **ELCC 3.2a**
- Analyze a district’s budget and financial status. **ELCC 3.2b**
- Project long-term resource needs of a district; **ELCC 3.2d**
- Act with integrity and fairness in supporting district policies and staff practices that ensure every student's academic and social success; **ELCC 5.1a**
- Analyze how district law and policy is applied consistently, fairly, and ethically. **ELCC 6.1a**
- Communicate policies, laws/regulations, and procedures to appropriate district stakeholders. **ELCC 6.2b**
- Identify and anticipate emerging trends and issues likely to affect the district. **ELCC 6.3a**
- Adapt district leadership strategies and practice to address emerging district issues. **ELCC 6.3b**

Candidates demonstrate knowledge of:

- Methods and procedures for managing district resources. **ELCC 3.2a (Content Knowledge)**
- Alignment of resources to district priorities. **ELCC 3.2b (Content Knowledge)**
- Practices demonstrating principles of integrity and fairness. **ELCC 5.1a (Content Knowledge)**
- Federal, state, and local legal and policy guidelines to create operational definitions of accountability, equity, and social justice within the district. **ELCC 5.1b (Content Knowledge)**
- Democratic values, equity, and diversity. **ELCC 5.3a (Content Knowledge)**
- Policies, laws, and regulations enacted by state, local, and federal authorities that affect districts. **ELCC 6.1a (Content Knowledge)**
- The larger political, social, economic, legal, and cultural context; **ELCC 6.2a (Content Knowledge)**
- Ways that power and political skills can influence local, state, and federal decisions. **ELCC 6.2b (Content Knowledge)**

**K. COURSE OUTLINE:**

1. Budgeting
2. Funding
3. Arkansas Public School Computer Network (APSCN)
4. Legislative Audits
5. Laws/Regulations of District Finances

**L. Field Experience Requirements:**
1. Develop a coherent understanding of the financial position of a school district through financial analysis of the district’s Education Fund (ISLLC 3, 5, 6; ELCC 3.2b)
2. Attend four board meetings and interview a district level administrator (superintendent, assistant superintendent, business manager) who is responsible (or shares responsibility) to fashion strategic responses to district finances (ISLLC 3, 5, 6; ELCC 2.2d, 6.1a, 6.3b)
3. Obtain a School District’s Budget and interview the bookkeeper concerning the financial aspects of the district. (ISLLC 3, 5, 6; ELCC 3.1a, 3.2b)
4. Develop a district certified staff budget. (ISLLC 3, 5, 6; ELCC 2.2d, 3.2a, 3.2d)
5. Federal Programs Coordinator Interview and ACSIP Budget. (ISLLC 3, ELCC 3.2a, b)

M. Course Evaluation:

EXIT PORTFOLIO STATEMENT

A portfolio is an individualized collection of purposeful, interrelated materials which is ongoing and flexible. The portfolio becomes an assessment tool, which leads to self-improvement through the development of reflective thinking and inquiry. The portfolio experience also provides a model for the continuous professional development of educational administrators in the world of practice. The students will select artifacts from class assignments and align them to the appropriate ELCC and ISLLC and NETS-A standards. They will select at least one artifact for each standard. They will write reflections that demonstrate how the artifact helped them master the standard. The portfolio will be evaluated using a rubric aligned to the ELCC standards 1-6 as well as the ISLLC standards 1-6 and the NETS-A standards 1-5.

RUBRICS

The students will be graded by rubrics for their presentations, critical analyses of outside readings, projects, and class assignments. The rubrics will be aligned with the ELCC and ISLLC standards and NETS-A standards.

EXPECTATIONS

Reflection and Cover Page
All written assignments must include a reflection of how the assignment relates to the ELCC Standards and a cover page with the following information: (1) title of assignment, (2) student’s name, (3) course name & number, i.e., EDL 7593 Fiscal Resources and Accountability, (4) semester of course, (5) date, and, (6) professor’s name.
Course Assignments and Requirements (aligned to 2011 ELCC Standards)

1. Report on Arkansas Rules governing Public School Finance. (40 points)
2. Finance Training of School Personnel (Tier I and Tier II) (20 points)
3. Calculate Arkansas School Funding. (40 points)
4. Arkansas Financial Accounting ASPCN Coding (30 points)
5. School District Budget & Bookkeeper Interview. A School District’s Budget must be obtained by the candidate and an interview with the bookkeeper or central office personnel concerning the financial aspects of the district. (40 points)
6. Prepare a financial analysis of the education fund of a school district. (100 points) *(The financial analysis is a selected artifact that may become a part of the 42 hours of the student’s internship portfolio) (6 hours)*
7. Prepare two (2), four to eight (4 – 8) page papers to investigate important topics on school finance in greater depth. (50 points each for 100 points)
8. Students will attend 4 school board meetings of a school district when the budget, audit, financing a building project, and hiring of staff are presented. Each meeting attended will be preceded by an interview with the superintendent or bookkeeper concerning the details of preparation for the meeting. (25 points each for 100 points)
9. Federal Programs Coordinator Interview and ACSIP Budget. (50 points)
10. Develop a district certified staff budget. (100 points) *(The district budget is a selected artifact that may become a part of the 42 hours of the student’s internship portfolio) (6 hours)*
11. Attendance, participation, and completion of all assigned readings and assignments. (80 points)

Total points 700 points

Integration of Technology:
The use of multi-media will be employed in the delivery of instruction.
Students will be encouraged to utilize multi-media techniques in class presentations.
Class members will be linked via web based technology for continual communication with the professor and class colleagues.

Evaluation Policy:
The EDS program is performance-based. The student will be required to demonstrate proficiency in each competency outlined in the ISLLC, ELCC, and NETS-A standards. Deviation from established requirements could impact the student’s performance on assessments for licensure.

1. Selected artifacts will become a part of the student’s program portfolio.
2. Rubrics will be used to assess quality of assignments.
3. Grading Scale:
   
   A  Accomplished =  Clear, convincing, consistent and credible evidence
   
   B  Proficient  =  Clear, specific evidence
C Developing = Limited evidence
D Rudimentary = Little or no evidence
F No evidence

N. **Attendance Policy:** Attendance in this class is essential for its success not only for each student but for the class as a whole. You should plan on attending each class unless prevented by circumstances beyond your control. The attendance policy for this course is in regulation with the university attendance policy as stated in the current Henderson State University catalog.

O. **Student Handbook Policy:** Henderson State University complies with federal and state legislation that protects students’ rights. A listing of all applicable federal and state statutes can be found in the *Graduate Catalog*. For information or questions, please contact the General Counsel to the President, Room 308, Womack Hall, HSU Box 7744-1100 Henderson Street, Arkadelphia, AR, 71999-0001, phone (870) 230-5089. Information may also be accessed through [www.hsu.edu](http://www.hsu.edu).

P. **Academic Honesty:** Students will be expected to be aware of the policies on academic honesty on pages 69 and 70 of the student handbook. Any use of the work of other students or plagiarized work will be subject to the consequences stated in the handbook.

Q. **Bibliography:**


