<table>
<thead>
<tr>
<th>Course Number &amp; Title:</th>
<th>Term &amp; Year:</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDUC 510 Educational Finance and Resource Allocation</td>
<td>Spring 2017</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Instructors:</th>
<th>Office Location:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheldon K. Smith, Ed.D.</td>
<td>02-214</td>
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<table>
<thead>
<tr>
<th>Class Location &amp; Time:</th>
<th>Office Hours:</th>
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<tbody>
<tr>
<td>Cal Poly Building 002-0214</td>
<td>By appointment</td>
</tr>
<tr>
<td>Friday’s 5:10pm - 9:00pm</td>
<td></td>
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<tr>
<td>April 7 &amp; 21; May 5 &amp; 19; June 2</td>
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**Course Description:**
This course is designed to provide those who properly complete it with a basic knowledge of the issues and practices of school finance. The main issues that are examined are why education is worthy of funding, who contributes to that funding, and in what proportions, and how the funding is raised in adequate amounts and equitably distributed. Current trends in school finance and what the future holds for education finance will also be examined.

The practice of school finance, particularly at the local level will also be studied. Topics include some basics of school, and to a lesser extent district or school division funding. Budgeting practices and philosophies, school business operations in general, and principles of accounting and accountability will be reviewed at some length. Application of these principles and practices will be personalized through the written assignments to the state in which the student lives or plans to practice. Overlaid on these discussions are the concepts of securing and responsible stewardship of resources for education to provide for maximum educational utility for students and the other publics served by the schools.

This course is designed to address the following indicators within Educational Leadership. These indicators originate from the American Association of School Administrators, the Association for Supervision and Curriculum Development, the National Association of Elementary School Principals, the National Association of Secondary School Principals and the California Commission on Teacher Credentialing (Administrative Services Credential).

- Manage the Organization
- Manage Resources
- Mobilize Community Resources
- Act Ethically
- Understand the Larger Context

All course-related activities—readings, session assignments, and in-class learning activities—are designed to provide integrated experiences and to maximize application of the roles and responsibilities of school leaders; whether those leaders are teachers, counselors, administrators or other educational professionals. Discussion, lab practical, and large- and small-group exercises will be employed to address course content. **Prerequisite: Graduate standing and admission to the Educational Leadership and Administration Program.**
### COURSE LEARNING OUTCOMES.

Candidates will be able to:

<table>
<thead>
<tr>
<th>COURSE LEARNING OUTCOMES.</th>
<th>ASSESSMENT</th>
<th>STANDARD</th>
<th>SOE LEARNING OUTCOME</th>
<th>SOE DISPOSITION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe how to develop, implement and monitor the school’s budget</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 3 A, B &amp; C</td>
<td>1-6</td>
<td>1.1</td>
</tr>
<tr>
<td>Understand federal, state, and local laws, regulations, and guidelines relating to public schools and the educational process</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 6 A, CAPE 5 B &amp; C</td>
<td>1-6</td>
<td>1.1</td>
</tr>
<tr>
<td>Prioritize use of school resources, including the budget, to support the school’s vision, goals, and growth plan</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 1 B &amp; C, CAPE 5 B &amp; C</td>
<td>1-6</td>
<td>1.1.2.1-3.1</td>
</tr>
<tr>
<td>Understand how to use planning and problem solving to allocate fiscal and material resources effectively, legally, equitably, ethically, and in ways that align with teaching and learning goals for all student groups</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 3 A, B &amp; C, CAPE 5 B &amp; C</td>
<td>1-6</td>
<td>1.1.2.1-2.2-3.1-3.2</td>
</tr>
<tr>
<td>Understand types of financial records, procedures for accurate record keeping and reporting, including legal requirements, and the use of current technologies for financial management and business procedures</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 3 A, B &amp; C</td>
<td>1-6</td>
<td>1.1.2.2.1-2.2-3.1-3.2</td>
</tr>
<tr>
<td>Understand how to coordinate the identification, acquisition, development and use of internal and external resources, including human, fiscal, and material resources to provide support for implementing the school growth plan</td>
<td>Discussion Posts, Written, Online Quizzes</td>
<td>CAPE 3 A, B &amp; C</td>
<td>1-6</td>
<td>1.1.2.2.1-2.2-3.1-3.2</td>
</tr>
</tbody>
</table>

Note: For each learning outcome, the applicable standard and SOE learning outcome is listed by number (full text provided at the end of syllabus).

### REQUIRED TEXTS

EDUC 510 (Educational Finance and Resource Allocation) Required Book

![School Finance: A California Perspective](image)


2
Additional Materials

Each student will also be required to obtain school finance materials and documents pertaining to their district of preference. Please bring these with you to applicable sessions. These can usually be downloaded from the local school district website.

These include:
- Latest district annual financial interim report
- Current district budget
- District’s Local Control and Accountability Plan (LCAP)

CLASS MEETING SCHEDULE

Unless otherwise stated, meetings for EDUC 510 will take place at Cal Poly Building 002-0214.

COURSE GUIDELINES AND EXPECTATIONS

Participation

Attendance and participation in weekly sessions are mandatory and students may be dropped from the program for non-approved absences.

Assignments

1. Students are required to submit all written assignments in MS Word format (Mac or PC versions). All written assignments must follow the American Psychological Association (APA) writing style guidelines. Use a 12-point font and double-space all work. Use a one-inch margin on all sides. Consider contacting the Cal Poly Writing Lab if you have any questions regarding your writing skills. All written work will be critiqued for content, grammar, and spelling.

2. All assignment submissions must contain your last name. Save your files using this format:

   FIRST INITIAL, LAST NAME, _COURSE, ASSIGNMENT NUMBER (i.e. ssmith_510.1)

3. All assignments submitted to instructors must be the original work of the student and shall not have been submitted for credit in any other course.

4. All assignments must be completed and presented to the instructor on the due dates listed in the session guides. One-half credit will be given for late submissions.

5. You must have access to the Cal Poly Web Portal. The portal will give you access to PolyLearn, and all course materials, announcements, and assignments will be posted there in your respective course sections.

6. Students are required to maintain an electronic portfolio of their work (hereafter referred to as an “e-portfolio”). All assignments noted in red on page 10 must be submitted to the e-portfolio, and students will submit their e-portfolios for assessment purposes at the end of spring quarter.
ASSESSMENT PROCESS

Course grades will be based upon successful completion of the following:

- Class preparation, attendance, participation, and activities
- Assignments and examinations
- Discussion Posts

Online Discussion Posts

This class is an exercise in peer learning. Therefore, the QUALITY of your posts and responses to peer posts will help your classmates learn more effectively. Your contributions are essential to this process, so become an active member of the virtual discussion board.

Discussion, Participation, In-Class Projects and Presentations

The number and type of these activities vary by course and quarter, but you will be required to work in teams to solve problem and present your learning. EVERYONE IS EXPECTED TO PARTICIPATE EQUALLY IN TEAM PROJECTS.

Written Assignments

You will be required to write several short papers during the quarter in response to various prompts or case studies. You will be given description for each written assignment. Before you submit your work, you must use the description to complete an assessment of your paper.

Sample Written Assignment Evaluation Rubric

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rating Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>The paper addresses and clearly identifies important issues and adheres</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>to guidelines described in assignment.</td>
<td></td>
</tr>
<tr>
<td>The paper demonstrates accurate mechanics in writing and organizational</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>clarity.</td>
<td></td>
</tr>
<tr>
<td>The authors use appropriate sources to construct a well-developed</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>analysis of investigation (introduction, analysis and findings)</td>
<td></td>
</tr>
<tr>
<td>(continued)</td>
<td></td>
</tr>
<tr>
<td>The paper offers a clear authoritative critique and summary of the</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>investigation.</td>
<td></td>
</tr>
<tr>
<td>The paper is well written and organized.</td>
<td>5 4 3 2 1</td>
</tr>
</tbody>
</table>
Sample evaluation rubric for projects and presentations:

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rating Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>The presentation addresses and clearly identifies important issues</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>and themes while adhering to guidelines described in this assignment.</td>
<td></td>
</tr>
<tr>
<td>The presentation focused on relevant issues related to course content.</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>The presenters utilized appropriate questioning to elicit the</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>knowledge, experience and ideas of participating practitioners.</td>
<td></td>
</tr>
<tr>
<td>The presentation offered a clear authoritative critique and</td>
<td>5 4 3 2 1</td>
</tr>
<tr>
<td>summary of the assignment and its relationship to course content.</td>
<td></td>
</tr>
<tr>
<td>Overall the presentation was well organized and informative.</td>
<td>5 4 3 2 1</td>
</tr>
</tbody>
</table>

Rating Scale: 5 = Outstanding, 4 = Above Average, 3 = Average, 2 = Below Average, 1 = Less than Adequate

Academic Honesty
Academic honesty is fundamental to the activities and principles of California Polytechnic State University San Luis Obispo. All members of the academic community must be confident that each person’s work has been responsibly and honorably acquired, developed, and presented. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. The academic community regards academic dishonesty as an extremely serious matter, with serious consequences.
### ELAP Grading Scale

<table>
<thead>
<tr>
<th>Grade</th>
<th>Grade Point</th>
<th>Description</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>4.0</td>
<td>Excellent – superior performance; demonstrates exceptional understanding and comprehensive mastery of subject matter.</td>
<td>97 - 100</td>
</tr>
<tr>
<td>A-</td>
<td>3.7</td>
<td></td>
<td>93 - 96</td>
</tr>
<tr>
<td>B+</td>
<td>3.3</td>
<td></td>
<td>89 - 92</td>
</tr>
<tr>
<td>B</td>
<td>3.0</td>
<td>Very Good – significantly above average performance; demonstrates full understanding and complete mastery of subject matter.</td>
<td>85 - 88</td>
</tr>
<tr>
<td>B- CR</td>
<td>2.7</td>
<td>Minimum grade required for credit-no credit (CR/NC) courses.</td>
<td>80 - 84</td>
</tr>
<tr>
<td>U NC</td>
<td>0</td>
<td>Unsatisfactory or no credit (NC) – results in a failing course grade.</td>
<td>&lt; 80</td>
</tr>
<tr>
<td>I</td>
<td>0</td>
<td>The &quot;Incomplete&quot; (&quot;I&quot;) grade signifies that a portion of required coursework has not been completed and evaluated in the prescribed time period due to fully justified reasons. There is still a possibility of the student earning credit once missing coursework has been submitted.</td>
<td></td>
</tr>
</tbody>
</table>

### INSTRUCTOR BIOGRAPHY

### THE SCHOOL OF EDUCATION

**VISION**

The School of Education develops and supports qualified, competent, and caring education professionals.

**MISSION**

The School of Education leads the campus in an all-university approach to preparing education professionals. These professionals create, assess, and modify environments, practices, and policies to foster the achievement of each and every learner; they strive for equity in schools and society; and they are committed to inquiry and professional growth for themselves and the advancement of
who prepare a diverse student population to become active and thoughtful participants in a democratic society.

P-20 education. School of Education faculty models leadership in its teaching, scholarship, and service through a grounded, reflective, learn-by-doing approach and through sustained collaborations with its education partners: P-12 schools, families, community colleges, universities, and local, state, and national agencies.

### LEARNING OUTCOMES

**Informed – Advancing Disciplinary Knowledge**

InformED educators are scholars of education, demonstrating mastery and application of educational theories, pedagogies and content knowledge.

**Empowered – Responding To Diverse Learning Needs**

EmpowerED educators are equipped to support all students to learn, calling upon appropriate strategies when serving students varying levels of support, including: students who receive special education, students who are emergent bilingual, first generation students, students with trauma, and students in poverty.

**Engaged – Building Cultural Responsiveness**

EngagED educators are culturally responsiveness, demonstrating appropriate strategies and approaches to support diversity, inclusion, multiculturalism, social justice, and cultural sustainability.

**Connected – Drawing on Knowledge and Partnerships Across Disciplines and Communities**

ConnectED educators build partnerships across communities and draw upon knowledge from other disciplines. ConnectED educators demonstrate appropriate strategies for working with families and community partners, being an agent for change, participating in advocacy, and capacity building.

**Grounded – Demonstrating Professionalism**

GroundED educators are professionals, demonstrating ethics, integrity, legality, teamwork, and professional communication skills. GroundED educators are leaders, either overtly or by example.

**Transformed – Encouraging Continuous Growth & Reflection**

TransformED educators are continuously reflecting and improving. They participate in action research and professional development as part of their commitment to lifelong professional learning. They engage in assessment and reflection

### DISPOSITIONS

**Professionalism**

1. **Responsibility and Accountability** — Acts ethically, responsibly, and with integrity, and is considerate, respectful, punctual, and appropriate in appearance, in conduct, and in all interactions with students, families, mentors, and colleagues. Is creative and self-reliant in finding solutions to problems and managing dilemmas. Is open to constructive feedback from others, manages situations of conflict and their own stress appropriately, and takes responsibility for own actions.

2. **Creating Positive Climate** — Develops curricula and programs that provide equitable access to learning opportunities for each and every student and educator through both content and processes. Promotes a climate in which learning is valued and on-going. Provides choices to enable all to share in and contribute to social and intellectual life. Upholds fair and equitable standards for conduct that encourage responsibility, mutual respect, and civic values, and that safeguard the physical, intellectual, and emotional well-being of each and every student and education professional.

**Ethical Practice**

1. **Cross-Cultural Competence** — Promotes respect for self, students, families, and cultures.
learning environment. Examines own biases and prejudices and develops necessary awareness, attitudes, knowledge, and skills for effectively and respectfully teaching and mentoring people whose culture differs from their own.

2.2 Collaboration — Actively engages in a community of learners that develops relationships, programs, and projects with colleagues in P-20 schools and educational agencies designed to improve the quality of education for each and every student and education professional. Contributes professionally to the field at local, regional, state, and national levels.

Shaping Change

3.1 Inquiry and Innovation — Is prepared to engage in and fosters in others life-long learning, continuous reflection, and research (on own practice or beyond). Creates learning opportunities for self and others. Maintains currency with professional knowledge, effective and ethical practices, and scholarship in the field. Tries new methods and tools. Incorporates knowledge-building technologies; critical, creative, and metacognitive thinking; conceptual understanding; independent and interdependent problem solving; and experiential approaches to learning.

3.2 Social Justice — Seeks to understand own privileges and prejudices, the stereotypes embedded in educational materials, and the cultural bias institutionalized in schools and other education-related organizations. Works toward realizing a nation and world where all have basic human rights and actively seeks to eliminate social, political, and economic inequities. Promotes social and environmental responsibility. Independently and collaboratively identifies opportunities, goals, and avenues for social and organizational development toward excellence and equity. Empowers others to achieve organizational and personal goals.

Statement on Diversity

The faculty and students of the Educational Leadership and Administration Program (ELAP) are committed to creating and maintaining a learning community that recognizes and values the inherent worth and dignity of every person; fosters sensitivity, understanding, and mutual respect among its members; and encourages each individual to strive to reach her or his own potential. In pursuit of its goal of academic excellence, we seek to develop and nurture diversity, believing that it strengthens the program, stimulates creativity, promotes the exchange of ideas, and enriches campus life.

If you have a disability for which you are or may be requesting an accommodation, you are encouraged to contact both your instructor and the Disability Resource Center, Building 124, Room 119, at (805) 756-1395, as early as possible in the term.

A Note about Studying More Efficiently and Effectively

Before you begin the course readings and other learning activities, you are encouraged to take a few moments to learn the SQ3R method of studying textbook content. The acronym SQ3R stands for survey, question, read, recite, and review. Let’s examine how the SQ3R method can help you absorb and retain course information quicker and more effectively.

Begin each textbook reading by simply surveying the chapter. Read only the major chapter headings and the captions under charts, graphs, and photographs. Flip through the pages of the chapter to gain a sense of its “big picture”. Force yourself to succinctly answer the question “What is this chapter all about?” Next, use a pencil to mark up (that’s correct, “mark up”) the textbook by turning each chapter head and subhead into a question. For example, the subhead “Organizational Theories” could be changed to read, “What are organizational theories?”, or “Why are organizational
Now, start reading the chapter in careful detail beginning with the chapter summary. The summary will help focus your mind on key concepts as you read the chapter contents. While reading, use your pencil to make notes in the margins of your text to help you understand and remember key points. (This is a more effective study tool than using a highlighter to mark up text. However, choose the method that works best for you.)

After you have completed reading the chapter, recite (out loud to yourself or a study partner) the answers to the questions you wrote in step two. Recite definitions and key concepts until you can recall them quickly from memory. Finally, review the chapter by rereading your questions, margin notes, highlighted text, and the chapter summary. Be sure to review any concepts that you do not fully understand before moving on to the next chapter.
ASSIGNMENTS, COURSE GRADES, DUE DATES

Discussion and Participation
This class is an exercise in thought and practice. There will be written assignments, but length restrictions will reduce these to concise summaries for reference. The demonstration of your thinking will be assessed through discussion and questioning with your classmates and your discussion posts. We will become a learning organization dedicated to inquiry on the fundamental issues of administration of school finance. Your contributions in writing and discussion will be at the heart of this course evaluation. All assignments are due by 8:00 pm.

Assignments, Course Grades, Due Dates
Areas in Red are to be added to the E-Portfolio

- **20%** Group written project #1 and presentation
  - Due via Onedrive (ssmith510.1)
  - Due 1/18 or 1/25
- **20%** Discussion posts
  - Initial post due 1/11, 1/25, 2/8 and 3/1 by 8:00 p.m.
  - Responses to colleagues due 1/18, 2/1, 2/15 and 3/18 by 8:00 p.m.
  - Late submissions will not be graded
- **20%** Individual written Assignment #2 APA Format (LCAP/LCFF)
  - Due via Onedrive (ssmith510.2)
  - Due 2/17 by 8:00 p.m.
- **10%** In Class Assignments/Participation
- **20%** Individual written Assignment #3 APA Format (Collective Bargaining)
  - Due via email to Dr. Smith (ssmith510.3)
  - Due 3/10 by 8:00 p.m.
- **10%** Attendance (deduction for absences)

Readings & Podcast Dates

4/7: Townley: Chpt 1 - Finance Education in an Atmosphere of Change  
Chpt 2 – History of California School Finance  
Chpt 3 - California Education: Challenges and Opportunities  
Chpt 5 – Managing the Budget

Podcasts: Episode 1-What is the LCFF (State Board)  
Local Control Funding Formula (EdSource Today)  
http://lff.wested.org/lff-channel/lff-implementation-videos/episode-1/  
https://www.youtube.com/watch?v=suW1GyZSJ4

FCMAT: Fiscal Risk Analysis:  

FCMAT 10 Indicators for Insolvency:  
Discussion Topics: Debates and dilemmas in school finance; widely accepted concepts in finance and resource management; policies and regulations; finances, resources, and student achievement.

4/21:

Townley: Chpt 4 – Role of the Chief Business Officer
Chpt 6 – School District Revenue
Chpt 8 – School District Funds

Podcast: Episode 2–What makes LCFF Better (State Board)
http://leff.wested.org/leff-channel/leff-implementation-videos/episode-2/

Discussion Topics: CBO duties and responsibilities; classification of taxes; local control funding formula; local control accountability plan; funding sources.

5/5:

Townley: Chpt 7 – Program Budgeting and Expenditures Accounting
Chpt 8 – School District Funds
Chpt 9 – School Site Budgeting
Chpt 10 – The Annual Audit

Podcast: Episode 8–Overview of the LCAP (State Board)

Discussion Topics: California’s account code structure; California school accounting manual; budgeting, priorities and implementing the vision; ethics, legality, thefts and embezzlement.

5/21:

Townley: Chpt 11 – Student Body Organizations
Chpt 12 – Transportation
Chpt 13 – Maintenance and Operations

Podcasts: Governor’s Budget May Revise (Update Link Annually)

Discussion Topics: Student activities and organizations; financing school transportation; board and district policies.

6/2:

Townley: Chpt 14 – School Food Service Programs
Chpt 15 – Facilities: A California Challenge

Catching Up and Assessment Review
Work time for quizzes, final paper and projects

Discussion Topics: Good nutrition and student achievement; organization of the food service program; personnel costs; conditions for adequate facilities; facilities, learning environments and the impact on student achievement.
Group Assignment #1 and Presentation (Financial Review)
Review Lucia Mar Unified's annual financial reports (http://www.luciamarschools.org/business-office/business-office-fiscal-service-documents/) for the last five years and create a 5-10 minute presentation for your colleagues. Create a two page Executive Summary of your findings. In your presentation, be sure to comment on issues of: equity, adequacy, legality, ethics, and policy.

Each group will address the following areas:
- Group #1- Overview of 2016-17 adopted budget
- Group #2- Analyze revenue changes over a five year period
- Group #3- Analyze expenditure and ending balance changes over a five year period
- Group #4- Analyze changes in the 2015-16 budget from adoption through interim #2
- Group #5- Summarize LMUSD’s multi-year projections. Predict the fiscal health of the district over the next three years.

This summary should be in APA format of two pages (excluding title and references), double-spaced, with a (12, Times Font), due the day of your presentation. Submit to Onedrive with the following file name: YOUR firstlast510.1 Example: ssmith510.1 Due 4/21 in class

Written Assignment #2 (LCAP/LCFF)
Obtain a copy of your district’s LCAP. Write a paper detailing the methods your district used in managing and allocating resources to ensure adequacy and equity and how well it accomplishes those goals. Use data to support your findings. Additional areas you may address in the paper:

1) As a leader, what challenges do you expect to face related to the LCAP?
2) Identify the stakeholders and the organizational challenges faced with the LCAP.
3) Why is the implementation of the LCAP a potential challenge for districts?

This paper should be in APA format of three pages (excluding title and references), double-spaced, with a (12, Times Font), due 5/24/17 by 8:00. Submit to Onedrive with the following file name:: YOUR firstlast510.2 Example: ssmith510.2

Written Assignment #3 (Collective Bargaining)
Review a collective bargaining agreement and identify three of the key clauses and discuss how each one impacts various stakeholders. Discuss how you might negotiate changes in the clauses. Be sure to indicate what you would compromise or negotiate to reach your objective. In your paper, be sure to comment on issues of: human resource management, financial resource management, legality, ethics, policy, and the impact on student achievement.

You may address the following questions in the paper:

1) As a leader, what challenges do you expect to face in leading others, specifically how all stakeholders relate to individuals from diverse backgrounds?
2) Identify the stakeholders, the needs and challenges.
3) Identify potential legal, ethical or policy requirements for working within your organization, specifically the rights of the district and the association(s).
4) Why is leadership in a just and ethical fashion vital for organizational success and student achievement?

This paper should be in APA format of no more than three pages (excluding title and references), double-spaced, with a (12, Times Font), due on, 6/5/17 by 8:00. Submit to Onedrive with the following file name: the following file name: YOUR firstlast510.3 Example: ssmith510.3