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A STUDY OF FINANCIAL INFORMATION REPORTED TO SELECTED SCHOOLS BY A SERVICE BUREAU

The University of Oklahoma ED.D. 1983

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THE UNIVERSITY OF OKLAHOMA

GRADUATE COLLEGE

A STUDY OF FINANCIAL INFORMATION REPORTED TO SELECTED SCHOOLS BY A SERVICE BUREAU

A DISSERTATION

SUBMITTED TO THE GRADUATE FACULTY

in partial fulfillment of the requirements for a

degree of

DOCTOR OF EDUCATION

BY

MARLENE J. HILL

Norman, Oklahoma

1983

A STUDY OF FINANCIAL INFORMATION

REPORTED TO SELECTED SCHOOLS

BY A SERVICE BUREAU

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To Dick Hill, my Husband.

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A STUDY OF FINANCIAL INFORMATION REPORTED TO SELECTED SCHOOLS BY A SERVICE BUREAU

CHAPTER I

INTRODUCTION

In the State of Oklahoma, the chief administrator of any school district is the local school superintendent. There are approximately 622 school districts in 77 counties in Oklahoma.[1]

The non-tenured school superintendent is appointed with formal action by the local school board. The school board members are elected by the partrons of each school district. According the the School Laws of Oklahoma, the independent superintendent is supervised by the school board members of his district. The school board is under the direction of the Oklahoma State Department of Education.[2]

The main function of the State Department of Education is to interpret all school laws pertaining to education passed by the Oklahoma State Legislature. It also distributes various publications to all school districts and acts as the liaison between educational legislation and application of these laws. However, the final decision-making process of financial and/or budgetary

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[1]Oklahoma, State Department of Education, "Oklahoma Educational Directory", (1979-1980), pp. 138-154.

[2]Oklahoma, State Department of Education, School of Laws of Oklahoma, (1978), p. 39.

decisions still rests entirely in the office of the local-school superintendent of each school district.

Morphet and Johns state:

> The chief function of a school district is to make it possible for the citizens of the area to provide for the organization, operation, and administration of an adequate, economical, and effective educational program for those who should be educated in and through the public schools.[1]

The decision-making process with which each superintendent is faced is omnivarious and substantial. Of those, the one that is most difficult is in the area of public school financial accounting. The office of the superintendent is charged with the accounting procedures as listed in Figure 1.

FIGURE I

ACCOUNTING PROCEDURES FOR SUPERINTENDENTS

(School Financial Accounting)

1. Authorizing expenditures, for spending money, cash, and accural accounting records.
2. Purchase contracts let: supplies, equipment, services, materials, real estate, personnel service contracts, building contracts, repairs, insurance, and loans.
3. Checking of all invoices, employee time.
4. Recording of payments to individuals or companies.
5. Revenue to pay obligations procedured by local taxation, state and federal appropriations; receipts must be systematically recorded, implementing special fund accounts.
6. Reports to the State and to the U.S. Office of Education. Meeting State requirements.
7. Utilizing cost analysis and long-range planning.

Source: Edgar L. Morphet, Roe L. Johns, and Theordore L. Riller, Educational Organization and Administration, (New Jersey: Prentice-Hall, 1977), pp. 466-467.

[1]Morphet, pp. 269-270.

In general, the superintendents of most school districts are not trained public accountants, nor are they required to be; however, they are charged with understanding the concepts of public school accounting and with seeing that the taxpayers money is spent prudently in their respective districts. Most decisions concerning general spending and spending of monies for various programs are left entirely to the discretion of the superintendent.[1]

With the requirements of voluminous reports for local, state and federal agencies, educational administrators at the State level recognized the need to develop a systematic recordkeeping system of budgetary financial accounting that could be done uniformly throughout all school systems in the State of Oklahoma.[2]

In the late 1960's, Fisher, State Superintendent of Public Instruction, approached the Ardmore Data Processing Center Incorporated (ADPC INC.) to establish a computerized financial accounting system that would allow uniform accounting in all school districts regardless of the school district's size. Greenwood, present owner of ADPC, participated in the study requested by Fisher with selected state officials.[3] The study requested by Fisher was called "A Pilot Project for the State of Oklahoma". The members in attendance at these meetings were various individuals in the area of administration, auditors, data center personnel and State Department of Education Management administrators.[4] In 1971-72, the State formerly adopted the guidelines of the "Financial

---

[1]Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Manangement.", Bulletin No. 145-S (1977-78), p. 2.

[2]Ibid., pp. 30-35.

[3]Interview with Charles Greenwood, ADPC Inc., Ponca City, Oklahoma, September 24, 1980.

[4]Based on personal correspondence from Charles Greenwood, Owner of ADPC Inc., September 24, 1980.

Accounting and Classifications for the Oklahoma Public School Systems.[1] The guidelines were the final outcome of the Pilot Project for Oklahoma.

The 1979-80 revision of the "Financial Accounting Bulletin" states:

> . . . the revision has been designed to serve all public schools in the State of Oklahoma as a vehicle for accumulating data for making management decisions concerning the educational programs and students.[2]

The computer information allows the chief executor to direct his decision by utilizing the Managment Information Systems concept which is:

> A communication process in which data are recorded and processed for operational purposes. The problems are isolated for higher-level decision making, and information is fed back to top management to reflect the progress or lack of progress made in achieving major objectives.[3]

The goal of the Manangement Information Concept is to furnish accurate and timely information to the user. After the superintendent receives the computer printouts of the school's monthly business transactions, the school budget is implemented. Morphet defines the school budget as:

> The school budget is an educational plan with an estimate of the receipts and expenditures necessary to finance the school for a definite period of time. School budgets usually are made for the period of one fiscal year. The budgetary process should involve a careful study of the educational needs, and the planning of the necessary revenue to implement the educational program agreed upon by the superintendent and the local school board.[4]

The spending of funds, the appropriating of additional bonds to expand the buildings, the increasing of faculty, the developing of a sound curriculum, or the investigating of additional information needed to make these decisions could enhance the decision process if current items of information are utilized.

---

[1] Oklahoma, State Department of Education, "Financial Accounting Classifications for Oklahoma Public School Systems," Bulletin No. 145-T, (1979-1980), p. 15.

[2] Ibid.

[3] Charles J. Sipple and Robert J. Sipple, Computer Dictionary (Indiana: Howard W. Sam & Co., 1980), p. 304.

[4] Morphet, p. 571.

The entire burden of these administrative decisions rests on the shoulders of the chief executor, the superintendent.

> It should be, however, pointed out that even though the administrator is not the legal respondent for a school district, the courts have never passed on his responsibility to the board of education involving cases of maladministration.[1]

Statement of Problem

The problem of this descriptive study was designed to gather financial information from public school superintendents in the State of Oklahoma who employ the privately owned service Bureau, ADPC, to process their General Fund accounting records.

The general questions were, "What financial information does the superintendent receive from ADPC that assist them in the management of the General Fund of their district", "What financial information is required by the Oklahoma State Department of Education relating to the General Fund" and "What additional information is required that is not furnished by the service bureau."

The specific questions this research effort answered were:

1. What financial information does ADPC Inc., supply to the school superintendent that assists him in meeting the required budgetary accounting for the General Fund as mandated by the Oklahoma State Department of Education?

2. Are the financial reports in a useable format for official action by the local school board members?

3. What additional financial information would be helpful to the public school administrators in managing, delegating, and administering the General Fund accounting procedures in their district?

4. What support information relating to ADA would be of assistance to the local superintendent as he makes decisions relating to the General Fund?

5. What support information relating to maintaining records for the General Fund would be of assistance to the local superintendent?

---

[1] Oklahoma, Bulletin 145-S, p. 23.

6. What support information relating to faculty and staff absences would be helpful to the public school administrators in managing and administering the General Fund of their district?

7. What support information relating to student accounting would be helpful to the superintendent in managing and administering the General Fund of their district?

8. What support information relating to class scheduling would be helpful to the superintendent in managing and administering the General Fund of their district?

9. What support information relating to equipment recordkeeping would be helpful to the superintendent in managing and administering the General Fund of their district?

10. What support information relating to analyses and projection of inflationary costs would be helpful to the superintendent in managing and administering the General Fund of their district?

Purpose of the Study

With the increased paper work load on public school district administrators, it was apparent that batch processing of general information and standard formats would enhance the effectiveness of financial management in the school districts. ADPC, Inc., was unique in that it serviced only school districts.

Limitations of the Study

Limitating factors were those primarily involved with the restrictions upon the population in this study. Those limitations are:

1. The study was limited to seventy (70) schools in northwest Oklahoma employing the services of ADPC Inc., in Ponca City, Oklahoma, to do the Financial Accounting procedures for the General Fund in their districts.

2. Implications and findings should be generalized to the school districts in northwest Oklahoma.

3. Implications and findings may only be applicable to school districts who pay for ADPC services.

4. Discussions of any and all reports or items relating to federal funding were not included in this study.

Definition of Terms

The following is a list of operationally defined terms:

ADA - Average Daily Attendance

ADPC INC., - Ardmore Data Processing Center, Incorporated.

Appropriation - This is an authorization granted by the Oklahoma Legislature to make expenditures and to incur obligations for local school purposes.

Budgeted Appropriations - Money set aside for local school funds. This is budgeted for the fiscal school year.

Encumbrances - Purchase Orders, contracts, or salaries which are charged to the appropriation for which this amount of the encumbered has been reserved for the local school.

Unencumbered Balance of Appropriation - money which the school is free to spend with the local school board's approval.

Warrant - An order drawn by the local school board to pay a specific amount.

Research Design

The first step was to contact administrators of the Ardmore Data Processing Company, Inc., in Ponca City, Oklahoma, to determine if they would furnish a list of current subscribers in Oklahoma for the study and if they would allow the schools to be contracted.

The second step was a comprehensive review of the literature.

The third step was an indepth study of the published requirements of the Oklahoma State Department of Education to public school superintendents for General Fund Accounting procedures.

The fourth step was an indepth study of the publications and reports provided by ADPC Inc., to school systems who subscribe their services.

The fifth step was to conduct interviews with administrators of ADPC, Inc., school superintendents, educators in higher education, and school business managers to determine the major areas to be used when developing the data collection instrument.

The sixth step was to construct the data collection instrument.

The seventh step was to define a coding system for the instrument for punching the data on computer cards. The final process of this step was to select the appropriate analyses to be used on the collected data.

The eighth step was to mail the data collection instrument to seventy (70) school superintendents in Northwest Oklahoma. Each instrument was coded with a number, as well as all returned envelopes with the same number so that all school names could be crossed checked when the data collection instruments were returned.

The ninth step was to keypunch all responses from the returned data collection instrument using a standard Hollerith card.

The tenth step was to tabulate and analyze the data from the data collection instrument. The data were used with statistical programs, Condescriptive and Crosstabs, from the Statistical Package for the Social Sciences (SPSS).[1]

The final step was to formulate a report utilizing all of the results of analyses and findings of the descriptive study.

Significance of the Study

The study should provide knowledge of how the information received at the service bureau is processed, what the Oklahoma State Department

---

[1]Norman H. Nie, Hadlai Hull, Jean G. Jenkins, Karin Steinbrenner, and Dale H. Brent, Statistical Package for the Soocial Sciences, 2d ed. (New York: McGraw-Hill Book Company, 1975), pp. 185-202.

requires in reports regarding the General Fund Accounts, how the district utilized the information returned to them by ADPC Inc., what additional manual procedures are still required in preparing the reports, and what additional information would be helpful to the superintendent in general fund accounting if these procedures were available to him from the service bureau.

Organization of the Study

Included in Chapter I of the formal report are the introduction, statement of the problem, purpose of the study, definition of the terms, research design, and the organization of the study.

A review of the related literature is presented in Chapter II. The review includes formal research (present and past), requirements of the Oklahoma State Department of Education in their publications for public school administrators, articles, books, personal interviews, and all materials and reports furnished to public school administrators from ADPC, Inc.

The research design and procedures followed in the study are described in Chapter III.

The tabulation and analyses are presented and illustrated in Chapter IV.

Chapter V provides a comparative analyses of reports furnished by ADPC to reports required by the State Department of Education.

In Chapter VI a review of the problem, a summary of the findings and recommendations for further research are included.

CHAPTER II

SELECTED RELATED LITERATURE REVIEW

Introduction

Literature reviewed in this chapter was selected on the basis of information relating to General Fund Accounting by local school superintendents. The related literature was classified into these major categories: Oklahoma School System Structure; Decision-Making in General Fund Accounting; Management as a System; Planning, Programming, Budgeting (PPBS); Accountability; Management Information Systems; Educational Information Systems; Service Bureaus; and Ardmore Data Processing Service Bureau (ADPC).

An exhaustive study of the possible resources was conducted. The following indices were reviewed: Current Index to Journals in Education (CJIE), Educational Resources Information Center (ERIC), and dissertation catalogs from University Microfilm International.

Several ERIC searches were conducted. This research was limited to the General Fund Accounting requirements of the Oklahoma State Department of Education and the information furnished to them by the local superintendents whose schools contract with the service bureau for general fund accounting.

Oklahoma School System Structure

Members of the Oklahoma State Legislature passed and provided the laws for the complete financial and educational operation of all publicly operated schools in the State of Oklahoma.

The Oklahoma State Department of Education is the liasion between the laws passed by the Legislature and interpretation of guidelines for school administrators. The Oklahoma State Department furnishes local school districts various publications on how these laws will be implemented by the local school districts. These publications are developed under the auspices of the Oklahoma State School Superintendent and his staff.

Among other publications furnished to the schools are:

1. School Laws of Oklahoma[1]
2. "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management"[2]
3. "Financial Accounting Classifications and Standard Terminology for Oklahoma Public School Systems"[3]
4. "A Guide for School Adminstrators and Clerical Staff"[4]

According to the Organizational Chart of the Oklahoma School System in Figure 2, it was noted that the administrative controls for school districts originated with the passing of laws by the Oklahoma Legislature, and

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[1]Oklahoma, State Department of Education, School of Laws of Oklahoma, (1978).

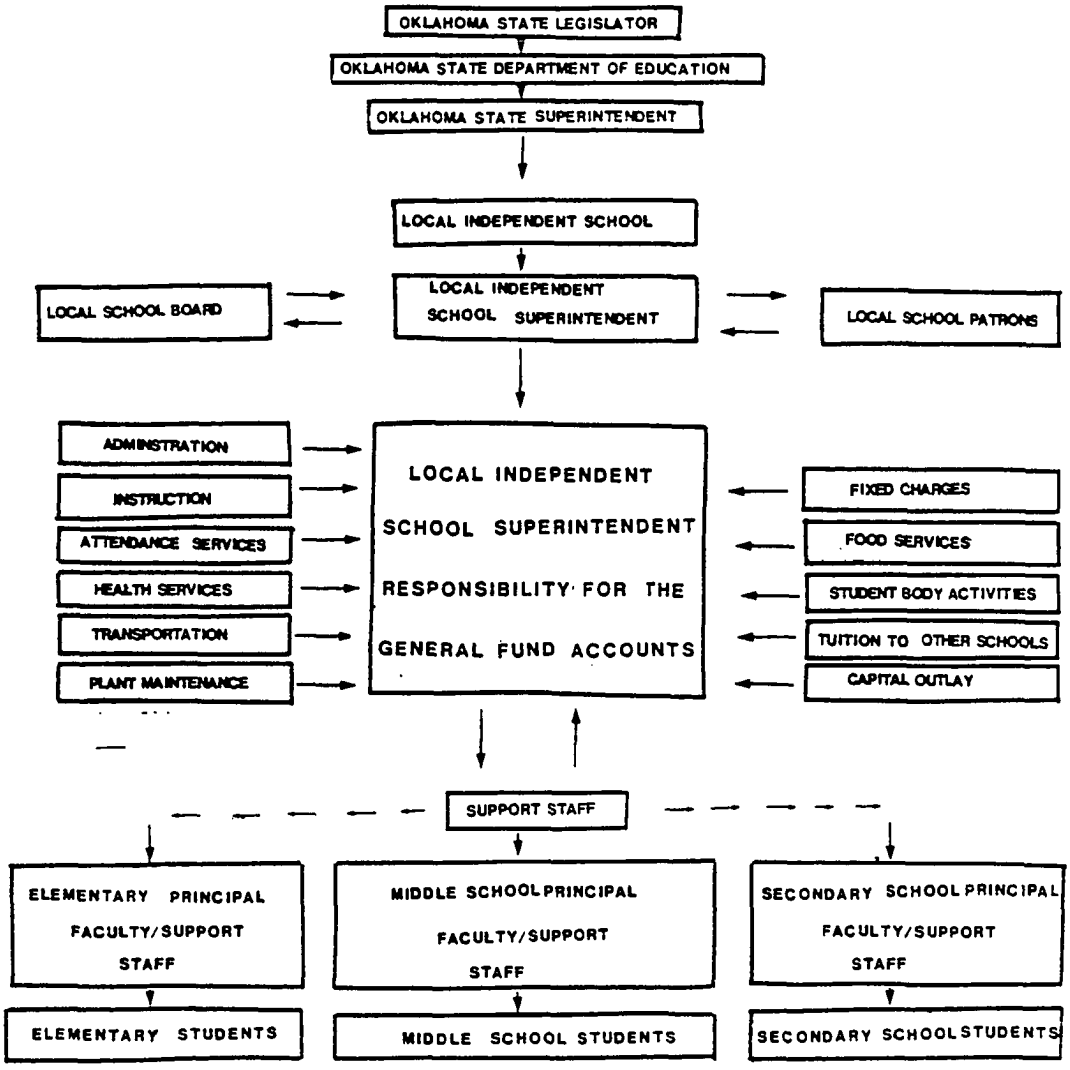
[2]Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management", Bulletin No. 145-U, (1981).

[3]Oklahoma, State Department of Education, "Financial Accounting Classifications and Standard Terminology for Oklahoma Public School Systems", Bulletin No. 145-T, (1979-80).

[4]Oklahoma, State Department of Education, "A Guide for School Administrators and Clerical Staff", (1981).

FIGURE 2

OKLAHOMA SCHOOL SYSTEM ORGANIZATIONAL CHART



SOURCE: Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management", Bulletin No. 145-S, (1977-1978), p. 32.

concluded with the student body of the school system. However, the overall management of all school business was begun at the local level by the superintendent of schools and the local school board of each district.

Local School Boards

Any person living in a school district, is a registered voter, and meets the legal requirements, may at their discretion elect to run for a position on the local school board. After they have been elected to this post by their constituency, the laws of Oklahoma mandate that they:

> . . . must attend a two-day workshop that is held by Oklahoma State Department of Education to acquaint them with the overall concepts of the business affairs of the school districts they will be serving.[1]

Most of the school board members who are elected from the Northwest part of Oklahoma are either farmers, ranchers, or small-local entrepeneurs who are generally unfamiliar with accounting practices or procedures, and who are unaware of the overall decision-making process of management of their local school districts. Because most of the school board members are civic-minded patrons, they run for this public office because:

1. They have a child or children in school.
2. They have become dissatisfied with the operation of their local school system and decide they can make some needed changes.
3. They believe that the local school board member should utilize the board membership in a more professional manner and listen to all patrons of the district who have complaints.[2]

Monahan and Johnson asked the question in their article "What Should the Role of the Board Members Be?" and answered it with:

> It seems to us that since the board is the liaison between the school and community, the board decides what the schools should teach. The

---

[1] School Laws, p. 49.

[2] Personal Interview, Leroy Huff, former school board member, Hennessey, Oklahoma, (March 8, 1980).

> board then is the primary source of the goals for the institution, if indeed they are going to represent the public who places them in office. The board, feeling the pulse of the public, sets some general goals for the institution and perhaps does not go beyond that. These commonly are called, and appropriately, policy statements about what schools ought to do.[1]

While the ideas of Monahan and Johnson seem to be the logical approach for a school board membership, one must understand the mammoth undertaking by joining the ranks of this civic group. The monumental tasks soon become apparent when the newly elected member becomes aware of: the rigid statutes set forth by the State of Oklahoma pertaining to the school laws of the State, the wide-spread umbrella effect of the Oklahoma State Department of Education, the guidelines pertaining to federal laws that must be adhered too, local taxation, the lines of administrative regimes from the state-county, and finally their local administrator - the superintendent.

Bewersdorf revealed in his dissertation of "Perceptions of Superintendents and School Board Members in Rural and Urbanized School Settings with Respect to Policy-Making and Policy Administering" two major conclusions:

1. Superintendents and board members differ significantly in their perceptions of the appropriateness for policy concepts to a public school district and in their perceptions of their actual responsiblities in the policy making and policy administering area.

2. Although respondents from rural and urbanized school settings differed in their perceptions of whether specific decision-making situations called for policy-making or policy administering, particularly when, these situations involved school plant, instruction and curriculum development, and school finance and business management, they do not differ significantly in their perceptions of the appropriate and actual responsibilities of superintendents and school boards in policy making and policy administering.[2]

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[1] William W. Monahan and Homer R. Johnson, "Decentralized Decision-Making Toward Educational Goals" (Paper presented to Oregon School Study Council, University of Oregon, Eugene, Oregon, 1973), p. 17.

[2] Dr. Leonard L. Bewersdorf, "Perceptions of Superintendents and School Board Members in Rural and Urbanized School Settings with Respect to Policy Making and Policy Administering" (Ed.D. dissertation, Northern Illinois University), 1980, pp. 82-83.

Keith and Smith further emphasized the need for good managerial concepts in their paper which stated:

1. The need for a multitude of concrete cases analyzing the administrative process.

2. The images of the varied situations in which administrative behavior takes place.

3. The importance of knowing the scheme and the decision-making lying behind overt administrative behavior.

4. The accent on processes over time e.g. today had a yesterday and will have a tomorrow.

5. The multiple consequences of administrative act or series of acts, and the fact that these consequences have varying "good-bad" evaluations depending on the several criteria against which they might be, and are usually compared.[1]

In Hanson's paper entitled "Organizational Controls in Educational Systems: A Case Study of Governance of Schools", he defined several categories for decision-making found by administrators in the school system and defines the budgetary decision as "Allocation Decisions" which is the "distribution of human material resources in schools".

Hanson stated that when the administrator is faced with employing tactics to defend against outside intrusion the tactics can be classified into these categories:

1. Ignore it - decide not to decide and hope the proposal dies a natural death.

2. Delay it - leave the proposal off the agenda of the faculty meeting.

3. Buck it - pass the buck upward and claim the superintendent won't support the proposal.

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[1]Pat M. Keith and Louis M. Smith, "Social Psychological Aspects of School Design" (Model Building Study of the U.S. Department of Health, Education and Welfare presented at the Kensington Schools, St. Louis, Missouri, 1967), pp. 240-241.

4. Publicly support it - privately use a pocket veto.[1]

Simpson's dissertation entitled "School-Based Management: Theory and Practice in Selected School Districts", concluded the following practices that were adhered to by most school systems:

1. Final budgetary decision-making responsibility at the school site, with restrictions on the use of funds and vetoes modifying decisions and staff.

2. Fairly broad participating in budgetary planning, except that parent and pupil involvement was minimal.

3. Appropriate centralization of financial functions.[2]

Lavin and Sanders presented a paper to the Annual Meeting of the American Educational Research Association in Washington, D.C., and stated that an Educational Management Center was directed toward building increased potential and capacity to improve the capabilities of educational managers while improving the educational system. Their administrative team tried to link problem solving with leadership training thus bridging the gap between theory and practice.[3]

According to the guidelines set forth in the School Laws of Oklahoma the local superintendent shall be:

> . . . the executive officer of the board of education and the administrative head of the school system of a district maintaining an accredited high school.[4]

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[1]Mark E. Hanson, "Organizational Control in Educational Systems: A Case Study of Governance of Schools" (A paper presented to the Annual Meeting of the American Educational Research Association, Toronto (Ontario) March, 1978), p. 31.

[2]Fredrick Simpson, "School-Based Management: Theory and Practice in Selected School Districts" (Ph.D. dissertation. University of Florida, 1977), pp. 160-161.

[3]Richard J. Lavin and Jean J. Sanders, "Improving the Performance of Educational Managers Working Paper Series" (a paper presented to the Annual Meeting of the American Educational Research Association in Washington, D.C. 1975) p. 15.

[4]School Laws of Oklahoma, pp. 25-26.

The Oklahoma handbook for school administrators states the administrative process for the superintendent of a local independent district:

> . . . being the executive officer of the district that the operation of the schools in a school district rests entirely with the board of education of such district and that this responsibility should be executed through its administrator by delegating to him such authority and duties as may be necessary for the operation of the schools.[1]

The local school board member's primary objective is to assist the superintendent much in the same way that a Board of Directors would assist the President of any business organization in the managerial and decision-making processes necessary on a day-to-day basis and on long-range financial planning.

It is of interest to note that even though the district elects the school board members and the board members selects and hires the superintendent to serve as their executive officer, the handbook published by the Oklahoma State Department of Education states that no cases of maladminstration have ever been proven.[2] Therefore, one can speculate that the Oklahoma system of education has never employed a "poor administrator" or one "lacking in administrative ability" in the school systems of Oklahoma.

According to the School Laws of Oklahoma, the local school superintendent must hold an Administrator's Certificate recognized by the Oklahoma State Board of Education in order to serve in the capacity of a school superintendent.[3]

Among the myriad of administrative duties of the local school superintendent, Figure 3 illustrates his major duties:

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[1] Bulletin No. 145-U, p. 30.

[2] Ibid.

[3] School Laws of Oklahoma, p. 25.

FIGURE 3

ADMINISTRATIVE DUTIES OF THE SUPERINTENDENT

1. School Personnel: hiring, firing, and keeping attendance records of all faculty and support staff members
2. Payroll records of all employees
3. Building maintenance and Building Managment
4. Curriculum Planning: ordering of textbooks
5. Cafeterias: school lunch programs etc.,
6. Study activity funds
7. Equipment: purchasing, leasing, retiring and maintenance
8. Public Transfer: bussing
9. Average Daily Attendance (ADA) accounting
10. Special Education of Exceptional Children
11. State Aid Reports
12. Federal Aid Reports
13. School Bond Monies
14. Public Competitive Bidding, Purchasing Supplies
15. Records on all encumbered and unencumbered Expenditures

SOURCE: Oklahoma, State Department of Education, School of Laws of Oklahoma, (1978), pp. 309-327.

In addition to the duties listed in Figure 3, the Oklahoma State Department of Education requires the local school administrator to:

> . . . furnish to the state board of education accurate records on all teachers registers, transportation records, financial records and shall exercise the highest degree of diligence, accuracy, and good faith in making said records.[1]

Decision-Making in General Fund Accounting

From all the administrative duties previously listed, this research was directed toward the General Fund Financial Accounting procedures that were completed by the support staff of each district that purchases the services of the ADPC Service Bureau. This information was recorded manually and sent to the Service Bureau. The Service Bureau processed the information and returned to the school a printed format of the information furnished to them by the district. With its return, how the superintendent utilized the information to prepare and complete the goals and objectives of his particular school district was a basic concept of the managerial-decision-making process. The outcome of goals proved whether the educational plant was being run efficiently and effectively.

Glanz in an essay stated that the superintendent is indeed the life-blood of any school system. "He is the main-spring; he is the foundation. From him comes energy, ambition, progress, life and success."[2]

The superintendent's final decision regarding the financial accountability of his school system rested entirely on his shoulders. However, it was and should be in accordance with the wishes of the local school board and under the guidelines of the Oklahoma State Department of Education.

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[1] Bulletin 145-S, p. 11.

[2] Jeffery Glanz, "Controlling the Schools: An Essay on the Bureaucratization of School Superintendents in the Late Nineteenth Century" (A paper presented at the Annual Meeting of the American Educational Research Association Toronto, Ontario), March 27-31, 1978, p. 18.

As the superintendent attends to the daily routine of his administrative agenda, he is constantly making decisions. What is a decision? A decision is defined as:

> The act of deciding, as on a question or problem, by making a judgment. The act of making up one's mind. Something that is decided; resolution. The quality of being decided; firmness.[1]

However, the definition changes some when defined by Huse in the Modern Manager "Decision is a choice made from among alternative courses of action that are available. The purpose of making a decision is to establish and achieve organizational goals and objectives".[2]

Using the definition of decision as defined in the Modern Manager, the local school superintendent's decision-making pattern is constantly being observed by principals, teachers, support staff, students, school patrons of the district, the Oklahoma State Department of Education, and various federal agencies connected with the school system in some way. "The overarching observation is that the practicing school administrator can find very little practical help in the literature for planning and managing, and dealing with problems of change."[3]

The necessary management skills needed for today's educational institutions are considered by Hentschke as:

> . . . academic managers in educational organizations are required to possess greater technical competence than their predecessors. This is particularly true in the areas of information technology. As educational

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[1]The Random House Dictionary of the English Language, rev. ed. (1968), p. 344.

[2]Edgar F. Huse, Modern Manager, (St. Paul: West Publishing Co., 1979), p. 556.

[3]Louis M. Maguire, "Change Literature and Practicing School Administrator", (Paper presented to American Educational Research Association Annual Meeting, Minneapolis, Minnesota), March 1970, p. 1.

organizations grow in size and complexity, and as their educational objectives proliferate, educators in different management positions will find their work relating more and more to information demands.[1]

The public school superintendent in perfecting his own leadership style follows the major functions of managment as shown in Figure 4.

FIGURE 4

SEVEN MAJOR FUNCTIONS OF MANAGEMENT

1.	PLANNING	Developing in broad outline the things that need to be done and ways of doing them that will accomplish the objectives of the organization.
2.	ORGANIZING	The activities necessary to develop the formal structure of authority through which work is subdivided, defined and coordinated to accomplish the organization's objectives.
3.	STAFFING	The personnel function of employing and training people and maintaining favorable work conditions.
4.	DIRECTING	The continuous process of making decisions and conveying them to subordinates in general and/or specific instructions and orders so they will know what to do.
5.	COORDINATING	The functional activity of interrelating the various parts of the work to be done so it will flow smoothly.
6.	REPORTING	Keeping supervisors, managers, and subordinates informed as to what is going on within the manager's area of responsibility through records, research, inspection, or other methods.
7.	BUDGETING	Handling budgets, fiscal planning, accounting, and control.

SOURCE: Luther Gulick, "Notes on the Theory of Organization", L. Gulick and L. Urwick, eds., Papers on the Science of Administration (New York: Columbia University Press, 1937), p. 29.

[1]Guilbert C. Hentschke, Management Operations in Education, (Berkley: McCrutchan Publishing Company, 1975), p. 477.

Planning involves the development of any long-and short-range plans that the superintendent and the local patrons would have for their local school district. The superintendent must formulate the goals, objectives, strategies, policies, procedures, standards, and adhere to the guidelines that are delegated by the Oklahoma State Department of Education. The local school superintendent must be aware of the various alternatives and courses of action that are available to his administration to meet the goals and objectives of the school system.

In organizing his personnel, the local school superintendent should be willing to delegate authority, to accept responsibility, and to require accountability from all employees under his jurisdiction.

In developing the staff for the local school district, it is the local school superintendent's responsibility to employ competent and reliable administrators, faculty, and support personnel to carry out the day-to-day requirements for the district.

In directing the faculty, support personnel, students, school board members, and local patrons of the school district, open lines of communication are imperative. The responsibilities of the local school superintendent include motivating all personnel and meeting the needs of the school community.

Through controlling his school facility the local school superintendent is able to modify plans when necessary and still maintain an overall cohesiveness of an effective educational system.

In the areas of Reporting and Budgeting, the Superintendent must be able to obtain information in a logical format, develop goals in the area of the General Fund Accounting of school funds, and utilize the information of financial accounting to operate his system efficiently and effectively. He must be able to

defend any financial decision that he has made to the local patrons of the school system who would question his "spending habits".[1]

Lowney in his dissertatation of the "Relationships of Management Styles of School Superintendents and the Presence of Management by Objectives in the School District" concluded that:

> . . . school superintendents, by and large, must copy with varying degrees of pressures, mandates and public judgments. It can be assumed that a wide range of job factors may have profound influence on the managerial practices of the superintendent.[2]

Talmage in his dissertation of the "Development of Management Development Programs for Public Schools" concluded:

> . . . management development is necessary if school administrators are to deal effectively with declining resources changing values and the complex issues facing today's schools.[3]

Leitka in a paper on "An Analysis of Sources and Process of Innovation in Education" stated:

> The superintendent is currently viewed by researchers as the key figure in the innovation process at the local level. Structural adaptions which are necessary for change to be introduced effectively depend upon the decisions of the superintendent and his top administrative staff.[4]

Management as a System

In Figure 5, the total management concept as a system is illustrated. The local school superintendent must have alternative decisions in the light of goals that he has established for the district. As depicted in the illustration, the

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[1]James A. O'Brien, Computers in Business Management (Homewood: Richard D. Irwin, Inc. 1979), pp. 332-333.

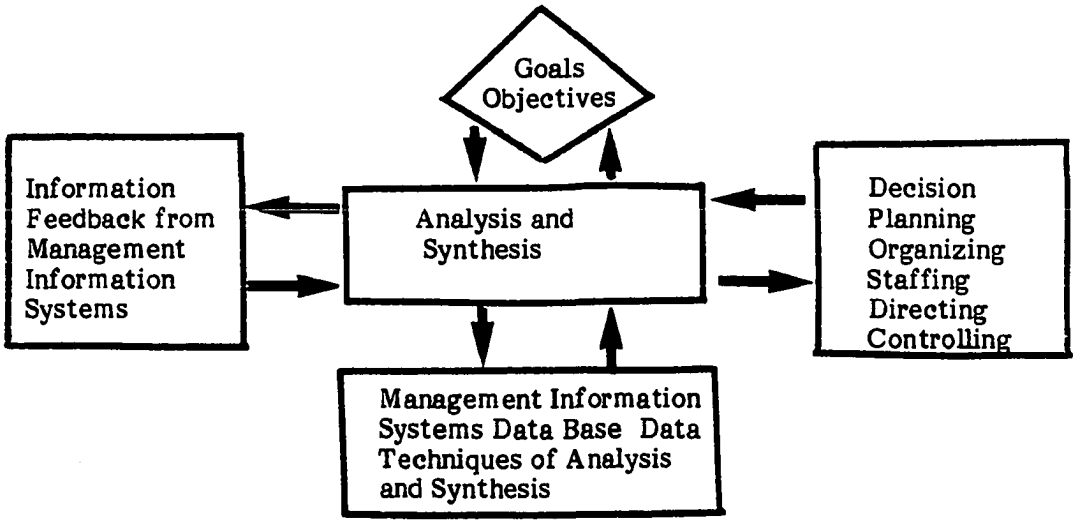
[2]Roger C. Lowney, "Relationship of Management Styles of School Superintendents and the Presence of Management by Objectives in the School District" (Ph.D. dissertation, University of Wisconsin-Madison, 1977), p. 100.

[3]Charles Talmage, "Development of Management Development Program for Public Schools" (Ed.D. dissertation, Seattle University, 1980), p. 69.

[4]Eugene Leitka, "Relationship of Power and Authority in Rural Areas" (A paper presented and prepared for Public Schools for Cooperative Research-Superintendent's Conference University of Tennessee Appalachia, May, 1971), p. 8.

FIGURE 5

TOTAL MANAGEMENT CONCEPT



SOURCE: James O' Brien, Computers in Businees Management (Homewood: Richard D. Irwin Inc., 1979), p. 324.

utilization of computer technology furnished through the services of the ADPC Service Bureau, the superintendent has at his disposal timely information to assist him in the basic decision-making processes of his school system.

O'Brien made one statement that relates to all managers in business or educational administrators in utilizing the analysis and synthesis process that "the information must be accurate, timely, complete, concise, and relevant or the quality of the decisions being made will suffer."[1] Even the best information distributed to the adminstrator will not guarantee that he makes good or rational decisions. The decision-making burden rests on the decision-making wisdom the administrator has achieved in the past, or assistance by support staff and/or local school board members for making accurate budgetary decisions.

Planning, Programming, Budgeting Systems (PPBS)

The recordkeeping of school systems began to be a burden as early as the 1960's, when school administrators recognized then that there was indeed a need for a faster method of accumulating and recording information into some format that would make forecasting, budgeting, and overall usage of General Fund Financial Accounting more efficient.

The actual posting and recordkeeping of the 60's, 70's and 80's have been and are still being done by local support staff of the superintendent. The school secretary or clerk, records much of the information required by local, state, and federal agencies. Fortunately, most school recorders remain through the "changing of the regimes" and consequently, basic procedures can be conducted without too much interruption.[2]

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[1] O'Brien, p. 333.

[2] Lloyd L. Byars, "Systems Management-What is it? Training and Development Journal". (January, 1972), p. 32.

The 1960 era of PPBS provided a different approach for administrators in planning the allocation of school resources. The original concept was used in conjunction with the MIS (Management Information System) in school administration. Through the use of a computerized system of total information, the administrators could provide more up-to-date information to the local patrons of the school district.[1]

Perkins reported in his paper entitled "PPBS and MIS Their Role in Managing Education", the following concepts about PPBS:

> For years, school administrators have done a poor job of trying to tell the story of budget needs to the public. No real effort has been made to talk about the cost of educational programs and the effectiveness or our processes and methods.
>
> For years school officials have been able to report the transportation cost per pupil/mile, per bus, per route, as well as costs of cleaning, heating, maintaining a school building, feeding a child, and running an athletic program. However, few can tell what it costs to raise a child's reading or computational skill to a higher level nor could they say what is necessary to achieve a new level in a longer or shorter time period.[2]

Perkins continued to say that the school official is now more cognizant of the cost effectiveness in operating the individual school plants. Through the use of the PPBS concept the school chief can better plan the educational programs and better achieve the objectives established for the respective districts. "It aids in the decision-making process by identifying the goals and objectives, the methods of evaluating the programs, and the costs of operating them."[3]

The overall concept of PPBS is illustrated in Figure 6.

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[1]Joseph A. Perkins, Jr., "PPBS and MIS Their Role in Management Education", (A paper presented to the National School Finance Conference in New Orleans, Louisiana), March, 1969, p. 2.

[2]Ibid., p. 1.

[3]Ibid., p. 4.

FIGURE 6

OVERALL CONCEPTS OF PPBS

1. Make available to board members and administrators more concrete and specific data relevant to their board decision.

2. Spell out more concretely the objectives of the educational programs.

3. Analyze systematically and present for the board's and the superintendent's review and decision, possible alternative objectives and alternative educational programs to meet those objectives.

4. Evaluate thoroughly and compare the benefits and costs of educational programs.

5. Produce total, rather than partial, cost estimates of educational programs.

6. Review objectives and conduct educational programs analyses on a continuing year-round basis of a crowded schedule to meet budget deadlines.

SOURCE: Joseph A. Perkins, Jr., "PPBS and MIS Their Role in Managing Education", (A paper presented to the National School Finance Conference in New Orleans, Louisiana), March, 1969.

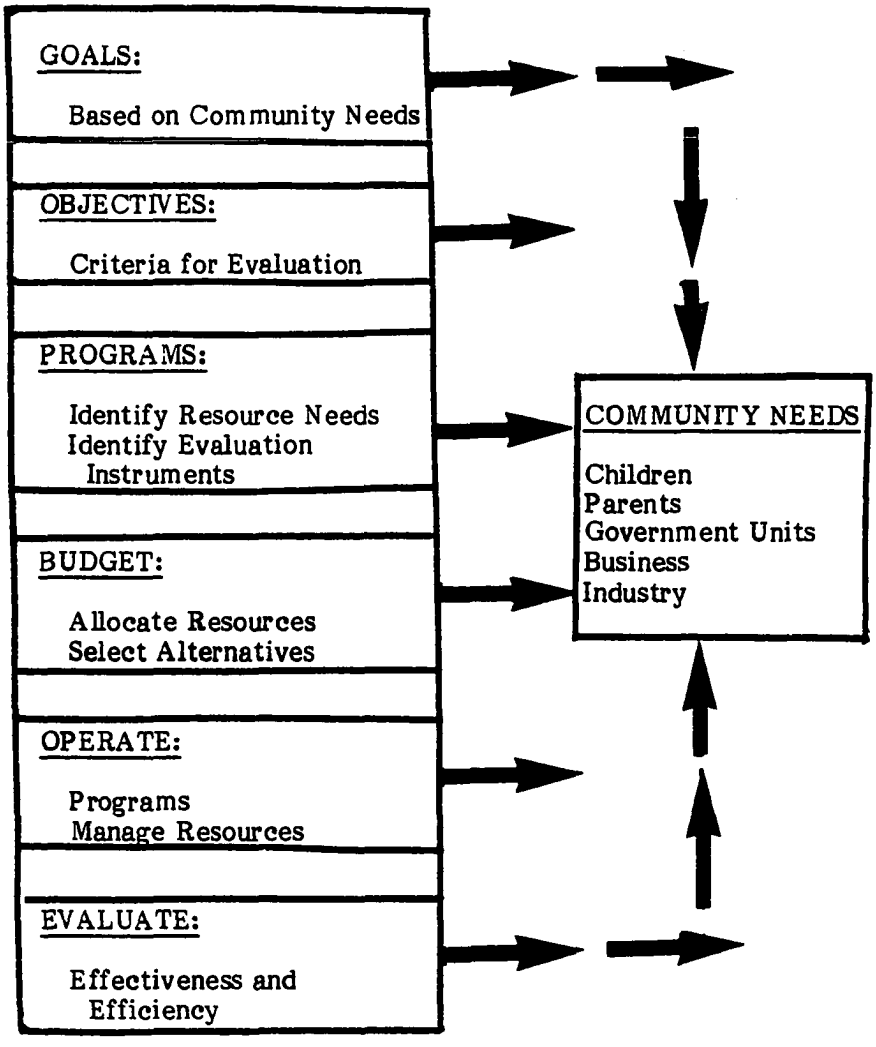
In order that the PPBS System be a success Perkins, illustrated the objectives depicted in Figure 7 for the users of the procedure. He further stated:

> . . . relate to a goal, be measurable, state the method of measurement, indicate the evaluative criteria and state the time period of achievement.[1]

[1] Ibid., p. 5.

FIGURE 7

PLANNING - PROGRAMMING - BUDGET SYSTEMS (PPBS)



SOURCE: Joseph A. Perkins, Jr., "PPBS and MIS Their Role in Managing Education", (A paper presented to the National School Finance Conference in New Orleans, Louisiana), March, 1969, p. 6.

Kiser reported his viewpoint of the PPBS concept. Kiser's concepts and ideas were adopted by the New York State Department of Education in 1969.

Kisner stated:

> PPBS should help remove some of the uncertainty about whether or not the school district is being run efficiently. 'Efficiency' in this context does not mean that the cost of running the district will be reduced, rather it means that available resources are being allocated among competing educational programs on the basis of whether the greatest educational needs are.[1]

Kisner noted the following fundamental requirements of his philosophy of the PPBS system:

1. Leaders of a district have data available which enable them to arrive at a consensus as to what the needs of their particular district are.

2. This identification needs has led to the information of a series of statements of objectives, when achieved, will eliminate those needs.

3. A program structure has been deduced from the stated objectives, and each program has sub-objectives specificed for it.

4. Alternate sets of activities to achieve the objectives of each program have been designed. The set of activities, upon analysis, appears to offer the most benefit, in terms of program objectives, at the least cost will be selected for execution. Greater perspective of benefit and cost will be gained if both are projected into the future (e.g. five years) before a decision is made.

5. The results of program activities will be compared with the expectations of each program. The analysis will provide the rationale for support of the status quo or for change in the activities by the limited resources of the school district.[2]

Accountability

During the 1970's, the accountability term was widely used in the educational administrative literature which "lead to a renassiance of public school leadership."[3] Lessinger defined the term as:

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[1]Dr. Chester Kinser, Program Director, "Development of an Operational Model for the Application of Planning-Programming-Budgeting Systems in Local School Districts", (A paper presented for the Western School Development Council Williamsville, New York), October, 1969, p. 3.

[2]Ibid.

[3]Leon M. Lessinger, "The Principal and Accountability," Journal National Elementary Principal, 51 (October 1971): 8-11.

> An independent, unbiased reviewed, feedback, and report of effectiveness: that is, the extent to which an enterprise or any definable part of the enterprise achieves its objectives.[1]

It is perplexing to note that the original intent of the term "accountability" has changed with each writer-professor-administrators own interpretation of the definition. Lessinger also mentions that we can name the costs in our educational systems as to teachers/books/dollars used etc., and the only actual measurement the administrator should utilize are the students' learning accomplishments. Yet, all the literature points to the opposite when education is not performing the "three r's" in our educational process.[2]

Monahan wrote in his study "Decentralizing Decision Making Toward Education Goals":

> . . . control and accountability in the contest of education is like a teetertotter. As accountability is developed, the amount of procedural control will diminish or visa versa.[3]

Management Information Systems (MIS)

In the mid 1960's, another term was introduced to the field of educational administration. The term "Management Information Systems", "MIS" as it was often abbreviated in the literature in 1965 was designated as the beginning of the Third-Generation of computers with the development of the transistor.[4] With the transistor being utilized it allowed computers not only to produce information faster but management was able to make more efficient decisions by having all information processed quicker.

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[1] Ibid.

[2] Ibid.

[3] William Monahan, "Decentralized Decision Making Toward Educational Goals", (A paper presented to the Oregon School Study Council, Eugene Oregon), May, 1973, p. 29.

[4] Douglas H. Haden, Total Business Systems: Computers in Business, (St. Paul: West Publishing Company), 1978. p. 12.

Prior to the introduction of computer technology, support staff of public school administrators recorded all transactions by hand. The hand recording process led to reports being processed slower, and errors were frequently reported in the final format. The concept of MIS was that every business manager and every educational administrator received reports that were free from errors, timely, efficient, and reached the administrators when they were needed.

The local public school administrator was faced with the employee turn-over problem in his educational system. Turnovers created the problem of training support staff to complete accurate reports. The turn-over rate of support staff, as well as the turn-over rate of school superintendents in each local system varied with each school district.

Through the use of information processing by electronic technology, the superintendent can have at his disposal the necessary information of statistical data about the district to assist in the decision-making process.

The following are a few of the definitions of MIS and the connotations for the administrators. Luthans defined MIS as:

> MIS can be said to be a system of regular or irregular information collection, reduction, storage, and dissemination. A good MIS system provides not only information on the means but also the information on outcomes.[1]

Schauss in an article entitled "The Management Information Resources" defined MIS as:

> Providing top management with decision-making media, at the proper time, in a concise format, tailored to a specific problem, has not been done. Perhaps the phenomenon could be titled "Information Resources Management", or the product of applied systems technology to management systems. Information data bases generally are historic,

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[1]Fred Luthans, Introduction to Management a Contingency Approach, (New York: McGraw Hill, 1979), p. 383.

including the past, present, and in many cases, projected future trends. It is available today in most disciplines. Although the capability is here today, unfortunately, it is not applied by top executives."[1]

Spencer defined the objectives of MIS as:

1. The information to exercise control over operations.

2. Early warning of developing problems.

3. Enough specific data on non-routine problems to indicate the remedial action required.

4. The necessary market and economic background to interpret financial data correctly.

5. Adequate information to allocate human financial resources effectively.[2]

Byars wrote:

The growing size and complexity of businesses are becoming ever increasing problems in the decision-making process. Larger and faster computers are providing volumes of information, but many businessmen lack the knowledge to use this information most effectively.

Another problem of large scale businesses and of many small businesses is the hesitation of managers to share the information with other departments. This departmental gap means that much useful information in not available to those managers who could best use it, and some information is repeated at unnecessary expense of the company[3]

Dearden stated that the following fundamental assumptions of MIS should be subscribed to by the manager:

1. It serves as a system framework for organizing computer applications. Applications of computers should be viewed as interrelated and integrated computer-based information systems, and not as independent data processing jobs.

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[1]Benjamin Schauss, "The Management of Information Resources", The Office, January, 1979, p. 123.

[2]William I. Spencer, "What Do Upper Executives Want From MIS?", Administrative Management, 34 (July 1978): 26.

[3]Lloyd L. Byars, p. 32.

2. It emphasizes the management orientation of electronic data processing in business. The primary goal of computer-based information systems should be the support management decisions making not merely the processing of data generated by business operations[1].

And finally, King and Cleland in their article "The Design of Management Information Systems: An Informative Approach" suggested that there was a void in the design and the actual needs of meeting the goal of the manager. The information received by the administrator must be received with an ideal and concept that it does work and can work.[2] King and Cleland continued:

> Involve some types of methodology for the involvement of managers who will be using the MIS. He emphasizes this manager participation to such a degree as to require the acceptance of a broader definition of optimality than that is normally used by the MIS designers.[3]

Specific courses in computer information systems, data processing, or computer programming were not required in the core curriculum for advanced degrees for the public school administrator's certification in Oklahoma.[4]

Luthans introduced a theory of the Management Information Hierarchy as illustrated in Figure 8. All levels of management have needed information to effectively make decisions. It has been necessary to have all the basic information generated to make decisions as well as the final analyses.

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[1]John Dearden, "MIS is a MIRAGE", Harvard Business Review, January, 1972, p. 92.

[2]William R. King and David J. Cleland, "The Design of Management Information Systems: An Information Analysis Approach," Management Science, 22 (November 1975): 286-297.

[3]Ibid.

[4]Phillips University Catalog. Phillips University, Enid, Oklahoma, 1980-1981, p. 85.

The public school administrator has been faced with the same levels of decision-making as defined by Luthans. Long-range decisions included: bond passages, new buildings, improvements of buildings and equipment, and any large purchases. The administrator established the goals and objectives of the school and presented them for the local school board's approval.

The Middle-Decision-Making Level process was found in public school administration in the performance of the administrator as viewed by his school board and community.

The Lower-range decision-making level was found in the daily activities of the faculty, support staff, and patrons.

FIGURE 8

MIS Hierarchy

Decision Making Level	Information Needed for the Decision	Information Generated
(Top)		
1 Long-Range Decision Making What is the purpose? Sensing and acting on environmental stimuli.	Measures of Environmental changes and trends The organization's demonstrated capabilities to exert controls over its environment and to react to environment change	Information on the role of the organization in its environment (society) passes to that environment
(Middle)		
2 Medium-Range Decision Making What kinds of products services and resources?	Projected demand data Measures of past performance; i.e., degree of attainment of desired outcomes (quality, quantity growth, survival, satisfaction, profits, etc.)	Gross aggregated outcome measures may aid in formulating purpose
(Lower)		
3 Short-Range Decision		
a Making a Resource planning; product or service design, operations planning and scheduling, resource assignment	"Customer order" data (Tasks to be done) Typical "data bank" information; on resources available resources busy, and resource utilization and efficiency rates; files of design, operating plans, and task/customer records	Data bank information on costs, on existing resource, and on operational capacities is uselful in strategic planning

FIGURE 8 (continued)

MIS Hierarchy

Decision Making Level	Information Needed for the Decision	Information Generated
b Heuristic decision making: Supervisory decisions, non-recurring operator decisions (e.g., a purchasing agent buys something).	Temporal data on the problem itself-sometimes not recorded and retained until after decision has been made. Policies or heuristics (principles as guides to decisions	The data, recorded, may be formulated in a way that will facilitate their aggregation into statistics useful in resource or operations planning
c Routine (programmable) decision making: Producing goods, providing services, printing paychecks, reports, and invoices	Data on the task itself. Programmed decision rules and algorithms; job tickets and plans (e.g., blueprints and route sheets)	Enrollment reports; inventories; expenditure reports, etc.; useful in operational decision making

SOURCE: Luthans, Fred, Introduction to Management A Contingency Approach. (New York: McGraw Hill, 1976), p. 386.

Educational Information Systems

The original design of the Information System concept was to develop an overall conversion of raw data furnished by school districts into information that the school administrators needed for specific managerial decision-making in their districts. The raw data were transformed into statistical totals from the various accounting information that was forwarded to the service bureau.

Evans illustrated in Figure 9 how transactions provided information for scheduled reports such as: payroll, accounts receivable, accounts payable,

MANAGEMENT LEVELS AND INFORMATION FLOW

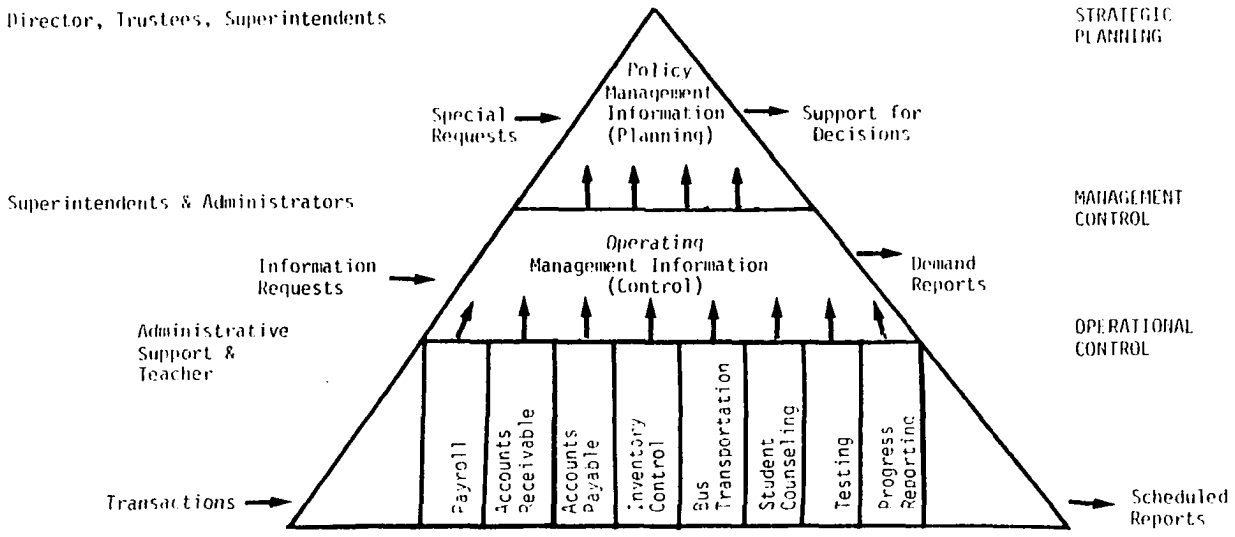


FIGURE 9

SOURCES: John Evans, "Educational Management Information Systems: Progress and Perspectives", Social and Technological Change: Implications for Education. University of Oregon, 1970, p. 257.

inventory control, bus transportation, student counseling, testing, and progress reporting.[1]

The Operating Management Information concept demanded reports of the system, and the type of information requested by the user.

The Policy Planning of the pyramid suggested strategic planning by the superintendent and the school board members for long-range planning within the school district.[2]

In essence, the Management Information Systems concept was simple in design. The information (raw data) was sent to the computer center, the computer center translated the raw data into data that the computer utilized, the computer translated the language into grouped information, the grouped information was printed into a final format that provided reports by either headings, totals, subheadings, and/or any demand report requested by the user. The final report was forwarded to the administrator who made short-range and long-range goals or objectives for the districts.

Service Bureaus

Brabb discussed that the general-purpose service bureau was a company that provided information to the various managers who wanted computerized information without the actual purchase of a computer. Computer time was purchased from the service bureau. Service bureaus usually performed a one-of-a-kind service to various businesses. Through the use of electronic computers they were able to return to the organizations information requested by the firm in a standard format.[3]

Edwards stated that the service bureau was:

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[1]John Evans, "Educational Information Systems: Progress and Persepectives. Social and Technology Change: Implications for Education (University of Orgeon, 1970), pp. 247-322.

[2]Ibid., p. 257.

[3]Brabb, p. 386.

> Capable of providing computing on larger, more capable equipment that any one of its users could afford on their own.
>
> . . . this phase of the computer industry is the slowest growing when compared to minicomputer installations. However, at the time of this writing there were some 1,600 service bureaus nationwide with the largest being the Automated Data Processing and United Data Centers with revenues of over $100 million each. These companies are marketing specialists.[1]

According to Seidman, management must decide whether to use a service bureau or to lease or to purchase the hardware and applications.

> The decision to use remote computer services is frequently based on personal or institutional perference and not on an indepth financial analysis. They concluded that the financial analysis was the determining factor in less than 50 percent of the cases surveyed, and concluded that there was no set pattern for any decision making within the firms.[2]

Lucas listed some reasons for considering the purchase of services from a service bureau:

> The user pays a fixed fee (this eliminates in-house over head of machines, purchase rentals, or staff).
>
> This is a conversion of a fixed resource to the one that is available when needed.
>
> The disadvantages are: sensitive files are outside the organization, the company will make a profit-service bureau, and deadlines are not sometimes met.[3]

The following definition by Thierauf and Neihaus perhaps best defines the service bureau concept:

> An organization which provides data processing information for other organizations, in particular, the actual processing of the data itself for some meaningful output.

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[1]Perry Edwards and Bruce Broadway, Action-Data Processing, (California: Wadsworth, 1979), p. 365.

[2]Herbert A. Seidman, "Remote Computing Service or In-House Computer?" Datamation, April 1978. pp. 93-95.

[3]Henry C. Lucas, Jr., Computer Based Information Systems in Organizations, (Chicago: Science Research Associates. Inc., 1973), p. 172.

The main reason for utilizing a service bureau is that "improved service and accuracy of reporting are the determing factors".[1]

Oklahoma State Department of Education Guidelines for Service Bureaus

Each local school district may purchase the service of a service bureau. All schools have the State Department of Education Bulletin 145-T, or Bulletin 145-U, for the Chart of Accounts to be used by their local school district for the General Fund Accounting Process.

The ADPC Service Bureau utilizes the Chart of Accounts as written in the State Department of Education Bulletin 145-U.

The main categories of the Chart of Accounts are shown in Figure 10.

FIGURE 10

OKLAHOMA DEPARTMENT OF EDUCATION'S
MAIN CHART OF SCHOOL ACCOUNTS

0100	Administration	0700	Plant Maintenance
0200	Instruction	0800	Fixed Charges
0300	Attendance Services	0900	Food Services
0400	Health Services	1000	Student Body Activities
0500	Transportation	1100	Tuition to Other Schools
0600	Plant Operation	1200	Captal Outlay

SOURCE: Oklahoma, State Department of Education, "State Board of Education Regulations for Administration and Handbook On Budgeting and Business Management", Bulletin No. 145-U, (1981), pp. 64-105.

[1]Robert J. Thierauf and John F. Neihaus, An Introduction to Data Processing for Business (New York: John Wiley & Sons, 1980), pp. 244-245.

If a school district decides to use an automated accounting system, or a service bureau, the Oklahoma State Board of Education Director of Finance must approve this accounting decision.[1]

When a local school district employs the services of a service bureau, the list of regulations in Figure 11 are furnished by the Oklahoma State Board of Education to the Service Bureau.

FIGURE 11

REGULATIONS AND RESPONSIBILITIES OF A SERVICE BUREAU TO THE LOCAL SCHOOLS IN THE OKLAHOMA STATE DEPARTMENT OF EDUCATION

1. Must have adequate equipment.
2. Personnel should understand the laws and regulations pertaining to public school finance in Oklahoma.
3. Post an Honest Bond.
4. Not issue warrants in excess of appropriations.
5. Provide forms for transmitting data from the school to the service bureau.
6. Furnish a complete audit trail of:
   a. Monthly Detailed Budget Analysis
   b. List of all encumbrances and payments in classification accounts
   c. Give totals by classification codes
   d. Show account codes, purchase order numbers, encumbered amount for each encumbrance
   e. Date, warrant number, purchase order number paid
   f. Allocations paid and unencumbered balances
7. Provide two payroll periods at the end of the fourth quarter
8. Process payroll problems
9. Handling of tax sheltered annunities

[1] Bulletin 145-U., p. 43.

FIGURE 11 (Continued)

REGULATIONS AND RESPONSIBILITIES OF A SERVICE BUREAU TO THE LOCAL SCHOOLS IN THE OKLAHOMA STATE DEPARTMENT OF EDUCATION

10.
- a. List new encumbrances by fund. Encumbrance adjustments
- b. List of Open encumbrances (total by major classification and fund)
- c. Condensed Budget Summary showing totals by major classifications
- d. Condensed Budget Summary
- e. Warrant Register: account number, warrant number, amount and date issued, purchase order number, and payee
- f. Payroll Registers
- g. Miscellaneous deduction reports
- h. Monthly Teacher Retirement Reports
- i. Worker's Compensation Reports
- j. Unemployment Reports
- k. Employees Fiscal-Year: Earnings-to-date report, warrant issued to date, gross salary, Purchase order number, Account code, warrant number and date, totals per person and overall totals
- I. Printed warrant with deduction stub
- m. All monthly, quarterly and annual withholding reports including employee benefits
- n. Written record authorizing any change in any original purchase order.

SOURCE: Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management." Bulletin No. 145-U. (Oklahoma State Department of Education, 1978), p. 45-50.

The State Board also issues to the service bureau the requirement that all warrants shall not furnish facsimile signatures.

The Oklahoma State Department of Education outlined the procedures and guidelines to be followed by the school system if the system utilized the service bureau in the processing of the General Fund Account. The procedures are listed in Figure 12. In addition to the guideline responsibilities, the superintendent must understand the budget, not over spend any accounts, and the decision to purchase or not to purchase rests entirely in his office.

FIGURE 12

GUIDELINES FOR PURCHASE ORDERS
FROM THE STATE DEPARTMENT OF EDUCATION

1. Requisitions are presented to the superintendent for approval
2. Purchase Order is prepared
3. Encumbrance copy of each Purchase Order is sent to the Data Center
   a. Information is entered and a list of Purchase Orders is printed and returned to the school
   b. List contains Purchase Order Number, Vendor Name, total amount of each purchase
   c. Obtain local school board approval
4. A copy of the Purchase Order is sent to vendor
5. Merchandise is received
6. Warrant Authorization copy of Purchase Order is signed and dated
7. Warrant Authorization copy of each Purchase Order is sent to the Data Center
8. Warrants are returned to the school with a warrant register for the school treasurer
9. Warrants are signed by local board clerk, presented and registered with district treasurer
10. Warrants are issued to vendors

SOURCE: Oklahoma, State Department of Education, "A Guide for School Administrators and Clerical Staff", (1981), p. 21.

Figure 13 contains a list of the thirteen major categories of expenditure classification of Accounts pertaining to the General Fund Accounting. The school size is the deciding factor as to what extent each school uses these various categories.

FIGURE 13

EXPENDITURE CLASSIFICATION OF ACCOUNTS FOR THE GENERAL FUND

0100 ADMINISTRATIVE SERVICES

- 0110 Salaries
- 0120 Contracted Services
- 0130 Other Expenses for Administration

0200 INSTRUCTIONAL SERVICES

- 0210 Salaries
- 0220 Textbooks
- 0230 School Libraries and Audio-Visual Materials
- 0240 Teaching Supplies
- 0250 Other Expenses for Instruction

0300 ATTENDANCE SERVICES

- 0310 Salaries
- 0320 Other Expenses for Attendance Services

0400 HEALTH SERVICES

- 0410 Salaries
- 0420 Other Expenses for Health Services

0500 PUPIL TRANSPORTATION

- 0510 Salaries
- 0520 Contracted Services and Public Carriers
- 0530 Replacement of Vehicles
- 0540 Transportation Insurance
- 0550 Expenditures in Lieu of Transportation
- 0560 Other Expenses for Operation and Maintenance

0600 PLANT OPERATION

- 0610 Salaries
- 0620 Contracted Services for Operation of Plant
- 0630 Heat for Buildings
- 0640 Utilities, Except Heat
- 0650 Supplies, Except Utilities
- 0660 Other Expenses for Operation of Plant

0700 MAINTENANCE OF PLANT

- 0710 Salaries
- 0720 Contracted Services for Maintenance

FIGURE 13 (Continued)

0700 MAINTENANCE OF PLANT (continued)

- 0730 Replacement of Equipment
- 0740 Other Expenses for Maintenance

0800 FIXED CHARGES

- 0810 School District Contributions to Social Security & Retirement
- 0820 Insurance
- 0830 Rental of Lands and Buildings
- 0840 Other Fixed Charges

0900 FOOD SERVICES

- 0910 Salaries for Food Services
- 0920 Other Expenses for Food Services

1000 STUDENT-BODY ACTIVITIES

- 1010 Salaries
- 1020 Other Expenses for Student-Body Activities

1100 COMMUNITY SERVICES

- 1110 Recreation
- 1120 Civic Activites
- 1130 Public Libraries
- 1140 Custodial and Detention Care of Children
- 1150 Welfare Activities
- 1160 Non-Public School Pupils

1190 OUTGOING TRANSFER ACCOUNTS

- 1191.10 and 1191.20 Tuition or transfer fees to other school districts (except area technical schools)
- 1191.11 and 1191.21 Tuition or transfer fees to area vocational-technical school districts.
- 1191.30 to 1192.40 All other expenditures for outgoing transfer accounts including join educational programs (joint)
- 1198 Property Re-evaluation

1200 CAPITAL OUTLAY

- 1210 Sites
- 1220 Buildings
- 1230 Equipment
  - 1230.05 Transportation
  - 1230 (except 1230.05) Other

SOURCE: Oklahoma, State Department of Education, "A Guide for School Administrators and Clerical Staff", 1981, pp. 30-2, 30-3.

Ardmore Data Processing Center, Inc., (ADPC)

The Ardmore Data Processing Center, Incorporated (ADPC) is a privately owned service bureau located in Ponca City, Oklahoma. The firm has been in operation since the mid 1960's.

This Service Bureau does financial accounting only for schools in the states of Oklahoma and Arkansas. The Service Bureau does not service any other types of accounts.

When the Service Bureau is contracted by the local school district to do their General Fund Accounting, the school superintendent is given a written agreement that states the Service Bureau will provide the printouts to the local school district. The list of services is illustrated in Figure 14.

The following reports are called "special reports" by ADPC, and are furnished by requests of the users: Analysis by site, Line Item Summaries, Individual Detailed Listings, and Unemployment Reports.

The contract also states that the school district will pay to the services bureau: a fix monthly charge, postage, a one-time charge per year for purchase orders, and the school must furnish the data necessary to complete the reports by the Service Bureau. And finally, the service agreement is to be renewed each year as shown on the service agreement:

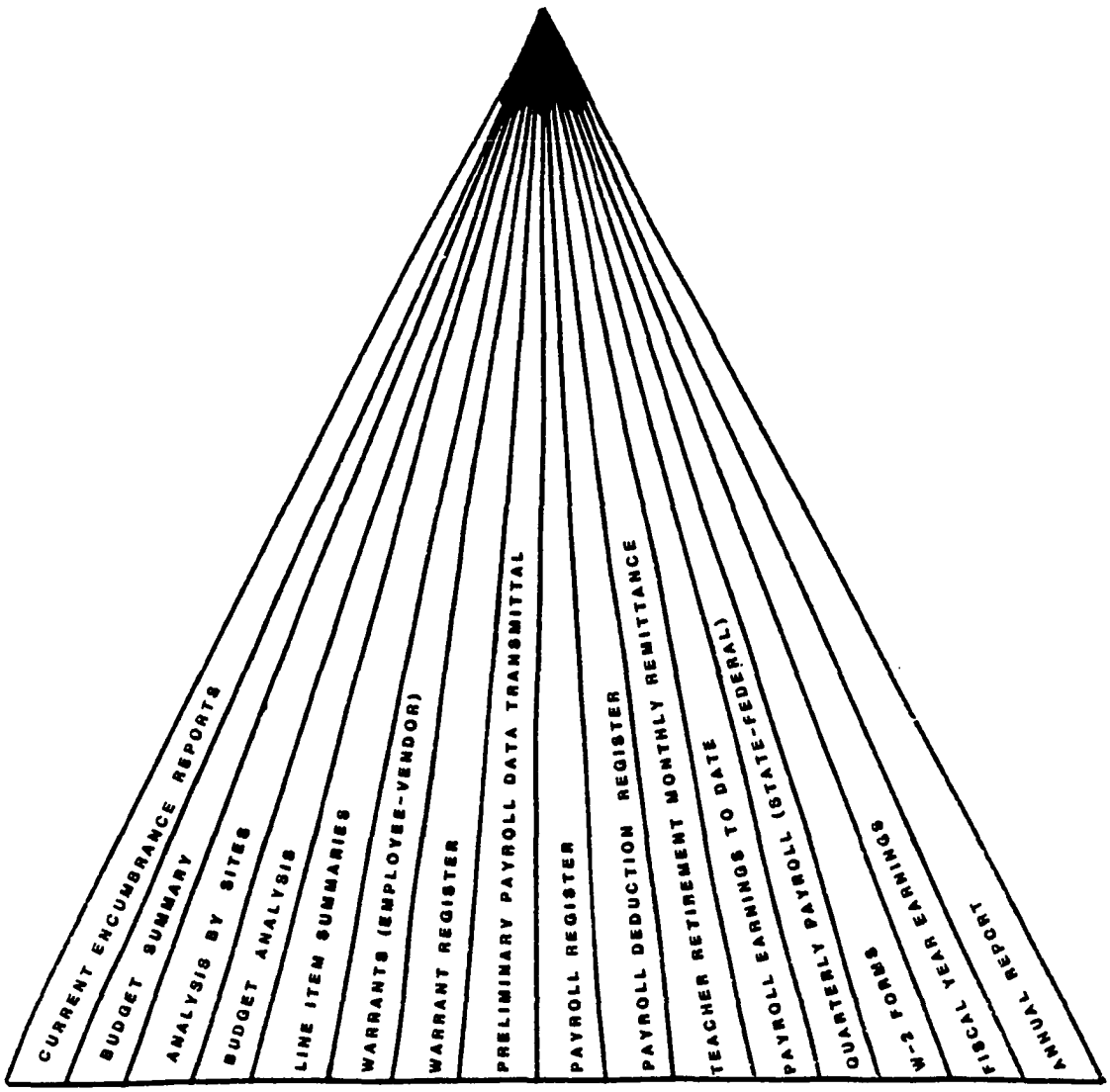
> Upon termination of services from ADPC, financial data from the school will be processed for thirty (30) days and final reports run at the end of that period.[1]

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[1] Ardmore Data Processing Center Inc., "Service Agreement", p. 1.

FIGURE 14

ARDMORE DATA PROCESSING CENTER, INC.



SOURCE: Adapted from Phillip C. Sempriviro', Systems Analysis: Definition, Proces, and Design. (California: Science Research Associates, p. 245, 1976), and ADPC Service Agreement.

In-Service Training

At various strategic locations in Oklahoma, the ADPC Service Bureau holds workshops for all support personnel of any school district that subscribes their services. Attendance is not mandatory, but is furnished to the support personnel for a better understanding of the automated accounting system. The Service Bureau receives any calls from support personnel, and will furnish any information they can over the telephone.

Condensed Financial Summary by ADPC

The Condensed Financial Summary furnished to the local school district consists of the following major categories: Administration, Instruction, Attendance Services, Health Services, Pupil Transportation, Plant Operation, Maintenance of Plant, Fixed Charges, Food services, Student Body Activities, Community Services, Outgoing Transfer Accounts, and Capital Outlay. The total amounts are recorded under Budget Appropriations, Unencumbered Amounts, and Warrants-checks issued. For each category the amount of total expenditures is listed, and a grand total of Budget Appropriations, Unencumbered Amounts, Encumbered Amounts, and Warrants-Checks issued also appear at the bottom of the report.

These totals assist the local superintendent in completing other reports to the Oklahoma State Department of Education Finance Division that are filed monthly and quarterly.

Summary Report by ADPC

The Service Bureau furnishes to the local superintendent a Line Item Financial Summary of the General Fund. The Line Item Summary is a grand total of monthly expenditures by account categories. It lists the categories by

utilizing the chart of accounts furnished by the Oklahoma State Department of Education.

At the end of the report, Grand Totals of the General Fund allows the local superintendent to see how much was budgeted, how much was unencumbered, how much was encumbered, and the total amount issued for warrants at the end of the fiscal period.

Detail Accounting for the General Fund by ADPC

This report gives a detail listing by the first warrant paid in each specific account category. It lists the account number, the sub-number, site, unencumbered amount, warrant amount, date the warrant was issued, the encumbered number, and the warrant number. Each account category then is totaled by Building Total for each specific account number. This is a report published monthly by the Service Bureau to the school system.

At the close of the fiscal year, this report gives a detailed analysis of all warrants issued by the district, in alphabetical order.

Accounting for Funds by ADPC

The local school superintendent prepares a report entitled "Estimate of Needs" for the Oklahoma State Department of Education and the report is signed by the County Excise Board. The superintendent determines how all funds will be spend during the coming year. The items that receive top priority are: Salaries, Social Security and Retirement, Pupil Transportation, Utilities, Insurance, and the Balance of Funds to be budgeted according to the discretion of the Superintendent.

The local school uses a triplicate form entitled "Budgetary Requests" that lists the appropriated funds. One copy is forwarded to the Service Bureau to denote the amounts of the appropriated funds for the General Fund Account to be utilized by that school district during the operating year.

Summary

The purpose of this chapter was to provide a review of the literature, including all past and present research, pertinent to the area of financial accounting for and by local schools.

The information in this chapter illustrated the development of computer technology, the local school boards role in financial accounting, and the major role that the Oklahoma State Department of Education plays in the determination of accounting procedures. It concluded with an explanation of services provided by ADPC.

The formal search of the literature by the investigator revealed that no research in the area of Service Bureau in General Fund accounting by a privately owned firm had been conducted and published.

CHAPTER III

METHODOLOGY

Introduction

The purpose of Chapter III was to present the methodology used for the study on school systems in the State of Oklahoma who purchased the services of a privately—owned service bureau to process their financial information for General Fund Accounting consistent with the requirements of the Oklahoma State Department of Education.

Chapter III is divided into five major categories, an introduction and summary. A brief review of the purpose of the study is covered in the Background section. The selection of the respondents is described in the Population section. The procedures by which the data collection instrument was developed and constructed is presented in the Questionnaire section. An explanation of the interpretative methods used for the data collection instrument is in the Data Analysis section.

Background

The study involved a preliminary search of related literature to determine what information had been published in the area of school systems utilizing a service bureau to do their General Funding Accounting process. The search led to the conclusion that no specific research had been attempted in the area of a privately owned-service bureau and General Fund Accounting. No studies were found involving service bureaus and requirements of a state department of education. During the extensive review of the literature, it was revealed that terminology differed greatly. No research had been conducted on

service bureaus for financial information and the Oklahoma State Department of Education. All sources were utilized in the extensive search for related literature.

Several personal interviews were conducted with officials of the service bureau (ADPC) and public school administrators who utilized the services of ADPC in Oklahoma. Personal visits were arranged and conducted with officials of the Oklahoma State Department of Education who formulated and published the financial guidelines for public schools. Personal visits were conducted with Business Managers of larger school systems (student populations of 2,000 or more), public school auditors (who audit the records of each district in Oklahoma), support personnel who furnished the information to the service bureau each month, and to a school system that utilized the information from the service bureau in addition to their own data center.

The findings of the extensive research concluded that no research had been done to determine the effectiveness of computer information in the General Fund Accounting process by a privately-owned service bureau and the requirements mandated by a state department of education, the same conclusion as found in the preliminary search.

Research had been completed regarding local school boards and their school board memberships. Research covering the Decision-Making process and the functions of management had been done. Research in Planning; Programming; Budget Systems; Accountability; and Management Information Systems in education were completed through the various stages of computer technology. Studies of general-purpose Service Bureaus in industry have been researched. However, no research had been conducted comparing the guidelines of a state department of education and a private service bureau accounting procedures.

Population

The population for this study included school superintendents in Northwest Oklahoma who purchased the services of the ADPC Service Bureau.

The Service Bureau furnished a computer list of names of users. This list included the name of the school, the name of the school superintendent, the name of the school secretary, the school address, the city, the state, Zip Code, and the telephone number, including the area code.

A map of the State of Oklahoma was used in developing the list of respondents. Personnel from the Service Bureau assisted in selecting the names to be used in schools located within a fifty-mile radius of Enid, Oklahoma. There was no distinction made in the size of the school (student population).

The computerized list was then organized into more manageable data. Each school name and other information (superintendent's name, secretaries name etc.) were placed on three-by-five cards. These cards were arranged alphabetically in a card system. Each card was coded with a number. The numbers began with one and ended with seventy.

Questionnaire

A questionnaire was then mailed to seventy (70) school districts. According to Emory:

> No agreement on how large a sample should be has yet been reached by researchers and statisticans. Some statisticians believe the larger the size of the the sample the more adequate the sample will represent the populations. While others reject his idea, some believe sample size is only one aspect of representativeness.[1]

Fox states: "We want representatives in terms of those variables that are known to be related to the phenomenon under study.[2]

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[1] C. William Emory, Business Research Methods. (Homewood; Illinois, Richard D. Irwin, Inc., 1980), p. 274.

[2] David Fox, The Research Process in Education. (New York, Rinehart and Winston, Inc., 1969), p. 322.

In this study, the size of the sample was large enough to ensure validity of inference. Since the educational population that uses this service bureau are located in Oklahoma, and this service bureau is the only system that is currently being purchased by school systems in Oklahoma, the select population is homogeneous, the sample of seventy reflected the beliefs of the respondents.

The questionnaire was mailed in April of 1981 from the Enid, Oklahoma, main post office. The questionnaire had first-class postage. Included with the Data Collection Instrument were the following: A letter of Transmittal, and a returned-prepaid postage envelope. The questionnaires were coded with a number and the same number appeared on the return envelope. As each questionnaire was returned, the card with the school's name and number were attached to each questionnaire.

On May 6, 1981, follow-up telephone calls were made to each school system who had not responded to the questionnaire. Twelve superintendents personally contacted did not return their questionnaires.

On May 22, 1981, the last questionnaire was received for this study.

Validation

For validation, the questionnaire was discussed with a panel of experts from business managers, school superintendents, professors in higher education, Oklahoma State Department of Education officials, public school auditors, and support personnel.

In order for the local superintendent to respond more openly to the questionnaire, a declarative statement in the letter of transmittal stated that no names of schools, names of superintendents, or budgets from any specific school would be printed in the final research.

The final instrument contained 65 items. Four demographic factors are included in the instrument.

Data Analysis

The data were analyzed utilizing computer programs from the Statistical Package for the Social Sciences (SPSS).[1] A numerical value was assigned to each of the possible choices available to the respondents.

All items (65) were coded and arranged on a large statistical chart with vertical and horizontal rows. This chart was checked three times to insure accuracy in recording the data from each data collection instrument. From this chart, all items from the data collection instrument were key punched on standard Hollerith cards. The cards were verified on a verifier.

Descriptive statistics were utilized due to the fact that the total population was utilized.

The program Crosstabs was utilized to present a percentage of responses under all categories. Total length of tenure of the local school superintendent were presented by total years as a superintendent of schools.

Summary

The procedures utilized in conducting this study have been presented in Chapter III. A background of the study was discussed. The procedures in selection of the Population were stated. The development of the data collection instrument was outlined. The validation of the data collection instrument and data analysis procedures were discussed.

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[1] Schuyler W. Huck, William H. Cormier, and William C. Bounds, Jr., Reading Statistics and Research (New York: Harper and Row Publishers, 1974), p. 19.

CHAPTER IV

PRESENTATION OF THE DATA

Introduction

Data were obtained through the use of a mailed-questionnaire to public school superintendents in Northwest Oklahoma who purchase the monthly accounting services of the ADPC Service Bureau. The Data Collection instrument was divided into two major divisions. Part "A" investigated how the superintendents utilized the information now furnished to them by the Service Bureau. Part "B" investigated if additional information were available from the Service Bureau would it assist the superintendents in the decision-making process for their school systems.

To facilitate organization and clarity, the data were presented to refer to questions in Part "A" or Part "B". Official requirements as mandated by the Oklahoma State Department of Education were presented.

Percents of all responses were taken from the Crosstabs program of the Statistical Package for the Social Sciences.[1]

Demographics

Part "A" question one requested the sex of the superintendent. All respondents were male superintendents. There were no female superintendents.

Part "A" of the data collection instrument related to the educational training of the superintendents in computer technology in their college training. Eighty-five percent of the respondents had not had any courses in Computer

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[1]Nie, pp. 185-202.

Information Systems. Eighty-three percent had no courses in Data Processing, and eighty-six percent did not have any courses relating to computer programming in college.

The respondents revealed that they had been a superintendent of schools for the following number of schools: 50.0 percent (29) one school; 25.9 percent (15) two schools; 15.5 percent (9) three schools; 3.4 percent (2) four schools; 1.7 percent (1) five schools; 1.7 percent (1) six schools; and 1.7 percent (1) seven schools.

The Average Daily Attendance (ADA) of the schools reporting was: 150-200 (ADA) 12 percent (7 schools); 251-500 (ADA) 45 percent (26 schools): 501-1000 (ADA) 26 percent (15 schools); 1001-1500 (ADA) 10 percent (6 schools); 1501-2000 (ADA) 2 percent (2 schools); and more than 2001 (ADA) 5 percent (3 schools).

Budgetary Accounting for the General Fund

Question One isolated the budgetary activities from the other factors found in the General Fund Accounting by asking:

> What financial information does ADPC., Inc., supply to the school superintendent that assists him in meeting the required budgetary accounting for the General Fund as mandated by the Oklahoma State Department of Education?

The State Department of Education Regulations state in their handbook for administrators "Budgeting is seen as a continuous process involving both long-term and short-term planning and the establishment of priorities."[1] The superintendent serves as the executive officer of the Board of Education and is responsible for taking the budget through several stages of growth.[2] It is the responsibility of the superintendent to prepare the school budget, it is considered

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[1] Bulletin No. 145-U, p. 37. [2] Ibid.

advisable that someone who is qualified must do so.[1] The budget must be the official presentation of the local school's condition year-to-date and all appropriations made during the year.[2]

Local support personnel manually process all information onto special forms furnished to the school by the Service Bureau. After the information is processed, the information is mailed to the Service Bureau. All supportive information relating to the information forwarded to the Service Bureau is retained in the files of the local schools to provide an audit trail for school auditors.

When the Service Bureau receives the information, it is methodically recorded by their personnel. By this accurate and detailed recording, any school district may call the Service Bureau about the particular school and the Service Bureau is able to quickly locate all documents.

After the Service Bureau completes the processing, the schools are mailed the following reports: Budget Appropriations, Unencumbered Amounts, and Encumbered Amounts.

Questions 7, 8, and 9 of the data collection instrument were constructed to solicit responses from the superintendent relating to departmental budgets, goals of the district, and long-range planning.

Illustrated in Table 1 is the analysis of responses by the length of tenure of the school superintendent to whether he requires a departmental budget for his school. The Table indicates that 56.9 percent did develop a departmental budget, and 43.1 percent did not.

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[1] "Guide for School Administrators", p. 140.

[2] Ibid.

TABLE 1

ANALYSIS OF RESPONSES FOR DEPARTMENTAL BUDGETS

Departmental Budgets	Percent of Responses	Number of Superintendents
Yes	56.9	33
No	43.1	25
TOTAL	100.0	58

According to the School Laws of Oklahoma, the following responsibility is delegated to the local school superintendent by the Oklahoma State Department of Education:

> Boards of Education of all school districts are hereby required to make annual statistical and financial reports to the State Board of Education. The statistical report shall be made as of June 30th. Each of such reports shall be filed with the State Board of Education as soon as information is available following the effective date of such reports. Provided, a copy of each such report shall be filed in the office of the county superintendent of schools.[1]

In the Oklahoma State Department's Guide, additional responsibilities for the superintendents are given:

> Superintendent, as executive officer of the Board of Education, shall furnished the leadership from his Board in taking the budget through its several stages of growth. Growing out the long-term plan and the budget file, the Preliminary Proposal Annual Budget is compliled and presented to the Board of Education for consideration. After adoption by the Board of Education, it should become the proposed budget.[2]

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[1] School Laws of Oklahoma, p. 62.

[2] "Guide for Administrators", p. 37.

All necessary support data for budgeting are not available from the Service Bureau in school systems purchasing their services. Figure 15 lists several of the major reports required by the Oklahoma State Department of Education that are not developed by the Service Bureau and those that are. If they are not developed by the Service Bureau, they must be manually prepared by the local support staff.

FIGURE 15

REQUIRED GENERAL FUND ACCOUNTING MONTHLY REPORTS

REPORT TITLE	Reports Supplied By The Service Bureau YES	NO
Application for State Aid	x	
Bonds for Custodian of Funds		x
Insurance Policies:		
Building Insurance		x
Fleet Insurance		x
Unemployment Insurance		x
Workmen's Compensation Insurance		x
Tort Liability Insurance		x
Encumbered School Personnel Salaries	x	
Estimate of Needs Report	x	
Close of School Expenditures	x	
Planning Federal Funds	x	
Transportation Routes for Buses		x
Money to be Invested		x
District Treasurer's Monthly Reports:		
Depository Investments		x
Collateral		x
Rate of Interest		x
Maturity dates of Investments		x
Amounts to be expended in each fund Account	x	
Estimate and encumbered utilities, fixed charges	x	
Quarterly Unemployment and Federal Tax Reports	x	
Payroll Encumbrances	x	
District Auditor's Reports:		
General Fund	x	
Bonds		x
Building Funds	x	
Activity Funds	x	
School Lunch Fund		x

FIGURE 15 (Continued)

REQUIRED GENERAL FUND ACCOUNTING MONTHLY REPORTS

REPORT TITLE	Reports Supplied By The Service Bureau YES	NO
Teachers: List of Certified personnel	x	
Allocated Appropriations		x
Appropriation of Additional Funds	x	
Reports on Support Personnel		x
Checking of illegally Registered Students (ADA)		x
School District Expenditures for prior years		x
Accrediting Reports		x
Mid-Term Adjustment for Funds:		
Attendance		x
Transportation Reports		x
Special Education Transfers		x
Checking all County Monies		x
Title IV-B Application		x
Issue Personnel W-2's	x	
Submit School Board Membership Reports		x
Prepaid Bid Items		x
Furniture, materials, and equipment requisitions		x
Annual Statistical Report		x

SOURCE: "A Guide for School Administrators and Clerical Staff". (Oklahoma: State Department of Education). (1981), pp. 3-15.

Illustrated in Table 2 is the analysis of length of tenure of a superintendent and the information they receive from the Service Bureau in matching their goals for the school district.

The Oklahoma State Department of Education guides states:

> While it is not a legal requirement for the auditor to prepare the school district's Annual Estimate of Needs and Financial Statements (Often referred to as the "budget"), it is considered advisable that he, or someone equally qualified, do so. The statements presented therein are the official representation of the school's condition at year's end, the results of the operations during the preceding year, and the initial request for appropria-

tions during the ensuring year. Improper preparation of these statements could result in legal entanglements and/or loss of a school revenue.[1]

Fifty-three percent of the superintendents agreed that when the information was returned to them that it did reflect the goals of the district, and 34.5 percent of the respondents responded that the information frequently represented their goals. The remaining 8.6 percent felt the report sometimes reflected their goals, while the remaining 3.4 percent did not respond.

TABLE 2

ANALYSIS OF RESPONSES FOR GOALS SUPERINTENDENTS

Reports Meets District Goals	Percent of Responses	Number of Superintendents
Almost Always	53.4	31
Frequently	34.5	20
Sometimes	8.6	5
No Response	3.4	2
Totals	100.0	58

Eight items were listed in Question 9 of the data collection instrument. Each superintendent was to rate the degree of consultations with various individuals in his district with whom he consulted regarding long-range planning or bond proposals.

Displayed in Tables 3,4, and 5 are the analyses of the responses from the superintendents.

The Oklahoma State Department of Education refer to their suggestions for consultations:

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[1]"Guide for Administrators", p. 140.

> Each school district is encouraged to establish its own approach to accountability. A recommended process should include a comprehensive educational needs assessment using broad community involvement, establishment of goals, objectives and to process to evaluate and report summary information to the patrons of the district.[1]

Illustrated in Table 3 is the analysis of responses by the tenure of the superintendent with the use of high school principals, as consultants. The Superintendents solicited information almost always from the high school principal was 32.8 percent, frequently 10.3 percent, sometimes 24.1 percent, 8.6 percent stated almost never, and 24.1 percent viewed it as non-applicable to ask the high school principals for their advice.

TABLE 3

ANALYSIS OF RESPONSES FOR CONSULTING WITH HIGH SCHOOL PRINCIPALS

High School Principals	Percent of Responses	Number of Superintendents
Almost Always	32.8	19
Frequently	10.3	6
Sometimes	24.1	14
Almost Never	8.6	5
Non-Applicable	24.1	14
Totals	100.0	58

Illustrated in Table 4 is the analysis of responses by the tenure of the superintendent using middle school principals, as consultants. Fifty-two percent did not seek advice from the middle school principals, 17.2 percent almost always, 6.9 percent frequently, 19.0 percent sometimes, and 5.2 percent almost never.

[1] School Laws of Oklahoma, p. 61.

TABLE 4

ANALYSIS OF RESPONSES FOR CONSULTING WITH MIDDLE SCHOOL PRINCIPALS

Middle School Principals	Percent of Responses	Number of Superintendents
Almost Always	17.2	10
Frequently	6.9	4
Sometimes	19.0	11
Almost Never	5.2	3
Non-Applicable	51.7	30
Totals	100.0	58

Illustrated in Table 5 is the analysis of reponses by the tenure of the superintendent using school board members, as consultants. Sixty-seven percent of the superintendent almost always consulted their school board members on this issue, 8.6 percent frequently, 8.6 percent sometimes, 15.5 percent felt it was non-applicable, and no superintendent almost never consulted their board members.

TABLE 5

ANALYSIS OF RESPONSES BY SUPERINTENDENTS
(Long-Range Consultants)

Middle School Principals	Percent of Responses	Number of Superintendents
Almost Always	67.2	39
Frequently	8.6	5
Sometimes	8.6	5
Non-Applicable	15.5	9
Totals	100.0	58

School Boards

Question Two isolated the format usability of the reports grants furnished to the school board members from the Service Bureau in the General Fund Reports by asking:

> Are the financial reports in a useable format for official action by the school board members?

The Oklahoma State Department of Education Regulations states in their Handbook that the local superintendent is legally responsible to the local school board members on routine business management problems in the district.[1] The handbook further states:

> . . . . Too many superintendents, although legally prohibited from serving as clerks for the board, assume the task of keeping the school district records and doing the detail accounting. This is certainly a waste of manpower, and a very high price for a board of education to pay for bookkeeping.[2]

The State Department also realizes that the turnover rate is higher for support personnel than certified personnel and they feel it is imperative to have qualified full- and part-time assistance in the recordkeeping of the school.[3]

At each monthly school board meeting in the district, the Oklahoma State Department requires that each local members receive a copy of the following reports: Summarized budgets and Encumberance Reports in a Numerical listing to be presented for their approval.[4]

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[1] "Guide for School Administrators", p. 29.

[2] Ibid., p. 31. [3] Ibid., pp. 36-7. [4] Ibid., pp. 31-2.

FIGURE 16

TIME SCHEDULE FOR REPORTS AND APPLICATIONS
TO THE OKLAHOMA STATE BOARD OF EDUCATION

DUE DATE	REPORT TITLES
(10 Days following	Attendance registers available for auditing
Close of School)	Annual Statistical Report Filed with Finance Division
JUNE 1	Supplemental Personnel Report
JULY 15	Application for State Aid
SEPTEMBER 15	Annual Financial Report
OCTOBER 15	Support Personnel Report
OCTOBER 15	Transportation Maps and Driver Personnel Reports
OCTOBER 15	Application for School District Accrediting
JANUARY 15	Annual Personnel Report for Teachers (PRE-PRINT)
FEBRUARY 15	Application for MID-TERM adjustment in State Aid because of unusual increase in attendance or transportation

SOURCE: Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management", Bulletin No. 145-U. (1981), p. 1.

The Service Bureau furnishes the district school board members copies each month of the budget, and Encumbrance Reports for their meetings.

Questions 6 (two part question) and 14 on the data collection instrument were constructed to solicit responses regarding the format that is used by the Service Bureau as applied to the General Fund Accounting process.

Table 6 illustrates the analysis of responses from superintendents to the difficulty of explaining to the local school board members the computer printouts received from the Service Bureau during their monthly meetings.

Seventy-one percent agreed that there was not difficulty in explaining the information that the reports contained, however, 29 percent felt that there was some difficulty.

TABLE 6

ANALYSIS OF RESPONSES TO DIFFICULTY OF REPORT INTERPRETATION

Difficulty in Explaining Computer Reports to Board Members	Percent of Responses	Number of Superintendents
Yes	29.3	17
No	70.7	41
Totals	100.0	58

Illustrated in Table 7 is the analysis of responses from superintendents to the stereotyping of their local school board members. Sixty-four percent of the superintendents would not respond to this question, 8.9 percent felt experienced members understood the reports, 10.7 percent felt the newer members need more explanation, 8.9 percent felt there were no questions asked during the meetings, and 7.1 percent that responded spent none of the board meetings time on the reports.

The Oklahoma State Department of Education handbook states:

> School districts are public political subdivisions in which untrained lay citizens may be actively involved in responsible managerial positions as a result of the democratic process. The accounting and reporting records must be susceptible to utilization and interpretation by these people. Administrative adjustments in methods and procedures will therefore occur which may seem unnecessary or burdensome to a person highly trained or considerably experienced in complex accounting practices.[1]

[1] Bulletin No. 145-U, p. 39.

TABLE 7

ANALYSIS OF RESPONSES FOR UNDERSTANDING MONTHLY REPORTS

School Board Members	Percent of Responses	Number of Superintendents
The Experienced Member of the School Board as a a general rule understand the printouts	8.6	5
The new members require more time to explain the printouts	10.7	6
There are not many questions concerning the printouts	8.9	5
No time is spent on the printouts	7.1	4
No responses	64.3	38
Totals	100.0	58

Illustrated in Table 8 is the analysis of responses of superintendents timely receipt of reports from the Service Bureau to the school district. The 91.4 percent of responses indicated that the reports are received on time, 5.2 percent frequently received, and 3.4 percent sometimes received on time.

The Laws for Schools in Oklahoma State:

> Regular meetings of the board of education of each school district shall be held upon the first Monday of each month, or upon such days as may be fixed by the board. Special meetings may be held from time to time as circumstances may demand.[1]

[1] School Laws of Oklahoma, (70-5-118), p. 58.

TABLE 8

ANALYSIS OF RESPONSES AS TO TIMELY RECEIPT OF REPORTS

Timely Receipt of Reports from the Service Bureau	Percent of Responses	Number of Superintendents
Almost Always	91.4	53
Frequently	5.2	3
Sometimes	3.4	2
Totals	100.0	58

Additional Financial Information

Question Three isolated the need for additional financial information relating to the General Fund by asking:

> What additional financial information would be helpful to the public school administrator in managing, delegating, and administering the General Fund of their district?

Illustrated in Figure 17 are the requirements mandated by the Oklahoma State Department of Education relating to the General Fund Accounting process for support staff and administrators.

Questions 10, 11, 12, 13, and 15 of the data collection instrument were constructed to solicit responses from the superintendent relating to managing, delegating and administration of the General Fund.

FIGURE 17

GENERAL INFORMATION FOR CLERICAL STAFF AND ADMINISTRATORS

1. Budgetary accounting in Oklahoma requires that all monies be encumbered (obligated) before they are expended.

2. Separate records are maintained for each fund, e.g., General Fund, Building Fund. DO NOT comingle funds.

3. If only a portion of encumbered goods/services has been received, a warrant may be issued for that portion, and subsequent warrants issued at a later date.

4. When invoice totals do not correlate with purchase order totals due to price adjustments, freight charges, etc., the encumbrance and warrant authorization copies of the purchase order must be adjusted, and the adjustments must be reflected in the encumbrance and expenditure records.

5. No indebtedness is to be incurred that would be in excess of the appropriations.

6. The difference between the Warrant Register total and the Encumbrance Ledger total represents Accounts Payable (Indebtedness incurred but not yet paid).

SOURCE: Oklahoma, State Department of Education, "A Guide for School Administrators and Clerical Staff", (June 25, 1981), p. 16.

Illustrated in Table 9 is the analysis by the superintendent of the individuals involved with day-to-day recording of information that is forwarded to the Service Bureau from the School.

Eighty-three percent of the respondents stated that the Superintendent was the person involved in recording, 12.1 percent frequently were involved, 3.4 percent were sometimes involved, and 1.7 percent responded non-applicable.

TABLE 9

ANALYSIS OF RESPONSES FOR PERSON RECORDING DAILY DATA

Superintendent Involved in Recording	Percent of Responses	Number of Superintendents
Almost Always	82.8	48
Frequently	12.1	7
Sometimes	3.4	2
Non-Applicable	1.7	1
Totals	100.0	58

Illustrated in Table 10 is the analysis of responses by superintendents to the High School Principal's recording of information: 3.4 percent almost always, 1.7 percent frequently, 12.1 percent sometimes, 22.4 percent almost never, and 60.3 percent never.

TABLE 10

ANALYSIS OF RESPONSES FOR HIGH SCHOOL PRINCIPAL RECORDING DAILY DATA

High School Principal	Percent of Responses	Number of Superintendents
Almost Always	3.4	2
Frequently	1.7	1
Sometimes	21.1	7
Almost Never	22.4	13
Non-Applicable	60.3	35
Totals	100.0	58

Illustrated in Table 11 is the analysis of responses by superintendents to the Middle School Principal's involvement: 72.4 percent never uses the Middle School Principal, 1.7 percent almost always, 8.6 percent sometimes, and 17.2 percent almost never.

TABLE 11

ANALYSIS OF RESPONSES FOR MIDDLE SCHOOL PRINCIPAL RECORDING DAILY DATA

Middle School Principal	Percent of Responses	Number of Superintendents
Almost Always	1.7	1
Sometimes	8.6	5
Almost Never	17.2	10
Non-Applicable	72.4	42
Totals	100.0	58

Illustrated in Table 12 is the analysis of responses by superintendent's who delegate the responsibility of recording information to the superintendent's secetary. The analysis proves that 74.1 percent almost always utilize the secretary, 5.2 percent frequently did, 10.3 percent sometimes did, and 10.3 percent were non-applicable to the question.

TABLE 12

ANALYSIS OF RESPONSES FOR SECRETARIES RECORDING DAILY DATA

Superintendent's Secretary	Percent of Responses	Number of Superintendents
Almost Always	74.1	43
Frequently	5.2	3
Sometimes	10.3	6
Non-Applicable	10.3	6
Totals	100.0	58

Illustrated in Table 13 is the analysis of responses by superintendents who discover over expenditures in their districts when reports are returned to their office. Only 1.7 percent almost always found over expenditures, 20.7 percent frequently found them, 37.9 percent sometimes found them, 39.7 percent almost never discovered any over expenditures in their reports.

TABLE 13

ANALYSIS OF RESPONSES FOR OVER EXPENDITURES

Over Expenditure of General Fund	Percent of Responses	Number of Superintendents
Almost Always	1.7	1
Frequently	20.7	12
Sometimes	37.9	22
Almost Never	39.7	23
Totals	100.0	58

Illustrated in Table 14 is the analysis of responses by superintendents who reported that the services of the Service Bureau relieved the support staff of recording information. Sixty-four percent felt it almost always helped the staff, 32.8 percent felt it frequently did, and 3.4 percent felt it sometimes did.

TABLE 14

ANALYSIS OF RESPONSES FOR VALUE OF REPORTS TO SUPPORT STAFF

Computer Service Has Relieved Staff of Routine Recording	Percent of Responses	Number of Superintendents
Almost Always	63.8	37
Frequently	32.8	19
Sometimes	3.4	2
Totals	100.0	58

Illustrated in Table 15 is the analysis of responses by superintendents who reported their efficiency as a superintendent has increased by utilizing the Service Bureau to process their General Fund Accounting. Sixty-nine percent responded that it almost always did, 15.5 percent felt it frequently did, and 15.5 percent felt it sometimes improved their overall efficiency.

TABLE 15

ANALYSIS OF RESPONSES AS TO VALUE OF REPORTS TO SUPERINTENDENTS

Improved Efficiency using the reports to administer the General fund	Percent of Responses	Number of Superintendents
Almost Always	69.0	40
Frequently	15.5	9
Sometimes	15.5	9
Totals	100.0	58

Displayed in Table 16 is the analysis of responses by superintendents who delegated to the faculty the procedures for purchasing additional equipment.

The Oklahoma State Department of Education issued this statement in their handbook:

> The Board of Education of each district shall have power. . . to contract with and fix the duties and compensation of . . . superintendents, principals, teachers, and other necessary employees. . . .
>
> The superintendent and the board of education should have a clearly stated and written set of policies outlining the duties assigned to the administrator. In developing such policies, the board should acquire a greater awareness of its legal responsibilites, and the superintendent should have a better understanding of his sphere of operation and authority.[1]

Illustrated in Table 16 revealed the 72.4 percent required their faculty to report directly to the building principal, 8.6 percent required their faculty to report to various secretaries, and 19.0 percent required their faculty to report directly to the superintendent when wanting additional equipment for their classrooms.

[1] Bulletin No. 145-U, p. 30.

TABLE 16

ANALYSIS OF RESPONSES FOR SOURCES OF PROCEDURES

Faculty requesting additional equipment	Percent of Responses	Number of Superintendents
Teacher to principal	72.4	42
Teacher to secretary, secretary to superintendent	8.6	5
Teacher direct to superintendent	19.0	11
Totals	100.0	58

Average Daily Attendance

Question Four isolated the Average Daily Attendance (ADA) reporting from other factors found in the General Fund Accounting process by asking:

> What support information relating to the ADA would be of assistance to the local superintendent as he makes decisions relating to the General Fund?

The allocations that are given to the school districts in the State of Oklahoma are based on the ADA of each school.

The School Laws of Oklahoma state:

> It shall be the duty of the superintendent of schools to keep an accurate record of the legal enrollment of kindergarten through twelfth grades as of April 1 of each fiscal year. This report is then filed with the Oklahoma State Board of Education.[1]

[1] School Laws of Oklahoma, p. 108.

Section 182 of the law further states that it is the responsibility of the school to report all absences of the student by the classroom teacher to the superintendent.[1]

The Oklahoma State Department of Education Regulation states the following must be kept by individual school districts regarding the ADA:

1. Daily attendance slips, to leave an audit trail, posted daily in ink.[2]
2. Attendance Registers and Attendance Summaries[3]
3. Teacher's registers and class books shall be kept by the county or district superintendent.[4]

The State Department allows each school district the decision to use a computer or a service bureau for Pupil Accounting, if approved by the State Board. The Department requires that all laws shall be adhered in the State of Oklahoma, and their regulations pertaining to pupil accounting.[5] Figure 18 illustrates regulations as specified by the State Department.

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[1] Ibid., p. 106.

[2] "Guide for School Administrators", p. 6.

[3] "Handbook for School Administrators", p. 12.

[4] Ibid.

[5] "Guide for School Administrators, p. 12.

FIGURE 18

OKLAHOMA STATE DEPARTMENT REQUIREMENTS FOR PUPIL ACCOUNTING BY COMPUTERS OR A SERVICE BUREAU

1. Daily attendance slips (or listing of same) shall be retained, as original supporting documents, until the annual audit has been completed.

2. Computer print-out records of all transactions (deletions, additions and edit records) against a school's file during the year shall be kept, as an audit trail, by both the data center and the school district.

3. A quarterly attendance register shall be printed four times per year, alphabetically by grade on the approved attendance register form, showing daily attendance with total by quarters.

4. Reports to be provided in addition to the Attendance Register are: E-G-L Attendance Summary, with related information, per grade and school (quarterly, both semesters, annually): Days Present Report showing attendance for each student by quarter-semester-year (annually); Transportation Report showing days hauled (present) for each type transportation, as well as showing attendance for transfer pupils and "other" pupils (quarterly, both semesters, and annually); Permanent Drops and Off-Roll Report (quarterly); Master Roster and Student Directory (suggested) by grade (at least the end of each semester).

5. The computer center's system shall include editing for: transaction (other than a Gain) against an off-roll student; entry or gain for a student already active; an information change from a non-existent ID number; a new enrollment for an ID number already on file; lack of any attendance transaction record for an active (on-roll) student.

6. The computer center's procedures shall include reconciliation of edit checks such as those listed above. Average Daily Attendance (ADA) is the average number of pupils present in a school district during a year or other period of time. Calculation: Total days present divided by number of days taught.

SOURCE: Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management", Bulletin No. 145-U, (1981), p. 12.

The following reports must be made in summary form to the Oklahoma State Board of Education:

1. Application[1] for Mid-Term Adjustment in Average Daily Attendance.

2. Application for Mid-Term Adjustment in Transportation Allowance[2]

3. Annual Statistical Report to State Department of Education which included:

   a. Enrollment and Attendance Report
      1. Grade K-12
      2. Special Education
      3. Total District Enrollment (by grades)
      4. Total Days Absence (by grades)
      5. Total Days in Attendance (by grade)[3]

   b. Transportation Report
      1. Grades K-12
      2. Total Days Transportated (all transported students) (by grades)
      3. Total Days No To be included in Pay Load (Riders under 1½ Mile), (by grade)
      4. Total Days Transported on State Aid may be paid (Total Days Transported minus Total Days Not to be included, by grades)
      5. Report on Route Busing
         a. Total Number of Buses
         b. Total Annual Miles Drive
         c. Total Annual Gallons Gasoline[4]

   c. General Information:
      1. Days Actually Taught
      2. Number of Professional Days
      3. Number of Schools in District
      4. Number of Instruction Rooms Used at Beginning of the Year
      5. Number of Rooms abandoned
      6. Number of Rooms added

The ADPC Service Bureau does not furnish any of the information pertaining to ADA for public schools in Oklahoma.

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[1]"Guide for School Administrators", p. 36-12.

[2]Ibid., p. 36-14.

[3]Ibid., p. 36-22.

[4]Ibid., p. 36-23.

[5]Ibid., p. 36-24.

Illustrated in Table 17 is the analysis of responses by superintendents to the item, if the Average Daily Attendance accounting were available from the ADPC Service Bureau, would it assist the superintendent. Twenty-eight percent strongly agreed that this information would assist them, 13.8 percent agreed, 25.9 percent were uncertain, 15.5 percent disagreed and 17.2 percent felt it was non-applicable to their district.

TABLE 17

ANALYSIS OF RESPONSES REGARDING VALUE OF ADA REPORTS BY ADPC

Average Daily Attendance Reports (ADA)	Percent of Responses	Number of Superintendents
Strongly Agree	27.6	16
Agree	13.8	8
Uncertain	25.9	15
Disagree	6.9	4
Strongly Disagree	8.6	5
Non-Applicable	17.2	10
Total	100.0	58

Budgets

Question Five isolated the budgets for maintaining the General Fund Accounting process by asking:

> What support information relating to budgets for the General Fund would be of assistance to the local school superintendent?

The Oklahoma State Department of Education reflects their philosophy of what a budget in the school system should be by the concepts illustrated in Figure 19.

FIGURE 19

BUDGETING PROCESS CONTINUUM - THE

OKLAHOMA STATE DEPARTMENT OF EDUCATION

1. Budgeting is a means to an end.
2. Budgeting is a cooperative activity.
3. Budgeting is a continuous and well-scheduled process.
4. Budgeting is a system of rationing.
5. Budgeting is a means of setting priorities.
6. A Budget is flexible.
7. A Budget is adaptable.
8. A Budget is comprehensive, integrated, and unified.
9. A Budget is economical.
10. A Budget is intelligible.
11. A Budget is balanced.

SOURCE: Oklahoma, State Department of Education, "The State Board of Education Regulations for Administration and Handbook on Budgeting and Business Management", Bulletin No. 145-U. (1981), p. 37.

The ADPC Service Bureau does not furnish Departmental or Building Budgets to the schools.

Questions 15 and 16 of the data collection instrument asked the question that if the Service Bureau would furnish services relating to Departmental Budgets and Building Budgets would it assist them in the management of their school district.

Illustrated in Table 18 is the analysis of responses by superintendents who would utilize departmental budgets if this service were available from the ADPC Service Bureau. Thirty-five percent strongly agree that this service would be helpful, 29.3 percent agreed, 17.2 percent were uncertain, 3.4 percent disagreed with the concept, 1.7 percent strongly disagreed and 13.8 percent felt that it was non-applicable to their school districts.

TABLE 18

ANALYSIS OF RESPONSES AS TO VALUE OF DEPARTMENTAL BUDGETS

Departmental Budgets	Percent of Responses	Number of Superintendents
Strongly Agree	34.5	20
Agree	29.3	17
Uncertain	17.2	10
Disagree	3.4	2
Strongly Disagree	1.7	1
Non-Applicable	13.8	8
Totals	100.0	58

Illustrated in Table 19 is the analysis of responses by the school superintendents that if a building budget were available from the Service Bureau would it assist them in the planning of the General Fund Account. Thirty-three percent strongly agree that it would, 29.3 percent agreed, 17.2 percent were uncertain, 3.4 percent disagreed, 12.1 percent strongly disagreed, and 12.1 percent felt the concept was non-applicable to their school district.

TABLE 19

ANALYSIS OF RESPONSES AS TO THE VALUE OF BUILDING BUDGETS

Building Budgets	Percent of Responses	Number of Superintendents
Strongly Agree	32.8	19
Agree	39.3	17
Uncertain	17.2	10
Disagree	3.4	10
Strongly Disagree	5.2	3
Non-Applicable	12.1	7
Totals	100.0	58

Questions 22 in Part B of the data collection instrument related to open accounts from local merchants within their school district.

The Oklahoma State Department of Education states in their Guide:

> No expenditures involving an amount greater than Five Hundred Dollars ($500.00) shall be made by the board of education except in accordance with the provisions of a written contract, and no contract involving an expenditure of more than One Thousand ($1,000.00) shall be made except upon sealed proposals and to the lowest responsible bidder.[1]

The State Department of Education allows the school to have a petty cash account of Fifty Dollars ($50.00) and not to exceed two thousand dollars ($2,000.00) per fiscal year.[2]

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[1] "Guide for School Administrators", p. 24.

[2] Ibid., p. 79.

ADPC Service Bureau does not provide any accounting of the Petty Cash Fund, or purchases from local vendors involving less than Five Hundred ($500.00), prior to the board's approval. These totaled amounts do appear on the encumbrance reports when the purchase orders are presented to the school for payment.

Illustrated in Table 20 is the analysis of the responses by the school superintendent to the item, information furnished by the service bureau for open-accounts with local merchants. Twenty-four percent strongly agreed to these reports, 31.0 percent agreed in the concept, 25.9 percent were uncertain, 5.2 percent disagreed, 5.2 percent strongly disagreed, and 8.6 percent felt it was non-applicable to their district.

TABLE 20

ANALYSIS OF RESPONSES AS TO VALUE OF OPEN ACCOUNT INFORMATION

Open Account amounts spent with local merchants in the school district	Percent of Responses	Number of Superintendents
Strongly Agree	24.1	14
Agree	31.0	18
Uncertain	25.9	15
Disagree	5.2	3
Strongly Disagree	5.2	3
Non Applicable	8.6	5
Totals	100.0	58

Certified and Non-Certified Personnel

Question Six isolated the recording of all payroll information and days absent from work for Certified (Faculty) and Non-Certified (support) personnel who are paid from the General Fund Account by asking:

> What support information relating to faculty and staff absences would be helpful to the public school administrators in managing and administering the General Fund of the district?

When the Budget of the Estimate of Needs is filed by each school superintendent, funds are set aside (encumbered) for salaries of all district personnel (Certified and Non-Certified).

The School Laws of Oklahoma state:

> The board of education of each school district in the state shall provide for sick leave for all teachers employed in the district.[1]

The State Department also states that it is the responsibility of all support personnel to keep manual records as follows: name, Social Security number, address, date employed, salary, and record days absent of all support non-certified and certified personnel.[2]

The State Department also requires that the support personnel keep the following information on all personnel absences:

> Absence From School Reports (Certified and Support Personnel: Names, dates, absent, reasons (chargeable against sick leave, personal illness, accidental injury, pregnancy, illness or accidental injury, death in immediate family, pregnancy (wife), miscellaneous community service, court or jury duty, other; total days absent, signature, and the report is signed by the principal and the individual personnel[3]

The School Laws of Oklahoma specifically state that records must be kept for substitute teachers for their teaching assignments in a specific district:

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[1] School Laws of Oklahoma, p. 80.

[2] "Guide for School Administrators", p. 25.

[3] Ibid., pp. 26-1, 26-2.

> A teacher is not required to hold a certificate if he teaches only 20 days or less during the school year. No substitute shall be employed for a total period of time in excess of twenty (20) days during a school year unless he is the holder of a valid certificate and has a written contract as a regular teacher.[1]

The law requires that if a teacher is absent for personal business that day shall be deducted from and in the amount necessary to pay the substitute.[2]

The State Department of Education requires that "Substitute Teachers" names and amounts of earnings for a current payroll period will be paid the next payroll period.[3]

The State Department states:

> The district may wish to develop a form for collecting leave data similiar to the examples in this guide. The form may be prepared in duplicate so that one copy can be returned to the employee after being processed in the administration office.
>
> The days absent are posted to the employee's sick leave record and the total leave available is updated.[4]

The Service Bureau processes all payroll information that is forwarded to their offices. Any changes made on the payroll report are completed manually by support personnel and the corrections are mailed to the Service Bureau.

The Service Bureau does not process or record information regarding the certified and non-certified personnel for days absent or for substitutes. This information is compiled by the local support personnel and are not sent to the Service Bureau.

In Questions 2, 3, and 14 of the data collection instrument referred to the recording of absences of all personnel in the school district.

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[1] School Laws of Oklahoma, p. 63.

[2] Ibid., p. 82

[3] "Guide for Administrators", p. 26.

[4] Ibid.

Distributed in Table 21, 22, and 23 are the analyses of responses from the Superintendents to questions 2,3, and 14.

Illustrated in Table 21 the analysis of the responses from the superintendents, to Item 2: if the information were available in reports required for reports of faculty-time off (Absences) would it assist in the General Fund administrative procedures. Twenty-two percent strongly agree this information would assist them, 29.3 percent agreed, 19.0 percent were uncertain, 3.4 percent disagreed with the concept, and 12.1 percent strongly disagreed, and 13.8 percent felt it was non-applicable to their districts.

TABLE 21

ANALYSIS OF RESPONSES FOR FACULTY ABSENCES

Recording of Faculty Time-Off (Absences)	Percent of Responses	Number of Superintendents
Strongly Agree	22.4	13
Agree	29.3	17
Uncertain	19.0	11
Disagree	3.4	2
Strongly Disagree	12.1	7
Non-Applicable	13.8	8
Total	100.0	58

Illustrated in Table 22 is the analysis of the responses from the superintendents, to Item 3: If the information were available from the Service Bureau in recording of staff-time off (absences) would it assist them.

Twenty-one percent agreed strongly that it would assist them, 29.3 percent agreed, 17.2 percent were uncertain, 5.2 percent disagreed, 5.2 percent strongly disagreed, and 13.8 percent responded non-applicable.

TABLE 22

ANALYSIS OF RESPONSES FOR STAFF ABSENCES

Recording of Staff Time-Off (Absent) records	Percent of Responses	Number of Superintendents
Strongly Agree	20.7	12
Agree	29.3	17
Uncertain	17.2	10
Disagree	5.2	3
Strongly Disagree	13.8	8
Non-Applicable	13.8	8
Totals	100.0	58

Illustrated in Table 23 is the analysis of responses from the superintendents, to Item 14: Would it assist them in their school district if the recording of all Substitute Records could be completed by the Service Bureau. Twenty-four percent of the superintendents responding strongly ageed that this information would be useful, 37.9 percent agreed, 13.8 percent were uncertain, 3.4 percent disagreed, 5.2 percent strongly disagreed, and 15.5 percent felt it was non-applicable.

TABLE 23

ANALYSIS OF RESPONSES FOR RECORDS FOR SUBSTITUTES

Substitute Records	Percent of Responses	Number of Superintendents
Strongly Agree	24.1	14
Agree	37.9	22
Uncertain	13.8	8
Disagree	3.4	2
Strongly Disagree	5.2	3
Non-Applicable	15.5	9
Total	100.0	58

Student Accounting Records

Question Seven isolated the student accounting records from the other factors found in the General Fund Accounting by asking:

> What support information relating to student accounting would be helpful to the public school in managing and administering the General Fund of their district?

Transcripts

The Oklahoma State Department of Education regulation states:

> A new student shall be officially enrolled upon receipt of a transcript or grade card. Transcripts shall be forwarded upon a valid request. Information pertaining to grades, test results, rank in class of graduating seniors, and other pertinent information shall be recorded on the transcript.

> Principals shall be prompt in furnishing transcripts and immunization records of students when requested to do so by school officials.[1]

The ADPC Service Bureau does not furnish any information or reports on transcripts of students to the school systems.

Illustrated in Table 24 is the analysis of responses by superintendents to Item 7, if the information were available from the Service Bureau would it assist them in their General Fund Accounting procedures. Fourteen percent strongly agreed that it would assist them, 27.6 percent agreed, 24.1 percent were uncertain, 3.4 percent disagreed, 10.3 percent strongly disagreed, and 20.7 percent felt it was non-applicable to their school district.

TABLE 24

ANALYSIS OF RESPONSES FOR TRANSCRIPT PREPARATION

Transcript Preparation	Percent of Responses	Number of Superintendents
Strongly Agree	13.8	8
Agree	27.6	16
Uncertain	24.1	14
Disagree	3.4	2
Strongly Disagree	10.3	6
Non-Applicable	20.7	12
Totals	100.0	58

[1]Oklahoma, State Department of Education, "Administrators' Handbook for Elementary, Middle, Junior High and Middle Schools", Bulletin No. 113-Y., p. 16.

Teacher Role Sheets

The Oklahoma State Department of Education guidelines state that the instructor in the classroom is responsible for:

> The average daily attendance record of each child in non-compliance with this section shall be deducted from the district's average daily attendance.[1]

The ADPC Service Bureau does not furnish this service to the school districts of Oklahoma.

Illustrated in Table 25 is the analysis of responses by superintendents to the item, if this information were available from the Service Bureau would it assist them in their General Fund Accounting Procedures. Only 6.9 percent strongly agreed, 12.1 percent agreed, and the largest percentage of 39.7 percent were uncertain as to its usage, while 6.9 percent disagreed, 12.1 percent strongly disagreed, and 22.4 percent felt it non-applicable to their district.

TABLE 25

ANALYSIS OF RESPONSES ADA REPORTS BY TEACHERS

Teacher Role Sheets	Percent of Responses	Number of Superintendents
Strongly Agree	6.9	4
Agree	12.1	7
Uncertain	39.7	23
Disagree	6.9	4
Strongly Disagree	12.1	7
Non-Applicable	22.4	13
Totals	100.0	58

[1] Bulletin No. 145-U., p. 16.

Grade Reports

The Oklahoma State Department of Education requires that each teacher:

> Provide students scholastic grades as awarded by the teacher shall be recorded at the end of each semester in the permanent records by professional staff.
>
> The original copy of academic records shall be filed and permanently retained in the respective school with duplicate copies filed in a building separate and apart from the building where the original copy is filed or shall be filed in a fireproof vault designed for the purpose of protecting permanent records.[1]

The ADPC Service Bureau does not furnish any reports to the school system regarding grade reports for the students of the district.

Illustrated in Table 26 is the analysis of responses by superintendents to the item, if this service was available from the Service Bureau would it assist them in their General Fund administration in their district. The respondents strongly agreed with 17.2 percent that it would help, 22.4 percent agreed, 27.6 percent were uncertain, 6.9 percent disagreed, 8.6 percent strongly disagreed, and 17.2 percent felt it was not applicable to their school district.

TABLE 26

ANALYSIS OF RESPONSES FOR GRADE REPORTING

Grade Reports	Percent of Responses	Number of Superintendents
Strongly Agree	17.2	10
Agree	22.4	13
Uncertain	27.6	16
Disagree	6.9	4
Strongly Disagree	8.6	5
Non-Applicable	17.2	10
Totals	100.0	58

[1] Bulletin 145-U, p. 17.

Deficiency Reports

According to Dr. Ireland, Division Chairman of the Education Department at Phillips University in Enid, Oklahoma, there are no specific rules or regulations regarding the issuance of deficiency reports (failing grades) to parents or guardians of students.[1] This is a report this is completed by local school teachers in each district to parents or guardians of the students.

The ADPC Service Bureau does not furnish any records for issuing Deficiency Reports to parents or guardians in a school district.

Illustrated in Table 27 is the analysis of responses by superintendents to the item, if this service was available from the Service Bureau would it assist them in the administration of the General Fund of their district. The majority of the respondents 36.2 percent were uncertain that this report would assist them, 6.9 percent strongly agreed, 15.5 percent agreed, 8.6 percent disagreed, 12.1 percent strongly disagreed, and 20.7 percent felt it was non-applicable to the administration of the General Fund in their district.

TABLE 27

ANALYSIS OF RESPONSES FOR STUDENT DEFICIENCY REPORTS

Deficiency Reports	Percent of Responses	Number of Superintendents
Strongly Agree	6.9	4
Agree	15.5	9
Uncertain	36.2	21
Disagree	8.6	5
Strongly Disagree	12.1	7
Non-Applicable	20.7	12
Totals	100.0	58

[1]John D. Ireland, Ed.D, Personal Interview, Phillips Univesity, Enid, Oklahoma, October 7, 1981.

Total Credits Accumulated by Students and ACT Scores

The Oklahoma State Department of Education requires that:

> The cumulative record of the student shall be current records and filed in the superintendent's office. Standardized tests results, student's school activities, health records, and citizenship shall be included as part of the permanent record.[1]

The ADPC Service Bureau does not furnish any records for the computerized recording of Total Credits accumulated by students, nor reports pertaining to ACT or other scores for the school system.

Illustrated in Tables 28 and 29 are the analyses of responses by superintendents to the item, if this service were available from the Service Bureau would it assist them in the administration of the General Fund of their district.

The superintendents responded that 19.0 percent strongly agreed, 25.9 percent agreed, 22.4 percent were uncertain, 10.3 percent disagreed, 6.9 percent strongly disagreed, and 15.5 percent felt that the recording of total credits for all would not assist them in their overall administration of the General Fund.

TABLE 28

ANALYSIS OF RESPONSES FOR CREDIT ACCUMULATED

Total Credits Accumulated by Students	Percent of Responses	Number of Superintendents
Strongly Agree	19.0	11
Agree	25.9	15
Uncertain	22.4	13
Disagree	10.3	6
Strongly Disagree	6.9	4
Non-Applicable	15.5	9
Totals	100.0	58

[1] Oklahoma School Laws, p. 58.

Illustrated in Table 29 is the analysis of responses by superintendents to the item, if this service were available of recording and tabulating ACT and other test scores for students, would it assist them in the adminstration of the General Fund for their district. The superintendents responded that 13.8 percent strongly agreed, 25.9 percent agreed, 24.1 percent were uncertain, 8.6 percent were in disagreement with the concept, 6.9 percent strongly disagree, and 20.7 percent felt that it would not affect their administration of the General Fund.

TABLE 29

ANALYSIS OF RESPONSES FOR ACT SCORES

ACT and Other Scores recording by Computers	Percent of Responses	Number of Superintendents
Strongly Agree	13.8	8
Agree	25.9	15
Uncertain	24.1	14
Disagree	8.6	5
Strongly Disagree	6.9	4
Non-Applicable	20.7	12
Totals	100.0	58

Student Information

The School Laws of the state of Oklahoma state:

> It shall be the duty of the principal or head teacher of each public, private or other school in the State of Oklahoma to keep a full and complete record of the attendance of all children at such school and to notify the officer of the district in which such school is located of the absence of such children from the school together with the causes thereof, if known; and it shall be the duty of any parent, guardian or other person having charge of any child of compulsory attendance age to notify the child's teacher concerning the cause of any absence of such child.

> Such attendance officer and teacher shall be required to report to the school health officer all absences on account of illness with such information respecting the same as may be available by report or investigation; and after investigation of all facts relating to the absence of any child or children from such school, the attendance officer shall, if justified by the circumstances, promptly give written notice to the parent, guardian or custodian of any child who has not complied with the provisions of this article, that the attendance of such child is required at some public, private or other school as herein provided. If within five (5) days thereafter such parent, guardian, or custodian of child does not comply with the provisions of this article, then such attendance officer shall make complaint against the parent, guardian or custodian of such child in a court of competent jurisdiction of such violation, which violation shall be a misdemeanor.[1]

The recording of student information is not furnished by the ADPC Service Bureau to the school districts subscribing to their services.

Illustrated in Table 30 is the analysis of responses by superintendents to the item, if this service were available by the Service Bureau, would it assist them in the administration of the General Fund in their district. The respondents who strongly agreed were 19.0 percent, agreeing were 27.6 percent, uncertain were 24.1 percent, 5.2 percent disagreed, 8.6 percent strongly disagreed, and 15.5 percent felt is was non-applicable to their district.

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[1] Oklahoma School Laws, (70-10-106).

TABLE 30

ANALYSIS OF RESPONSES FOR STUDENT ACCOUNTING

Student Information Reports Containing: Parents/Guardian Names Telephone Numbers Sex of student Birthdate Classification	Percent of Responses	Number of Superintendents
Strongly Agree	19.0	11
Agree	27.6	16
Uncertain	24.1	14
Disagree	5.2	3
Strongly Disagree	8.6	5
Non-Applicable	15.5	9
Totals	100.0	58

Scheduling

Question Eight isolated the student accounting records from the other factors found in the General Fund Account.

> What support information relating to class scheduling would be helpful to the superintendent in managing and administering the General Fund of their district?

Class Scheduling

Prior to the beginning of each academic year, or at the end of the previous year, the superintendent, principals and counselors (if schools employ counselors), must assist students in the preparation of class schedules. The school district must not only provide the list of course offering, it must hire

certified personnel, and abide by the rules of the Oklahoma State Department of Education relating to class size.

The Oklahoma State Department of Education requires:

> The average daily attendance of each child in non-compliance with this section shall be deducted from the district's average daily attendance before calculating foundation aid and incentive aid the succeeding year. Compliance with this section shall be based on membership.
>
> Class size for grades 1-6 shall be 26 students per teacher. Class size for grades 7-9 shall be 28 students per class per teacher. The regulations for 10 through 12 varies with the size of the ADA of the district.[1]

The ADPC Service Bureau does not furnish any information regarding the classroom scheduling of any school system in the State of Oklahoma.

Illustrated in Table 31 is the analysis of responses from the superintendents, to the item if the Service Bureau would furnish information in Class Scheduling for the school would it be useful in the managing and administering the General Fund of their district. Twenty-two percent of the superintendents strongly agreed, 29.3 percent agreed, 19.0 percent were uncertain, 3.4 percent disagreed, 8.6 percent strongly disagreed, and 17.2 percent felt it was non-applicable to their school district.

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[1] Bulletin No. 145-U, p. 3.

TABLE 31

ANALYSIS OF RESPONSES FOR CLASS SCHEDULING

Class Scheduling	Percent of Responses	Number of Superintendents
Strongly Agree	22.4	13
Agree	29.3	17
Uncertain	19.0	11
Disagree	3.4	2
Strongly Disagree	8.6	5
Non-Applicable	17.2	10
Totals	100.0	58

Room Scheduling

The Oklahoma State Department of Education requires that the superintendent must schedule all rooms for each class that is taught in each building or site.

> The school plant should be flexible, adequate in size and so planned as to facilitate the offerings of a modern program of education which is suited to the needs and interests of pupils and the community. All buildings should be well ventilated, air conditioned, heated, etc.[1]

The ADPC Service Bureau does not assist the schools in scheduling of classrooms.

Illustrated in Table 32 is the analysis of responses from the superintendents, to the item if the Service Bureau would furnish information regarding Room Scheduling for their school system would this information be of assistance. The respondents reported that 37.9 percent were uncertain that it would be of assistance, however, 5.2 percent strongly agreed, 12.1 percent agreed, 8.6 percent disagreed, 13.8 percent strongly disagreed, and 22.4 percent felt it was non-applicable to their school district.

[1] Bulletin No. 145-U, p. 3.

TABLE 32

ANALYSIS OF RESPONSES CLASS ROOM UTILIZATION

Class Room Scheduling	Percent of Responses	Number of Superintendents
Strongly Agree	5.2	3
Agree	12.1	7
Uncertain	37.9	22
Disagree	8.6	5
Strongly Disagree	13.8	8
Non-Applicable	22.4	13
Totals	100.0	58

Student Class Schedule

The ADPC Service Bureau does not furnish to the school pre-printed class schedules for the students.

Illustrated in Table 33 is the anaylsis of reponses from the superintendents, to the item if the Service Bureau would furnish information to the student regarding their class schedule (9-12) would this assist the superintendent in managing and administering the General Fund. The superintendents responded that 15.5 percent strongly agreed, 31.0 percent agreed, 22.4 percent were uncertain, 1.7 percent disagreed, 12.1 percent strongly disagreed, and 17.2 percent felt is was non-applicable to their district.

TABLE 33

ANALYSIS OF RESPONSES FOR CLASS SCHEDULING

Student Class Schedules	Percent of Responses	Number of Superintendents
Strongly Agree	15.5	9
Agree	31.0	18
Uncertain	22.4	13
Disagree	1.7	1
Strongly Disagree	12.1	7
Non-Applicable	17.2	10
Totals	100.0	58

Equipment Recordkeeping

Question Nine isolated the information relating to equipment recording from the other factors found in the General Fund Account by asking:

> What support information relating to equipment recordkeeping would be helpful to the superintendent in managing and administering the General Fund of their district.

When equipment is purchased by the school system, the item is processed through the regular channels by a purchase order, payment, and itemized by vendor on the accounting records furnished to the school district.

The Oklahoma State Department of Education Handbook states:

> Inventory cards should be kept on all equipment and removable fixtures showing Purchase Order Number, Date of Purchase, Amount of Purchase, A description of the item, Serial Numbers when available and the location of the item.[1]

The ADPC Service Bureau only processes the initial purchase of the items. It does not furnish the schools the above information after the initial purchases.

[1] Bulletin 145-T, p. 20.

Questions 17, 18, 19, 20, and 21 of the data collection instrument related to equipment recordkeeping.

Illustrated in Table 34 is the analysis of responses from superintendents, to the item if the Service Bureau would furnish equipment lists to the district would it assist in the managing and administering of the General Fund. Thirty-one percent said it would be useful, 34.5 percent agreed, 15.5 percent were uncertain, 1.7 percent disagreed, 3.4 percent strongly disagreed, and 13.8 percent felt it non-applicable to their respective school districts.

TABLE 34

ANALYSIS OF RESPONSES FOR EQUIPMENT LISTS

All Equipment Listed by Computer	Percent of Responses	Number of Superintendents
Strongly Agree	31.0	18
Agree	34.5	20
Uncertain	15.5	9
Disagree	1.7	1
Strongly Disagree	3.4	2
Non-Applicable	13.8	8
Totals	100.0	58

Illustrated in Table 35 is the analysis of responses from superintendents, to the item if the Service Bureau would furnish Inventory Lists to the district would it assist in the managing and administering of the General Fund. Thirty-three percent strongly agreed, 36.2 percent agreed, 12.1 percent were uncertain, 3.4 percent disagreed, 3.4 percent strongly disagreed, and 12.1 percent felt it non-applicable.

TABLE 35

ANALYSIS OF RESPONSES FOR INVENTORY LISTS

Inventory Lists	Percent of Responses	Number of Superintendents
Strongly Agree	32.8	19
Agree	36.2	21
Uncertain	12.1	7
Disagree	3.4	2
Strongly Disagree	3.4	2
Non-Applicable	12.1	7
Totals	100.0	58

Illustrated in Table 36 is the analysis of responses from superintendents, to the item if the Service Bureau would furnish Equipment Serial Numbers to the district would it assist in the managing and administering of the General Fund. The respondents reported 19.0 percent in strongly agreeing, 37.9 percent in agreeing, 22.4 percent uncertain, 1.7 percent disagreeing, 3.4 percent strongly disagreeing, 15.5 percent felt it was non-applicable to their system.

TABLE 36

ANALYSIS OF RESPONSES REGARDING EQUIPMENT SERIAL NUMBERS

Equipment Serial Numbers	Percent of Responses	Number of Superintendents
Strongly Agree	19.0	11
Agree	37.9	22
Uncertain	22.4	13
Disagree	1.7	1
Strongly Disagree	3.4	2
Non-Applicable	15.5	9
Totals	100.0	58

Illustrated in Table 37 is the analysis of responses from superintendents, to the item if the Service Bureau would furnish lists of equipment locations in their school district would it assist in the managing and administering of the General Fund. Seventeen percent strongly agreed, 29.3 percent agreed, 24.1 percent were uncertain, 3.4 percent were in disagreement, 8.6 percent strongly disagreed, and 17.2 percent felt is non-applicable to their school.

TABLE 37

ANALYSIS OF RESPONSES REGARDING EQUIPMENT LOCATION

Equipment Location	Percent of Responses	Number of Superintendents
Strongly Agree	17.2	10
Agree	29.3	17
Uncertain	24.1	14
Disagree	3.4	2
Strongly Disagree	8.6	5
Non-Applicable	17.2	10
Totals	100.0	58

Illustrated in Table 38 is the analysis of responses from superintendents, to the item if the Service Bureau would furnish complete and up-to-date lists of the date of purchase of all equipment in the district would it assist them in the managing and administering of the General Fund. Twenty-four percent strongly agreed, 39.7 percent agreed, 17.2 percent were uncertain, 3.4 percent disagreed, 5.2 percent strongly disagreed, and 10.3 percent felt it was non-applicable to their district.

TABLE 38

ANALYSIS OF RESPONSES TO EQUIPMENT PURCHASES

Date of Purchase of All Equipment	Percent of Responses	Number of Superintendents
Strongly Agree	24.1	14
Agree	39.7	23
Uncertain	17.2	10
Disagree	3.4	2
Strongly Disagree	5.2	3
Non-Applicable	10.3	6
Totals	100.0	58

Inflationary Costs

Question Ten isolated the information relating to the projection of inflationary costs in managing and administering the General Fund by asking:

> What support information relating to an analyses and projection of inflationary costs would be helpful to the superintendent in managing and administering the General Fund of their District?

The Oklahoma State Department of Education philosophy is:

> As soon as the Estimate of Needs, has been approved by the County Excise Board, the Administration should determine how all funds will be expended for the year. Items most critical for operations should be given first consideration (salaries, Social Security, retirement, pupil transportation, utilities, and insurance), with the balance being spread among the remaining accounts.
>
> One method for making projections is to use the Final Expenditure Report, from the previous year and adjust each line according to anticipated salary increases, rate increases, inflation rate, etc.
>
> Another method is to determine the average dollar amount and average percentage variance for the previous five years, or previous three years, then adjust the average dollar amount by the average percentage rate. Example:

> If the five-year average for instructional salaries is $138,134.79 and the average percentage rated is an increase of 14%, the projected expenditure would be $157,473.66 ($138,134.79 x 114% = $157,473.66).[1]

The Service Bureau does not furnish any information regarding inflationary costs. The superintendent receives the "Analysis Report of Expenditures" for the General Fund and he must use his own formulas regarding future inflationary percentages to be included in the budget for the next fiscal year.

Illustrated in Table 39 is the analysis of responses from Superintendents, to the item if the Service Bureau would furnish projections for inflationary costs would it assist them in the managing and administering of the General Fund. Thirty-three percent strongly agreed that they could use this projection, 29.3 percent agreed, 20.7 percent were uncertain, 8.6 percent strongly disagreed, and 8.6 percent responded that it was non-applicable to their district.

TABLE 39

ANALYSIS OF RESPONSES TO PROJECTION COSTS

Projection of Inflationary Costs	Percent of Responses	Number of Superintendents
Strongly Agree	32.8	19
Agree	29.3	17
Uncertain	20.7	12
Strongly Disagree	8.6	5
Non-Applicable	8.6	5
Totals	100.0	58

[1] Bulletin 145-U, p. 42.

Summary

The purpose of Chapter IV was to report the analyses of the information collected for the 65 items listed on the data collection instrument. The questionnaire was the instrument used to gather information from local school superintendents who employ the ADPC Service Bureau to process their financial information for the General Fund Account. These superintendents were administrators in public schools in northwest Oklahoma.

An analyses of the data have been presented to illustrate the information furnished to them by the ADPC Service Bureau; the requirements of the Oklahoma State Department of Education for all school districts according to various publications from this department which are interpretations of the laws pertaining to schools in the State of Oklahoma; and how these superintendents utilized the information furnished by the Service Bureau.

The analyses of the 65 items were displayed by percentage of responses and the number of school superintendents who participated in the study.

Information concerning demographic factors of the school and the school superintendents was reported in four items.

CHAPTER V

ARDMORE DATA PROCESSING CENTER, (ADPC)

Introduction

The ADPC Service Bureau is a computer company that specializes only in batch processing of financial information reported by schools who purchase their services in the State of Oklahoma.

All data are manually prepared by local-school support personnel prior to being forwarded to the Service Bureau for processing. The nucleus of the process is centered around the Purchase Order or Encumbrance Report. The report has account numbers which are manually selected by the support personnel from the Chart of Accounts furnished by the Oklahoma State Department of Education.

When the support personnel have made errors on the original encumbrance data, corrected data must be prepared manually and sent to the Service Bureau for processing. The Service Bureau processes the "Change Order" form and corrects the necessary data that have been reported.

When a school district needs to make budget changes for any increases or decreases, a report must be prepared manually on Form FAA-1 furnished by the Oklahoma State Department of Education. This form must be authorized by the Director of Finance in the State Department of Education prior to the Computer Center making any changes for the school.

Appropriation and Encumbered Ledger

After all encumbrances have been processed by the Service Bureau, a report is sent to the schools entitled, "Encumbrances for Board Approval 198x-198x General Fund". A copy is furnished to each school board member of the district. The information contained in the report displays the name of the company to whom the encumbrance is to be paid, the encumbered amount, date of issue, and the encumbrance number (or purchase order number). Because the superintendent of the district has been delegated by the laws of Oklahoma to conduct day-to-day business in his district, all items appearing on the Encumbrance Report under One Thousand Dollars have been purchased and approved by the local superintendent and the approval of the school board is merely a formality. The form details the starting balance of the Encumbered Amounts, the Current Budget Appropriation totals, the ending balance. The Service Bureau provides an asterick on amounts that have exceeded an appropriated amount. When this form is approved by the local school board members, it is returned to the ADPC Service Bureau. The encumbrance report does not group any items by category only by the total amounts spent in the particular accounts and itemized numerical by the Purchase Order Number.

When the ADPC Service Bureau receives the approved encumbrance reports from the districts, warrants are issued and another report is generated. This new encumbrance report includes the name of the vendor, account classifications, the encumbered amount, warrant issued, the encumbered number, and the warrant number.

The Service Bureau prepares all Warrants and copies of the Warrant Register and the Warrants are returned to the school district for the signature of the chief administrator.

Line Item Financial Summary - General Fund

The Service Bureau furnishes to the school superintendents each month a report entitled "Line Item Financial Summary". All encumbered amounts, unencumbered amounts, warrants issued, and budget appropriations are shown on the report. This report shows all account categories by total amounts for the superintendent. The number of accounts used by a particular school district according to the Chart of Accounts furnished by the Oklahoma State Department of Education varies with the size of the school district. A school with only two-hundred and fifty students may not have the same number of accounts as a school having over two-thousand students in their system.

Condensed Financial Summary - General Fund

The Condensed Financial Summary shows the major categories by total amounts. These major categories are: Administration, Instruction, Attendance Services, Health Services, Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Food Services, Student-Body Activities, Community Services, and Capital Outlay. The report shows the Budget Appropriations (budgeted for the fiscal year), Unencumbered Amounts (what the school can spend), Encumbered Amounts (monies which have been obligated or set aside by the school district), and warrants-checks issued (what has been issued).

Payroll Reports

Another major facet of the Service Bureau services, is the batch processing of payroll information. Purchase Orders are prepared manually by the support staff for the total amount of the annual salary of individuals (teachers and administrators) for the district. Purchase Orders are prepared for other employees of the district. The Purchase Orders are forwarded to the Service

Bureau who furnishes the schools a monthly report called "Payroll Authorization" prior to the issuance of the warrants. Each support clerk of the respective district checks the report manually and makes any corrections in red and forwards the corrected Payroll Authorization Report to the Service Bureau for processing of the warrants.

A "Payroll Register or Claim" is prepared and returned to the district for approval by the clerk, superintendent, and the chairman of the auditing committee. This report is then developed into an additional Warrant Register of the Appropriation and Encumbered Ledger for payroll. A completed Payroll Register shows the employees name, account classification; deductions of retirement, life insurance, hospitalization insurance, and miscellaneous deductions.

The Service furnishes to the district a Teacher Retirement Monthly Remittance Report. The report shows the member number, name of the member, monthly salary, and the percentage to be deducted.

Quarterly-Yearly Payroll Reports

The school system is furnished from the Service Bureau quarterly totals of all employees who were employed by the school district. The totals are used in the preparation of: Federal and State Quarterly wages paid, and Wage and Tax statements at the end of the fiscal year (December 31) for all employees employed by the district. These forms are distributed by local support personnel to the respective employees.

Additional Reports Required by the Oklahoma State Department

Illustrated in Figure 20 are the reports required by school districts to be completed and forwarded to the Oklahoma State Department of Education. The table shows the report titles required by the State Department and those reports not furnished by the Service Bureau. It also displays the ADPC Service Bureau services — information always available from the Service Bureau in summary form. Information that is furnished by the Service in a summary format must be manually transferred to the required reports for the State Department of Education.

Figure 20 contains: The analyses of reports listed in the various bulletins furnished by the Oklahoma State Department of Education; how the information furnished by the Service Bureau is utilized in completing these reports; the lists of reports; what additional information is required to post manually from the reports received; and information that must be processd that is not furnished by the Service Bureau.

FIGURE 20

REQUIRED SCHOOL DISTRICT REPORTS ON THE GENERAL FUND AND SELECTED DATA SOURCES

Reports Required by the Oklahoma State Department of Education	Oklahoma State Department of Education		ADPC Service Bureau		
	Required	Not furnished by the Service Bureau	Always available in summary format	Data must be transferred to other forms	Does not supply information for completing this form
1. Budgetary Requests	x		x	x	
2. Request for Approval of State Aid and/or Federal Funds	x		x	x	
3. Cash Refund Estimate of Needs and Request for Appropriations	x	x			x
4. Supplemental Estimate of Financial Condition:					
a. Cancellation of Appropriations	x		x	x	
b. Supplemental and Additional Fund needs	x	x			x
c. Miscellaneous Revenue and other than current taxes	x	x			x
d. Appropriation Summary	x		x		
e. Method of Financing Appropriations	x	x			x
f. Current Cash Account	x	x			x
g. Balance Sheet	x	x			x
5. Revenue Reports:					
a. Local Revenue	x	x			x
b. Intermediate County Revenues	x	x			x
c. State Revenues	x	x			x
d. Federal Revenues	x	x			x

FIGURE 20 (Continued)

REQUIRED SCHOOL DISTRICT REPORTS ON THE GENERAL FUND AND SELECTED DATA SOURCES

Reports Required by the Oklahoma State Department of Education	Oklahoma State Department of Education		ADPC Service Bureau		
	Required	Not furnished by the Service Bureau	Always available in summary format	Data must be transferred to other forms	Does not supply information for completing this form
6. Expenditure Reports:					
a. 0100 Administration	x		x	x	
b. 0200 Instruction	x		x	x	
c. 0300 Attendance Services	x		x	x	
d. 0400 Health Services	x		x	x	
e. 0500 Pupil Transportation	x		x	x	
f. 0600 Operation of Plant	x		x	x	
g. 0700 Maintenance of the Plant	x		x	x	
h. 0800 Fixed Charges	x		x	x	
i. 0900 Food Services	x		x	x	
j. 1000 Student Body Activities	x		x	x	
k. 1100 Community Services	x		x	x	
l. 1190 Outgoing Transfer Accounts	x		x	x	
m. 1200 Capital Outlay	x		x	x	
7. Resolution Appointing Purchasing Officer	x	x			x
8. Purchase Order Calendar	x		x	x	
9. Clerk's Appropriations and Encumbrance Ledger	x		x	x	
10. Competitive Bids for School Supplies	x	x			x
11. Affidavits	x	x			x

FIGURE 20 (Continued)

REQUIRED SCHOOL DISTRICT REPORTS ON THE GENERAL FUND AND SELECTED DATA SOURCES

Reports Required by the Oklahoma State Department of Education	Oklahoma State Department of Education		ADPC Service Bureau		
	Required	Not furnished by the Service Bureau	Always available in summary format	Data must be transferred to other forms	Does not supply information for completing this form
12. Payroll Preparation-initial	x		x	x	
13. Supplemental Personnel Report	x	x			x
14. Data Collection/General Information	x	x			x
15. Payroll Change Request	x			x	x
16. Absence from School-Certified	x		x	x	
17. Absence from School Support	x		x	x	
18. Personal Leave Record					
19. Teacher Retirement	x	x			x
20. Summary Payroll Reports	x	x			x
21. Federal Tax Deposits/FICA-FED WH	x	x			x
22. Oklahoma Income Tax Deposit	x	x			x
23. Quarterly Tax Returns					
24. Oklahoma Employment Security Commission	x	x			x

FIGURE 20 (Continued)

REQUIRED SCHOOL DISTRICT REPORTS ON THE GENERAL FUND AND SELECTED DATA SOURCES

Reports Required by the Oklahoma State Department of Education	Oklahoma State Department of Education		ADPC Service Bureau		
	Required	Not furnished by the Service Bureau	Always available in summary format	Data must be transferred to other forms	Does not supply information for completing this form
25. Oklahoma State Insurance Fund	x		x	x	
26. List of Certified Teachers	x	x			x
27. Annual Personnel Report	x	x			x
28. Annual Support Staff Report	x			x	x
29. Exenditures from the General Fund and Cash Accounts	x		x	x	
30. Expenditures for Building Fund	x		x	x	
31. Application for Mid-Term Adjustment in Average Daily Attendance	x	x			x
32. Application for Mid-Term Adjustment in Transportation Allowance	x	x			x
33. Enrollment Report to Textbook Section	x	x			x
34. Annual Statistical Report	x	x			x
35. Annual School Board Membership Reports	x	x			x

Budgetary Request Form FAA-1

The Budgetary Request Change Form is required in triplicate to the Director of Finance in the Oklahoma State Department of Education by the local school board of Education. The individual school board's clerk, and the school board president certify these changes have been authorized by the local county excise board. The items of information that this report includes are: fund codes, classifications, and budgetary changes of any increases or decreases. This report is prepared by the local support personnel from summary reports furnished by ADPC.

The budgetary report serves as a communication link between the processing service bureau and the school for original input each fiscal year.

Request for Approval of State Aid and/or Federal Funds

The local school district applies for state and/or federal aid from the Oklahoma State Department of Education by completing the Request for Approval of State Aid and/or Federal Funds for Schools. The district must report the previous appropriations received and balance on hand. The school must request the purpose of the items of appropriations by these classifications: Foundation Program State Aid, Incentive State Aid, Federal Funds (show purpose), and the purpose of appropriation (current expense, capital outlay, total to expend, interest reserve and grand total). The application must show previous appropriations made, balances (currently estimated, appropriations previously made to complete fiscal year), and a requested application for funds. Federal and state aid are apportioned by the district.

The appropriated amounts are forwarded to the data processing center when approved by the State Department of Education and/or HEW for the local school district. This detailed report is prepared by local support personnel from the summary information furnished by ADPC.

Cash Fund Estimate of Needs and Request for Appropriations

When filing the Cash Fund Estimate of Needs and Request for Appropriations form, the county treasurer submitting this estimate must certify any funds that are restricted by state to specific expenditures of the district.

The Clerk or Secretary of the Governing Board must list the purposes for which the money will be spent, and the total amount requested. This amount is forwarded to the Service Bureau for posting to the unencumbered amounts designated by the county treasurer.

The Estimate of Needs report is determined and completed by local school personnel. The process of estimating is not a function of the service bureau. The service bureau processes the information after it has been approved.

Supplemental Estimate of Financial Condition

The Supplemental Estimate Form provides an estimation of income from various sources in each local school district.

The superintendent provides the information which includes the following basic categories: (1) Cancellation of Appropriations (account, department, purpose, balance available, proposed cancellations, and cancelled by the Excise Board); (2) Supplemental and Additional Estimated Needs (account, department, purpose, amount requested, published by governing board, approved by Excise Board; (3) Miscellaneous Revenue and other Current Taxes (source of income, estimates approved by excise board, actually collected to date in caption, balance collectible approved by the governing board, total estimated, deduction of surplus from delinquent tax, estimated of miscellaneous revenue exclusive of back tax, and surpluses and deficiencies); (4) Appropriation Summary (warrants, interest, and totals, total appropriations approved); (5) Method of Financing Appropriations (taxes and collections); (6) Current Cash Account (taxes, interest paid, and levys); (7) Balance Sheet (cash surplus, other

surplus, other income, current warrants paid, estimate of miscellaneous income, and current warrants outstanding).

The Service Bureau does not furnish information regarding income of the schools. This report must be completed by the local superintendent and is not prepared by the service bureau.

Revenue Reports

Figure 21 illustrates the source of revenues for each school district in the State of Oklahoma. The table also lists the accounts for the various incomes. The Service Bureau does not process any information regarding revenue.

FIGURE 21

SOURCES OF REVENUE FOR SCHOOL SYSTEMS IN OKLAHOMA

SOURCE OF REVENUE		SOURCE OF REVENUE	
LOCAL		STATE (Continued)	
01	Ad Valorem Tax	54	Motor Vehicle Tax Stamp
02	Prior Year Ad Valorem	55	Boat & Motor License
03	In Lieu Tax	56	Minimum Revenue Guarantee
05	Transfer Fees	57	Employ Sal Inc. (Prior Year)
06	Tuition	58	Current Teacher Salary Increase
08	Rental of School Facilities	59	Current Sup. Pers. Sal. In.
13	Sale of Buildings/Real Estate/ Equipment	60	Library Media Improvement
15	Miscellaneous Sales	FEDERAL	
16	Interest on Investments	62	Special Ed. Projects
17	Accrued Interest on Bond Sales	63	EHAB 94-142-Flow Through
20	Gifts and Donations	64	EHAB 94-142, Discretionary
22	Prior Year Fund Balance	65	In Lieu Tax Public Housing
25	Insurance Loss Recoveries	66	Title I ESEA
28	Transfer of Surplus from other District	67	Title I ESEA, Migrant
		68	Title I ESEA, Handicapped
		69	Title IV-A, IEA
INTERMEDIATE (COUNTY)		70	Title IV-B, ESEA
30	County 4-Mill Tax	71	Title IV-C, ESEA
31	County Apportionment (Mortgage Tax)	72	Title IV-D, ESEA
		73	Title IV, Civil Rights Act
		74	Title IV ESEA
STATE		75	Title VII ESEA
40	State School Land Earnings	78	Sumarginal Lands
41	Gross Production Tax	79	Reading Improvement
42	Auto License Tax	80	E.Q.A. (Headstart)
43	R.E.A. Tax	82	Johnson-O'Malley
44	Elementary Counseling	83	PL 815 Impact Aid
46	Foundation & Incentive Aid	84	PL 874 Impact Aid
47	Allocation Guarantee	85	Adult Basic Education
48	New Special Education, Gifted & Talented	86	Indo-Chinese Ed. XIII-C
49	Drivers Education	87	Career Education
50	Staff Development HB 1706	88	Follow Through
51	Homebound	89	Forest Reserve Rentals
52	Community Education	90	Area Vo-Tech Education
53	House Trailers	96	Voc. Ed. - Homemaking
		97	Voc. Ed. - Agriculture
		98	Voc. Ed. - Other
		99	Flood Control

SOURCE: Oklahoma, State Department of Education, "A Guide for School Administrators and Clerical Staff", (June 25, 1981), pp. 18-1, 18-2.

Each school district must provide totals of income by the actual amounts collected for two previous fiscal years, the estimated income to be collected for the current fiscal year, the amount to be collected for the month of the report, the amount collected to date, and the amount to be collected. This information is not furnished by the service bureau.

Expenditure Reports

Monthly Expenditure reports are submitted by each local school district to the Oklahoma State Department of Education. The major categories are as follows:

0100	Administration
0200	Instruction
0300	Attendance
0400	Health Services
0500	Pupil Transporation
0600	Operation of Plant
0700	Maintenance
0800	Fixed Charges
0900	Food Services
1000	Student Body Activities
1100	Community Services
1190	Outgoing Transfer Accounts
1200	Capital Outlay

The expenditure report must show the amount budgeted for the current fiscal year, the amount spent, any unpaid encumbrances outstanding, and the available balance in each account.

The Service Bureau furnishes the complete expenditure report to the school district of all expenditures.

Resolution Appointing Purchasing Officers

The local school district must provide a statement of Resolution Appointing Purchase Officers for the school system. These individuals named in the report have the authority to make purchases in specified amounts.

The resolution must name the employees who will serve as the purchasing officers of the district, their respective positions, funds which they are authorized to use, and the maximum amount they may authorize.

The Service Bureau does not provide this report. The Resolution must be prepared manually by the local support personnel. The report is signed by the Chairman of the Board of Education and the school clerk.

Purchase Order Calendar

For each fiscal year, the Purchase Calendar is completed by the local school district. The following information is required by the State Department of Education: Purchase Order Number, Month and Day, Name of Vendor or Claimant, Appropriation Account Number, Amount of Purchase Order, Month and Day returned, Amounts Approved by action of the Governing Board, Amount Disallowed, Amount Approved, the Date, and Warrant Number. This information if furnished by the Service Bureau in a summary format to the school districts.

Clerk's Appropriations and Encumbrance Ledger

The Appropriations and Encumbrance Ledger provides the State Board of Education with the following information on all encumbrances: The approved appropriations as submitted by the Estimate of Needs Form, Date warrants were issued, the Name of the Vendor, the Purchase Order Number, Classification of Account Codes, Amount Encumbered, Total Amount Encumbered, and Unencumered Balances. All encumbrance data are provided in a similiar format for the local school board, and the clerk of the school board, by the Service Bureau on a monthly basis.

Bid for School Supplies

Any company wishing to make an official bid to the local school district for supplies, must submit the Bid for School Supplies Form. The bid may either be a quotation for supplies or a sealed bid for specific items. The vendor must submit four copies of the Bid for School Supplies to the district. The information included in the bid are: Item Number, Articles or Services, Quantity, Unit, Unit Price, and the Amount. This information is filed with the local school district and does not reach the service bureau until the bid has been approved by the school board and a Purchase Order is issued. After approval, the Service Bureau processes the data to the appropriate accounts.

Affidavits

Affidavits for filing all competitive bids must accompany any bid according to regulations of the Laws of Oklahoma. These are filed in the local school district's office.

Affidavits for contracts or claims must be submitted to the local district by the bidder (claimant/contractor). Oklahoma Law requires that the affidavit accompany each contract awarded by the local school district. Affidavits for Payments in Excess of One Thousand Dollars must accompany the invoice submitted for payment by the local school district. These affidavits are completed and furnished with local support personnel assistance if required. The Service Bureau does not process any affidavits for school districts.

Payroll Preparation - initial

The Oklahoma State Department of Education provides procedures to schools employing a Service Bureau to process their payroll information. These procedures are to be utilized by Data Processing Centers who provide this service to school systems.

The payroll data are prepared manually by the local support personnel and sent to the Service Bureau for processing. The support personnel must type a Purchase Order for the total annual salary of each employee who is paid on an annual contract (teachers and administrators). The form must show if the employee holds more than one position.

Other employees must also have a purchase order completed on their salaries (hourly etc.,) and these are also sent to the Service Bureau.

The Service Bureau processes the payroll data sent to them by support personnel, and returns a Preprinted Payroll Authorization Form for the support personnel to manually check prior to having the payroll warrants issued. If corrections are to be made, these corrections are noted in red and the form is returned to the Service Bureau.

After the local school board and superintendent approves the expenditures for payroll, the form is returned to the Service Bureau.

Supplemental Personnel Report

The Oklahoma Supplemental Personnel Report is filed by each school district on the 30th of June each year. The following data are requested on the certified personnel employed by the school district: Social Security Number, teacher number, names of any teachers that resigned and their replacements, race, sex, school site code, fraction of day employed, number of days employed, number of days in full-time contract, position held, gross salary paid or to be paid for period employed (including annuities), fringe benefits not to be included

in gross salary. If salary is to be paid from a federal grant the following information is to be included: the salary to be paid and the code, qualifications, college attended code, degree held code, year certificate expires, experience on record-Oklahoma in this district, Other than Oklahoma, Out-of-State, military service, total experience, and reason for leaving code. Support personnel in each district must maintain this information manually on all certified personnel. Information relating to salary, fringe benefits, and annuities are the only categories of this report furnished by the Service Bureau. Records are kept in each district of the personnel information on certified personnel.

Payroll Data Collection

In order to maintain accurate records on all employees employed by the school district, the Oklahoma State Department of Education suggests that the following information be kept by local support personnel in each district: Employee's Withholding Allowance Certificate (Form W-4), Information Regarding Teachers' Retirement (optional for support personnel), Complete and Full Name, Social Security Number, Address, Marital Status, Date Employed, Rate of Pay, Building Assignment, Date of Termination, Reason for Termination, Voluntary Payroll Deductions, and Who to Notify (in case of an emergency).

After the data are manually recorded by support personnel, the following data are forwarded to the Service Bureau: Name, Withholding information, Retirement, Social Security Number, Address, Marital Status, Rate of Pay, Building Assignment and Voluntary Payroll Deductions.

Payroll Change Request

A Payroll Change Request Form is provided by the Oklahoma State Department of Education for local support personnel. The Form requires the

following: Name, Date, Social Security Number, Items to be Changed, Date it is to be changed, and Signed by the employee.

Local support personnel forward payroll changes to the Service Bureau. The Service Bureau includes and processes this data from the report and it is included on the legally required payroll reports.

Absence From School - Certified

All leaves from school must be prepared in duplicate according to the State Department regulations. One copy of the Leave Form is given to the employee after processing, and one for filing by the local support personnel. The State Department requires school districts to maintain sick leave records on all certified personnel by the support personnel.

The Absence from School-Certified form is a guideline for local administrators and the information required includes: names, dates absent, chargeable against sick leave, non-chargeable and non-accumulative, school business, community service or other. This record also provides the substitutes rate of pay.

If the administrator does not approve the Absence From School Leave, the Service Bureau is notified by a Payroll Change Request. The pay for the substitute teacher is provided by the support personnel by a manual report sent to the Service Bureau for processing of this claim for the next payroll period.

Absence From School Report - Support Personnel

The State Department requires that all support personnel have a duplicate form completed for an absence from work. This form is completed and maintained by the local support personnel.

In the event of a non-approved absence, the Service Bureau is notified in writing of the number of days, etc., by a Payroll Change Request Form. The Absence Form School Report is kept on file in the individual districts by the local support personnel.

Personnel Leave Record

The State Department requires that a Personnel Leave Record be maintained on each individual (certified or support) who is employed by the local school district. The record provides: Employee Name, Social Security Number, Date Employed, Dates of Absence, Types of Leaves, Salary Deducted, Days Deducted, Days Added, Dates Available for Leave (which includes sick), Emergency and Personal Business. The Personnel Leave Record is maintained by the local support personnel and is not forwarded, processed, or included in any reports furnished to the school districts from the Service Bureau.

Teachers' Retirement

All certified personnel in each school district are required by the Oklahoma State Department of Education to contribute to the Teacher Retirement System of Oklahoma. The retirement system is optional for support personnel.

Information for certified personnel is calculated on the original Purchase Order for the yearly salaries for all certified persons. The amounts are deducted from the gross salaries. The Service Bureau furnishes a monthly remittance report to schools for the Teacher Retirement System.

Summary of Payroll Report

The Oklahoma State Department requires that a Summary Payroll Report be prepared each month. The form is completed in quadruplicate. Three copies are sent to the Teacher Retirement System. Support Personnel take the summary amounts from Payroll reports supplied by the Service Bureau to complete the Summary Payroll Report.

Federal and State Income Tax Deposits

Federal and State Income Tax Deposits are required to be deposited monthly by the local school districts. Support personnel posts balances provided by the payroll Register from the Service Bureau. A Purchase Order is prepared that will include the balances for various tax accounts.

Quarterly Tax Returns

The U.S. Government and the Oklahoma State Department of Education require that Quarterly returns of all Income Tax and Social Security withheld be submitted by each local school district on all employees employed in their respective districts. A complete payroll register is furnished to the school system with totals of all salaries and total taxes withheld. Form 941E is completed by local support personnel from the Grand Totals or summary report furnished by the Service Bureau.

Oklahoma Employment Security Commission

The State of Oklahoma and the Oklahoma State Department of Education require that Quarterly returns of salaries paid to all employees in each district be reported. These items are reported to the Oklahoma Employment Security Commission on a Summary report.

Oklahoma State Insurance Fund

The State of Oklahoma and the Department of Education require that each school district submit to the State Insurance Fund a monthly report of all monies paid to all employees. The State Insurance Fund report requires the categories of workers, and the total amount of payroll paid in each category. Support personnel must provide this information from summary reports furnished by the Service Bureau as well as the policy of the individual school.

List of Certified Teachers

A report of certified teachers who hold valid certificates, new teachers or administrative staff employed during a school year, and names of all substitutes employed during the fiscal year must be included in this report.

The Service Bureau provides a list of all salaries paid to teachers, administrative staff, and substitutes for the fiscal year. The support personnel utilizes the balances of each salary paid during the year for each person on this form and completes the summary report by hand. The list of Fiscal Earnings for the year are attached to the List of Certified Teachers.

Annual Personnel Report

The State Department requires that an Annual Personnel Report be completed for each school district. The information contained in an Annual Personnel Report is not supplied by the Service Bureau. Included in this informational report are the following items: Social Security Number, teacher number, last and first name, middle initial, race, sex, school site code, fraction of days employed, number of days employed, number of days in full-time contract, position held, gross salary, fringe benefits not included in gross salary

flat or federal grants qualifications, college attended, degree held, year certificate expires number of years in district, state of Oklahoma; out of state; military service; total experience, and if leaving the position, the reason.

Annual Support Personnel Report

The Oklahoma State Department of Education requires that an Annual Report be completed on all Support Personnel. A portion of this report is obtained from the information on salaries furnished by the Service Bureau, other information must be manually posted from records kept by local support personnel.

The report requires: name, social security number, job code, annual salary paid the previous year, federal funds paid, annual estimated salary paid for the current year, the current year federal funds paid, months employed per year, days employed per week, hours employed per day, payment of FICA (yes/no), and the number of years employed in the district.

Expenditures from the General Fund on Cash Accounts

The State Department requires that the school expenditures for the district be filed. The expenditures are from the General Fund including cash accounts. The report includes the following categories: administrative services, instructional services, attendance services, health services, pupil transportation, operation of plant, maintenance of plant, fixed changes, food services, student-body activities, community services, outgoing transfer accounts, and capital outlay.

This information is furnished by the Service Bureau in summary format. The information is transferred from the Service Bureau Forms to the form required by the State Department.

Application for Mid-Term Adjustment In Average Daily Attendance

If the school districts met the specific increases as indicated by the requirements of the State Department of Education, the superintendent must complete this application. All information regarding Average Daily Attendance is recorded and filed manually by the local support personnel. No information pertaining to Average Daily Attendance is processed by the Service Bureau.

Application for Mid-Term Adjustment in Transportation Allowance

In order for a school district to receive a mid-term adjustment in transportation allowance, a school must qualify by one of the following items: (1) Increase of twenty in transportation, (2) District furnishing transportation for the first time, or (3) Districts affected by annexation.

This information is not furnished by the Service Bureau and must be kept manually by local support personnel.

Enrollment Report to Textbook Section

The superintendent of each school submits an Enrollment Report for the first semester of school. The report required enrollment numbers from K through 12.

This information is not available nor furnished by the Service Bureau and must be kept manually by the local support personnel.

Annual Statistical Report

This report required by the Oklahoma State Department of Education is due 10 days after the close of the school year. It is to be completed by the superintendent of schools.

The report includes attendance of all students for the year, and the number of days absence; transportation in total days; and the number of personnel utilized in support services.

No information for this report is furnished by the Service Bureau and must be manually posted to this report.

Annual School Board Membership Reports

The State Department requires that all officers and members of the local school board names be sent to them.

This information is not available from the Service Bureau and must be posted and maintained by local support personnel.

Summary

Chapter V analyzed major reports pertaining to the General Fund that are required by the Oklahoma State Department of Education and not provided by the Service Bureau. The analysis also illustrated if the Service Bureau furnished the required information to the district in a summarized format, if the data had to be transferred to other forms, and if the required information was not supplied by the Service Bureau.

This chapter concluded with Part "B" of the data collection instrument question "if various reports were available by the Service Bureau would it assist you in the administration of the General Fund Account."

CHAPTER VI

SUMMARY

Introduction

This chapter provides a restatement of the problem and a summary of the and findings. Chapter VI is divided into four sections. This chapter covers the Problem, Procedures, the Findings and Analyses of the information collected; and Recommendations for Further Study.

Problem

This study analyzed the financial information pertaining to the General Fund Account furnished to schools by the Ardmore Data Processing Centers, Inc., (ADPC). The study compared what the service bureau provided the local schools with and what the Oklahoma State Department of Education requires for General Fund Accounting.

Procedures

An extensive search of related literature utilized dissertations, journals, books, publications from the Oklahoma State Department of Education.

The population consisted of seventy (70) school superintendents in Northwest Oklahoma who subscribed to the services of ADPC for the financial accounting for the General Fund. The study was limited to schools served by ADPC.

Sixty-one items from each data Collection instrument were coded and keypunched. Statistics were compiled throught the Condescriptive and Crosstabs from the Statistical Package for the Social Science.[1] Percents of responses were illustrated through the Crosstabs program.

Findings

Budgets

Under the major categories of whether the computer information from ADPC met the goals of the district, eighty-nine percent of the respondents stated the reports were meeting the goals.

The majority of the superintendents (75 percent) sought the advice and consultations of school board members prior to any bond that would come to a vote of the local district rather than consulting with other local administrative staff. Several superintendents did seek the assistance of high school and middle school principals, but few sought the help of the elementary school principals. Those that sought advice from the elementary principals were smaller schools where the building plants are located in one unit.

School Boards

The participants reported that the reports received from the Service Bureau were not difficult to explain to their school board members. However, sixty-four percent failed to rate the school board members regarding the length of time spent on the printouts in the school board meetings.

The superintendents must hold monthly meetings with the school board and the question was asked if the reports were received on time from the Service Bureau for these meetings. Ninety-one percent agreed that the reports were received at the appropriate time.

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[1] Nie, p. 185-202.

Additional Financial Information

When the reports were manually prepared or information processed, eighty-three percent of the superintendents stated they were involved and did not delegate this recording. They were asked to rate the other employees who were be involved in this process and all felt the other administrative personnel should not be involved with the exception of the superintendent's secretary. Seventy-four percent of the secretaries were utilized with involvement in preparation of reports.

After the reports were received from the Service Bureau, the superintendents were asked if they found that they had over expended their General Fund Accounts. The superintendents responded that 38 percent sometimes found a difference, and 40 percent almost never found a difference in the reports.

Had the computerized information helped them by improving their effeciency as a superintendent? Sixty-nine percent reported that the information from the service bureau helped them.

The superintendents were asked how the purchasing of equipment by teachers for their classroom were done in their districts. Seventy-two percent stated that their teachers proceed through line-and-staff chain of command prior to submitting equipment requests to the superintendent for approval.

Average Daily Attendance

The Average Daily Attendance was the basis for all funding for school districts. When asked if ADA could be more effectively performed by a computer, forty-one percent agreed, and twenty-six percent were uncertain about the process.

Budgeting

The Service Bureau does not furnish budget projections for the superintendents to utilize for the schools. Sixty-five percent agreed that if a

budget projection were available from the Service Bureau they would utilize it. Seventy-two percent wanted building budgets furnished by the Service Bureau.

Open-Accounts

Fifty-five percent of the superintendents wanted an accounting of money spent with different merchants. This could be an important factor in a small town with more than one store where items are purchased by the school.

Certified-Non Certified Personnel

Currently, all reports of any absences of faculty members must be recorded manually. Fifty-one percent agreed that a computerized report for this procedure would be useful in their system. Fifty-percent agreed that reports for staff (support personnel) would be beneficial if the reports were available.

Substitute Records

Sixty-two percent agreed that substitute records that could be computerized would be helpful and less time consuming than current manual recordings of such information.

Student Account Records

Forty-two percent of the superintendents agreed that a computerized procedure for recording transcripts would be useful, however, twenty-four percent were uncertain as to the validity of the computerized method if it were available.

Teacher Role Sheets

Forty percent were uncertain as to whether a computerized role sheet would be useful in their school systems. If the student enrollment is small, this procedure may not be useful.

Grade Reports

Thirty-nine percent reported that grade reports would be useful if computerized when being sent to the parents or guardians. However, twenty-eight percent were uncertain that this type of automation would be useful.

Deficiency Reports

Thirty-six percent were uncertain that computerizing this type of report would be useful. This procedure is currently being prepared manually by teachers of the schools and is not available through the Service Bureau. Counselors, advisors, administrators should have this information readily available for students enrolling in high schools. This type of accounting would allow these people to advise students regarding the credits needed for graduation. Forty-five percent of the superintendents realized this need when they responded to this question by agreeing that it would be useful if the Service Bureau would furnish the information.

Forty percent also agreed that if ACT and other scores were recorded on students records that it would facilitate their advising the students in curriculum planning.

Student Information

Secretaries spend a good deal of time searching through various records trying to locate parents, guardians, etc. If the computer bureau furnished a computerized list of this infomation that could be retrieved automatically would the superintendents agree on the development of such a list? Forty-seven of the participants agreed that a computerized list would be most useful in their system.

Scheduling

Fifty-one percent of the respondents agreed that if class scheduling would be computerized and this information given to the schools that it would be beneficial. Thirty-eight percent were uncertain as to whether this type of information if it were furnished would be of any use in their schools.

Forty-six percent of the superintendents agreed that student class scheduling would be useful. Scheduling reports are not furnished by the Service Bureau.

Equipment Recordkeeping

Sixty-five percent of the superintendents agreed that a computer list of all the equipment under their auspices would be helpful in their schools.

Sixty-nine percent of the participants would use an inventory list if it were available from the Service Bureau.

Fifty-nine percent would utilize a list of equipment that showed the serial numbers. Forty-four percent would also utilize a list if it were available showing the date that the items of equipment were purchased.

Inflationary Costs

Sixty-two percent of the respondents would utilize a computerized report that would assist them in projecting inflationary costs for the coming years. To date, they have only a formula furnished by the Oklahoma State Department of Education and their past experience as a superintendent.

Recommendations for Further Research

The suggestions for further research were:

1. Studies should be conducted to assess the utilization of these reports into a format that the Oklahoma State Department of Education will accept that will eliminate the need for time consuming man hours to repeat the same information on various forms.

2. Conduct a follow-up study of teachers involved with the recording processes of student information should be conducted for their man hours spent in recording the duplication of records.

3. Conduct a study that utilizes a computer to record the Average Daily Attendance.

4. Conduct a study to determine why there were no women superintendents employed in this area of administration.

5. Design and conduct a study to determine the various times that different reports required by the state department are due and submitted.

6. Conduct a study of schools that have created their own computerized system for completing General Fund Accounting reports for the State Department of Education.

7. Study the development of a Software package that could be utilized with a mini computer purchased by a school system.

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Appendix

Appendix A

Center of Business
Phillips University
Enid, Oklahoma 73701

Superintendent of Schools:

This letter is to request your assistance and participation in my doctoral dissertation research. My research concerns the utilization of reports and information prepared for your office by the Ardmore Data Processing Center Inc., (ADPC) in Ponca City, Oklahoma.

This survey is being sent only to school systems in the state of Oklahoma who employ the service bureau to do their school record-keeping.

Dr. Loy E. Prickett, Director of Business Education, at the University of Oklahoma, Norman, Oklahoma, is directing the research.

By completing and returning the questionnaire in the postage paid envelope provided, you will make an important contribution to this research project. Your answers are confidential; only summary statistical data will be reported and no individual school districts will be identified.

I sincerely appreciate your time and effort in support of this study.

Respectfully,

Marlene J. Hill

MJH/s

Enclosures

NOTE: This questionnaire is not and should not be considered in any way as an official statement of policy of the University of Oklahoma.

UTILIZATION OF INFORMATION PREPARED BY THE ADPC SERVICE BUREAU

INTRODUCTION: This questionnaire is part of a study concerned with the utilization of the data furnished to you by the ADPC Service Bureau. Your answers are vital to this research and it would be greatly appreciated if you would answer all questions. Direct your answers to your own school district's situation and how your district relates to the uses of the information.

All individual answers will be kept confidential. Only summary data will be used in the research. No individual superintendent or school district will be identified.

1. Sex: Male_____ Female_____

2. Circle the total number of years you have been the superintendent of this school district.

   1 2 3 4 5 6 7 8 9 10 If more than 10, how many____

3. Circle the number of different school systems you have served as a superintendent.

   1 2 3 4 5 6 7 8 9 10 If more than 10, how many____

4. What is the total ADA of this school district?

   251 to 500___ 501 to 1000___ 1001 to 1500___ 1501 to 2000___

   More than 2000 ___

5. Check the courses you have had in college pertaining to computer technology.

Computer Information Systems	Yes___	No___
Data Processing	Yes___	No___
Computer Programming	Yes___	No___

   Others:_____

6. Is it difficult to explain the computer printouts to your school board members? Yes___ No___

   If your answer is "yes", please check the following statement(s) that best describe your board members.

   ___1. The experienced member of the board as a general rule understand the printouts.
   ___2. The new members of the board require more of my time explaining the printouts.
   ___3. There are not many questions regarding the prinouts at any meetings.
   ___4. The board members are usually not interested in this information
   ___5. No time is spent on the printouts.

   Comments:_____

7. Do you project departmental budgets? Yes___ No___

   If your answer was "No", would your projected budget assist you more if you could see a percentage of funds to be spent for each department and/or division? Yes___ No___

8. In the actual allocation of the general fund, to what degree does the computer printout support and/or match the goals for the district?

   a. Almost always___ Frequently___ Sometimes___ Almost Never___

   b. If your response is "Sometimes or Almost Never", how can the computer printout enhance your objectives? Explain.

_____

_____

_____

9. Regarding long-range proposals for your school district, who assists you in reviewing the past "bond passage percentage of your district" with you prior to putting the bond to a vote before your local patrons? Check all who assist you. If not involved, check the N/A (Non-Applicable) box.

INDIVIDUAL	ALMOST ALWAYS	FREQUENTLY	SOMETIMES	ALMOST NEVER	N/A
High School Principal					
Middle School Principal					
Elementary Principal					
School Board Members					
Business Manager					
Local Banker					
Individual Patrons					
Others					

10. Check every person that is involved with the information that is forwarded to the ADPC Service Bureau. If the person is involved, please check ONE of the 5 choices by each title. If not involved, check the N/A (Non-Applicable) box.

TITLE	ALMOST ALWAYS	FREQUENTLY	SOMETIMES	ALMOST NEVER	N/A
Superintendent					
High School Principal					
Middle School Principal					
Elementary Principal					
Superintendent's Sec.					
High School Secretary					
Elementary Secretary					
Business Manager					
High School Clerk					
Middle School Clerk					
Elementary Clerk					
Others					

11. In your opinion, has the computerized information relieved your staff from recording routine information?

a. Almost Always___ Frequently___ Sometimes___ Almost Never___

b. If your answer is "Sometimes or Almost Never", please explain:

_____

_____

_____

12. When the reports from the ADPC are evaluated by you, do you discover over expenditures that you were not previously aware of?

Almost Always___ Frequently___ Sometimes___ Almost Never___

13. Has the computerized information improved your efficiency as a superintendent?

Almost Always___ Frequently___ Sometimes___ Almost Never___

14. Are the monthly reports from the ADPC Service Bureau always received by a specific time?

a. Almost Always___ Frequently___ Sometimes___ Almost Never___

b. If your answer is "Sometimes or Almost Never", please explain:

_____

_____

_____

_____

15. Check the answer below that more closely defines the process your teachers use when requesting additional equipment.

___A. teacher to building principal
___B. teacher to building secretary, building secretary to superintendent's secretary, superintendent's secretary to superintendent
___C. teacher to superintendent

16. If the following reports were available from the ADPC Service Bureau, would they aid you in your decision making process within your district? Please check all items. If not applicable, check N/A. Rank your answers from 1 to 5 with 1 being the most important and 5 being the least important:

REPORTS	Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree	N/A
1. ADA	1	2	3	4	5	N/A
2. Faculty Time-Off (Absences)	1	2	3	4	5	N/A
3. Staff Time-Off (Absences)	1	2	3	4	5	N/A

REPORTS	Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree	N/A
4. Substitute's Records	1	2	3	4	5	N/A
5. Scheduling Classes	1	2	3	4	5	N/A
6. Room Scheduling	1	2	3	4	5	N/A
7. Prepare Transcripts	1	2	3	4	5	N/A
8. Teacher Role Sheets	1	2	3	4	5	N/A
9. Student Class Schedules	1	2	3	4	5	N/A
10. Grade Reports	1	2	3	4	5	N/A
11. Deficiency Reports	1	2	3	4	5	N/A
12. Total credits accumulated by students	1	2	3	4	5	N/A
13. ACT and other scores	1	2	3	4	5	N/A
14. Student information: Parents, Telephone Numbers, sex, birth date, classification	1	2	3	4	5	N/A
15. Departmental Budgets	1	2	3	4	5	N/A
16. Building Budgets	1	2	3	4	5	N/A
17. Equipment Lists	1	2	3	4	5	N/A
18. Inventory Lists	1	2	3	4	5	N/A
19. Equipment Numbers	1	2	3	4	5	N/A
20. Equipment Location	1	2	3	4	5	N/A
21. Equipment - date of Purchase	1	2	3	4	5	N/A
22. Open accounts and amounts spent-to-date with local merchants	1	2	3	4	5	N/A
23. Projection of inflationary costs	1	2	3	4	5	N/A

17. Total Number of Faculty in your system?_____

18. Total Number of Staff in your system?_____

Please return to:

Marlene J. Hill
Center of Business
Phillips University
Enid, OK 73701