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A CHECK LIST OF FINANCIAL
ECONOMIES FOR A LOCAL SCHOOL
DISTRICT

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State of Iowa
Department of Public Instruction
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LOCAL SCHOOL DISTRICT

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A CHECK LIST OF FINANCIAL ECONOMIES FOR A LOCAL SCHOOL DISTRICT

Never before have the schools been called upon to analyze their financial operations and curtail expenditures as during the present year. To maintain present educational programs and preserve the quality of instruction and at the same time reduce the total financial outlay is a challenge which must be soberly and intelligently faced. Failure to recognize possible economies or destruction of the fundamental values of our educational system are dangers which should not be overlooked.

Anyone who seeks for the facts can find plenty of evidence that boards of education and superintendents of schools are facing the demands which the present economic situation has created. Reports which are being received in the office of the department of public instruction are concrete evidence that school costs are being reduced through the voluntary decisions of school administrators. From these reports we are able to indicate some of the means which have been employed in the reorganization of school budgets. Constant study and observation by the members of the department staff bring forth significant factors. Educational periodicals are generous in reporting experiences from other states and the judgment of competent people as to what may be done.

Believing that a summary from these sources would contribute toward a better analysis of local school situations, the research division herewith submits in the form of a check list, a series of questions which are of more general application. This material, which is obviously not exhaustive, is assembled in two sections:

- I Section One - a series of fifty questions, whose answers every school board member or superintendent should have before him
- II Section Two - one hundred three questions, nearly all of which can be answered by a single word, and which answers will indicate the extent to which the school district is using certain methods which will tend to eliminate unwise and extravagant practices

The department offers this as a service to school districts, and not as a request that it be filled out and returned to us. With few exceptions, only items of a financial nature have been included. It is our suggestion that this check list should be made the basis for an intensive review of the workings of each school district of the state. Although no such list can be applied in a satisfactory manner to every school district, we hope that it will assist in the intelligent preparation and management of budgets for the coming school year and remind administrators of some of the methods for increasing the efficiency of their work. Correspondence concerning any of the items is invited.

I. DO YOU KNOW YOUR SCHOOL?

As a background for intelligent planning and efficient operation, there are many angles of the administration of a school which call for accurate information. Among the things which school executives should know, are answers to the following questions. Can you answer all of them?

1. What is the taxable valuation of property in your district? _____
2. How much money is raised by a one mill levy on the property in your district? _____
3. How much does your district receive annually from taxes on moneys and credits? _____
4. What part of all taxes on property in your district goes for schools?

5. What part of your general fund income do you receive from property tax?

6. How much did you levy last July in the general fund for every person in your district five to twenty-one years of age? _____
7. How much did you levy in the general fund for 1930-31, per pupil in average daily attendance for the same year? _____
8. How much money does your district receive from the semi-annual apportionment? _____
9. How much tuition is now due your district but which has not been collected?

10. What is the total amount of your bonded debt? _____. According to your present rate of payment when will all of your bonds be retired? _____. What rate or rates of interest do your bonds draw? _____
11. How much of the principal of your bonded debt is due this fiscal year? _____. How much in interest? _____. How much did you levy last August for your schoolhouse fund? _____
12. What is the total amount of interest-bearing warrants outstanding against your district? _____
13. What was the balance on hand in your general fund June 30, 1931? _____
14. What was the largest amount on hand in the general fund at any time during the past year, according to the monthly financial reports of the secretary? _____. The smallest amount? _____
15. What is the ratio of the amount on hand June 30, 1931, to the amount spent during the year 1930-31? _____

16. What have been your total general fund disbursements for each of the past five years? _____
17. What has been the annual per pupil cost for each of the past five years, found by dividing the total general fund disbursements, less transfers to the schoolhouse fund, by the total average daily attendance?

18. Where does your school rank with other similar schools as to total costs?

19. Where does your school rank with other similar schools as to per pupil cost? _____
20. What is the annual per pupil cost (actual or estimated) in your elementary grades? _____ In your high school (grades 9-12)? _____
21. How much did you spend last year for teachers' salaries? _____
Janitors' salaries? _____ Equipment? _____ Instructional supplies? _____
Janitors' supplies? _____ Fuel? _____
Water? _____ Electricity? _____ Transportation? _____
Other items? _____
22. How much are you spending this year for teachers' salaries? _____
Janitors' salaries? _____ Equipment? _____ Instructional supplies? _____
Janitors' supplies? _____ Fuel? _____
Water? _____ Electricity? _____ Transportation? _____
Other items? _____
23. How much did you spend last year per pupil in average daily attendance for teachers' salaries? _____ Janitors' salaries? _____
Equipment? _____ Instructional supplies? _____ Janitors' supplies? _____
Fuel? _____ Water? _____ Electricity? _____
Transportation? _____ Other items? _____

24. What per cent of your general fund expenditures goes for teachers' salaries? _____
Transportation? _____ Operation of plant? _____
25. What is the appraised value of your school buildings? _____
26. How much insurance is carried on your buildings? _____
27. What is the appraised or inventory value of your
a. school furniture _____ d. sanitary supplies _____
b. instructional equipment _____ e. educational supplies _____
c. libraries _____
28. How much insurance is carried on your
a. school furniture _____ d. sanitary supplies _____
b. instructional equipment _____ e. educational supplies _____
c. libraries _____

29. How much do you plan to spend each year for the replacement of equipment?

30. How many square feet of floor space have you in each of your buildings per janitor? _____

31. How many tons of coal did you consume last year? _____ What was its total cost? _____

32. How much of your bill for electricity can be charged against your

- a. heating system _____
- b. grade rooms _____
- c. high school rooms _____
- d. gymnasium _____
- e. auditorium _____
- f. other uses _____

33. What was the total amount spent for all extra-curricular activities last year? _____

34. How much did your board of education contribute toward the maintenance of extra-curricular activities aside from the salaries of supervisors and the availability of the school building? _____

35. What were the receipts, disbursements and balances at the close of the year for each activity?

	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
Athletics	_____	_____	_____
Declamatory	_____	_____	_____
Debate	_____	_____	_____
Music	_____	_____	_____
Others	_____	_____	_____

36. Had a pupil attended all activities held at your school or subscribed to all functions, what would have been the total annual cost to him?

37. What qualifications do you seek when you employ teachers? _____

38. What criteria do you use in determining the proper classification of your pupils? _____

39. What evidence, objective as well as subjective, have you that the pupils in every class in your school make progress during the year? How much progress?

40. What per cent of your pupils are retarded? _____ Accelerated? _____

41. How many teaching periods a day are there in your high school program (total for all teachers) for which your students receive credit toward graduation? _____
42. How many teaching periods a day do you assign to a high school teacher? _____
43. What is the number of pupils per teacher in your school? _____
44. How does the number of pupils per teacher in your school compare with that of similar schools? _____
45. How many pupils per teacher have you for the elementary grades? _____
46. How many pupils per teacher have you for the high school? _____
47. What is the enrollment in your high school (9-12 grades)? _____
48. How many pupils in your high school came from your own district? _____
49. How many rooms or classes have you with an enrollment of
- | | | | | | |
|----------------|-------|-------------|-------|-------------|-------|
| a. less than 5 | _____ | d. 15 to 19 | _____ | g. 30 to 34 | _____ |
| b. 5 to 9 | _____ | e. 20 to 24 | _____ | h. 35 to 40 | _____ |
| c. 20 to 24 | _____ | f. 25 to 29 | _____ | i. over 40 | _____ |
50. What is the daily pupil load for each of your high school teachers? _____

II. DETECTING POSSIBLE ECONOMIES

Although it is impossible to enumerate all the problems that may arise, or to prepare an outline that can be applied uniformly to every school situation, the following questions may be used as a guide in self-analysis. Nearly all of the questions are worded so that if the matters to which they refer are satisfactorily administered the question may be answered "yes". If your answer to any question is "no", it is suggested that you give that particular item careful consideration, so that it may be shown that local conditions justify the negative reply.

(Check your answer to each question as "Yes" or "no".)

A. FINANCIAL POLICIES

	<u>YES</u>	<u>NO</u>
1. Do you have an internal budget which includes both income and disbursements; is it carefully planned and consistently followed?	_____	_____
2. Is there one individual who has authority to incur all expenditures as appropriated by the budget?	_____	_____
3. Is your school census taken in such a manner as to insure that every person eligible is reported?	_____	_____
4. Is your school census recorded in such manner that information concerning any individual may be continuous?	_____	_____
5. Does your district receive its share of taxes from the county treasurer regularly each month?	_____	_____
6. Has your tax levy been sufficient to meet your expenditures without the necessity of paying interest on endorsed warrants?	_____	_____
7. Does your board concern itself with the basis of assessing property in your district?	_____	_____
8. Does your accounting system show the purpose for which every dollar has been paid out?	_____	_____
9. Does your accounting system show the source of every dollar received?	_____	_____
10. Can you ascertain from your accounting system comparative operation costs for each of your buildings?	_____	_____

A. (Continued)

	<u>YES</u>	<u>NO</u>
11. Have you taken the necessary steps to protect the funds of your district, which are on deposit in banks by having the depository bank designated in a legal manner?	_____	_____
12. Are your officials who handle money properly and adequately bonded?	_____	_____
13. Is there a record kept of all funds handled by any of your employees, and is a report made to the board by each such employee?	_____	_____
14. Are all records of your district, both educational and financial, kept in fireproof vaults?	_____	_____
15. Are the records of your district in such shape that cost figures for a period of years may be obtained?	_____	_____
16. Does the secretary of your board present a financial report each month?	_____	_____
17. Are reports to the state for the purpose of securing state aid, promptly made?	_____	_____
18. Is every expenditure authorized by your board before a warrant is drawn to pay for same?	_____	_____
19. Is every warrant signed personally by the president and secretary of your board?	_____	_____
20. Does your district take advantage of all discounts for the prompt payment of bills?	_____	_____
21. Are the books of your secretary and treasurer audited each year by the board?	_____	_____
22. Do your tuition charges cover the actual cost?	_____	_____
23. Do you ascertain at the beginning of the year the school districts from which you expect to collect tuition and have an understanding with the directors in such districts that such tuition is to be collected?	_____	_____
24. Do you collect tuition promptly?	_____	_____
25. Do you cash your drafts from the county treasurer and warrants for state aid promptly?	_____	_____
26. Have you adequate insurance protection on buildings and property and no more than necessary?	_____	_____

- | | <u>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 27. Does your district carry workmen's compensation insurance to protect its employees? | _____ | _____ |
| 28. Are your insurance policies made for a term of years with a part of the premiums due each year? | _____ | _____ |
| 29. Have you retired such outstanding interest bearing warrants as the funds of your district will allow? | _____ | _____ |
| 30. Is your superintendent concerned with the financial problems of your district? | _____ | _____ |
| 31. Do you solicit suggestions from your teachers as to possible economies? | _____ | _____ |
| 32. Have you considered the possibility of cooperating with other districts in providing school facilities or purchasing supplies? | _____ | _____ |
| 33. Is there a definite program for informing the people of your community as to the operation of their schools? | _____ | _____ |
| 34. Does every member of your board understand the difficulties of financing schools under our present method of school support? | _____ | _____ |
| 35. Is your board making a continuous study of the financial management of its schools? | _____ | _____ |

B. TEXTS, EQUIPMENT, AND INSTRUCTIONAL SUPPLIES

- | | | |
|---|-------|-------|
| 1. Do you compare prices and quality of goods before purchasing? | _____ | _____ |
| 2. Do you keep a record of the unit price paid for each item of supplies? | _____ | _____ |
| 3. Do you ask for bids before purchasing goods in quantities? | _____ | _____ |
| 4. Do you purchase supplies through competitive bids? | _____ | _____ |
| 5. Do you purchase the same item but once a year? | _____ | _____ |
| 6. Do you check every shipment of goods received against the invoice for same? | _____ | _____ |
| 7. Do you anticipate the supplies needed far enough in advance that they may be delivered by freight? | _____ | _____ |
| 8. Have you an inventory of all property belonging to your school? | _____ | _____ |
| 9. Have you established standards for the consumption of supplies by each teacher? | _____ | _____ |
| 10. Do you apportion the supplies among your teachers? | _____ | _____ |

B. (Continued)

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 11. Do you keep a record of the amount of supplies used by each teacher? Each room or grade? | _____ | _____ |
| 12. Do you check over your inventories of equipment, libraries and supplies regularly to ascertain if any is missing? | _____ | _____ |
| 13. Are your pupils instructed in the economical use of equipment and supplies? | _____ | _____ |
| 14. Are textbooks adopted in the manner provided by law? | _____ | _____ |
| 15. Do you receive annually all the library books which the county board of education library fund makes available? | _____ | _____ |

C. MAINTENANCE AND OPERATION OF PLANT

- | | | |
|---|-------|-------|
| 1. Are your janitorial duties properly divided and carefully assigned? | _____ | _____ |
| 2. Is it possible for your janitors to do some of their sweeping during the school day? | _____ | _____ |
| 3. Are janitors employed who can and do make all minor repairs to buildings, equipment, and apparatus? | _____ | _____ |
| 4. Does your janitor understand the purposes and workings of the mechanical equipment of your building? | _____ | _____ |
| 5. Does your janitor have the tools necessary to make repairs? | _____ | _____ |
| 6. Have you any classrooms which are not used during every period of the day? | _____ | _____ |
| 7. Do you check on the amount of janitors' supplies being used in any part of your building? | _____ | _____ |
| 8. Do you compare prices and qualities before purchasing floor oil, liquid soap, paper towels, toilet paper, and other janitorial supplies? | _____ | _____ |
| 9. Have you considered the possibility of changing the kind of any of your janitorial supplies used so that there would be a financial advantage, and at the same time serve your need? | _____ | _____ |
| 10. Do you secure competitive bids before purchasing coal and sanitary supplies? | _____ | _____ |
| 11. Have you tested the heating efficiency of the coal you use? | _____ | _____ |
| 12. Have your heating plants been checked over to insure that they are in the best possible condition? | _____ | _____ |

C. (Continued)

	<u>YES</u>	<u>NO</u>
13. Does your temperature control apparatus respond quickly to temperature change?	_____	_____
14. Have you investigated the advisability of weather-stripping or storm windows?	_____	_____
15. Have you considered the possibility of altering any conditions in your building, and thus reduce heating, ventilating, or insurance costs?	_____	_____
16. Are your electric light bulbs of the lowest wattage necessary?	_____	_____
17. Do you eliminate all events at the schoolhouse in the evening when they could equally well be held during the day?	_____	_____
18. Are the rates paid for water and electricity the lowest that can be secured?	_____	_____
19. Does your school have a systematic program for keeping the buildings in first class condition?	_____	_____
20. Do you know the per pupil cost for the operation of each of your buildings?	_____	_____
21. Do you have your property re-appraised for insurance purposes when new policies are taken?	_____	_____
22. Does your district take advantage of co-insurance?	_____	_____

D. EXTRA-CURRICULAR ACTIVITIES

1. Do you limit the number of activities in your school, or the number in which any pupil may engage?	_____	_____
2. Are all of your activities financially self-supporting?	_____	_____
3. Do you prepare annually in advance a financial budget for each activity?	_____	_____
4. Does your board receive each year a financial statement of each activity?	_____	_____
5. Are your activity funds in any way protected by insurance?	_____	_____
6. Are your athletic equipment, declamatory readings, dramatic properties, and all other materials inventoried and collected after being used?	_____	_____



D. (Continued)

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 7. Are pupils held individually responsible for materials issued to them? | _____ | _____ |
| 8. Are the expenses for your teams while away from school as low as possible? | _____ | _____ |
| 9. Is the expense of officials for contests consistent with other costs and the door receipts of such contests? | _____ | _____ |

E. INSTRUCTIONAL PROGRAM

- | | | |
|---|-------|-------|
| 1. Have your teachers, supervisors, principals, and superintendent had special training for the type of work to which they are assigned? | _____ | _____ |
| 2. Do you investigate the experience record of applicants for teaching positions before you employ them? | _____ | _____ |
| 3. Do you prescribe the qualifications you will seek before considering applicants for any position? | _____ | _____ |
| 4. Can you relieve any or all of your teachers from study hall duty? Library duty? | _____ | _____ |
| 5. Are any of the duties performed by the various members of your teaching staff such as could not be done equally well by clerical help? | _____ | _____ |
| 6. Are the pupils in your school as proficient in various branches as those in other schools? | _____ | _____ |
| 7. Do you have objective evidence, such as the results of standard tests, to indicate pupil and teacher progress? | _____ | _____ |
| 8. Is your program of studies such as the financial ability of your district justifies? | _____ | _____ |
| 9. Would the elimination of certain subjects not affect the tuition income of the district? | _____ | _____ |
| 10. Have you investigated the possibility of discontinuing some department of your school whose cost is relatively high, and of making some arrangement with a nearby school to provide equal facilities? | _____ | _____ |
| 11. Have you cooperated in the state drive to improve reading and study in your school? Have you secured improvement? | _____ | _____ |

F. TRANSPORTATION

YES NO

- | | | |
|---|-------|-------|
| 1. Are the parents of the children transported generally satisfied with your present transportation system? | _____ | _____ |
| 2. Are your bus routes organized with the greatest economical advantage to your pupils and district? | _____ | _____ |
| 3. Have you investigated the possibility of increasing the capacity of your busses? | _____ | _____ |
| 4. Would it be more economical and equally efficient to retain certain of your schools or rooms rather than transport the children thus affected to nearby schools? | _____ | _____ |
| 5. Are your busses each carrying a full load? | _____ | _____ |
| 6. Does your board reserve the right to approve or disapprove of the person in charge of each vehicle? | _____ | _____ |
| 7. Does your method of employing bus drivers secure competent people at the lowest possible figure? | _____ | _____ |

G. DEBT SERVICE

- | | | |
|--|-------|-------|
| 1. Are your outstanding bonds being paid off as rapidly as they become due? | _____ | _____ |
| 2. Have you a definite program for the retirement of bonded indebtedness? | _____ | _____ |
| 3. Is your annual levy in the schoolhouse fund sufficient to meet your debt service requirements as they arise? | _____ | _____ |
| 4. Have you investigated the possibility of using a surplus in your schoolhouse fund or of transferring a surplus from your general fund to the schoolhouse fund, to purchase outstanding bonds not yet due? | _____ | _____ |

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