


A Comparative Study of the School Business
Managers Responsibilities In School Divisions of
5,000 Students or Less In The Commonwealth of Virginia

by
Don I. Tharpe

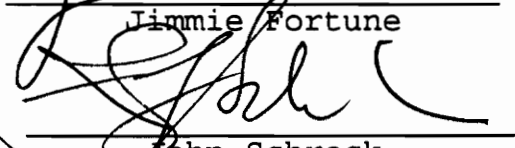
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(ABSTRACT)

This study was conducted to obtain information regarding the school business functions in school divisions in the Commonwealth of Virginia. Further objectives were to ascertain who is responsible for each job function and by whom these functions are performed, delegated, or shared.

Superintendents in school divisions in Virginia with student enrollments of 5,000 pupils or less were selected to participate in the study.

The population was identified from the Superintendent's Annual Report for Virginia. This report indicated that there were 133 school divisions in Virginia and that 88 of them met the selection criteria for the study.

Descriptive research methodology was used in this study. The survey procedure utilized a questionnaire to obtain information regarding the performance of school business management functions.

There were 72 responses received from the 88 school divisions meeting the selection criteria. In 27 of the school divisions, the superintendents were primarily responsible for the school business management functions while 45 school divisions employed a separate individual to be responsible for these functions.

The results of the study indicate that the school business management functions are delegated by both the superintendents and non-superintendents to a series of support staff in a majority of the school divisions surveyed.

The study also indicated that the school business management functions that the superintendents were most likely to identify as total responsibility items were strategic planning, salary administration, financial planning, personnel management, and financial reporting.

High total responsibility items among the non-superintendents were financial reporting, payroll administration, accounting, and auditing.

Topics for professional development programs on school business management that should be initiated by professional education associations were also identified by the study.

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DEDICATION

This is dedicated to Linda, my wife, best friend, and a super woman for her unwavering support during the completion of the course work and writing of the dissertation. Without her I could not have completed this program.

"... with you I can fly higher than an eagle, for you are the wind beneath my wings."

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CHAPTER 1

INTRODUCTION

A review of reports produced by The National Center for Educational Statistics, national education associations, teacher unions, and state departments of education reveal that the cost of education over the past two decades has been affected by a variety of factors. These factors include increased emphasis on educational equity, evolution of categorical programs targeted to specific students, lack of support for education by governors and state legislators, changes in student-staff ratios, effects of collective bargaining by employee unions, and the impact of a fluctuating economy. Providing a public education for the nation's young people remains a complex and expensive enterprise. Often the school district is the largest business enterprise in the community, both in number of people employed and amount of money expended. Although boards of education are generally statutorily responsible for the administration of school funds, school business managers advise both the board and superintendent and, in effect, guide and control resources in the district. (School Business Affairs, 1992, p. 28).

The current expenditure per student in public schools has risen significantly in the past 10 years, especially during

the mid-1980s. In 1993-1994, the estimated current expenditure per student in average daily attendance was \$5,734. After adjustment for inflation, this represents an increase of 26 percent since 1983-1984. (National Center for Educational Statistics, 1994)

The expenditures of operating elementary and secondary school programs are expected to total approximately \$285 billion for 1993-1994. Viewed in another context, the total expenditures for education are expected to amount to about 7.6 percent of the gross domestic product in 1993-1994. (NCES, 1994)

Jordan (1987) commented on the public investment in education by stating that:

"as the level of public investment in elementary and secondary education has continued to increase over the past several years, the educational enterprise has become more complex. Local school districts have acquired many of the characteristics of large businesses, and interest in better fiscal management of schools has been a national goal. The magnitude of school receipts and expenditures has grown to the extent that sound fiscal management practices are essential."

The management of the educational enterprise has been made more complex today than when Jordan compiled his data due to the educational reform initiatives of the late 1980s and early 1990s. These education reform movements were headed by research groups with corporate or government sponsorship, a contingent of disgruntled taxpayers, or private companies seeking to take over the management of public education. The

reform movements called for increased fiscal accountability by school boards and school administrators.

A review of the literature indicated that in 1994, there were 14,565 public school districts enrolling approximately 43,340,000 students (QED, 1994). These districts were comprised of 11,468 kindergarten through twelfth grade districts, 2,662 elementary only districts and 435 exclusively secondary school districts. School districts with enrollments of 5,000 or less students comprised 12,919 or 88.7 percent of the school districts in the United States. There was 36.50 percent or 15,819,000 students enrolled in districts with 5,000 or less students (QED, 1994).

Even with the responsibility for educating these millions of children and more than \$285 billion being spent on public elementary and secondary education annually (NCES, 1994), the majority of districts have not employed a school business manager or employed a person that is specifically trained to assume the business and financial management of the district. Except for a few cities and suburban areas, school business managers were seldom found in school districts prior to World War II. Only the largest school districts had business managers during this time period, while the small districts got along with a clerk or secretary working with the superintendent. (School Business Administration, 1987, p. 33).

Hill (1992) in The School Business Administrator, states that school business managers need proficiency in business affairs as well as knowledge of educational practices. Truly effective school business managers should possess high-level skills in finance and general business management. They should also be aware of the implications of business decisions on educational programming of the school organization.

In addition to acting as stewards of public monies, school business managers are now expected to be knowledgeable in problem-solving, planning, collective bargaining, risk management, investments, and contracting. These functions require knowledge and skills that must be current and relevant.

Background

The increasing cost of education, along with the education reform movements of the late 1980s and early 1990s is evidence that elected government officials and citizens are demanding more accountability from educator's tax dollars spent on education. The accountability requested by the public is not only to produce a better educated, more globally competitive student, but also to maintain a school system that is fiscally responsible.

If an education system is going to meet these challenges, it must employ school business managers that are capable of

managing the school business office and its many complex operations (Everett and Glass, 1992).

According to the FY 1993-1994 State Superintendent's Annual Report for Virginia, the state had 1,025,396 students enrolled in its 1,638 schools throughout its 133 school divisions. Total disbursements for elementary and secondary education during this period was \$6,169,059,132, and the average per pupil spending was \$5,312. The state employed 71,483 instructional personnel, more than 10,471 teacher aides, and 266 superintendents and assistant superintendents. While these figures are impressive, there is yet another level of personnel that is not represented. Support personnel, such as the more than 101,000 facility workers, 11,866 transportation staff, 10,400 clerical staff, and 11,318 maintenance workers also made up a significant number of the employees necessary to keep the schools operating. (Superintendent's Annual Report for Virginia, 1993-94). From these figures, one can begin to understand the magnitude of the state's educational system. A more detailed review of the organizational structure within each school district would reveal even more job classifications than are listed above.

The contemporary school business manager is no longer just the chief bookkeeper for the school district. Instead that individual becomes an important member of the district's management team responsible for leading significant numbers of

employees in the business office, as well as making complex decisions that affect the quality of the educational system (Everett and Glass, 1992).

Statement of the Problem

In the field of private business and industry, the policies, procedures, duties, and responsibilities of management have generally been clearly defined. This has not been the case for school business managers. A review of the Virginia state certification requirements (1994) revealed that there are no separate certification criteria for school business managers. Practitioners argue that having a separate certificate for school business managers would ensure that individuals qualified to assume the varied administrative duties of the job would be employed. The challenge for many superintendents and school boards is how to employ a competent school business manager. The purpose of this study will be to identify the responsibilities of the school business manager in school divisions of 5,000 students or less in the Commonwealth of Virginia. This study also seeks to determine which of these responsibilities are conducted or delegated and, if delegated, to whom. A comparison of the current job training, responsibilities, educational level, and school division demographics should serve to assist superintendents and school boards in employing a school business manager that

possesses the skills necessary to manage the fiscal and administrative duties of the school business office.

Significance of the Study

School business managers provide a service to their superintendents and the school districts in which they are employed. To a great degree, the success they experience in this role will influence the ability of other business administrators, central office staff, and curriculum specialists to deliver education services to the student population in the most effective manner.

Nationally, while every school district has central office staff assigned to perform the business functions, not every district has an individual classified as the school business manager. Even in the districts that have a business manager, no two business managers seem to have identical roles. Individual responsibilities vary and titles differ for school business managers depending upon state statutes and certification patterns, as well as upon locally determined patterns for administrative organization (Roe, 1961).

Research studies have been completed regarding the development of the school business manager position and the status of the school business manager position. These studies have been concerned largely with the professional, personal, certification and training, and economic status of the

business managers. Limited attention appears to have been given in published literature to a critical analysis of the position itself. An examination of the literature revealed only obsolete state or regional studies and few national studies.

The job of the school business manager as the chief financial officer in the district is too important to fill without a detailed study of his or her responsibilities.

This study will prove beneficial to superintendents and school boards as they seek to employ school business managers. It not only will assist school business managers in comparing their jobs to those in comparable districts. In addition, survey results will be beneficial to districts employing a business manager for the first time, restructuring the responsibilities of the position from clerk to business manager, and assisting districts that are redefining the role of the business manager.

Limitations of the Study

The data used in the study will be collected through a survey mailed to the superintendents of 88 of the 133 school divisions in Virginia. The accuracy of the data will depend upon each school division's superintendent and staff accurately following the instructions contained within the survey.

While the school business management functions within each school division are basically the same, the terminology and job classifications used to define various functions is not uniform in the profession or throughout Virginia. Therefore, some questions on the survey may be open to interpretation by the respondents.

Definitions

School Business Manager, School Business Administrator, School Business Official, Chief School Business Official: These terms have been used to identify the official within a school system delegated the responsibility for administering business and finance services.

School Business Administrator: This term refers to a public school employee, usually subordinate (but who sometimes coordinates with the superintendent), whose specific function is to maintain and improve the quality and usefulness of the school plant, teaching aids, supplies, and the general business routines involved in school finance.

Hill (1970) defines the school business administrator as that employed member of the school staff who has been designated by the board of education and/or the superintendent to have general responsibilities for the administration of the business affairs of the school district.

Oasting (1957) characterizes the school business administrator as that individual who performs some or all of the following functions: to interview and to recommend the employment of non-teaching employees, to supervise the work of these employees, either directly or through intermediary employees, supervise the school's financial records; approve contracts and bills for materials or services; draw vouchers on the treasurer of the board of education; direct the purchasing and distribution of school supplies and equipment; and direct the construction and repair of buildings.

School Business Management: The phase of school administration that is primarily concerned with procuring, expending, accounting for protecting, organizing, and maintaining fiscal and material resources in an efficient manner so that the human resources and efforts are aided in achieving education goals (Knezevich and Dekock, 1960).

School Business Administration: School business administration has been intended herein to encompass all business and finance services of a school system. The following comprehensive definition was supplied by the Association of School Business Officials (ASBO) (1941): That phase of school administration having responsibility for the efficient and economic management of the business affairs of

the public schools. Its functions include the collection, protection, and spending of school monies and the direction of school assets and indebtedness; coordination and direction of those activities in the educational system that relate to the development, operation, and maintenance of the physical school plant and equipment, effective administration and harmonious utilization of non-instructional personnel; establishment and maintenance of cooperative interrelationships with all branches of the school organization for the attainment of optimum educational objectives; and initiation of policies affecting the administration and control of school business affairs.

Derthick (1958) provided another definition of school business administration: The entire series of related activities necessarily involved in providing school personnel, school plant, and other facilities and services for the school program and for pupil health and safety. It also includes the procurement and management of supplies, equipment, and financial accounting for district funds and properties.

School Division: This term is used in Virginia to define that area designated by the state as under the supervision of a given school board.

Organization of the Study

This study will be divided into five chapters. Chapter one contains an introduction, statement of the problem, statement of purpose, significance of the study, definitions, and limitations of the study.

Chapter two contains a review of the literature relevant to the profession of school business management and the responsibilities of school business managers.

Chapter three provides a description of the research methodology used in the study. An explanation of the development of the survey instrument, selection of the population, data collection procedures, and methods of analysis are also included in Chapter three.

Chapter four describes the findings and provides an analysis of the data.

Chapter five contains the summary, conclusions, and the recommendations of the study.

CHAPTER 2

REVIEW OF LITERATURE

History - Development of School Business Administration

The first city school superintendency, according to Reeder (1958), was established in Providence, RI, in 1836. Grieder and Rosenstengel (1954) stated that the next cities to employ a superintendent of schools were Louisville, KY, and Buffalo, NY in 1837. These authors found that the first county superintendency was instituted in Delaware in 1829. Following the organization of the superintendency, several years elapsed before the position or use of business officials came to be discussed in educational literature. Even though the superintendency was well established by 1860, Reller (1952) wrote in the Encyclopedia of Educational Research that "only four decades ago a science of school administration had scarcely begun." However, Reller (1936) stated that by 1865 superintendents were requesting their school boards to appoint a person as head of business affairs.

The office of school business administrator actually preceded that of the superintendent in some large cities, but the school business administrator arrived on the scene later than the superintendent in most school districts throughout the nation. As the position was created in local school

districts, the superintendent usually determined the responsibilities in terms of either the superintendent's personal interests, competencies, and experiences, or those of the newly appointed school business administrator (Jordan, 1987). By 1910, sufficient numbers of school business officials were in existence to organize as the National Association of School Accounting Officers. In 1918, the title of the organization was changed to the National Association of School Accounting and Business Officials of Public Schools (Grill, 1955). In 1986 the association adopted its current name, the Association of School Business Officials International.

The person in charge of the business functions of school systems is known by a variety of titles. Some of the titles simply represent variations in terminology for what are essentially equivalent positions. Other titles may be distinctive, according to the tasks performed. There seems to be general agreement in the educational community on the use of the titles assistant superintendent in charge of business affairs, business manager, administrative assistant, or clerk. While other titles are used, they are used infrequently. The most frequently used titles are business manager and assistant superintendent in charge of business affairs.

Hill (1958) in his study of certification for the Association of School Business Officials International asked

each chief state school officer to designate the title(s) for school business officials most commonly used by school districts within their state or province. Among the replies received, it was indicated that 31 states or provinces used the title of assistant superintendent, 27 used the title business manager, 17 used the title administrative assistant, 14 used the title clerk, 12 used the title secretary of the board of education, and 6 used the title business secretary. Other titles occasionally used were superintendent of buildings and grounds, clerk-treasurer, director of business affairs, business superintendent, financial secretary, and controller (Hill, 1958).

Rosenstengel and Swiers (1947) in their study of 114 cities employing business managers, reported that 10, or 8.8 percent, of the business managers had no previous experience; 32, or 28.1 percent, had previous experience in the fields of education and business; 24 or 21 percent, had previous experience in education only; and 47, or 42.1 percent, had only business experience. The study also revealed that 56 individuals, or 49.1 percent of the total, had some previous experience in the field of education. There were 80 business managers (70.2 percent of the total) who had previous business experience of some kind.

Certification

In 1963, New Jersey was the first state to require professionalization of the school business administrator. In 1957, a committee of superintendents, business officials, and board members was appointed by the state commissioner of education to recommend methods of improving the school business functions. The recommendations called for a pattern of organization in each school district that would establish a specific individual as the business official who would be properly qualified in school business affairs (School Business Affairs, July 1966).

In Husband's (1958) message to the members of the Association of School Business Officials published in January 1958, there appears the following succinct and important paragraph:

"The creation of a profession is a long-time process. Some professions have come of age only after decades and decades of time and generations of enlistments. Making an individual a member of a profession must be done in the early learning years of a lifetime. The organized literature must be available, the service skills teachable, and society must be ready to appoint to service after the learning and apprentice periods." (School Business Affairs, March 1958).

Husband also indicated that as a first step in creating a professional status for the school business official, many local communities were establishing standards for the employment of accredited persons to serve as school business managers, assistant superintendents in charge of business

affairs, school secretaries, clerks, and administrative assistants. Very little effort had been expended at the state level to standardize such qualifications, and less effort has been expended at the national level. During that speech Husband stated:

"In recent years, our association and a number of state and local associations have expressed an increasingly active interest in this important problem. In certain communities, there has been an insistent public clamor that the duties, responsibilities, and authority of the school business official be clearly defined, and the relationship of the school business position to that of the superintendent of schools has also been a matter of concern both to educational administrators and to those persons responsible for the business administration of schools."

At the ASBO 1957 association convention in New Orleans, the association authorized a study of the present status of the certification of school business officials in the various states, and the writer was asked to collect and summarize from questionnaires submitted to each of the chief state school officers the present status of certification of school business officials.

The results of this 1957 study (School Business Affairs, March 1958) indicated that slightly less than half the states required certification for the school business official, and in the majority of those states where certification was required, the school business official utilized the same certification as was required of the general superintendent,

and in most cases, actually was issued a Superintendent's Certificate. In those cases where the school business official did not have the title of assistant superintendent, or administrative assistant, very few of the states had certification requirements for the school business official.

The majority of the state officials administering certification requirements at the time of this study did not identify a need for certification of school business managers and did not intend to take action to provide certification requirements within the near future (School Business Affairs, March 1958).

Need for a School Business Administrator

Not all districts in the United States are large or complex enough to require a full-time business administrator. Thus, in many districts the more pertinent question is, "When does a school district need a business administrator?" Two surveys conducted in 1957 and 1959, attempted to decide what major factors determined the need for a school business administrator. School Management (1959) surveyed superintendents, business administrators, and school board members, asking them eight basic questions concerning factors they felt were major determinants of when a school system needs a business manager. Their conclusions were: (1) size, (2) financial resources, (3) state law, (4) organizational

patterns, and (5) the school program. Using size alone as a determinant of need, Oosting (Groosting, 1957) gave a rule of thumb determination that a business manager is needed when enrollment reaches 1,000 pupils.

Roe (1961), from a survey conducted by Michigan State University, concluded that a stable school system with 2,000 to 2,400 enrollment should have a business manager, and fast growing communities with a 1,400 student enrollment should have a business manager.

Many administrators and school board members would like to have a definite formula related to expenditure, number of employees, enrollment, or average daily attendance of a school district as a means of determining when they should employ a business administrator. However, the need for such a position in a particular school system depends upon a number of factors related to the number and nature of tasks to be performed and personnel and equipment resources available (Hill, 1982).

Previous research indicates that definitive research does not exist upon which staffing ratios can be developed and when a school district should employ a business administrator (Jordan, 1987).

TEXTBOOKS AND COMPREHENSIVE STUDIES CONCERNING BUSINESS ADMINISTRATION IN PUBLIC SCHOOLS

Textbooks

In 1927, Engelhardt and Engelhardt authored the first full-length textbook on school business administration. This book was titled Public School Business Administration and was intended to develop principles and indicate preferred practices and procedures. It was designed for school board members, superintendents, and school business executives. The book discussed unit and multiple school control as well as dependent versus independent school organization. After listing the functions and responsibilities of school business administration, the remainder of the book was devoted to a general survey of the process of administering the business of school systems. It favored a fiscally independent school organization with a unitary administration.

In 1929, Smith authored a book concerning the business administration of public schools titled Business Administration of Public Schools. It was designed as a handbook for superintendents and school board members, primarily for inexperienced ones. The book was a presentation of the activities and practices usually associated with school business administration. Smith's conclusion was that a basic guide for business administration is to perform all business acts in the light of educational needs.

Another book, published by Reeder (1929), titled The Business Administration of a School System, gave a history of school business administration. Because the question of unit or multiple school organization was such a controversial one at that time, Reeder devoted a considerable amount of time to the subject, with final conclusions in favor of a unit type of organization.

In 1933, Almack edited a book titled Modern School Administration in which each chapter was written by an authority in the field.

The next book devoted entirely to school business administration, titled Law and the School Business Manager, did not appear until 1951. It was composed of writings of 11 men in 11 main areas of education, giving the legal position of school districts in respect to business functions, based on legal statutes and judicial opinions. It also indicated, to a degree, for which school duties a business administrator is held legally responsible. It was edited and published by Garber, one of the 11 authors (Garber et al., 1957).

A book titled School Business Administration, edited by Linn (1956), covered the area of business management with each chapter written by an authority in the field of school business administration.

Knezevich and Fowlkes (1960) published a book titled Business Management of Local School Systems. This book

stressed the fact that business management was a means, not an end, and its major goal was to obtain the most educational services for the tax dollar available. The book was also written to bridge the gap between public school and governmental accounting and auditing and served as a source book for superintendents and school business officials. It was designed in a format that demonstrated practical problems.

Roe (1961) published a book titled School Business Management, which was designed primarily for college teaching. Stress was placed on what the author termed the theory of business and not necessarily the mechanics of business. In his opinion, business management was primarily a creative planning process, rather than a routinized mechanical operation, and it was best performed by one who understood education as well as management. The author believed that the functions of school business management were generally accepted, but disagreement arose as to organization of the functions and under whose direction they should be classified. He wrote that school business officials should have separate certification and summarized the present trend in school business management as heading toward unitary control and centralization of all business functions under one administrator, reporting directly to the superintendent.

A textbook titled School Business Administration was authored by four university professors, Jordan, McKeown,

Salmon, and Webb (1985). This work presented a general discussion of the principal areas of school business administration. It was prepared for use as a textbook in school business administration and also as a reference for the practicing school business administrator. Rather than serving as a manual for the practicing school business administrator, the book was designed to emphasize the principal concerns within each of the major responsibility areas in school business administration.

Wood (1986) served as executive editor for a textbook titled Principles of School Business Management. This text was designed to serve as a basic reference for practicing school business administrators and as a guide for graduate classes in school business management. The text was also designed to be used in sections as each chapter covered a separate area of school business management.

Comprehensive Studies

Heer (1926) wrote a doctoral dissertation based on a survey of school districts in all cities with a population of 25,000 or greater. Much emphasis was placed on the different types of organizations existing in school systems of the day. School organizations were subdivided further into the most common types of unit organizations and the most common types of multiple organizations, with their functions.

A survey of business techniques used in selected Illinois school systems was made by Foster (1954) as a basis for his doctoral dissertation. He concluded that there were six important and practical areas of educational business management: purchasing, accounting, the budget, insurance, plant management, and office and general management. From his findings, he further concluded that there was a lack of uniformity in practices used among business managers in Illinois.

A dissertation written by Cober (1956) was concerned with the overall management of school business, specifically dealing with unitary versus multiple organizational control. The report consisted of four surveys covering the periods 1912-1920, 1921-1929, 1930-1939, and 1940-1955. The indicated trend was definitely toward a unit type of organization, with an increase of schools having a unit type organization, from 15 percent in the 1912-1920 period, to more than 72 percent in the 1940-1955 period. In 1958, another dissertation (Ryan, 1958) was written in the area of school business management. This was a survey of business management in Catholic schools, and was primarily directed toward determining title, length of service, and experience and educational qualifications of those performing the school business functions. The results

of the survey revealed a lack of training and preparation in school business management and a lack of uniformity in terminology and procedures.

A study of the organizational patterns, functions, and responsibilities of business administration in large city schools was made by Campbell (1960). The study was based primarily on the opinions of school executives as to the needs or the ideal functions and responsibilities for the position and placed major emphasis on patterns of organization. The survey was directed toward cities with a population of 100,000 and more.

Hagen (1960) completed a survey of school business managers in New Jersey. The purpose of the study was to determine the current status of the school business manager, determine the areas of responsibility assigned to the position, analyze the areas of responsibility, provide suggestions for training, and make recommendations for certification.

Professional Responsibilities

The school boards administration of business affairs and their reluctant delegation of authority in this area are apparent in many school systems.

School business managers often are so involved with the day-to-day direction of operations that little time is left

for planning, organizing, and appraising. Yet the success of their work depends upon their ability to organize to permit time to observe and evaluate the progress of the organization.

In the mid-1940s, Rosenstengel and Swiers selected 205 cities throughout the United States to study school business administration in the city schools (Linn, 1956). Replies were received from 61 percent of the cities. Regarding duties and responsibilities, the following pertinent facts found that the business administrator:

- Generally served as secretary of the board of education, but served as treasurer only in the smaller districts.
- In the preparation of the budget with shared joint responsibility with the superintendent, but the latter generally administered the budget.
- Generally had complete control of accounting; made cost studies, regular monthly financial reports, and annual financial reports, kept a record of bonds and other financial obligations; and supervised bonding of the custodian of funds.
- Generally supervised the construction program in cities above a 75,000 population, but generally did not supervise construction programs in the smaller cities.
- Generally supervised the alteration program in cities above a 25,000 population.
- Generally supervised janitorial services, was responsible for maintenance of plant and minor repairs in connection with the operation of plant in cities above a 25,000 population.
- Appraised property for insurance in cities above a 75,000 population, recommended to the board of education the amount and type of insurance in cities above 25,000, and generally purchased the property insurance.

- Generally was not responsible for health and accident insurance for employees or liability insurance for students, but generally was responsible for liability insurance on motor vehicles in cities above a 25,000 population.
- Generally kept the insurance records; made and kept an inventory of property and equipment; kept cost accounts of buildings and equipment; and sold or disposed of obsolete or work equipment.
- Generally wrote specifications for supplies and equipment in cities above a 25,000 population; purchased all educational, operation, and maintenance supplies and storage and distribution of supplies; and kept all records pertaining to the administration of supplies.
- Generally did not have responsibility for transportation affairs in cities below a 500,000 population (which created a rather illogical situation).
- Often served as personnel manager for the non-teaching employees in cities above 25,000.
- Generally was responsible for the entire payroll accounting, and responsible for cafeteria service (financial management, purchasing agent, record keeping and cost accounting) only in cities above a 500,000 population.

Moon (1965), speaking before the Association of School Business Officials, outlined the following areas where school business manager should be knowledgeable:

- Accounting procedures
- Purpose and philosophy of public schools
- Insurance
- Investments
- Taxes

- School law
- Preparation and interpretation of financial reports
- Uses of automated equipment
- Purchasing, ordering, receiving, inventories and controls for all
- Operation of food services
- Speaking ability
- School and general construction
- Personnel
- Union relationships and responsibilities
- Office management
- Bond procedures
- City, county, state, and federal political organizations
- Writing specifications and bidding
- Construction
- Economics
- Writing ability, and
- Maintenance problems.

Personal characteristics included:

- A true administrative leader with great and unusual organizational ability
- The drive to keep up-to-date, as education never stops
- Honest, sincere, friendly, intelligent, prompt, courteous, hardworking, understanding of people, and a genuine feeling that every person is different, but important.

In addressing the Southeastern Association of School Business Officials, Hagen (1962) stated that the business officer's major roles are to:

- Help ensure economic and efficient operation of a school system. In accomplishing this role, he has a number of specific responsibilities. These are to:
 - Establish a proper accounting system
 - Establish a budgetary procedure
 - Provide for proper property inventories
 - Insist upon adequate auditing procedures
 - Provide for proper bonding of all school officials
 - Safeguard school deposits
 - Instigate and supervise a proper and adequate payroll procedure
 - Invest school district funds prudently and with financial foresight, and
 - Establish efficient office procedures for the school system.
- Facilitate the instructional process
- Participate in determining school policy
- Work with school superintendent to interpret the operation of the entire educational enterprise to and for the board of education for which they both are working (School Business Affairs, 1962, pp. 19-21).

Knezevich and Fowlkes (1960) maintain the final responsibility for all business affairs should rest with the superintendent of schools. This is the case in small schools where this function is performed by one person, namely, the

superintendent of schools. They also maintain that the difference between small and large school systems is not in function but in organization and number of people needed to perform the function. Furthermore, they stated that the functions of the school business manager are divided into four main divisions.

- School Budget Division: This division can be subdivided further into bureaus of treasury, accounts and records, and comptroller and audit.
- Purchasing and Supplies Division: This division can be subdivided further into bureaus of requisitions and purchasing, inventory and supplies control, and distribution.
- School Building and Sites Division: This division can be divided further into the bureaus of schoolhouse construction and schoolhouse maintenance.
- Auxiliary Services Division: This division can be subdivided further into the bureaus of cafeteria and foods management, pupil transportation, etc.

Taylor (1955) in preparing a checklist of the duties and responsibilities of the modern school business manager suggested the following:

- Purchasing
- Accounting
- Insurance
- Budgeting
- School building program
- Operation
- Maintenance

- Transportation
- Extracurricular activities, and
- School lunch and cafeteria management.

In addressing the annual meeting of the Association of Business Officials, Pullen (1961) listed the following duties of the modern school business official:

- Usual responsibility of seeing that the official minutes and correspondence of the board are properly dealt with.
- Responsibility for the accounting function of the system and the keeping of all business records.
- Acting as chief purchasing agent for the board and as its custodian of stores.
- Preparation of estimates and the budget.
- The management of the plant, including the hiring and supervision of the necessary care staff, maintenance workers, and others.
- Being the official contact with the department with responsibility for grant regulations and grants.
- Responsibility for having a thorough knowledge of contracts and their execution as they relate to the business of the board along with protection of its capital assets.
- Knowledge of school finance as it relates to debentures, borrowing procedures, and municipal finances.
- Supervising of the rental of school premises.
- Calling of tenders and all that it involves in school business.

- Complete familiarity with all general board business--purchase of sites, building procedures, pension plans, transportation, thorough and accurate knowledge of office procedures, minutes, and by-law regulations.

Redmond's (1954) research indicated that after the position of the business official has been determined in the school organization, it becomes necessary to determine the duties and responsibilities of the position.

The four roles of a business official listed by Redmond were to:

- Ensure economic and efficient operation of the school system
- Facilitate the instructional process
- Take part in the actual instructional program of the school, and
- Help the superintendent interpret the operation of the entire education enterprise.

The basic functions of school business management, according to Hill (1970) and Elzay (1958) are to:

- Plan
- Organize
- Control
- Coordinate
- Direct
- Staff, and
- Evaluate.

Most writers dealing with the subject of school administration, and especially those writing specifically in the area of school business administration, include four to six major divisions of business responsibility for which the business manager should be held accountable. Some areas of primary concern are: procuring, expending, accounting, protecting, organizing, and maintaining (Knezenick and DeKock, 1960).

In addition to this, there are a number of writers who include a more detailed breakdown of these responsibilities, for example Hill, Foster, and the New York State Cooperative Development Committee (The School Business Administrator, 1956).

Hill (1970) listed the major areas of responsibility of a school business manager as:

- Budgeting and financial planning
- Purchasing and supply management
- Plant planning and construction
- School community relations
- Personnel management
- In-service training
- Operation and maintenance of plant
- Transportation
- Food services
- Accounting and reporting

- Office management
- Data processing
- Grantsmanship, and
- Educational resources management

There is general agreement among educators and school board members that success is predicted upon compatibility between the educational goals and business efficiency. The following conclusions of a group of school business officials, with both educational and business backgrounds (Grieder, 1962), summarize the consensus of most school business officials and school administrators:

- The place of the school business administrator is directly under the jurisdiction of the school superintendent.
- Business administration is a service and contribution to the education of the child and consists of seven major areas of responsibility; purchasing, accounting, plant operation, plant maintenance, food service, pupil transportation, and payroll.
- The school business administrator should ideally have both an educational and a business background and must have training in both areas.

The purpose of Grieders' study was to determine the specific duties of school business officials in selected school districts throughout the United States, and to determine which duties they think should and should not be their responsibilities. The actual duties of presently employed business managers were compared with the ideal duties listed by experts in the field.

Some specific questions considered in this problem were:

- What duties do school business officials actually perform, and how do they compare with the ideal duties listed in pertinent literature?
- How often are school business officials actually responsible for these duties?
- Do the officials think they should be responsible for these specific duties?
- What is the relationship of school business officials to the administration of the school districts?
- What training and experience do school business officials have?
- What percentage of the business official's time is used in performance of the business duties?

Functions and Responsibilities of School Business Managers

As indicated in chapter one, the functions of the school business manager have been considered by many writers, and the major areas of responsibility for the business manager have been listed by a select group of writers as well. In addition to the aforementioned writers, there are many more who have referred to specific duties, responsibilities, and functions assigned to school business managers. Still others, although not classifying specific areas, refer to general responsibilities.

The most common functions listed for school business managers are those for administrators in general. Chandler and Petty (1955) listed some basic functions in their book on

personnel management. These are planning, organizing, actuating, coordinating, and evaluating.

Specific areas of school business responsibility included under these basic functions were:

- Financial and debt service management
- Purchasing, storing, and distributing school supplies
- Maintaining accounts and records
- Maintenance and operation of buildings and grounds
- Operating school lunch services and transportation
- Managing insurance programs, and
- Payroll management

Other writers have referred to the areas of school business management responsibilities in a general outline for superintendents. They stress that business management is only a means to an end, that there should be a distinct division of duties and responsibilities between the manager of school funds and the treasurer of those funds, and that safeguards on school finance should not be handicaps to management.

Studies Specifically Relating to School Business Managers Duties and Responsibilities

Several studies were selected as relating specifically to the duties and responsibilities of school business managers. These studies were considered in this chapter.

Rosenstengel and Swiers (1947) conducted a study and sent questionnaires to selected schools of all sizes to determine the percentage of schools having business managers and to whom the business managers were responsible. In the 26,000 to 75,000 population bracket 58 questionnaires were sent, 40 returned, and 39 of the 40 responding schools had business managers.

Of these returns, 29.9 percent of the business managers were responsible to the superintendent, 23.8 percent were responsible to the school board, and 47.4 percent were responsible to both superintendent and school board (Hagen, 1960).

In the above study, 58.9 percent of the business managers in the 26,000 to 75,000 population were secretaries of the school board, 35.8 percent served as treasurer of the school board, 30.8 percent had the total responsibility for the budget, and 69.2 percent shared this responsibility with the superintendent. In this same group, 89.7 percent were responsible for administration of the budget.

The Association of School Business Officials of the United States and Canada, in cooperation with the American Association of School Administrators, compiled and published a bulletin of the qualifications and responsibilities of the school business administrator (Hill, 1960).

The intent of the bulletin was to define the work, set the qualifications and responsibilities for the business manager, and restate the school business manager's code of ethics. The duties and responsibilities given were the ideals proposed by educational executives and not necessarily those actually performed by school business managers. The bulletin discussed such questions as:

- Who is the school business administrator?
- What are the responsibilities of the school business administrator?
- What is the organizational position of the business administrator?
- What is the relationship of the business administrator to other school personnel?
- What preparation and experience is needed?
- What personal characteristics should be present?
- When does a school system need a business administrator?
- What credentials are required?

A New York group, known as the Cooperative Development of Public School Administration, published in 1956 a small bulletin titled, The School Business Administrator. This was one of a series of reports called collectively, Your School and Staffing, concerned with the administrative staffing in local school systems. The publication was the result of research studies made by New York State College professors and public school administrators. It was designed to help school

administrators determine the status of school business administrators, develop a concept of the job, and provide recommendations for the position (The School Business Administrator, 1956).

ASBO International commissioned a research study to identify the competencies needed by chief school business administrators in large and small school districts in 1975. The study was chaired by Dr. Carrale McGuffey, Professor of Education Administration, University of Georgia, with the assistance of the University Contacts Research Committee of the Association. It was the consensus of the committee that a research study to identify these competencies could have a significant impact in clarifying what business officials should be required to study, guiding those planning continuing or in-service education programs, identifying factors that could be used in a performance-assessment program, determining the importance of tasks school business administrators are expected to perform, providing direction in the preparation of job descriptions and role definitions, and providing information needed to form the basis for a competency-based certification program (McGuffey, 1980).

A total of 28 work/task areas were identified after examining the work of more than 20 authors--a general area and 27 specific areas.

The specific work/task areas were:

- Capital fund management
- Cash management
- Classified personnel management
- Community relations
- Construction management
- Data processing
- Educational facilities planning
- Educational resource management
- Financial planning and budgeting
- Fiscal accounting and financial reporting
- Fiscal audits and reports
- Food Service
- Grantsmanship
- Insurance and risk management
- Legal control
- Office management
- Payroll management
- Plant maintenance
- Plant operations
- Plant security and property protection
- Professional negotiations
- Property management
- Purchasing
- Staff development

- Student activity funds
- Transportation services, and
- Warehousing and supplies management

Summary

This review of the literature has included a comprehensive review of research available on the responsibilities of the school business manager. The history of the field of school business management and the profession of school business management was also reviewed.

It became evident through conducting this review that the study of the responsibility of the school business manager has received relatively low priority during the past 20 years. The literature indicated that the majority of the research relative to school business management was conducted in the late 1940s and mid- to late 1950s. After this period, most information on the topic appears in the form of journal articles, doctoral dissertations, and selected chapters in college textbooks used in educational administration programs or other programs intended to provide continuing education or training of school business managers.

Much of the previous research was directed to the development of school business administration and to the status of the school business manager. These studies were concerned largely with the personal, professional, and

economic status of the business manager. Limited attention seems to have been given in the published literature to a critical analysis of the position itself.

Surveying literature regarding the responsibilities of school business managers yielded only isolated and dated studies conducted by a committee of a national, state or regional education association or a university professor. National data on the responsibilities of school business managers are limited.

CHAPTER 3

METHODOLOGY

The purpose of this chapter is to describe the research methodology used in the study. This chapter will also describe the population and the selection procedure, as well as explain the development of the survey instrument and how it was administered. Finally, this chapter will provide an explanation of the statistical procedures used in analyzing the data.

Research Methodology

Descriptive research methodology was used in this study. The survey procedures utilized a questionnaire to obtain information regarding the school business functions in school districts of 5,000 and less student enrollment and to ascertain by whom these functions are performed, delegated, or shared as well as studied the relationship of these factors and selected demographic data.

Population

After reviewing prior research relative to the business functions in school districts and the characteristics of school districts that employ a school business manager, it was

determined that the population to be used in the study would be the superintendents in school divisions in the Commonwealth of Virginia that have student enrollments of 5,000 pupils or less. School divisions with enrollments of more than 5,000 pupils were excluded from the study. This was because in the larger school divisions, the school business functions tend to be more well-defined and quickly become differentiated into many separate positions. In the smaller divisions, the business functions are performed much differently, with either the superintendent or one other person primarily responsible for all business-related functions. The other person may be a business manager, an assistant superintendent, or a clerk of the school board. The responsibilities are broader than purely business functions, such as disbursing funds or budget development. The responsibilities may include, in addition to these, transportation, food service, or maintenance. This study was also designed to focus on the different combinations of responsibilities that fall within the purview of the business official and to obtain a list of their needs for additional training.

The population was identified from the 1990-1991 Superintendent's Annual Report for Virginia. This report indicated that there were 133 school divisions in Virginia and that 88 of them met the selection criteria for the study. (Appendix A)

The universe was contacted; therefore, the data collected were not subject to sampling error but still could be subject to non-response error.

Virginia was selected as the state in which to conduct the study because 66 percent of the school divisions met the selection criteria and the state has no certification requirements for school business managers. Virginia was also selected because of its active state chapter of ASBO International, the Virginia Association of School Business Officials (VASBO), whose officers pledged their support to assist in the development of the survey, pilot testing, and their assistance in contacting the survey participants and encouraging them to return the survey.

Development of the Survey

The first section of the survey was designed to collect information about business-related functions in the school divisions, with the focus on who was responsible for each of them. The second part was designed to collect demographic data relative to the population. The third part was intended to identify school business management areas in which the respondents desired additional training.

The survey was also developed by means of a comprehensive review of the available literature pertaining to the school business function and the school business manager's

responsibilities. This review included such sources as dissertations, professional journal articles from education associations, research committee studies, and state or regional studies performed by affiliate organizations of ASBO International.

A first draft of the complete questionnaire was submitted to members of the dissertation committee for their reactions and suggestions. After making modifications, a final draft was submitted to 10 practicing school business managers for field testing. (Appendix B) This test group was mailed a cover letter explaining the study and soliciting their participation in reviewing the survey. All 10 business managers participated in the field test and returned the completed questionnaire along with their comments.

The field test results were reviewed with the dissertation committee chair and the survey was altered as needed.

Collection of Data

The survey was printed and mailed to 88 superintendents in school divisions in which the study was concerned. (Appendix A) Therefore, in order to identify the person responsible for the school business functions, all surveys were sent to the superintendents. In an effort to minimize the possibility of non-response error, the researcher planned

three mailings, as well as phone calls to aggressively follow up with non-responding districts.

The first mailing occurred on July 16, 1993. Each questionnaire was assigned an identification number to be used to identify non-respondents. A cover letter (Appendix C) accompanied each survey explaining the exact nature of the study as well as a pre-addressed stamped envelope to facilitate easy response. The superintendents were asked to have the individual in their school division who was responsible for the business function to complete the survey.

By July 30, 1993, 40 questionnaires had been returned. This represented a 45 percent return rate.

On July 31, 1993, a second follow-up mailing of the questionnaire, pre-addressed stamped envelope, and cover letter (Appendix D) indicating that no response had been received was sent to the 48 superintendents in non-responding divisions to maximize data returns. By September 10, 1993, 25 additional questionnaires had been received, thus bringing the total response to 65, or 74 percent.

On September 17, 1993, a third mailing of the questionnaire, pre-addressed stamped envelope, and cover letter (Appendix E) indicating that two prior mailings had been sent, yet no response had been received was sent to the 23 superintendents in non-responding divisions. By September 31, 1993, 4 additional questionnaires had been received.

Phone calls were made to the 19 superintendents that had not responded to previous mailings in an effort to solicit their participation. By October 10, 1993, a total of 72 surveys had been returned. Thus, the final response to the survey was 82 percent.

Method of Analysis

All data provided by respondents were entered into the computer. Additional data such as enrollment and number of schools were added to each record using information included in the 1992 Virginia Educational Directory. After preliminary review of the data, it was decided that three subgroupings of respondents were meaningful to the study -- superintendents, respondents who indicated that their titles were chief school business officials, and nonsuperintendents (group included associate superintendents, clerks of the board, and other job titles in addition to chief school business officials).

The subgroupings were used for all cross-tabulations. All cross-tabulations included frequency information on the number and percent of respondents who answered in a particular way, with the number of nonrespondents to each item also displayed. Where appropriate, subsets of the respondent groups were analyzed. For example, only the responses of those who indicated they had responsibility for an area such as food service were tallied for the related item on how the

responsibility is handled (total, shared, or delegated). If this had not been done, the non-responses of those who should not have answered since the responsibility was not theirs would have inappropriately skewed the responses to "No Response."

In the written analysis, the response patterns of each group are reported. In addition, mention is made of the similarities and differences that were observed between superintendents and school business officials on some items. For example, those superintendents who reported that the accounting function was their responsibility were more likely to delegate it to others than chief school business officials.

Demographic data from the 72 respondents (27 superintendents and 45 nonsuperintendents) were also reviewed, with medians or means generated where appropriate. This analysis provided not only a profile of respondents and their school districts, but also allowed for a comparison to be made of districts in which superintendents held primary responsibility for school business functions as compared to those that hired a chief school business official.

Summary

This chapter has described the methodology used in the completion of this study. Attention was given to the population of subjects, instrumentation, the method of data

collection, and the procedure used to prepare and analyze the data. The actual data collected and the report of the findings can be found in Chapter 4.

Chapter 4

RESULTS

The purpose of this chapter is to present the response data and briefly discuss the findings. It was determined that the population to be used in the study would be the superintendents in school divisions in the Commonwealth of Virginia that have student enrollments of 5,000 pupils or less. In the smaller divisions, the business functions area performed much differently, with either the superintendent or one other person primarily responsible for all business-related functions. The other person may be a business manager, an assistant superintendent, or a clerk of the school board. The responsibilities are broader than purely business functions, such as disbursing funds or budget development.

This chapter will begin with a description of the demographic characteristics of the respondents and their school divisions. This is followed by a review of the items concerning 19 school business-related functions included in the survey.

For all the items, both the number of responses and their percentages represent either the superintendents or non-superintendents group. The percentages are included so

that comparison between the two groups can be done more easily, and the numbers are a reminder that the N is not the same for all items. For example, since responses about performance of a particular function were requested only if a respondent indicated that he or she had total or shared responsibility for it, the appropriate number of responses could vary widely.

Professional Characteristics of the Respondents

Included in the survey were questions about the position currently held by the respondent. The first of these—job title—was used to categorize responses to other items into two groups, superintendents and non-superintendents. Other items such as type of employment contract, salary, years in current position, and years employed in school business management were included in an effort to better profile the persons who are performing business functions in Virginia school divisions.

Job Title

Almost two-fifths (27, or 37.5 percent) of the respondents reported their job title as superintendent, an equal number (27, or 37.5 percent) were business officials. Twelve, or 16.7 percent, were assistant superintendents and six, or 8.3 percent, were administrative assistants,

secretaries, etc. (Table 1). These last three job categories were grouped together for the analysis discussed in the remainder of this chapter.

Table 1
Job Titles

	Number	Percent
• Superintendent	27	37.5%
• Business Official	27	37.5
• Assistant Superintendent	12	16.7
• Administrative Assistant, Clerk, or Secretary	6	8.3

Respondents Contracts

Table 2 indicates that the largest number of superintendents (19, or 70.4 percent) had continuing contracts, while six, or 22.2 percent, had contracts that had to be renewed annually. The largest group of non-superintendents, (25, or 55.6 percent) had continuing contracts, while 17, or 37.8 percent, had annual contracts.

Table 2
Type of Contract

Superintendent	Number	Percent
• Continuing	19	70.4%
• Annual	6	22.2
• No response	2	7.4
Non-superintendents		
	Number	Percent
• Continuing	25	55.6%
• Annual	17	37.8
• No response	3	6.7

Salaries of Respondents

The numbers and percent of the respondents' salaries for 1993 according to seven ranges are reported in Table 3. The average salary was \$63,765 for the superintendents and \$45,797 for the non-superintendents. The largest group of superintendents (13 or 48.1 percent) earned between \$55,000 and \$64,999, with a range in salaries for the group as a whole of from \$52,000 to \$76,944. Salaries for non-superintendents ranged from \$23,710 to \$74,000, with 10 (22.2 percent) in each of two ranges (\$35,000 to \$44,999 and \$45,000 to \$54,999).

Table 3
Contract Salary for 1993-94

Superintendents		
	Number	Percent
• Less than \$25,000	0	0.0%
• \$25,000 - \$34,999	0	0.0
• \$35,000 - \$44,999	0	0.0
• \$45,000 - \$54,999	1	3.7
• \$55,000 - \$64,999	13	48.1
• \$65,000 - \$74,999	11	40.7
• \$75,000 or more	1	3.7
• No response	1	3.7
• Mean	\$63,765	
• Low	\$52,000	
• High	\$76,944	
Non-superintendents		
	Number	Percent
• Less than \$25,000	1	2.2%
• \$25,000 - \$34,999	9	20.0
• \$35,000 - \$44,999	10	22.2
• \$45,000 - \$54,999	10	22.2
• \$55,000 - \$64,999	9	20.0
• \$65,000 - \$74,999	3	6.7
• \$75,000 or more	0	0.0
• No response	3	6.7
• Mean	\$45,797	
• Low	\$23,710	
• High	\$74,000	

Years in Current Position

Table 4 shows that the responding superintendents had served in their current school divisions as superintendent for an average of five years, with a range of one to 23 years. The largest group in the categories listed were those who have served for four to five years (10, or 37 percent).

Non-superintendents had served in their current positions for an average of six years, with a range of one to 23 years. The largest group in the categories listed were those who had served for four to five years (11, or 25 percent).

Table 4
Years in Current Position

Superintendents		
	Number	Percent
• 1 year	2	7.4%
• 2-3 years	4	14.8
• 4-5 years	10	37.0
• 6-10 years	9	33.3
• 11-15 years	0	0.0
• 16-20 years	1	3.7
• More than 20 years	1	3.7
• Mean	5 years	
• Low	1 year	
• High	23 years	
Non-superintendents		
	Number	Percent
• 1 year	7	15.9%
• 2-3 years	9	20.5
• 4-5 years	11	25.0
• 6-10 years	9	20.5
• 11-15 years	5	11.4
• 16-20 years	1	2.3
• More than 20 years	2	4.5
• Mean	6 years	
• Low	1 year	
• High	23 years	

Years Employed in the Field of School Business Management

Non-superintendents were asked about the number of years they had spent in the field of school business management. The average number of years reported was 10, with a range of one to 40 years. The largest group of non-superintendents (12, or 26.7 percent) had six to 10 years of experience. Seven, or 15.6 percent, had 11 to 15 years; six, or 13.3 percent, had four to five years; five, or 11.1 percent, had one year; five, or 11.1 percent, had more than 20 years; four, or 8.9 percent, had two to three years; and four, or 8.9 percent, had 16 to 20 years of experience (Table 5).

Table 5
Non-superintendents' Years in the Field of
School Business Management

	Number	Percent
• 1 year	5	11.1%
• 2-3 years	4	8.9
• 4-5 years	6	13.3
• 6-10 years	12	26.7
• 11-15 years	7	15.6
• 16-20 years	4	8.9
• More than 20 years	5	11.1
• No response	2	4.4
• Mean	10 years	
• Low	1 year	
• High	40 years	

Personal Characteristics of the Respondents

Respondents were asked several questions concerning their personal characteristics. The data are used below to describe the superintendents and non-superintendents groups. These items included age, gender, racial/ethnic group, educational attainment, and association membership.

Age of Respondents

Data in Table 6 indicate that more than three-fifths of the superintendents (17, or 63 percent) are 50 years or more in age, with the average age of 51 years and a range of from 42 to 61 years.

Just under two-fifths of the non-superintendents (17, or 37.8 percent) were 40 to 49 years in age, while an equal number were aged 50 or more. The average age of the non-superintendents was 46 years, with a range of from 30 to 65 years.

Table 6
Age

Superintendents

	Number	Percent
• Less than 40 years	0	0.0%
• 40-49 years	10	37.0
• 50-59 years	16	59.3
• 60 or over	1	3.7
• No response	0	0.0
• Mean	51 years	
• Low	42 years	
• High	61 years	

Non-superintendents

	Number	Percent
• Less than 40 years	8	17.8%
• 40-49 years	17	37.8
• 50-59 years	16	35.6
• 60 or over	1	2.2
• No response	3	6.7
• Mean	46 years	
• Low	30 years	
• High	65 years	

Gender of Respondents

Table 7 shows that all but one of the superintendents who responded (26 or 96.3 percent) were male. While males were in the majority among the non-superintendents group, the percentage was lower than for the superintendents (27, or 60 percent, male and 16, or 35.6 percent, female).

Table 7
Gender

Superintendents		
	Number	Percent
• Male	26	96.3%
• Female	1	3.7
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Male	27	60.0%
• Female	16	35.6
• No response	2	4.4

Ethnic Distribution of Respondents

Data in Table 8 indicate that 26 of the 27 superintendents were white (96.3 percent) and one, or 3.7 percent, was black.

The largest group of non-superintendents were white (41 or 91.1 percent), with one each characterizing himself or herself as American Indian, black, or other. (One of the non-superintendents did not respond to this item.)

Table 8
Racial/Ethnic Groupings

Superintendents		
	Number	Percent
• American Indian	0	0.0%
• Asian	0	0.0
• Black	1	3.7
• Hispanic	0	0.0
• White	26	96.3
• Other	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• American Indian	1	2.2%
• Asian	0	0.0
• Black	1	2.2
• Hispanic	0	0.0
• White	41	91.1
• Other	1	2.2
• No response	1	2.2

Highest Academic Degree Held

Table 9 shows that more than half of the superintendents (15 or 55.6 percent) indicated that they held doctorate degrees, while the remainder had a master's degree plus additional credits. The degree status of the non-superintendents was more varied with three, or 6.7 percent, having earned doctorate degrees; 18, or 40 percent, having a master's degree plus credits; four, or 8.9 percent, having a master's degree; two, or 4.4, percent having a bachelor's degree plus credits; four, or 8.9 percent, having a bachelor's degree; and five, or 11.1 percent, having earned

an associate's degree. (Five of the non-superintendents did not respond to this item.)

Table 9
Academic Degrees

Superintendents		
	Number	Percent
• Associate's	0	0.0%
• Bachelor's	0	0.0
• Bachelor's plus credits	0	0.0
• Master's	0	0.0
• Master's plus credits	12	44.4
• Doctorate	15	55.6
• Other	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Associate's	5	11.1%
• Bachelor's	4	8.9
• Bachelor's plus credits	2	4.4
• Master's	4	8.9
• Master's plus credits	18	40.0
• Doctorate	3	6.7
• Other	4	8.9
• No response	5	11.1

Professional Certificates or Licenses

All of the superintendents indicated that they held administrative certification, while 26 (96.3 percent) were certified to teach. Seven of the superintendents (25.9 percent) indicated that they had some additional type of certification. Of the 44 non-superintendents who responded to the item, 27 (60 percent) were certified to teach, 22 (48.9 percent) had administrative certification, two (4.4 percent) had a CPA, and five (11.1 percent) had some other form of

certification. Thirteen (28.9 percent) of this group indicated that they had no professional certification (Table 10).

Table 10
Certificates or Licenses Held

Superintendents		
	Number	Percent
• Teacher	26	96.3%
• Administrator	27	100.0
• CPA	0	0.0
• Certificate of Advanced Studies	7	25.9
• Other	7	25.9
• None	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Teacher	27	60.0%
• Administrator	22	48.9
• CPA	2	4.4
• Certificate of Advanced Studies	3	6.7
• Other	5	11.1
• None	13	28.9
• No response	1	2.2

Formal Training as Educators

All of the superintendents responding indicated that they were formally trained as educators, while just under three-fifths (26, or 57.8 percent) of the non-superintendents indicated that they had had formal training in the area (Table 11).

Table 11
Formally Trained as Educators

Superintendents		
	Number	Percent
• Yes	27	100.0%
• No	0	0.0
Non-superintendents		
	Number	Percent
• Yes	26	57.8%
• No	19	42.2

Association Membership

Table 12 shows that all of the superintendents reported that they were members of a state or national association of school administrators. Just over four-fifths of the non-superintendents (37, or 82.2 percent) indicated they were members of such an association, while six or 13.3 percent, indicated they were not members.

Table 12 also shows the distribution of the responses based upon the associations in which each respondent indicated he or she held membership. The largest group of superintendents (24, or 88.9 percent) indicated they were members of AASA; five, or 18.5 percent, were members of VASBO; and three or 11.1 percent were members of ASBO International.

The membership pattern was different for the non-superintendents, with more of them belonging to business-related groups and fewer to AASA, which is the association that superintendents in general are likely to

join. About three-fourths of the non-superintendents (34, or 75.6 percent) were members of VASBO; 14, or 31.1 percent, were members of ASBO International; three, or 6.7 percent, were members of AASA; three, or 6.7 percent, were members of the Government Finance Officers Association; and eight, or 17.8 percent, did not specify any of the associations listed.

Table 12
 Membership in State or National Association for
 School Administrators

Superintendents		
	Number	Percent
• Yes	27	100.0%
• No	0	0.0
• No response	0	0.0
* * * * *		
• ASBO	3	11.1%*
• VASBO	5	18.5
• AASA	24	88.9
• GFOA	0	0.0
• Other	8	29.6
• None specified	1	3.7
Non-superintendents		
	Number	Percent
• Yes	37	82.2%
• No	6	13.3
• No response	2	4.4
* * * * *		
• ASBO	14	31.1%*
• VASBO	34	75.6
• AASA	3	6.7
• GFOA	3	6.7
• Other	5	11.1
• None specified	8	17.8

*Percent of those who responded "yes" to the preceding item.

Summary

Demographic Profile of the Superintendents

The majority of the superintendents who were directly responsible for school business functions were white males with an average age of 51 years old, and held a doctorate degree. All 27 of the superintendents had been trained as educators and had been employed in their school divisions for an average of five years. The superintendents were paid a mean salary of \$63,765. Their salaries ranged from \$52,000 to \$76,944. The professional education association membership affiliation reported most often by superintendents was with the American Association of School Administrators.

Demographic Profile of the Non-superintendents

Most of the 45 non-superintendents were white males with an average age of 46 years old. Less than three-fifths had been trained as educators. The non-superintendents had been employed in their school division for an average of six years, had been employed in the field of school business management for an average of 10 years, and had a mean salary of \$45,797. Their salaries ranged from \$23,710 to \$74,000. More than nine of every 10 (34, or 91.9 percent) belonged to the Virginia Association of School Business Officials and

(14, or 37.9 percent) belonged to the Association of School Business Officials International.

Characteristics of the School Divisions

Items were included on the survey that focused on the school division. Data were collected from sources other than the survey. The Superintendents Annual Report (FY 1993-1994) and the Virginia Education Director (1993) were used to gather data that focused on the school division. It was hoped that data collected from these would help to answer such questions as "At what enrollment size is someone in addition to the superintendent hired to supervise business-related functions?"

Enrollment

It was determined that the population to be used in the study would be the superintendents in school divisions that have student enrollments of 5,000 or less. In general, the superintendents worked in smaller districts, with the median enrollment for this group 1,734 students and for the non-superintendents 2,374. However, the ranges overlapped, with a range of from 397 to 4,676 for the superintendents and 803 to 5,035 (see * in Table) for the non-superintendents (Table 13).

Table 13
Enrollment of School Divisions

Superintendents

	Number	Percent
• Less than 1,000 students	4	14.8%
• 1,000 to 1,999	10	37.0
• 2,000 to 2,999	9	33.3
• 3,000 to 3,999	1	3.7
• 4,000 or more students	3	11.1
• Median	1,734	
• Low	397	
• High	4,676	

Non-superintendents

	Number	Percent
• Less than 1,000 students	3	6.7%
• 1,000 to 1,999	13	28.9
• 2,000 to 2,999	15	33.4
• 3,000 to 3,999	5	11.1
• 4,000 or more students	9	20.0
• Median	2,374	
• Low	803	
• High	5,035*	

* Enrollment of this one school rose between the time the survey was conducted and when data gathering was completed.

Number of Schools in the School Divisions

The numbers and distributions of the schools in the respondents divisions are reported in Table 14. Superintendents reported a median of four schools and non-superintendents, five schools (superintendents' range: two to 13 schools; non-superintendents' range: two to 16 schools).

Table 14
Number of Schools in Divisions

Superintendents		
	Number	Percent
• 1 school	0	0.0%
• 2-3 schools	8	29.6
• 4-5 schools	8	29.6
• 6-10 schools	7	25.9
• 11-15 schools	3	11.1
• 16-20 schools	0	0.0
• More than 20 schools	0	0.0
• No data	1	3.7
• Median	4	
• Low	2	
• High	13	
Non-superintendents		
	Number	Percent
• 1 school	0	0.0%
• 2-3 schools	14	31.1
• 4-5 schools	9	20.0
• 6-10 schools	19	42.2
• 11-15 schools	1	2.2
• 16-20 schools	1	2.2
• More than 20 schools	0	0.0
• No data	1	2.2
• Median	5	
• Low	2	
• High	16	

Annual Operating Budgets of the School Divisions

Data in Table 15 indicate that the median size of budget for superintendents' school divisions was \$8,911,000, with a range from \$2,168,000 to \$22,380,000. Non-superintendents reported working in school divisions with larger budgets, data consistent with the generally larger enrollments reported by

this group. The median operating budget for the non-superintendents was \$11,661,000, with a range from \$4,636,000 to \$32,694,000.

The frequency distributions of the two groups' responses also demonstrate the generally higher budgets of the non-superintendents group. While 66.7 percent of the superintendents worked in school divisions with budgets of less than \$10,000,000, only 40 percent of the non-superintendents did so. None of the superintendents worked in school divisions with budgets of \$25,000,000 or more, while 4.4 percent of the non-superintendents did so.

Table 15
Annual Operating Budgets of School Divisions

Superintendents

	Number	Percent
• Less than \$5,000,000	4	14.8%
• \$5,000,000 - \$9,999,999	14	51.9
• \$10,000,000 - \$14,999,999	5	18.5
• \$15,000,000 - \$19,999,999	2	7.4
• \$20,000,000 - \$24,999,999	2	7.4
• \$25,000,000 - \$29,999,999	0	0.0
• \$30,000,000 or more	0	0.0
• Median	\$8,911,000	
• Low	\$2,168,000	
• High	\$22,380,000	

Non-superintendents'

	Number	Percent
• Less than \$5,000,000	2	4.4%
• \$5,000,000 - \$9,999,999	16	35.6
• \$10,000,000 - \$14,999,999	13	28.9
• \$15,000,000 - \$19,999,999	8	17.8
• \$20,000,000 - \$24,999,999	4	8.9
• \$25,000,000 - \$29,999,999	1	2.2
• \$30,000,000 or more	1	2.2
• Median	\$11,661,000	
• Low	\$4,636,000	
• High	\$32,694,000	

Per Pupil Expenditures of the School Divisions

Mean per pupil expenditures were also slightly higher in the non-superintendents group, a factor that contributed to the higher level of overall operating expenditures. The mean per pupil expenditure for the superintendents' group was \$4,763, with a range was from \$3,964 to \$6,659 per pupil. The comparable figure for the non-superintendents' group was \$4,979 and a range from \$3,916 per pupil to \$9,438 (Table 16).

Table 16
Per Pupil Expenditures of School Divisions

Superintendents

	Number	Percent
• Less than \$4,000	2	7.4%
• \$4,000 - \$4,499	9	33.3
• \$4,500 - \$4,999	10	37.0
• \$5,000 - \$5,499	3	11.1
• \$5,500 - \$5,999	2	7.4
• \$6,000 or more	1	3.7
• No response	0	0.0
• Mean	4,763	
• Low	3,964	
• High	6,659	

Non-superintendents

	Number	Percent
• Less than \$4,000	1	2.2%
• \$4,000 - \$4,499	15	33.3
• \$4,500 - \$4,999	15	33.3
• \$5,000 - \$5,499	8	17.8
• \$5,500 - \$5,999	3	6.7
• \$6,000 or more	3	6.7
• No response	0	0.0
• Mean	4,979	
• Low	3,916	
• High	9,438	

Summary

Demographic Profile of the School Divisions

Of the 72 responding divisions, 27 had superintendents primarily responsible for school business functions, while a separate individual was hired in the remaining 45 school divisions. In cases where the superintendents were primarily responsible, the school divisions generally were

smaller, with a median enrollment of 1,734 as contrasted with 2,374 for the other divisions.

Superintendents reported a median of four schools in their division, with a range from two to 13 schools. The non-superintendents reported a median of five schools in their divisions, with a range of two to 16 schools.

Job Responsibilities by School Business Function

The respondents were asked to identify the school business management functions for which they were responsible. Since the level of responsibility for these functions differ in each school division, the respondents were asked to identify whether they had total performance responsibility, shared the responsibility, or have no responsibility for each job listed.

Accounting

About three-fifths (16, or 59.3 percent) of the superintendents indicated that they had total responsibility; 40.7 percent, or 11, indicated that they shared the responsibility; and none of the superintendents indicated they had no responsibility for the accounting function. Both the "total" and "no responsibility" percentages of the non-superintendents were higher (31, or 68.9 percent). Of the non-superintendents indicating that they had total

responsibility, nine, or 20 percent, shared the responsibility and five, or 11.1 percent, had no responsibility for accounting (Table 17).

Table 17 Responsible for Accounting Functions		
Superintendents		
	Number	Percent
• Total	16	59.3%
• Shared	11	40.7
• None	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	31	68.9%
• Shared	9	20.0
• None	5	11.1
• No response	0	0.0

Auditing

When compared to the accounting function, fewer of the superintendents (12, or 44.4 percent) but about the same proportion of the non-superintendents (30, or 66.7 percent) indicated that they had total responsibility for the auditing function. Of the superintendents, eight, or 29.6 percent, indicated that they shared the responsibility and five, or 18.5 percent, indicated that they had no responsibility for auditing. For non-superintendents, nine, or 20 percent, indicated that they shared the responsibility and five, or 11.1 percent, indicated that they had no responsibility for auditing (Table 18).

Table 18
Responsible for Auditing Function

Superintendent		
	Number	Percent
• Total	12	44.4%
• Shared	8	29.6
• None	5	18.5
• No response	2	7.4
Non-superintendents		
	Number	Percent
• Total	30	66.7%
• Shared	9	20.0
• None	5	11.1
• No response	1	2.2

Cash Management

Data in Table 19 indicate that almost three-fifths (59.3 percent) of the superintendents had total responsibility for the cash management function; three, or 11.1 percent, shared the responsibility, and eight, or 29.6 percent, had no responsibility. Sixteen non-superintendents (35.6 percent) had total responsibility; six, or 15.6 percent, indicated that they shared the responsibility; and the largest group (17, or 37.8 percent) indicated that they had no responsibility.

Table 19
Responsible for Cash Management Function

Superintendent		
	Number	Percent
• Total	16	59.3%
• Shared	3	11.1
• None	8	29.6
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	16	35.6%
• Shared	7	15.6
• None	17	37.8
• No response	5	11.1

Financial Planning and Budgeting

Of the 27 superintendents reporting responsibility for financial planning and budgeting, 19 (70.4 percent) had total responsibility, while the remainder (eight, or 29.6 percent) indicated that they shared the responsibility. About half (22, or 48.9 percent) of the non-superintendents indicated that they had total responsibility; an equal number shared the responsibility; and one, or 2.2 percent, had no responsibility for financial planning and budgeting (Table 20).

Table 20
Responsible for Financial Planning and Budgeting

Superintendents		
	Number	Percent
• Total	19	70.4%
• Shared	8	29.6
• None	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	22	48.9%
• Shared	22	48.9
• None	1	2.2
• No response	0	0.0

Financial Reporting

Two-thirds of the superintendents (18, or 66.7 percent) indicated that they had total responsibility; seven, or 25.9 percent, shared the responsibility; and two, or 7.4 percent had no responsibility for financial reporting. Four-fifths of non-superintendents (37, or 82.2 percent) indicated that they had total responsibility; five, or 11.1 percent, indicated that they shared the responsibility; and three, or 6.7 percent, had no responsibility for financial reporting (Table 21).

Table 21
Responsible for Financial Reporting

Superintendents		
	Number	Percent
• Total	18	66.7%
• Shared	7	25.9
• None	2	7.4
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	37	82.2%
• Shared	5	11.1
• None	3	6.7
• No response	0	0.0

Property Management

More than three-fifths (17, or 63 percent) of the superintendents indicated that they had total responsibility for property management; eight, or 29.6 percent, shared responsibility; and two, or 7.4 percent, had no responsibility. Two-fifths of the non-superintendents (18, or 40 percent) indicated that they had total responsibility; 13, or 28.9 percent, shared the responsibility; and 12, or 26.7 percent, had no responsibility for property management (Table 22).

Table 22
Responsible for Property Management

Superintendent		
	Number	Percent
• Total	17	63.0%
• Shared	8	29.6
• None	2	7.4
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	18	40.0%
• Shared	13	28.9
• None	12	26.7
• No response	2	4.4

Facilities

Table 23 shows that more than three-fifths (17, or 63 percent) of the superintendents indicated that they had total responsibility for facilities; seven, or 25.9 percent, shared the responsibility; and three, or 11.1 percent, had no responsibility. Of the non-superintendents, 11, or 24.4 percent, indicated that they had total responsibility; eight, or 17.8 percent, shared the responsibility. Just under three-fifths, 26, or 57.8 percent, had no responsibilities for facilities.

Table 23
Responsible for Facilities

Superintendent		
	Number	Percent
• Total	17	63.0%
• Shared	7	25.9
• None	3	11.1
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	11	24.4%
• Shared	8	17.8
• None	26	57.8
• No response	0	0.0

Pupil Transportation

More than half (14, or 51.9 percent) of the superintendents indicated they had total responsibility (Table 24); nine, or 33.3 percent, indicated they shared the responsibility; and four, or 14.8 percent, had no responsibility for the pupil transportation function. About one-quarter of the non-superintendents (11, or 24.4 percent) indicated they had total responsibility; three, or 6.7 percent, indicated they shared the responsibility for pupil transportation; and 30, or 66.7 percent, which was two-thirds of respondents, had no responsibility.

Table 24
Responsible for Pupil Transportation

Superintendent		
	Number	Percent
• Total	14	51.9%
• Shared	9	33.3
• None	4	14.8
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	11	24.4%
• Shared	3	6.7
• None	30	66.7
• No response	1	2.2

Maintenance Services

Data in Table 25 indicate that about three-fifths of the superintendents (16, or 59.3 percent) had total responsibility for maintenance services; eight, or 29.6 percent, shared the responsibility; three, or 11.1 percent, had no responsibility. About one-fifth (10, or 22.2 percent) of the non-superintendents indicated that they had total responsibility; seven, or 5.6 percent, shared the responsibility; and the largest group, 20, or 62.2 percent, had no responsibility for maintenance services.

Table 25
Responsible for Maintenance Services

Superintendents		
	Number	Percent
• Total	16	59.3%
• Shared	8	29.6
• None	3	11.1
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	10	22.2%
• Shared	7	15.6
• None	28	62.2
• No response	0	0.0

Food Service Program

Two-fifths of the superintendents (11, or 40.7 percent) indicated that they had total responsibility for the food service program; 14, or 51.9 percent, indicated that they shared the responsibility; and two, or 7.4 percent, had no responsibility. About one-fourth (11, or 24.4 percent) of the non-superintendents indicated that they had total responsibility; four, or 8.9 percent, shared the responsibility; and 30, or 66.7 percent, had no responsibility for food service programs (Table 26).

Table 26
Responsible for Food Service Program

Superintendents		
	Number	Percent
• Total	11	40.7%
• Shared	14	51.9
• None	2	7.4
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	11	24.4%
• Shared	4	8.9
• None	30	66.7
• No response	0	0.0

Risk Management

Table 27 shows that more than three-fifths of the superintendents (17, or 63 percent) indicated that they had total responsibility for risk management; eight, or 29.6 percent, indicated that they shared the responsibility; and two, or 7.4 percent, had no responsibility for the function. More than half of the non-superintendents (23, or 51.1 percent) indicated that they had total responsibility; 16 or 35.6 percent, shared the responsibility; and six, or 13.3 percent, had no responsibility for risk management.

Table 27
Responsible for Risk Management

Superintendents		
	Number	Percent
• Total	17	63.0%
• Shared	8	29.6
• None	2	7.4
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	23	51.1%
• Shared	16	35.6
• None	6	13.3
• No response	0	0.0

Purchasing

About three-fifths (16, or 59.3 percent) of the superintendents indicated that they had total responsibility for purchasing; nine, or 33.3 percent, indicated that they shared the responsibility; and two, or 7.4 percent, had no responsibility for purchasing. An approximately equal proportion of non-superintendents (26, or 57.8 percent) indicated that they had total responsibility; 14, or 31.1 percent, shared the responsibility; and four, or 8.9 percent, had no responsibility for purchasing (Table 28).

Table 28
Responsible for Purchasing

Superintendents		
	Number	Percent
• Total	16	59.3%
• Shared	9	33.3
• None	2	7.4
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	26	57.8%
• Shared	14	31.1
• None	4	8.9
• No response	1	2.2

Data Processing

Table 29 indicates that more than half (15, or 55.6 percent) of the superintendents had total responsibility for data processing; nine, or 33.3 percent, shared the responsibility; and three, or 11.1 percent, had no responsibility for the function. One-third (15, or 33.3 percent) of the non-superintendents indicated that they had total responsibility; 24, or 53.3 percent, indicated they shared the responsibility; and six, or 13.3 percent had no responsibility for data processing.

Table 29
Responsible for Data Processing

Superintendents		
	Number	Percent
• Total	15	55.6%
• Shared	9	33.3
• None	3	11.1
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	15	33.3%
• Shared	24	53.3
• None	6	13.3
• No response	0	0.0

Strategic Planning

Almost three-fourths of the superintendents (20, or 74.1 percent) indicated that they had total responsibility for strategic planning, while the remainder (seven, or 25.9 percent) shared the responsibility. Only three (6.7 percent) of the non-superintendents indicated that they had total responsibility for the strategic planning function; 21, or 46.7 percent, indicated that they shared the responsibility; and an equal number had no responsibility for the function (Table 30).

Table 30
Responsible for Strategic Planning

Superintendents		
	Number	Percent
• Total	20	74.1%
• Shared	7	25.9
• None	0	0.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	3	6.7%
• Shared	21	46.7
• None	21	46.7
• No response	0	0.0

Salary Administration

Three-fourths of the superintendents (20, or 74.1 percent) indicated that they had total responsibility for salary administration; five, or 18.5 percent, shared the responsibility; and one, or 3.7 percent, had no responsibility for salary administration. About one-third (16, or 35.6 percent) of the non-superintendents indicated that they had total responsibility for salary administration; 25, or 55.6 percent, indicated that they shared the responsibility; and four, or 8.9 percent, had no responsibility for salary administration (Table 31).

Table 31
Responsible for Salary Administration

Superintendents		
	Number	Percent
• Total	20	74.1%
• Shared	5	18.5
• None	1	3.7
• No response	1	3.7
Non-superintendents		
	Number	Percent
• Total	16	35.6%
• Shared	25	55.6
• None	4	8.9
• No response	0	0.0

Personnel Management

Data in Table 32 indicate that two-thirds (18, or 66.7 percent) of the superintendents had total responsibility for personnel management; eight, or 29.6 percent, indicated that they shared the responsibility; and one, or 3.7 percent, had no responsibility for the function. Seven, or 15.6 percent, of the non-superintendents indicated that they had total responsibility; 13, or 28.9 percent, shared the responsibility; almost three-fifths (25, or 55.6 percent) of the non-superintendents indicated that they had no responsibility for personnel management.

Table 32
Responsible for Personnel Management

Superintendents		
	Number	Percent
• Total	18	66.7%
• Shared	8	29.6
• None	1	3.7
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	7	15.6%
• Shared	13	28.9
• None	25	55.6
• No response	0	0.0

Payroll Administration

Almost three-fifths (15, or 55.6 percent) of the superintendents indicated that they had total responsibility for payroll administration; six, or 22.2 percent, indicated that they shared the responsibility; and an equal number indicated that they had no responsibility for the function. Almost three-fourths (73.3 percent or 33) of the non-superintendents indicated that they had total responsibility for payroll administration; seven, or 15.6 percent, indicated that they shared the responsibility; five, or 11.1 percent, had no responsibility for payroll administration (Table 33).

Table 33
Responsible for Payroll Administration

Superintendents		
	Number	Percent
• Total	15	55.6%
• Shared	6	22.2
• None	6	22.2
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	33	73.3%
• Shared	7	15.6
• None	5	11.1
• No response	0	0.0

Federal Programs

Table 34 shows that about half (14, or 51.9 percent) of the superintendents indicated that they had total responsibility for federal programs; nine, or 33.3 percent, indicated that they shared the responsibility; and four, or 14.8 percent, had no responsibility for the function. One-fourth (11, or 24.4 percent) of the non-superintendents indicated that they had total responsibility for federal programs; 19, or 42.2 percent, shared the responsibility; and 15, or 33.3 percent, had no responsibility for federal programs.

Table 34
Responsible for Federal Programs

Superintendents		
	Number	Percent
• Total	14	51.9%
• Shared	9	33.3
• None	4	14.8
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	11	24.4%
• Shared	19	42.2
• None	15	33.3
• No response	0	0.0

Special Education

Data in Table 35 indicate that about half (14, or 51.9 percent) of the superintendents had total responsibility for special education; eight, or 29.6 percent, shared the responsibility; and five, or 18.5 percent, had no responsibility for special education. Less than one in 10 (four, or 8.9 percent) of the non-superintendents indicated that they had total responsibility for special education; 20, or 44.4 percent, indicated that they shared the responsibility; and an equal number had no responsibility for special education.

Table 35
Responsible for Special Education

Superintendents		
	Number	Percent
• Total	14	51.9%
• Shared	8	29.6
• None	5	18.5
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Total	4	8.9%
• Shared	20	44.4
• None	20	44.4
• No response	1	2.2

Job Performance by School Business Function

In an effort to ascertain the degree to which the school business management functions are delegated the respondents were asked how those functions for which they were responsible were conducted. The responses were received and tabulated only for those who answered "total" or "shared" to the corresponding item about responsibility for a specific function such as accounting. Therefore, percentages are computed using different total Ns for each item.

Accounting

Only one of the 27 superintendents with total or shared responsibility for accounting indicated that he or she actually performed the function; 13, or 48.1 percent,

indicated that they shared the duties of the accounting function; and an equal number indicated that they delegated all the duties of the accounting function to someone else. Three in 10 (12, or 30 percent) of the non-superintendents indicated that they performed the duties of the accounting function; 13, or 32.5 percent, shared the duties of the accounting function; and an equal number indicated that they delegated the duties (Table 36).

Table 36*
Performance of Accounting

Superintendents		
	Number	Percent
• Perform	1	3.7%
• Share	13	48.1
• Delegate	13	48.1
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	12	30.0%
• Share	13	32.5
• Delegate	13	32.5
• No response	2	5.0

*NOTE: Data on this and all following tables represent responses of those who previously indicated they had either "total" or "shared" responsibility for the particular function.

Auditing

Table 37 indicates that two, or 10 percent, of the superintendents indicated that they performed the duties of the auditing function; seven, or 35 percent, shared the duties; and more than half (11, or 55 percent) delegated all

the duties of the auditing function. About one-fourth (11, or 28.2 percent) of the non-superintendents indicated that they performed the duties of the auditing function; 13, or 33.3 percent, shared the duties; and 11, or 28.2 percent, delegated the duties of the auditing function.

Table 37
Performance of Auditing

Superintendents		
	Number	Percent
• Perform	2	10.0%
• Share	7	35.0
• Delegate	11	55.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	11	28.2%
• Share	13	33.3
• Delegate	11	28.2
• No response	4	10.3

Cash Management

Just under one-third (six, or 31.6 percent) of the superintendents performed the duties of the cash management function; nine, or 47.4 percent, shared the duties; and two, or 10.5 percent, delegated the duties of the cash management function. Just under half (11, or 47.8 percent) of the non-superintendents indicated that they performed the duties; five, or 21.7 percent, shared the duties; and three, or 13 percent, delegated the duties of the cash management function (Table 38).

Table 38
Performance of Cash Management

Superintendents		
	Number	Percent
• Perform	6	31.6%
• Share	9	47.4
• Delegate	2	10.5
• No response	2	10.5
Non-superintendents		
	Number	Percent
• Perform	11	47.8%
• Share	5	21.7
• Delegate	3	13.0
• No response	4	17.4

Financial Planning

Table 39 shows that about one-fourth of the superintendents (seven, or 25.9 percent) were responsible for financial planning and actually performed all the necessary duties; 14, or 51.9 percent, shared the duties; and five, or 18.5 percent, delegated the duties of the financial planning function. About one-third (15, or 34.1 percent) of the non-superintendents personally performed the duties; 24, or 54.5 percent, shared the duties; and one, or 2.3 percent, indicated that the duties of the financial planning function were delegated.

Table 39
Performance of Financial Planning

Superintendents		
	Number	Percent
• Perform	7	25.9%
• Share	14	51.9
• Delegate	5	18.5
• No response	1	3.7
Non-superintendents		
	Number	Percent
• Perform	15	34.1%
• Share	24	54.5
• Delegate	1	2.3
• No response	4	9.1

Financial Reporting

Two superintendents (8 percent) indicated that they performed the duties of the financial reporting function; 13, or 52 percent, shared the duties; and 10, or 40 percent, delegated the duties. Almost half (23, or 54.8 percent) of the non-superintendents indicated that they personally performed the duties of the financial reporting function; 10, or 23.8 percent, shared the duties; and seven, or 16.7 percent, delegated the financial reporting duties (Table 40).

Table 40
Performance of Financial Reporting

Superintendents		
	Number	Percent
• Perform	2	8.0%
• Share	13	52.0
• Delegate	10	40.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	23	54.8%
• Share	10	23.8
• Delegate	7	16.7
• No response	2	4.8

Property Management

Two (8 percent) of the superintendents with responsibility for the property management function indicated that they personally performed the duties of the function; 11, or 44 percent, indicated that they shared the duties; and 12, or 48 percent, delegated the duties. Four of the 31 non-superintendents with responsibility for property management indicated that they performed the related duties; 17, or 54.8 percent, shared the duties; and nine, or 29 percent, delegated the duties of the function (Table 41).

Table 41
Performance of Property Management

Superintendents		
	Number	Percent
• Perform	2	8.0%
• Share	11	44.0
• Delegate	12	48.0
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	4	12.9%
• Share	17	54.8
• Delegate	9	29.0
• No response	1	3.2

Facilities

Two of the superintendents (8.3 percent) indicated that they performed the duties associated with the job of facilities management; seven, or 29.2 percent, indicated that they shared the duties; and 15, or 62.5 percent, indicated that they delegated the duties. None of the non-superintendents indicated that they personally performed the duties associated with management of the facilities, while almost three-fifths (11, or 57.9 percent) indicated that they shared the duties; and seven, or 36.8 percent, delegated the duties (Table 42).

Table 42
Performance of Facilities Management Function

Superintendents		
	Number	Percent
• Perform	2	8.3%
• Share	7	29.2
• Delegate	15	62.5
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	11	57.9
• Delegate	7	36.8
• No response	1	5.3

Pupil Transportation

None of the 23 superintendents responsible for the pupil transportation function indicated that they performed the associated duties (Table 43); while four, or 17.4 percent, indicated that they shared the duties; and 18, or 78.3 percent, delegated the duties. One of the non-superintendents (7.1 percent) indicated that he or she performed the duties associated with management of the pupil transportation function; four, or 28.6 percent, indicated that they shared the duties; and nine, or 64.3 percent, delegated the duties.

Table 43
Performance of Pupil Transportation
Management Function

Superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	4	17.4
• Delegate	18	78.3
• No response	1	4.3
Non-superintendents		
	Number	Percent
• Perform	1	7.1%
• Share	4	28.6
• Delegate	9	64.3
• No response	0	0.0

Maintenance Services

Table 44 shows that the superintendent (4.2 percent) indicated that he or she performed the duties associated with maintenance services; two, or 8.3 percent, indicated that they shared the duties; and 20, or 83.3 percent, delegated the duties. None of the 17 non-superintendents with responsibility for maintenance services indicated that they performed the associated duties; nine, or 52.9 percent, indicated that they shared the duties; and eight, or 47.1 percent, delegated the duties.

Table 44
Performance of Maintenance Services
Management Function

Superintendents		
	Number	Percent
• Perform	1	4.2%
• Share	2	8.3
• Delegate	20	83.3
• No response	1	4.2
Non-superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	9	52.9
• Delegate	8	47.1
• No response	0	0.0

Food Services Program

None of the superintendents reported performing the duties of food service program management; five, or 20 percent, indicated that they shared the duties; and 19, or 76 percent, delegated the duties. None of the non-superintendents indicated that they personally performed the duties associated with the job of food service programs; four, or 26.7 percent, shared the duties, and 11, or 73.3 percent, delegated the duties (Table 45).

Table 45
Performance of Food Service Program
Management Function

Superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	5	20.0
• Delegate	19	76.0
• No response	1	4.0
Non-superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	4	26.7
• Delegate	11	73.3
• No response	0	0.0

Risk Management

Three of the superintendents with responsibility for risk management (12 percent) indicated that they performed the associated duties (Table 46); 12, or 48 percent, shared the duties; and nine, or 36 percent, delegated the duties. About two-fifths (16, or 41 percent) of the non-superintendents indicated that they performed the duties of risk management functions; an equal number indicated that they shared the duties; and three, or 7.7 percent, delegated the duties.

Table 46
Performance of Risk Management Function

Superintendents		
	Number	Percent
• Perform	3	12.0%
• Share	12	48.0
• Delegate	9	36.0
• No response	1	4.0
Non-superintendents		
	Number	Percent
• Perform	16	41.0%
• Share	16	41.0
• Delegate	3	7.7
• No response	4	10.3

Purchasing

Table 47 indicates that three, or 12 percent, of the superintendents personally performed the duties of the purchasing function, more than half (13, or 52 percent) shared the duties; and seven, or 28 percent, delegated the duties. Almost two-fifths (15, or 37.5 percent) of the non-superintendents indicated that they performed the duties of purchasing; 18, or 45 percent, shared the duties; and five, or 12.5 percent, delegated the duties.

Table 47
Performance of Purchasing Function

Superintendents		
	Number	Percent
• Perform	3	12.0%
• Share	13	52.0
• Delegate	7	28.0
• No response	2	8.0
Non-superintendents		
	Number	Percent
• Perform	15	37.5%
• Share	18	45.0
• Delegate	5	12.5
• No response	2	5.0

Data Processing

One of the 24 superintendents with responsibility for data processing (4.2 percent) indicated that he or she personally performed the duties associated with the function; 12, or 50 percent, shared the duties; and 11, or 45.8 percent, delegated the duties. Six of the non-superintendents (15.4 percent) indicated that they performed the duties of data processing; almost three-fifths (22, or 56.4 percent) indicated that they shared the duties; and eight, or 20.5 percent, delegated the duties (Table 48).

Table 48
Performance of Data Processing Function

Superintendents		
	Number	Percent
• Perform	1	4.2%
• Share	12	50.0
• Delegate	11	45.8
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	6	15.4%
• Share	22	56.4
• Delegate	8	20.5
• No response	3	7.7

Strategic Planning

Data in Table 49 indicate that six, or 22.2 percent, of the superintendents personally performed the duties of the strategic planning function; 16, or 59.3 percent, shared the duties; and four, or 14.8 percent, delegated the duties. One of the non-superintendents (4.2 percent) indicated that he or she personally performed the duties of the strategic planning function; 21, or 87.5 percent, shared the duties; and none indicated that they delegated the duties.

Table 49
Performance of Strategic Planning

Superintendents		
	Number	Percent
• Perform	6	22.2%
• Share	16	59.3
• Delegate	4	14.8
• No response	1	3.7
Non-superintendents		
	Number	Percent
• Perform	1	4.2%
• Share	21	87.5
• Delegate	0	0.0
• No response	2	8.3

Salary Administration

Ten of the 25 superintendents responsible for salary administration (40 percent) indicated that they performed the duties of this function; 13, or 52 percent, shared the duties; and two, or 8 percent, delegated the duties. About one-third (14, or 34.1 percent) of the non-superintendents indicated that they performed the duties of salary administration; 22, or 53.7 percent, shared the duties; and two, or 4.9 percent, delegated the duties (Table 50).

Table 50
Performance of Salary Administration Function

Superintendents

	Number	Percent
• Perform	10	40.0%
• Share	13	52.0
• Delegate	2	8.0
• No response	0	0.0

Non-superintendents

	Number	Percent
• Perform	14	34.1%
• Share	22	53.7
• Delegate	2	4.9
• No response	3	7.3

Personnel Management

Table 51 demonstrates that four, or 8 percent, of the superintendents indicated that they personally performed the duties of the personnel management function; 13, or 50 percent, shared the duties; and eight, or 30.8 percent, delegated the duties. Only one of the non-superintendents (5 percent) indicated that he or she performed the duties of personnel management functions; 17, or 85 percent, shared the duties; and two, or 10 percent, delegated the duties.

Table 51
Performance of Personnel Management Function

Superintendents		
	Number	Percent
• Perform	4	8.0%
• Share	13	50.0
• Delegate	8	30.8
• No response	1	3.8
Non-superintendents		
	Number	Percent
• Perform	1	5.0%
• Share	17	85.0
• Delegate	2	10.0
• No response	0	0.0

Payroll Administration

Two of the superintendents (9.5 percent) indicated that they performed the duties of the payroll administration function; three, or 14.3 percent, indicated that they shared the duties; and 16, or 76.2 percent, delegated the duties. Four of the non-superintendents (10 percent) indicated that they performed the duties of the payroll administration function; 11, or 27.5 percent, shared the duties; 23, or 57.5 percent, delegated the duties (Table 52).

Table 52
Performance of Payroll Administration Function

Superintendents		
	Number	Percent
• Perform	2	9.5%
• Share	3	14.3
• Delegate	16	76.2
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	4	10.0%
• Share	11	27.5
• Delegate	23	57.5
• No response	2	5.0

Federal Programs

One of the 23 superintendents responsible for federal programs indicated that he or she personally performed the duties; six, or 26.1 percent, shared the duties; and 15, or 65.2 percent, delegated them. Two of the non-superintendents (6.7 percent) indicated that they performed the duties; 19, or 63.3 percent, indicated that they shared them; and five, or 16.7 percent, delegated the duties (Table 53).

Table 53
Performance of Federal Programs Administration

Superintendents		
	Number	Percent
• Perform	1	4.3%
• Share	6	26.1
• Delegate	15	65.2
• No response	1	4.3
Non-superintendents		
	Number	Percent
• Perform	2	6.7%
• Share	19	63.3
• Delegate	5	16.7
• No response	4	13.3

Special Education

None of the 22 superintendents responsible for special education personally performed the associated duties; five, or 22.7 percent, shared the duties; and 17, or 77.3 percent, delegated the duties. One of the 24 non-superintendents indicated that he or she performed the duties of the special education function; 18, or 75 percent, shared the responsibilities; and four or 16.7 percent, delegated the responsibilities (Table 54).

Table 54
Performance of Special Education

Superintendents		
	Number	Percent
• Perform	0	0.0%
• Share	5	22.7
• Delegate	17	77.3
• No response	0	0.0
Non-superintendents		
	Number	Percent
• Perform	1	4.2%
• Share	18	75.0
• Delegate	4	16.7
• No response	1	4.2

Respondents Needs for Additional Training

Table 55 identifies the areas in which the respondents stated they would most like to receive additional training. More than half of the superintendents (15, or 55.6 percent) selected Risk Management; 12, or 44.4 percent, chose Salary Administration; and 10, or 37 percent, chose Budget Planning. Budget Planning was also among the top three topic areas for the non-superintendents (23, or 51.1 percent); 15 or 33.3 percent, chose Purchasing; and 14, or 31.1 percent, indicated that Finance was an area in which they felt a need for additional training.

Table 55
Areas in Which Additional Training was Desired

Superintendents		
	Number	Percent
• Accounting	2	7.4%
• Auditing	2	7.4
• Auxiliary Services	2	7.4
• Budget Planning	10	37.0
• Cash Management	1	3.7
• Data Processing	8	29.6
• Facilities	6	22.2
• Finance	6	22.2
• Property Management	4	14.8
• Purchasing	4	14.8
• Risk Management	15	55.6
• Salary Administration	12	44.4
• Other	2	7.4
• None Indicated	5	18.5
Non-superintendents		
	Number	Percent
• Accounting	12	26.7%
• Auditing	9	20.0
• Auxiliary Services	1	2.2
• Budget Planning	23	51.1
• Cash Management	2	4.4
• Data Processing	13	28.9
• Facilities	6	13.3
• Finance	14	31.1
• Property Management	3	6.7
• Purchasing	15	33.3
• Risk Management	12	26.7
• Salary Administration	13	28.9
• Other	1	2.2
• None indicated	12	26.7

CHAPTER 5

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

INTRODUCTION

This chapter will contain a summary of the present study, findings, conclusions, and implications for future research.

This study was conducted to obtain information regarding the school business functions in school divisions in the Commonwealth of Virginia, as well as to ascertain who is responsible for each job function and by whom these functions are performed, delegated, or shared.

The superintendents in school divisions in Virginia with student enrollments of 5,000 pupils or less were selected to participate in the study. School divisions with enrollments of more than 5,000 pupils were excluded from the study because in the larger school divisions, the school business functions tend to be more well defined and quickly become differentiated into many separate positions. The literature review in Chapter 2 addresses the duties and responsibilities of school business managers, as well as the history and development of the school business management profession, certification of the school business manager, criteria identifying when a school district needs a business manager, and other relevant issues. The literature indicates that many states, including

Virginia, do not have separate certification requirements for school business managers. As early as 1927, textbooks were written concerning school business administration. These books were designed for use by school board members, superintendents, and school business executives. These early texts were designed primarily for use in university courses and covered such topics as business administration of public schools, the legal responsibilities of the business manager, and issues related to the expenditure of tax dollars.

By the mid 1950s, a series of regional and state studies, as well as dissertations, had been completed that focused on the different types of organizational structures that existed in school systems and the overall management of schools.

However, it was not until 1947 that studies began to appear relative to the duties and responsibilities of school business managers. Rosenstengel and Swiers (1947) produced a study that sought to identify the percentage of school districts having business managers and to whom they were responsible.

In 1960, the Association of School Business Officials International, in cooperation with the American Association of School Administrators and the National School Boards Association, published a bulletin specifying the qualifications and responsibilities of the school business administrator (Hill, 1960).

McGuffey (1975) chaired a study that examined the works of more than 20 authors of school business management books. The product of this study was a listing of 26 specific work/task areas for the school business manager. In addition, this comprehensive study identified the competencies needed by school business managers.

In summary, the review of the literature identified several lists of school business management functions that were similar in content. The findings from these studies were consistent concerning another theme--that the manner in which these functions (school business manager responsibilities) are performed is unique to each individual school district. However, none of the studies produced definitive guidelines that would identify when a school business manager should be employed from the standpoint of the size of the district's student enrollment or budget.

Collection of Data

The survey was designed to collect data that would identify who was responsible for a variety of the school business management functions, with specific emphasis on whether a school business manager was employed or the superintendent remained directly responsible. Also included were items that focused on contrasting performance and responsibility for each of the listed functions. Finally,

demographic items were developed so that profiles of the respondents could be generated.

A draft of the survey was sent to 10 practicing school business managers as a field test. All 10 returned the completed questionnaire along with their comments. The survey in its amended final form was mailed to the superintendents of the 88 school divisions in the Commonwealth of Virginia with 5,000 or less students. They were asked to complete the survey themselves if the division did not employ a separate individual who had primary responsibility for the school business management functions. Otherwise, the survey was to be forwarded to the appropriate person for completion. Seventy-two surveys were returned. Thus, 82 percent of the school divisions who were sent surveys participated in this study.

Findings

Demographic Profile of the Superintendents

The majority of the superintendents who were directly responsible for school business functions were white (26, or 96.3 percent), male (26, or 96.3 percent), an average age of 51 years old, and held a doctorate degree (15, or 55.6 percent). All 27 of the superintendents had been trained as educators. Almost three-fourths (70.4 percent) had a continuing contract, had been employed in their school

divisions for an average of five years, and were paid a mean salary of \$63,765. Their salaries ranged from \$52,000 to \$76,944. The association membership reported most often by these superintendents was with the American Association of School Administrators (24, or 88.9 percent).

Demographic Profile of the Non-superintendents

Most non-superintendents were white (41, or 91.2 percent), male (27, or 60.0 percent), and an average age of 46 years old who under three-fifths (26, or 57.8 percent) of the non-superintendents had been trained as educators. More than half (55.6 percent) had a continuing contract, had been employed in their school division for an average of six years, had been employed in the field of school business management for an average of 10 years, and had a mean salary of \$45,797. Their salaries ranged from \$23,710 to \$74,000. More than nine of every 10 (34, or 91.9 percent) belonged to the Virginia Association of School Business Officials and 14, or 37.9 percent belonged to the Association of School Business Officials International.

Demographic Profile of the School Divisions

Of the 72 responding divisions, 27 had superintendents primarily responsible for school business functions, while a separate individual was hired in the remaining 45 school

divisions. In cases where the superintendents were primarily responsible, the school divisions generally were smaller, with a median enrollment of 1,734 as contrasted with 2,374 for the other divisions. However, the enrollment ranges overlapped, with the range for the superintendents' group from 397 to 4,676 students and that for other divisions from 803 to just over 5,000 students.

Superintendents reported a median of four schools in their division, with a range from two to 13 schools. The non-superintendents reported a median of five schools in their divisions, with a range of two to 16 schools.

The median size of budget for superintendents from school divisions was \$8,911,000, with a range from \$2,168,000 to \$22,380,000. The median operating budget for the non-superintendents was \$11,661,000, with a range from \$4,636,000 to \$32,694,000.

The mean per pupil expenditure for the superintendents' group was \$4,763, with a range from \$3,964 to \$6,669 per pupil. Comparable figures for the non-superintendents' group were very similar, with a mean of \$4,979 and a range from \$3,916 per pupil to \$9,438.

Conclusions

The school business management functions are delegated to a series of support staff in a majority of the school

divisions surveyed. The data indicates that both the superintendents and non-superintendents group most frequently delegated school support functions such as food service, payroll administration, transportation, and maintenance.

The staffing patterns of these school divisions suggest that the school business management functions are performed by school divisions of 5,000 and less tend to be more concerned with the accounting functions associated with reporting of data, purchasing, payroll administration, etc., than with the computation and analysis of the financial data. The literature also indicates that approximately 80% to 85% of a typical school division budget is comprised of salary and benefits. The remaining 15% to 20% of the budget in divisions the size contained in this study is approximately 2 to 3 million dollars. It could therefore be concluded that school boards have determined that this level of revenue does not justify nor will the budget support a central office staffed with a team of financial experts.

These school divisions seek individuals to perform the school business management functions that are trained as educators more frequently than those with a business background. The survey results indicated that 60% of the non-superintendents were trained as educators.

In the school divisions where the superintendents performed the school business function, the individual tends

to act as the Chief Executive Officer. This is indicated by the areas that the superintendents desired for additional training. Risk management, salary administration, and budget planning were the top priorities. These areas affect staffing, liability, and long range planning. The non-superintendents sought additional training in budget planning, purchasing, and finance. These areas were probably chosen by the non-superintendents in order to assist them in their perceived role of supporting the superintendent and school board as opposed to the role of leading the administrative team in making the most prudent financial decisions.

The relatively small budgets, the variety of tasks performed, and the uniqueness of how schools do business make it difficult to maintain a staff that is adequately prepared to address the public's increasing demand for more efficient and effectively run school divisions. This is a problem not only in Virginia but also nationally.

Areas in Which Additional Training Was Desired

Both the superintendents and the non-superintendents were requested to indicate the areas in which they desired additional training. Risk management was the highest priority for the superintendents group (15, or 55.6 percent), with 25 of 27 in this group previously indicating they had total or shared responsibility for the function. This was followed by

salary administration (12, or 44.4 percent), and budget planning (10, or 37.0). Accounting (2, or 7.4 percent), auditing (2, or 7.4 percent), and cash management (1, or 3.7 percent) were the least requested areas needed for additional training by the superintendents.

The non-superintendents indicated financial and budget planning (23, or 51.1 percent) as the highest priority for additional training, with 44 of 45 in this group identifying it as a total or shared responsibility function. This was followed by purchasing (15, or 33.3 percent) and finance (14, or 31.1 percent). Property management (3, or 6.7 percent), cash management (2, or 4.4 percent), and auxiliary services (1, or 2.2 percent) were the least requested areas needed for additional training by the non-superintendents.

Job Responsibilities by School Business Function

The school business management functions with which superintendents were most likely to identify as total responsibility items were strategic planning (20, or 74.1 percent), salary administration (20, or 74.1 percent), financial planning and budgeting (19, or 70.4 percent), personnel management (18, or 66.7 percent), and financial reporting (18, or 66.7 percent).

High total responsibility items listed among the non-superintendents were financial reporting (37, or 82.2

percent), payroll administration (33, or 73.3 percent), accounting (31, or 68.9 percent), and auditing (30, or 66.7 percent).

Superintendents indicated that they were least likely to have responsibility for the food service program (30, or 66.7 percent) and selected no responsibility regarding pupil transportation (30, or 66.7 percent), maintenance services (28, or 62.2 percent), facilities (26, or 57.8 percent), and personnel management (25, or 55.6 percent).

Job Performance Responsibilities by School Business Function

When asked which of the school business management functions that they were responsible for and that they personally performed, the superintendents were likely to indicate salary administration (10, or 37.0 percent), financial planning and budgeting (7, or 25.9 percent), and strategic planning (6, or 22.2 percent). The non-superintendents indicated, on the other hand, that financial reporting (23, or 51.1 percent), risk management (16, or 35.6 percent), financial planning and budgeting (15, or 33.3 percent), purchasing (15, or 33.3 percent), and salary administration (14, or 31.1 percent) were the duties that they performed most frequently.

The duties the superintendents indicated that they most frequently shared were strategic planning (16, or 59.3

percent) and financial planning and budgeting (14, or 51.9 percent) followed by accounting, financial reporting, purchasing, salary administration, and personnel management.

The non-superintendents indicated that financial planning and budgeting (24, or 53.3 percent), data processing (23, or 51.1 percent), strategic planning (22, or 48.9 percent), and salary administration (22, or 48.9 percent) as the most frequently shared duties.

The duties the superintendents indicated that they most frequently delegated were maintenance services (23, or 85.2 percent), pupil transportation, food service, and special education. All were reported at (21, or 77.8 percent) and payroll administration was reported as (20, or 74.1 percent).

The data from the non-superintendent's group indicated that payroll administration (24, or 53.3 percent), accounting (13, or 34.2 percent), food service (12, or 26.7 percent), property management (11, or 24.4 percent), auditing (11, or 24.4 percent), and pupil transportation (10, or 22.2 percent) were the most frequently delegated functions.

Recommendations

Several recommendations for future research are offered as an outgrowth of the analysis of this study.

The results of this study indicated that in many of the smaller school divisions a business manager was not employed to perform the school business management functions within the division. In those school divisions, the superintendent assumed the performance responsibility and delegated many responsibilities. It would be beneficial to the field of education if an analysis of the data generated in this study relative to the pre-service and inservice training of superintendents should be conducted. This could help ascertain how well prepared superintendents are to perform the school business management functions.

Previous studies concerning the business administration of public schools only addressed the role and responsibilities of the school business manager. This study went into greater detail and looked at the performance of the school business management function as well as who had the responsibility. The data indicated that both the superintendent and school business manager delegated many of the school business management functions.

A separate study should be conducted to ascertain the position titles of the individuals to whom these duties are

delegated, how they are trained to perform these task, and how much time they allocate to each task.

This study concentrated on the business management functions; however, no attempt was made to ascertain how much time was being dedicated to conducting each function. A detailed study of the time superintendents, business managers, and their staff contributed to each function would be beneficial as school divisions assess the administrative cost of education.

A separate study relating to time and task should be conducted for superintendents that do not employ a business manager. In addition to studying the time these superintendents devoted to school business management functions, the study also should incorporate a comparison of the time spent on curriculum, school board issues, community relations, and other areas. A study of this nature would provide a comprehensive view of the job of a small district superintendent and aide in more fully preparing individuals for the superintendency.

Training and professional development for both the superintendents and non-superintendents are provided by their respective professional education associations. As a result of this study, several recommendations for the Association of School Business Officials International and the American Association of School Administrators for inservice training

programs relative to the school business management function were identified.

Superintendent membership in the American Association of School Administrators was 100 percent, while the non-superintendent membership in ASBO International was 31.1 percent. It is recommended that in order to serve the school business management profession better that ASBO International investigate the reasons that business managers are not participating in their national association at the same level as superintendents participate in their association.

The data indicated that 75.6 percent of the non-superintendents were members of the Virginia Association of School Business Officials (VASBO) while less than one-third or 31.1 percent were members of ASBO International. It would be beneficial for the national association to survey the state chapter members that are not members of the national association to determine why they have elected not to participate. This survey could be structured to ascertain the types of services provided and to what extent the state chapter was meeting the professional development needs of the school business managers.

Budget planning, data processing, risk management, and salary administration were areas that both the superintendents and non-superintendents identified as areas in which they needed additional training. ASBO International offers

professional development programs in these areas; therefore, ASBO should develop a dialogue between the AASA and its state chapters, as well as VASBO in order to market these programs. It is also recommended that these professional associations develop courses that address issues facing school business administrators such as charter schools, site based management and the out sourcing of school services.

Many individuals that perform the school business management function are enrolled in courses both for a terminal degree and continuing education credit at one of the state colleges or universities. ASBO International could be participating with these universities in creating course content in order that a connection between the educator and the practitioner is developed.

A review of the literature did not produce any studies that indicated the number of school business managers employed in school districts nationally. School administrator groups such as superintendents, secondary principals, secondary school principals, personnel administrators, etc., know how many individuals are employed in their discipline. It is suggested that ASBO International undertake a research project to gather this data on school business managers.

Finally, studies by Jordan (1987) and Hill (1982) were unsuccessful in producing definitive research, which a school district could use to determine when a school business manager

should be employed. Just as with the previous study, the results of this study did not yield any hard and fast guidelines for when a district needs a school business manager and continues to indicate that need dictates appointment.

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APPENDIX A. SCHOOL DIVISIONS CONSTITUTING THE
POPULATION SURVEYED

SURVEY RESULTS

School District	Budget	Membership	EL	JR	MI	HI
1. Accomack	24,602,821	5,035	3	3		2
2. Alleghany Highlands	15,270,389	3,137	6	1		1
3. Amelia	6,685,732	1,521	1		1	1
4. Amherst	18,542,921	4,441	7	2		1
5. Appomattox	8,766,363	2,211	2	1		1
6. Bath	6,013,599	803	2			1
7. Bland	5,074,948	1,071	2			2
8. Botetourt	17,508,268	4,097	6	1		2
9. Brunswick	12,032,976	2,591	4	1		1
10. Buckingham	8,859,737	1,977	4	1		1
11. Caroline	14,637,068	3,346	4	1		1
12. Carroll	18,409,580	4,052	11		4	1
13. Charles City	5,977,438	1,029	3			1
14. Charlotte	9,035,318	2,051	4	1		1
15. Clarke	8,745,256	1,575	3	1		1
16. Craig	2,675,690	673	1			1
17. Culpeper	22,643,430	4,721	5	1		1
18. Cumberland	5,186,755	1,246	1			1
19. Dickenson	17,303,204	3,623	5			3
20. Dinwiddie	15,679,843	3,525	5	1		1
21. Essex	7,263,231	1,481	1	1		1
22. Floyd	8,226,430	1,879	4			1
23. Fluvanna	9,440,357	2,102	4	1		1

School District	Budget	Membership	EL	JR	MI	HI
24. Giles	12,012,691	2,662	3			2
25. Goochland	8,911,636	1,720	3	1		1
26. Grayson	9,683,906	2,249	7	2		2
27. Greene	9,303,943	1,734	2			1
28. Greensville	12,657,615	2,703	4	1		1
29. Highland	2,168,262	397	1			1
30. Isle of Wight	20,698,250	4,050	4			2
31. King George	12,790,719	2,447	2	1		1
32. King and Queen	4,636,988	861	2			1
33. King William	7,283,794	1,489	2			1
34. Lancaster	7,238,850	1,643	2			1
35. Lee	22,380,610	4,545	9	1		1
36. Louisa	15,799,076	3,492	3	1		1
37. Lunenburg	9,496,040	2,172	4	1		1
38. Madison	8,347,774	1,835	3	1		1
39. Mathews	5,463,588	1,209	2			1
40. Mecklenburg	20,346,797	5,003	7	2		2
41. Middlesex	5,565,378	1,144	2			1
42. Nelson	9,613,136	2,027	4	1		1
43. New Kent	9,009,418	1,841	2	1		1
44. Northampton	11,298,764	2,529	3	1		1
45. Northumberland	6,143,346	1,350	2	1		1
46. Nottoway	10,479,796	2,339	4	1		1
47. Orange	17,962,839	3,688	5	1		1
48. Page	13,633,543	3,281	5			1
49. Patrick	11,617,074	2,721	6			1

School District	Budget	Membership	EL	JR	MI	HI
50. Powhatan	10,491,974	2,133	2			1
51. Prince Edward	10,606,075	2,374	2			1
52. Prince George	23,061,085	4,843	7	2		1
53. Rappahannock	4,663,006	916	1			1
54. Richmond Co.	5,222,947	1,262	1	1		1
55. Rockbridge	12,630,356	2,935	5	3		2
56. Scott	18,581,134	4,106	9	1		3
57. Shenandoah	22,295,773	4,676	7	1		3
58. Southampton	11,972,520	2,469	5	1		1
59. Surry	7,584,757	1,139	1			1
60. Sussex	7,188,802	1,472	3			1
61. Warren	17,703,486	3,992	4	1		1
62. Westmoreland	8,734,735	1,791	3	1		1
63. Wythe	17,878,793	4,373	7			3
64. Bristol	13,349,340	2,692	4	1		1
65. Buena Vista	5,062,139	1,133	2	1		1
66. Charlottesville	32,694,723	4,338	7	1		1
67. Colonial Heights	14,540,319	2,570	3	1		1
68. Covington	5,557,456	1,010	2			1
69. Falls Church	11,241,061	1,191	2			1
70. Franklin City	8,178,806	1,864	2			1
71. Fredericksburg	11,661,451	2,162	2			1
72. Galax	5,136,056	1,176	1	1		1
73. Harrisonburg	16,407,670	3,002	3	1		1
74. Hopewell	21,252,596	3,900	4	1		1
75. Lexington	2,740,969	464	1	1		
76. Manassas	26,689,657	4,604	5	5		1

School District	Budget	Membership	EL	JR	MI	HI
77. Manassas Park	6,506,688	1,279	2	1		1
78. Martinsville	13,730,721	2,773	4	1		1
79. Norton	3,831,030	889	1			1
80. Poquoson	9,152,092	2,337	2	1		1
81. Radford	7,192,298	1,442	2	1		1
82. Salem	17,074,111	3,396	4	1		1
83. South Boston	4,961,416	801	2			
84. Staunton	13,278,545	2,962	4	1		1
85. Waynesboro	12,447,685	2,671	1	1		1
86. Winchester	20,455,010	2,937	4	1		1
87. Colonial Beach	2,487,831	587				1
88. West Point	3,731,134	667	1			1
TOTALS	\$1,023,586,434	210,646	303	61	5	103

APPENDIX B. LETTER AND PRELIMINARY QUESTIONNAIRE

PILOT TEST

Don I. Tharpe

Executive Director

Association of School Business Officials International

March 10, 1993

Ms. Edith L. Williams
Director of Finance
Richmond County School Board
P. O. Box 735
Warsaw, VA 22572

Dear Ms. Williams:

Thank you for taking the time to discuss my dissertation topic and to provide me with assistance in developing some of the questions.

Enclosed is a copy of my questionnaire. I would like for you to complete the questions as if you were taking part in the study. Upon completing the questions, I would like your input as to the clarity of the questions, the completeness of the list of responsibilities, and if the cover letter is written in a manner that will insure that the questionnaire is directed to the person responsible for the business function.

It is also very important that the respondents understand that not only do I seek to identify the direct responsibilities of the school business manager but also those responsibilities that are delegated.

Please return the questionnaire as quickly as possible in order that I can incorporate your input.

Thank you for assisting me in the project.

Sincerely,



Don I. Tharpe

Enclosure

A COMPARATIVE STUDY OF THE SCHOOL BUSINESS MANAGER'S
RESPONSIBILITIES IN SCHOOL DIVISIONS OF 5,000
STUDENTS OR LESS IN THE COMMONWEALTH OF VIRGINIA

Note: The person responding to these questions should be the person responsible for the business function in the school division.

PART I. STATUS QUESTIONS - POSITION RESPONSIBILITIES

Directions: Please draw a circle around the number on the scale that represents your present responsibilities. The following is an explanation of each of the four categories:

- 0 - **No responsibility**
The respondent has no responsibility for this item.
- 1 - **Shares (responsibility)**
The respondent shares responsibility with another department or division in the school division or with another agency.
- 2 - **Delegates (responsibility)**
The respondent delegates to a lower level employee who is a subordinate clerk/manager in the school division business operation.
- 3 - **Performs (responsibility)**
The respondent has divided performance responsibility. No managerial or supervising subordinate exists to whom the responsibility can be delegated.

	Performs	Shares	Delegates	No Responsibility	# Delegated, Title of Person Responsibility is Delegated to.
1. ACCOUNTING - School Fund Accounting necessary for the maintenance of the various district accounts and generation of financial reports.	3	2	1	0	
2. PROPERTY MANAGEMENT - Development and maintenance of property accounting programs to include inventory, depreciation, and disposal.	3	2	1	0	
3. RISK MANAGEMENT - Management of the districts' insurance portfolio and interaction with insurance brokers and agents.	3	2	1	0	
4. PURCHASING - Conducts the district's purchasing, bidding, warehousing, and property procurement.	3	2	1	0	
5. DATA PROCESSING - Manages the data processing needs of the district. Identifies data needs, appropriate hardware and software, etc.	3	2	1	0	

	Performs	Shares	Delegates	No Responsibility	If Delegated, Title of Person Responsibility is Delegated to.
6. AUDITING - Performs the in-district audits and working with external auditors in conducting audits of district finances and programs.	3	2	1	0	
7. SALARY ADMINISTRATION - Responsible for the development and administration of salary schedules and fringe benefit programs.	3	2	1	0	
8. FEDERAL PROGRAMS - Knowledge of financial procedures associated with federal programs, grantsmanship, budgeting, etc.	3	2	1	0	
9. SPECIAL EDUCATION - Specific knowledge of funding formulas and allocation systems used to fund special education programs.	3	2	1	0	
10. CASH MANAGEMENT - The development and management of the district's cash needs (borrowing and investing).	3	2	1	0	
11. FINANCIAL PLANNING AND BUDGETING - Responsible for budget planning, forecasting, administration and controls.	3	2	1	0	
12. FACILITIES - Maintains district's facilities. Planning and supervision of grounds and security.	3	2	1	0	
13. AUXILIARY SERVICES - Management of transportation programs, food service programs, etc., in terms of their business functions.	3	2	1	0	
14. STRATEGIC PLANNING - Developing the district mission, goals, and action plans to best utilize human and fiscal resources available to the district.	3	2	1	0	
15. PERSONNEL MANAGEMENT - Hiring of classified personnel, maintaining personnel records, and payroll.	3	2	1	0	

If any responsibilities have been omitted, please list below.

	Responsibility				If Delegated, Title of Person Responsibility is Delegated to.
	Performs	Shares	Delegates	No Responsibility	
16. _____	3	2	1	0	
17. _____	3	2	1	0	
18. _____	3	2	1	0	

PART II. STATUS QUESTIONS - RESPONDENTS PERSONAL AND PROFESSIONAL CHARACTERISTICS

19. What is your current title? _____
20. Years in current position. _____
21. Title of position held prior to your current job.

22. How many years have you been employed in the field of school business management? _____
23. Before becoming employed in the field of school business management, were you formally trained as an educator (teacher-administrator)?
1. yes
2. no
24. CERTIFICATES/LICENSE HELD
1. Teacher
2. Administrator
3. CPA
4. CAGS (Certificate of Advanced Studies)
5. Other
6. None

25. What is the highest academic degree you hold?

1. BA
2. BS
3. MA
4. MS
5. Ed.d.
6. Ph.d.
7. Other

26. With which racial or ethnic group would you identify yourself?

1. Black
2. White
3. Hispanic
4. Asian
5. American Indian
6. Other

27. What is your gender?

1. male
2. female

28. How much time do you spend at work on a typical day? _____ hours

29. What is your annual contract salary? _____

PART III. STATUS QUESTIONS - RESPONDENTS SCHOOL DIVISION CHARACTERISTICS

30. What is the annual operating budget of your school division?

31. How many students are enrolled in your school division? _____

32. Are you a member of any national or state professional association for school administrators?

1. yes
2. no

If yes, which Association?

3. American Association of School Administrators
4. Association of School Business Officials International
5. Government Finance Officers Association
6. Virginia Association of School Business Officials
7. Other/s

APPENDIX C. LETTER AND FINAL VERSION OF QUESTIONNAIRE



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

11401 North Shore Drive, Reston, Virginia 22090-4232 USA, 703/478-0405, FAX 703/478-0205

July 16, 1993

Robert W. DeRonda, Superintendent
Accomack School Division
P.O. Box 330
Accomac, VA 23301

Dear Mr. DeRonda:

The School Business Management Profession needs your help. We are seeking to identify the job responsibilities of the school business manager in school divisions of 5,000 or less students in the Commonwealth of Virginia.

Your position of leadership and the fact that your division enrollment is under 5,000 pupils makes you uniquely qualified to assist us in completing this task. We are of the opinion that universities and professional associations will be able to improve upon the job of preparing potential trainees for the field of school business management by compiling information from "real world" leaders and practitioners such as yourself and your business managers who are actually performing the day to day functions of business management.

It is important that your division be part of this study. Obviously, the more information that can be gathered, the more accurate and helpful the conclusions. There have been joint studies in the past of the responsibilities of the school business manager by ASBO International in conjunction with the American Association of School Administrators (AASA) and the National School Boards Association (NSBA) published in The School Business Administrator. These studies were broader in scope and covered the U.S. and Canada. This study will specifically relate to the school divisions in the Commonwealth of Virginia and the results will be shared with the profession through ASBO International's publications. You can help us by:

- * Having the business manager or the individual responsible for the business functions within your school divisions complete the enclosed questionnaire.

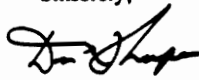
OR

- * If you as superintendent perform the business function and/or act as the business manager, complete the survey yourself.

Please be assured that this survey is strictly confidential. Any coding that appears on the form is for tabulation purposes only. Enclosed for your convenience is a self-addressed, stamped envelope in which you may return the questionnaire. If you have any questions, please feel free to contact me at (703) 478-0405.

Your participation in this study is greatly appreciated. We look forward to sharing the findings of the survey with you.

Sincerely,

A handwritten signature in black ink, appearing to read "Don I. Tharpe". The signature is written in a cursive style with a prominent loop at the end.

Don I. Tharpe

Enclosure

Your cooperation is important to the success of this study. Please answer all items and return the completed questionnaire in the enclosed envelope. No reference will be made to you or your school division in reporting the data from this study. All responses will be considered confidential.

A COMPARATIVE STUDY OF THE SCHOOL BUSINESS MANAGERS RESPONSIBILITIES IN SCHOOL DIVISIONS OF 5,000 STUDENTS OR LESS IN THE COMMONWEALTH OF VIRGINIA

Note: The person responding to these questions should be the person responsible for the business function in the school division.

PART I. Status Questions—Job Responsibilities

DIRECTIONS — On the next two pages is a list of job responsibilities for which a school business manager could be assigned. Please respond to this questionnaire by circling the number on the scale under "Responsibilities" indicating whether you have the total performance responsibility, share responsibility or have no responsibility for each of the jobs listed.

Secondly, circle the number on the scale under "Conducting" indicating whether you perform, share or delegate the duties of the job listed. If a duty is delegated or shared, write the position title of the staff member to whom the duty is delegated or with whom the duty is shared. The following is an explanation of each of the categories:

RESPONSIBILITIES

- 3 **Total** — I have the total performance responsibility. No managerial or supervisory subordinate(s) exists to whom the responsibility is delegated.
- 2 **Share** — I share this responsibility jointly with the operating head of another department or section head in the school division.
- 1 **None** — I have no responsibility for this item.

CONDUCTING

- 4 **Perform** — I perform all the duties of this job.
- 3 **Share** — I share the duties of this job jointly with the operating head of another department or section head in the school division.
- 2 **Delegate** — I supervise a subordinate(s) who performs the duties of this job.
- 1 **None** — I do not perform any of the duties of this job.

EXAMPLE — You, as business manager in a school district, have the responsibility for transportation in your division, however, the division employs a supervisor of transportation that reports to you and actually performs the duties of the job. Here's how you would respond to the following question . . .

JOB RESPONSIBILITIES—	RESPONSIBILITIES			CONDUCTING				If the duties of the responsibilities are conducted by another staff person, please write the title of that person's position.
	Total	Share	None	Perform	Share	Delegate	None	
E. PUPIL TRANSPORTATION - The management of the system that transports students to and from school as well as the management and operations of the vehicles used to provide the transportation.	3	2	1	4	3	2	1	Supervisor of Transportation

Please turn to next page.

JOB RESPONSIBILITIES—	RESPONSIBILITIES			CONDUCTING				<i>If the duties of the responsibilities are conducted by another staff person, please write the title of that person's position.</i>
	Total	Share	None	Perform	Share	Delegate	None	
1. ACCOUNTING - School fund accounting necessary for the maintenance of the various district funds and accounts and generation of financial reports.	3	2	1	4	3	2	1	
2. AUDITING - The supervision of internal auditors and coordination with external auditors in conducting audits of a district's finances and programs as well as providing for in-district audits.	3	2	1	4	3	2	1	
3. CASH MANAGEMENT - The development and management of the district's cash needs (borrowing and investing).	3	2	1	4	3	2	1	
4. FINANCIAL PLANNING AND BUDGETING - Budget preparation, forecasting, administration and controls.	3	2	1	4	3	2	1	
5. FINANCIAL REPORTING - The completion of annual financial reports and preparation of finance reports for the school board and/or public review.	3	2	1	4	3	2	1	
6. PROPERTY MANAGEMENT - Maintaining property accounting programs to include inventory, depreciation, facilities, equipment, supplies, and disposal.	3	2	1	4	3	2	1	
7. FACILITIES - Planning and supervision of the district's facilities, HVAC systems, equipment, grounds and security.	3	2	1	4	3	2	1	
8. PUPIL TRANSPORTATION - The management of the system that transports students to and from school as well as the management and operations of the vehicles used to provide the transportation.	3	2	1	4	3	2	1	
9. MAINTENANCE SERVICES - Routine repair and cleaning of the district's buildings.	3	2	1	4	3	2	1	
10. FOOD SERVICE PROGRAM - The management of the program that provides meals for students.	3	2	1	4	3	2	1	
11. RISK MANAGEMENT - The management of the district's insurance portfolio and interaction with insurance brokers and agents. Self-insuring, self-funding and loss control are included.	3	2	1	4	3	2	1	
12. PURCHASING - Management of the district's purchasing, bidding, warehousing, property procurement, supply and equipment.	3	2	1	4	3	2	1	

JOB RESPONSIBILITIES—	RESPONSIBILITIES			CONDUCTING				<i>If the duties of the responsibilities are conducted by another staff person. Please write the title of that person's position</i>
	Total	Share	None	Perform	Share	Delegate	None	
13. DATA PROCESSING - Management of the data processing needs of the district. Identifies data needs, appropriate hardware and software, etc.	3	2	1	4	3	2	1	
14. STRATEGIC PLANNING - Develops the district's mission statement, goals and action plans to best utilize human and fiscal resources available.	3	2	1	4	3	2	1	
15. SALARY ADMINISTRATION - Development and administration of salary schedules and fringe benefit programs.	3	2	1	4	3	2	1	
16. PERSONNEL MANAGEMENT - Management of the district's personnel function including maintenance of personnel records and hiring of classified personnel.	3	2	1	4	3	2	1	
17. PAYROLL ADMINISTRATION - Management of the district's payroll and benefits records.	3	2	1	4	3	2	1	
18. FEDERAL PROGRAMS - Management of the financial procedures associated with federal programs, grantsmanship, budgeting, etc.	3	2	1	4	3	2	1	
19. SPECIAL EDUCATION - Administration of funding formulas and allocation systems used to fund special education programs.	3	2	1	4	3	2	1	
IF ANY JOB RESPONSIBILITIES HAVE BEEN OMITTED, PLEASE LIST BELOW.								
20.	3	2	1	4	3	2	1	
21.	3	2	1	4	3	2	1	
22.	3	2	1	4	3	2	1	

PART II.
Status Questions—Respondent's Personal and Professional Characteristics

Please complete all of the following questions by either checking the appropriate response or filling in the blank.

23. Please print your current job title.

24. How many years have you been in your current position? _____
25. How many years have you been employed in the field of school business management? _____
26. Before becoming employed in the field of school business management, were you formally trained as an educator (teacher-administrator)?
 1. ___ Yes 2. ___ No
27. Please indicate any Certificates or Licenses you hold.
 1. ___ Teacher
 2. ___ Administrator
 3. ___ CPA
 4. ___ CAGS (Certificate of Advanced Studies)
 5. ___ Other _____
 6. ___ None
28. What is the highest academic degree you hold?
 1. ___ Associate
 2. ___ Bachelor's
 3. ___ Bachelor's plus _____ hours credit
 4. ___ Master's
 5. ___ Master's plus _____ hours credit
 6. ___ Doctorate
 7. ___ Other/s (list) _____

29. With which racial or ethnic group would you identify yourself?
 1. ___ American Indian
 2. ___ Asian
 3. ___ Black
 4. ___ Hispanic
 5. ___ White
 6. ___ Other _____

30. Please indicate your gender by checking the appropriate item below.
 1. ___ Male 2. ___ Female
31. Please print your annual salary. \$ _____
32. Please print your current age. _____
33. Please check the appropriate space to indicate if you are under a continuing contract (tenure) or an annual contract.
 1. ___ Continuing 2. ___ Annual
34. Are you a member of any national or state professional association for school administrators?
 1. ___ Yes 2. ___ No
- If yes, which Association/s?*
3. ___ Association of School Business Officials International
 4. ___ Virginia Association of School Business Officials
 5. ___ American Association of School Administrators
 6. ___ Government Finance Officers Association
 7. ___ Other/s (list) _____

PART III.
Status Questions—In-service Training

35. Please indicate the areas in which you would desire additional training.
 1. ___ Accounting
 2. ___ Auditing
 3. ___ Auxiliary Services
 4. ___ Budget Planning
 5. ___ Cash Management
 6. ___ Data Processing
 7. ___ Facilities
 8. ___ Finance
 9. ___ Property Management
 10. ___ Purchasing
 11. ___ Risk Management
 12. ___ Salary Administration
 13. ___ Other/s (list) _____

Please return to: Don I. Tharpe, Association of School Business Officials, 11401 North Shore Drive, Reston, VA 22090.

APPENDIX D. SECOND FOLLOW-UP LETTER TO NON-RESPONDENTS



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

11401 North Shore Drive, Reston, Virginia 22090-4232 USA, (703)478-0405, FAX: 703-478-0205

URGENT SECOND REQUEST URGENT SECOND REQUEST URGENT SECOND REQUEST

On July 16 you were mailed a copy of the enclosed survey. According to my records you have not completed and returned the survey.

I realise that you are very busy preparing for the opening of school, but please take a few minutes to complete this survey.

Enclosed is a complete set of the materials previously mailed for your convenience. Your cooperation is appreciated.

Thank you,

A handwritten signature in cursive script that reads 'Don Tharpe'.

Don Tharpe

APPENDIX E. THIRD FOLLOW-UP TO NON-RESPONDENTS

September 17, 1993

Robert W. DeRonda, Superintendent
Accomack School Division
P.O. Box 330
Accomac, VA 23301

Dear Mr. DeRonda:

In July you were mailed a copy of the enclosed survey and a reminder notice later that month. According to my records, I have not received your survey and your response is very important to the success and accuracy of the survey.

Please take a few minutes to complete the enclosed survey and return it to me in the stamped self-addressed envelope. A copy of the results will be mailed to you in 1994.

If you have any questions about the survey, please give me a call. Thank you.

Sincerely,



Don I. Tharpe
Executive Director

DIT/tpb

APPENDIX F. TITLES OF NONSUPERINTENDENTS' RESPONDENTS

TITLES OF NONSUPERINTENDENT RESPONDENTS

BUSINESS OFFICIALS

Business Manager (4)
Director of Finance
Coordinator of Data Processing
Director of Business and Finance
Director of Business and Operations (2)
Director of Finance (6)
Director of Finance and Computer Services
Director of Finance and Personnel
Director of Finance and Support Services
Director of Finance/Clerk of the Board
Director of General Services/Data Processing/Personnel
Director of Special Projects
Finance Director and Vocational Director
Finance Officer (2)
Financial Director/Clerk of the Board
Office Manager
Supervisor of Finance

ASSISTANT SUPERINTENDENTS

Assistant Superintendent (5)
Assistant Superintendent - Business and Finance
Assistant Superintendent Administration and Finance
Assistant Superintendent for Finance and Business
Operations
Assistant Superintendent for Finance and Personnel
Assistant Superintendent for Finance/Personnel and Data
Processing
Assistant Superintendent for Operations
Assistant to Superintendent for Finance

ADMINISTRATIVE ASSISTANTS, CLERKS, OR SECRETARIES

Administrative Assistant to the Superintendent and Director
of Personnel
Administrative Assistant to the Superintendent/Clerk of the
Board
Administrative Director for Financial and Assessment
Services
Administrative Secretary/Bookkeeper
Bookkeeper
Clerk

Total nonsuperintendent respondents = 45

159

VITA

Don I. Tharpe was born in Mayfield, Kentucky on January 1, 1952. He graduated from Mayfield High School in 1970. In 1974, he graduated from Murray State University with a bachelor of science degree in Industrial Arts. He received a master of science degree in Industrial Arts in 1975 from Murray State University. While at Murray State, he was admitted into Epsilon Pi Tau (the honor fraternity in Industrial Arts) in 1973.

He served as a Supervisor of Trade and Industrial Education for the Missouri State Department of Elementary and Secondary Education in Jefferson City, Missouri from September 1975 until September 1978.

In September of 1978, he began his career in association management at the American Vocational Association in Arlington, Virginia. He served the association in several capacities: Assistant Director of Government Relations, Director of Administrative Services, and Assistant Executive Director for Membership.

In March of 1980, he joined the staff of the Association of School Business Officials International in Reston, Virginia as Director of Professional Programs. On January 1, 1990, he was appointed Executive Director of ASBO International.

He is a member of the American Society of Association Executives, the Greater Washington Society of Association Executives, and has authored articles and served on committees of both associations.

In 1995, he served as Chairman of the Educational Leaders Consortium; Chairman of the Board of Directors of the Educational Research Services Inc.; Board Member of the Trust for Insuring Educators; Board Member of the National Advisory Board of the ERIC Clearinghouse on Educational Management; Board Member of the National Policy Board for Educational Administration; and Board Member of the American Educational Finance Association.



Don I. Tharpe

