

What Your Colleagues Are Saying . . .

Richard D. Sorenson and Lloyd M. Goldsmith have carefully updated their outstanding book to include the latest information in a lively, engaging format. Their illustrative stories and case studies help new leaders learn how to apply knowledge and skills to bring about improvements in schools so that all learners can succeed. I highly recommend this guide which all educational leaders will want to keep as a ready reference.

—Michael Fanning, Instructor
Educational Leadership Program
California State University, East Bay
Hayward, California

Perhaps the most powerful element of this edition is the humanistic approach to budgeting which addresses issues such as equity, cultural responsiveness, and diversity. As school demographics and needs change, school administrators must understand their stakeholder's evolving fiscal requisites. It also addresses the current political climate and technologies that are now a permanent part of leading schools.

—Angus S. Mungal, Assistant Professor
Department of Leadership and
Counselor Education, School of Education
The University of Mississippi
University, Mississippi

I strongly recommend this excellent and comprehensive guide to everyone from the novice principal to the most experienced school leader. This text is vision and values driven. The authors use case studies to illustrate the importance of both the leader's values as well as those of all the stakeholders, to create a school community marked by ethics, integrity, fairness, and equity. Sorenson and Goldsmith are especially sensitive to issues in contemporary diverse communities.

—Arturo Pacheco, Professor Emeritus
Educational Leadership and Foundations
Former Dean, College of Education, University of Texas at El Paso
El Paso, Texas

The Principal's Guide to School Budgeting, 4th edition is an invaluable resource for campus principals and school leaders. Building on established budgeting procedures, the authors move from theoretical principles into practical applications. The case studies are especially beneficial in assisting novice administrators in solving the everyday challenges of developing a school budget.

**—Virginia L. Mosier, Retired Public
School Administrator**
Abilene, Texas

The Principal's Guide to School Budgeting, 4th edition offers busy principals discussions of the realities of budget constraints and cuts, thought-provoking discussion questions, rich case studies, checklists, the connection of school budgets to vision and planning, a message of accountability, and a discussion on school budget audits.

—Louis Lim, Principal
Bur Oak Secondary School
Markham, Ontario, Canada

The school budget is where school leaders will likely struggle and spend the most time. This bible will be the school leader's best friend. When the fiscal environment is shaky, this book will provide the necessary assurance regarding best practices. It includes great case studies, wisdom, and resources.

—Ken Darvall, Principal
Tema International School
Ghana

This book serves as a desktop reference regarding the ins and outs of school budgets. It is a must read for school administrators and those working toward their administration degree. Each chapter offers a plethora of ideas, structures, and information about budgets for a school administrator.

—Tanna Nicely, Executive Principal
Knox County Schools
Knoxville, Tennessee

The Principal's Guide to School Budgeting

Do not copy, post, or distribute

*Dedicated to Xavier Barrera and Louise Moser.
Both were mentors who helped shape us into effective school leaders.
They are genuinely missed.*

—The Boys

The Principal's Guide to School Budgeting

Fourth Edition

Richard D. Sorenson

Lloyd M. Goldsmith

 CORWIN

Copyright ©2024 by SAGE Publications, Inc.

This work may not be reproduced or distributed in any form or by any means without express written permission of the publisher.

FOR INFORMATION:

Corwin
A SAGE Company
2455 Teller Road
Thousand Oaks, California 91320
(800) 233-9936
www.corwin.com

SAGE Publications Ltd.
1 Oliver's Yard
55 City Road
London EC1Y 1SP
United Kingdom

SAGE Publications India Pvt. Ltd.
Unit No 323-333, Third Floor, F-Block
International Trade Tower Nehru Place
New Delhi 110 019
India

SAGE Publications Asia-Pacific Pte. Ltd.
18 Cross Street #10-10/11/12
China Square Central
Singapore 048423

Vice President and
Editorial Director: Monica Eckman
Senior Acquisitions Editor: Tanya Ghans
Content Development
Manager: Desirée A. Bartlett
Senior Editorial Assistant: Nyle De Leon
Project Editor: Amy Schroller
Copy Editor: Shannon Kelly
Typesetter: C&M Digitals (P) Ltd.
Proofreader: Dennis Webb
Cover Designer: Scott Van Atta
Marketing Manager: Melissa Duclos

Copyright © 2024 by Corwin Press, Inc.

All rights reserved. Except as permitted by U.S. copyright law, no part of this work may be reproduced or distributed in any form or by any means, or stored in a database or retrieval system, without permission in writing from the publisher.

When forms and sample documents appearing in this work are intended for reproduction, they will be marked as such. Reproduction of their use is authorized for educational use by educators, local school sites, and/or noncommercial or nonprofit entities that have purchased the book.

All third-party trademarks referenced or depicted herein are included solely for the purpose of illustration and are the property of their respective owners. Reference to these trademarks in no way indicates any relationship with, or endorsement by, the trademark owner.

Printed in the United States of America

ISBN 978-1-0719-1585-1

This book is printed on acid-free paper.

24 25 26 27 28 10 9 8 7 6 5 4 3 2 1

DISCLAIMER: This book may direct you to access third-party content via Web links, QR codes, or other scannable technologies, which are provided for your reference by the author(s). Corwin makes no guarantee that such third-party content will be available for your use and encourages you to review the terms and conditions of such third-party content. Corwin takes no responsibility and assumes no liability for your use of any third-party content, nor does Corwin approve, sponsor, endorse, verify, or certify such third-party content.

Contents

Preface to the Fourth Edition	xiii
Acknowledgments	xix
About the Authors	xxi
Introduction	1
Chapter 1. The Budget–Vision Relationship and the National Standards	3
School Leadership: Inspirational, Empowering, and Visionary	3
The Professional Standards for Educational Leaders	5
An Introduction of the PSEL Through a Budget–Vision Lens	7
Final Thoughts	21
Discussion Questions	22
Case Study: Belle Plain Middle School	22
Case Study Application	25
Chapter 2. Culture, Data, Conflict Resolution, and Celebrating Success	27
Carving a Budget Aligned With a School’s Vision and Mission	27
Culture	28
Data	32
Conflict Resolution	40
Celebrating Success	42

Final Thoughts	43
Discussion Questions	43
Case Study: Scarlet C. Doyle (SCD) Middle School	44
Case Study Application	45

Chapter 3. A Model for Integrating Vision, Planning, and Budgeting 47

Are We Somewhere in the Nowhere?	47
The Sorenson-Goldsmith Integrated Budget Model	49
Final Thoughts	66
P.S.	67
Discussion Questions	67
Case Study: Shifting Paradigms With Changing Times	68
Case Study Application	71

Chapter 4. Understanding the Budgeting Process 75

The Basics of School Budgeting	75
Breaking the Budgeting Myths	76
Delineating Between School Finance and School Budgeting	77
Final Thoughts	94
Discussion Questions	95
Case Study: Fiscal Issues and the New Principal	96
Case Study Application	98

Chapter 5. School Funding and Steps to Budgeting Success 99

The Funding of Schools	99
School Funding Sources	101
Ten Steps to Budgeting Success	109
Final Thoughts	113
Discussion Questions	114

Case Study: Upturns and Downfalls—What’s a Principal to Do?	115
Case Study Application	118

Chapter 6. Effective, Efficient, and Essential Budgeting Practices 121

The Budget Plan	121
Analyzing the School Action and Budget Plans	123
Generated Income Sources	128
Collection and Deposit Structures	133
Final Thoughts	144
Discussion Questions	144
Case Study: Love That Principal!	145
Case Study Application	147

Chapter 7. Accounting, Auditing, Risk Factors, and Leadership Behaviors 149

Accounting and Auditing Procedures	149
The Leadership Role: Ethical and Moral Behaviors	165
What’s a Principal to Do, or How Must a Principal Behave?	166
Professional Behavior, Personal Integrity, and Appropriate Ethical and Moral Conduct	169
Final Thoughts	170
Discussion Questions	171
Case Study: Sex, Money, and a Tangled Web Woven	171
Case Study Application	174

Chapter 8. Site-Based Decision Making, the Budget Coding Structure and Applications, and Other Budgetary Considerations 175

Site-Based Decision Making	175
Why Site-Based Decision Making?	177
Specialized Electronic School Budget Forms Described	185

Important Budget Considerations	187
Final Thoughts	190
Discussion Questions	190
Case Study #1: Shifting Paradigms With Changing Times—A Continuation of the Chapter 3 Case Study	191
Case Study #2: Requisition Season at Kay Carter Middle School	194
Case Study Application	196
Chapter 8 Answers	197

Chapter 9. Building the School Budget: Budgetary Applications and Specialized Forms and Procedures 199

School Budget Applications	199
Budget Allocations	210
Restricted Funds	211
Projecting Student Enrollment	212
Final Thoughts	216
Discussion Questions	217
Case Study: Perplexing, Is It Not?	218
Case Study Application	220

Resource A. The Budget Development Project: A Hands-On Experiential Exercise 223

Information and Instructions	223
------------------------------	-----

Resource B. Selected Forms 237

Budget Development Spreadsheet	238
Strategy Page	239

Resource C. Experiential Exercises 240

The Budgeting Codes Activity	240
Accounting Codes Reference Sheet	242
Additional Fund Code Information	246
Notes	246

Resource D. Budgeting Checklist for School Administrators	247
Bookkeeping Tasks and Responsibilities	247
Budget Manager Tasks and Responsibilities	248
Fundraising and Crowdfunding Considerations	248
Site-Based Team and Budget Development	249
Important Budgetary Questions	249
References	251
Index	259

Do not copy, post, or distribute

Do not copy, post, or distribute

Preface to the Fourth Edition

In the film classic *Fiddler on the Roof*, the character Tevye speaks honestly to God about his monetary situation. He laments, “You made many, many poor people. I realize, of course, that it’s no shame to be poor. But it’s no great honor either! So, what would have been so terrible if I had a small fortune . . . would it have spoiled some vast, eternal plan if I were a wealthy man?” (Jewison, 1971) The authors of this new edition suspect every reader has, at some point in life, had the same thought.

Likewise, principals speculate as to why some schools seemingly have more riches than others and reflect on how they too would like to gain more bang for the buck. These are common concerns, and their solution typically relates not necessarily to more funding but to a greater utilization of effective, efficient, and essential budgetary practices. Unlike Tevye in *Fiddler on the Roof*, who woefully expresses his financial predicament, prudent principals focus on appropriate budgetary visioning, planning, analysis, needs assessment and prioritization, and strategic expenditure procedures.

The result? A realization that better budgetary preparation and practices can readily equate to a more balanced and equitable acquisition and distribution of funds to better enhance instructional programs and activities. Greater riches? That all depends on a school leader’s perspective. Better management of funds? Definitely! An increase in student achievement and organizational improvement? The authors believe so, but you must be the judge. Therefore, permit this revised edition to lead the way with good advice, compelling information, and solid budgetary guidance and practice.

Welcome to the newly revised fourth edition of *The Principal’s Guide to School Budgeting*, which succeeds the first three editions, all of which have been national best-sellers. Today, possibly more than ever before, principals and teams must be

Prudent principals focus on appropriate budgetary visioning, planning, analysis, needs assessment and prioritization, and strategic expenditure procedures.

cognizant of where funding is derived from, how these dollars can best be incorporated, and by what means fiscal resources can not only enhance a school's curricular and instructional program but also ensure a more open culture and positive climate.

Consequently, the fourth edition is purposefully written for practicing and aspiring public and private school administrators who want to improve their instructional, technical, and managerial skills not only as the school's leader but also as the school's visionary, planning coordinator, and budgeting manager. The authors provide the reader with a critical understanding of the interwoven relationship between two independent yet distinctly connected accountability systems: academic and fiscal.

School leaders—from a financial and budgetary perspective—are responsible for understanding the equity and equality issues and fiscal consequences associated with school budgeting as well as the relationship between educational goal development and resource allocation management. The authors provide school leaders with an overview of school budgeting practices within a collaborative decision-making context.

Using school-oriented situations and the national standards for administrators as they relate to school leadership and budgeting, readers will acquire the necessary practical skills to plan and develop a budget; allocate, expend, and monitor funds; manage and evaluate budget reports; and prepare school action or improvement plans aligned with a fiscal accountability system. They will also develop a “real” school budget (see Resource A).

Enhancements to the fourth edition include an overview of how national and state reform and political practices are affecting school allocations, as well as new and updated fiscal information and relevant budgetary materials and vignettes.

To improve the book's usefulness as a desk resource, it has been purposely organized into chapters focused on single topics. Each chapter begins with an appropriate quote and general overview and includes numerous visuals, tables, and relevant activities. These activities include utilizing accounting codes, projecting student populations, conducting a needs assessment, implementing a budget calendar, and building, amending, and defending a school budget.

Enhancements to the fourth edition include an overview of how national and state reform and political practices are affecting school allocations, as well as new and updated fiscal information and relevant budgetary materials and vignettes. Moreover, a technology overview and how technology affects budgetary practices in this digital age is included, along with a section on school fraud and credit card abuse, phishing scams, fundraising, and how school funds can be misappropriated if the school leader is not readily focused and engaged in the budgetary process. Finally, real-life school and budgeting applications and/or situations can be found throughout the newly revised text.

- Chapter 1, “The Budget–Vision Relationship and the National Standards,” presents and reviews the Professional Standards for Educational Leaders (PSEL) in relation to the correlation between budget and vision and the planning, knowledge, and skills necessary to be an effective school leader. It also examines three keys to ethics in school leadership.
- Chapter 2, “Culture, Data, Conflict Resolution, and Celebrating Success,” reflects upon the importance of school culture, data-driven decision making, and types of data and assessment as related to academic planning and school budgeting. It also looks at the importance of conflict resolution and celebrating successes.
- Chapter 3, “A Model for Integrating Vision, Planning, and Budgeting,” showcases an eight-component model related to budget and vision implementation and concludes with a real-life planning metaphor that connects with the elements of an educational action plan.
- Chapter 4, “Understanding the Budgeting Process,” examines the delineation between school finance and school budgeting, budgeting in troublesome times, and other school funding concerns and considerations, including school vouchers and privatization. It also examines the future of school funding, the politicization of education and the related funding impact, and the effects of inadequate, inequitable, and unequal funding. Furthermore, it looks at how school leaders can still find hope by developing an optimistic work environment that places students first when it comes to instructional and budgetary planning efforts.
- Chapter 5, “School Funding and Steps to Budgeting Success,” scrutinizes school funding sources (federal, state, and local) and the debate over voucher systems. It also offers ten steps to budgeting success: (1) Determine the allotment, (2) identify fixed expenditures, (3) involve all stakeholders, (4) identify potential expenditures, (5) cut back, (6) avoid continued debts, (7) develop a plan, (8) set goals and manage time efficiently, (9) evaluate the budget, and (10) abide by the budget.
- Chapter 6, “Effective, Efficient, and Essential Budgeting Practices,” details certain aspects of the practical side of budgeting, such as the budget plan itself and how to analyze both school action or improvement and budget plans. It also covers how to conduct a needs assessment and perform an information analysis. Additionally, the effects of inadequate, inequitable, and unequal funding are examined. Budgeted dollars for school safety is a new inclusion within the text.

The chapter also examines technology in schools today in relation to budgetary practices and reveals how to generate income sources by means of grants, fundraising, and crowdfunding. Expenditure

accountability and control, along with accounting procedures such as collection and deposit structures, and the school activity account are examined, and a review of the advantages and disadvantages of cashless schools is offered. The budget amendment process is demonstrated.

- Chapter 7, “Accounting, Auditing, Risk Factors, and Leadership Behaviors,” delves into auditing procedures, fraudulent practices, and frequent types of fraud. It includes a new section on phishing scams. Chapter 7 also looks at embezzlement and other risk factors and offers tips to help prevent common schemes. The chapter concludes with an analysis of the leadership role, specifically an examination of ethical and moral behaviors.
- Chapter 8, “Site-Based Decision Making, the Budget Coding Structure and Applications, and Other Budgetary Considerations,” surveys the significance of site-based decision making and budget coding and applications. It offers a description of different specialized digitized school budget forms. Finally, ten important budget considerations are revealed.
- Chapter 9, “Building the School Budget: Budgetary Applications and Specialized Forms and Procedures,” showcases thirteen budgetary components and five associated tables. The procedures of budget allocation are evidenced. Additionally, restricted funds are identified, and the process of projecting student enrollment is examined. The chapter concludes with a budget calendar example and an explanation of how to prepare for and successfully proceed through the budget hearing and defense process.

Special features of the book include the following:

- in-chapter vignettes with “Pause and Consider” questions
- discussion questions at the end of each chapter
- case study applications and problems
- experiential exercises including but not limited to a budget development project (see Resource A)
- a budgeting checklist for administrators
- selected templates and forms
- references and resources

School budgeting is a daunting process for many school leaders because most are not trained as bookkeepers, accountants, or financial planners. Many have received minimal training in the budgeting process, which involves not only digital accounting procedures and

programs but also vision and goal development, instructional planning, and decision making. This can intimidate even the best educational leaders due to a lack of understanding of the school-based budgeting process and its integrative approaches. This often explains the willingness of some leaders to ignore, avoid, or pass on to others certain budgetary and planning responsibilities.

For these reasons the newly revised fourth edition of *The Principal's Guide to School Budgeting* has been written by two former school administrators with a combined ninety years of experience in the public school arena. These educators have extensive practical experience working with site-based decision-making committees to develop instructional goals and objectives and campus improvement plans for school and district budgets and in defending instructional and budget outcomes to superintendents and school boards.

The Principal's Guide to School Budgeting is not designed to be an exhaustive study of the budget and planning subject, nor is it designed to merely provide a basic understanding of the topic. Instead, the contents provide the necessary information and tools needed to incorporate the ideas set forth into real-life applications. As a result, readers will be able to take the integrated budget, vision, and planning concepts presented and incorporate them in a practical and relevant manner in their own school settings.

A caveat: The authors have made every effort to provide accurate and up-to-date online, technological, and digital information throughout the text. However, technology and digitally posted information are continuously changing. Therefore, it is inevitable that certain websites and other technology-oriented sources, resources, and materials listed within this text will change or become obsolete.

Do not copy, post, or distribute

Acknowledgments

We would like to express our appreciation to several individuals who contributed to the development of our book, *The Principal's Guide to School Budgeting*, in its several editions—the first (2006), second (2013), third (2018), and now fourth (2024). So many people have influenced our lives and careers as school administrators and university professors. To those special individuals and friends, we publicly extend our respect and gratitude. An important acknowledgment is extended to the fine folk at Corwin, especially Tanya Ghans, our fourth edition senior acquisitions editor; Arnis E. Burvikovs, our second and third edition editor; and Lizzie Brenkus, our first edition editor, all of whom believed in helping us fulfill another goal in our professional lives. Also, we are appreciative of the guidance we received for this edition from Desirée A. Bartlett, content development manager; Nyle De Leon, senior editorial assistant; Amy Schroller, project editor, and Shannon Kelly, copy editor. The fourth edition of this text is all the better because of each of these fine individuals.

—RDS & LMG

Each edition of this book has been strengthened by the contributions of our dear friend and former colleague, Alice Frick—now retired, a school finance wizard extraordinaire—and two very special research assistants: Adriana E. Spencer and Mary F. Sholtis. These three individuals—Alice, Adriana, and Mary—provided invaluable advice and assistance. Adriana and Mary, as did my wife, Donna, conducted exceptional research for me, and they actively and accurately followed my credo: “Dig, and dig deep!” Thank you, ladies!

Finally, for allowing me to try out all of my budgeting “stuff,” over the years, a special note of appreciation is extended to all of the former graduate students in the Educational Leadership and Foundations Department at the University of Texas at El Paso. Serving you was always an honor and a privilege. One concluding remark: Thank you, Lloyd. You are a very dear friend and an amazing writing partner!

—RDS

I would like to thank Mary, my wife and confidant, for having patience with me through this process. I want to thank my colleagues, Dr. Karen Maxwell and Dr. Bruce Scott, for their invaluable support and advice. A special thanks to my colleagues on the Texas Council of Professors of Educational Administration executive board for their friendship and support. I thank Bob and Montie Spaulding for being spiritual advisors to me for most of my life, helping me to keep first things first. I also want to acknowledge and thank all the congregants at the Freedom Fellowship inner-city outreach for teaching me so much about life and giving.

—LMG

Publisher's Acknowledgments

Corwin gratefully acknowledges the contributions of the following reviewers:

Louis Lim
Principal, Bur Oak Secondary School
Ontario, Canada

Ken Darvall
Principal, Tema International School
Tema, Ghana

Tanna Nicely
Executive Principal, Knox County Schools
Blaine, Tennessee

About the Authors



Richard D. Sorenson, professor emeritus, is the former director of the Principal Preparation Program and chairperson of the Educational Leadership and Foundations Department at the University of Texas at El Paso (UTEP). He earned his doctorate in educational leadership from Texas A&M University at Corpus Christi. Dr. Sorenson served public schools for twenty-five years as a social

studies teacher, assistant principal, principal, and associate superintendent for human resources.

Dr. Sorenson worked with graduate students at UTEP in the area of school-based budgeting, personnel, educational law, and leadership development. During his twenty-year tenure, he was named the UTEP College of Education professor of the year, and he remains an active writer, with numerous professional journal publications. Dr. Sorenson continues to author other principal-oriented textbooks. He has also developed teacher resource guides and workbooks in the area of elementary and secondary social studies curricula. He has been actively involved in numerous professional organizations, including the Texas Elementary Principals and Supervisors Association (TEPSA) and the Texas Association of Secondary School Principals (TASSP), for which he conducted annual academy seminars for new principals for a decade.

Dr. Sorenson has been married to his wife, Donna, for the past forty-eight years and they have two adult children, Lisa (a school counselor with the Cypress-Fairbanks Independent School District in Houston, Texas) and Ryan (an exercise physiologist in Dallas, Texas); a wonderful son-in-law,

Sam (a petroleum engineer in Houston, Texas); and a delightful daughter-in-law, Nataly (the executive director of a Christian center in Dallas, Texas). Dr. Sorenson also has four amazing grandchildren: Savannah, Nehemiah, and Amelia, and one little guy, Oliver—all of whom are the pride and joy of his life. Dr. Sorenson and his wife, long-time residents of El Paso—the mountain and desert region of “true” West Texas—now reside near their grandchildren in Cypress (northwest Houston), Texas.



Lloyd M. Goldsmith, professor emeritus, earned his EdD in educational leadership from Baylor University. He was a professor for twenty years at Abilene Christian University (ACU), some of those years at ACU Dallas, where he taught doctoral courses in leadership theory. He also served as an admissions officer and a former director of the Principal Preparation Program and as a department chairperson at ACU. Dr. Goldsmith taught school budgeting, instructional leadership, and leadership theory. He served public schools for twenty-nine years as an elementary science teacher, middle school assistant principal, and elementary school principal.

Dr. Goldsmith and a fellow chemistry professor codirected a program facilitating high school chemistry teachers in developing effective instructional strategies. Dr. Goldsmith served on several state committees for the Texas Education Agency. He also served two terms as president of the Texas Council of Professors of Educational Administration.

Dr. Goldsmith is an active member at his church and enjoys serving others. He spends time volunteering at his grandchildren's schools and supporting their activities. He also enjoys traveling and attending ACU sporting events.

Dr. Goldsmith has been married to his wife, Mary, for the past forty years. They reside near their three children and their families in Abilene, Texas. Mary is a retired high school biology teacher, serving students for forty-one years. Lloyd and Mary have three adult children: Abigail (active in the PTO where she serves as president), who is married to Andrew (works in business development for a nuclear research lab); Eleanor (a second-grade Title I teacher), who is married to Kris (a chef, restaurant

Copyright ©2024 by SAGE Publications, Inc.
This work may not be reproduced or distributed in any form or by any means without express written permission of the publisher.

owner, and culinary arts teacher); and Nelson (a licensed professional building inspector), who is married to Kristen (a microbiologist and lab technician at Abilene Environmental Laboratory). He also has four grandchildren: Luke, Hilary, Levi, and Oliver. Plus, the Goldsmiths' have six granddogs! Life is good!

Do not copy, post, or distribute

Do not copy, post, or distribute

Introduction

Budgeting and accounting intimidate many individuals, whether related to work or home finances. In this book, you, the reader, will learn about numerous budgeting processes that all connect to the national Professional Standards for Educational Leaders (PSEL). However, before delving into the school budgeting process, the authors encourage you to examine the resources available at the conclusion of the text. A description of each resource is detailed below.

Resource A—The Budget Development Project:

A Hands-On Experiential Exercise

Resource A offers the reader an opportunity to have a hands-on experience in developing a school budget. The project is a practice in application that brings all of the detailed book knowledge into one experiential exercise and project.

Resource B—Selected Forms

Resource B provides the reader with a couple of selected forms, the Budget Development Spreadsheet and the Strategy Page, designed to aid in completing the budget development project in Resource A.

Resource C—Experiential Exercises

- The Budgeting Codes Activity

This activity within the pages of Resource C provides the reader with four scenarios by which the budget accounting codes can be learned and incorporated.

- Accounting Codes Reference Sheet

The reference sheet permits the reader to apply a coding structure to the above-noted Budgeting Codes Activity as well as to other learning activities in Chapter 8.

Resource D—Budgeting Checklist for School Administrators

This checklist ensures that the reader has a successful budgetary year by identifying bookkeeping tasks and responsibilities, budget manager tasks and responsibilities, fundraising considerations, site-based team and budget development indicators, and important budgetary questions—all of which are worthy of perusal.

Do not copy, post, or distribute