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| Florida Coalition of Christian Private Schools AccreditationK-12 Accreditation Self-Study Workbook 5.1Group Three: Resource Allocation / BudgetStandard Twelve: Budget Process for Effective Use of ResourcesP. O. Box 5100Deltona, Florida 32728-5100Phone: 386-218-5310 www.fccpsa.orgE-Mail: joe.gibilisco@fccpsa.org  |

External (Self-Study) Review: Score and Response Workbook

# **Group Three: Resource Allocation and Budget**

**Standard Twelve: Budgeting Process for Effective Use of Resources**

Refer to the K-12 Accreditation Instruction Manual for directions and examples for completing this section of the workbook

**Group Three: Resource Allocation and Budget:**

* The use and distribution of resources support the stated mission of the institution.
* Institutions ensure that resources are distributed and utilized equitably so that the needs of all learners are adequately and effectively addressed.
* The utilization of resources includes support for professional learning for all staff.
* The Institution examines the allocation and use of resources to ensure appropriate levels of:
* funding,
* sustainability,
* organizational effectiveness and
* increased student learning.

## **Standard Twelve: Budgeting Process for Effective Use of Resources:**

**The school appropriately and effectively allocates resources and provides services that support its purpose and direction to ensure success for all students.**

**Indicator 12.1 Strategic Management of Resources**
The institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the institution's purpose and direction.

**Indicator 12.2 Budgeting Process for Effective Use of Resources**
The institution allocates human, material, and fiscal resources in alignment with the institution’s identified needs and priorities to improve student performance and organizational effectiveness.

*"The thoughts of the diligent tend only to plenteousness; but of every one that is hasty only to want."*
Proverbs 21:5

Evaluating the Institution’s ongoing budget planning and allocation of resources.

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| **Group Three: Resource Allocation and Budget****Standard Twelve: Budgeting Process for Effective Use of Resources****Indicator 12.1 Strategic Management of Resources:**The Institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the Institution's purpose and direction. |
| **Indicator 12.1.A** | Strategic Management Process (K-12 Accreditation Manual, Page 188) |
| **a)** **The Institution** implements and evaluates formal planning processes by highly qualified personnel for long-range strategic resource management of budgets, facilities, and other organizational needs. |
| 1) Which ranking best describes the Institution for Indicator 12.1.A(a)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.1.A(a) \*Include references to evidence that support the narrative.We have discussed the continuous improvement process that all quality schools must have. For some schools this is a separate long-term strategic plan while other institutions include both long-term and short-term projects into one continuous improvement plan. The FCCPSA has no preference. **First, we identify the Process for long-range planning. (Who, What, When, Where, How)**For this indicator describe the process as it relates to a **formal planning process** for long term strategic resource management. This includes budgets over multiple years, allowance for facilities growth, improvement, and all other big ticket organizational needs. Which means you first need to have a two-year, five-year, or longer strategic plan!If you have an enrollment of two hundred but would like to grow to four hundred, what is the budget plan to pay for the needed classrooms and associated materials?If the building is older, what major improvements like a $40,000 roof need to be planned for?Who are the “highly qualified” personnel that you are engaging in that planning? |
| **b)** **The Institution** has a formal process by which all financial and resource development activities are documented and conducted in a legal, ethical, and professional manner. |
| 1) Which ranking best describes the Institution for Indicator 12.1.A(b)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.1.A(b) \*Include references to evidence that support the narrative.**Second, we have a Formal (written policy and procedures) for resource development. (How is the process documented?)**For most schools this starts with the Agreed Upon Procedures, that many schools are now required to have. But that does not always include long term planning as its is focused on money management and procedures. Which means, this may need to be added to that “formal” documentation if it is not currently included. |
| **c)** **The Institution** has adequate insurance or equivalent resources to protect financial stability and administrative operations. |
| 1) Which ranking best describes the Institution for Indicator 12.1.A(c)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.1.A(c) \*Include references to evidence that support the narrative.**Third, we have adequate insurance for the unexpected.**Insurance will be a budget item which is part one, part two is providing the declarations page of the school current insurance policies.Examples of coverage types include but are not limited to:* [**Liability insurance**](https://www.trustedchoice.com/business-insurance/liability/)**:** Covers the school’s legal fees and any settlement money in case of a lawsuit.
* [**Commercial property insurance**](https://www.trustedchoice.com/business-insurance/coverage-types/commercial-property/)**:** Covers the school’s buildings, equipment, and other physical items in case of damage from fire, natural disaster, vandals and more. If you’re an online private school, this could include your computers and servers.
* [**Commercial auto insurance**](https://www.trustedchoice.com/404)**:** Covers school vehicles, including school buses.
* [**Workers' compensation**](https://www.trustedchoice.com/404)**:** Covers school employees if they get hurt on the job.
* [**Umbrella insurance**](https://www.trustedchoice.com/business-insurance/coverage-types/umbrella/)**:**Supplements the coverage types above in case a disaster or lawsuit costs more to make right than those policies will cover.
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| **Group Three: Resource Allocation and Budget****Standard Twelve: Budgeting Process for Effective Use of Resources****Indicator 12.1 Strategic Management of Resources:**The Institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the Institution's purpose and direction. |
| **Indicator 12.1.B** | Use of Data in Evaluation of Processes and Procedures (Accreditation Manual, Page 189) |
| **a)**  **The Institution Implements** and demonstrates effective evaluation practices, for long-range, strategic management of budgets. |
| 1) Which ranking best describes the Institution for Indicator 12.1.B(a)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.1.B(a) \*Include references to evidence that support the narrative.Since we have identified a long-term strategic five-year plan and a documentation process for long term goals. It would follow that we have a formal budgeting process that includes setting aside funds for projected expenses in that plan but also for unforeseen expenses. How are we managing the day-to-day budget to meet the current needs, while setting aside appropriate funds and resources for future needs? Or, how do we know what needs to be planned for?What data have been used to evaluate what those needed resources will be? What is the evaluation process for the long-term management of budgets?How much of the annual budget is reserved for long-term budgetary needs?How much is set aside for unforeseen issues? Who are the trusted resources or advisors that are engaged in evaluating the data and managing that long-term budget?How much or what percentage has been set aside in an emergency fund? Example:If a storm or a hurricane for example were to cross the path of our school making our building uninhabitable for a period of time, what reserve do we have that we can access quickly so that we can rent alternate facilities until the insurance policy pays for repairs? This is one example, but there are many to be considered. |
| **b)** **The Institution Evaluates** future growth, current events, facilities, and other organizational needs in support of the institution's purpose and direction in the evaluation process. |
| 1) Which ranking best describes the Institution for Indicator 12.1.B(b)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.1.B(b) \*Include references to evidence that support the narrative.Now we factor in future growth and the resources needed to accommodate planned enrollment.What about the events throughout the year? Spring Fair, Basketball season, that big play with all the costumes, or the Senior Trip. |

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| **Group Three: Resource Allocation and Budget****Standard Twelve: Budgeting Process for Effective Use of Resources****Indicator 12.2 Budgeting Process for Effective Use of Resources:**The Institution allocates human, material, and fiscal resources in alignment with the Institution’s identified needs and priorities to improve student performance and organizational effectiveness. |
| **Indicator 12.2.A** | Formal Budgeting Process (K-12 Accreditation Manual, Page 192) |
| **a) The Institution** has a formal budgeting process that allocates and aligns resources to address priorities for improvement. |
| 1) Which ranking best describes the Institution for Indicator 12.2.A(a)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.2.A(a) \*Include references to evidence that support the narrative.Here we have stepped back from that five-year plan or the long-term strategic plan to the formal budgeting process for all the components of the school operation, including the short-term day-to-day operations.Keep in mind that the goal of any quality organization is improvement, so it’s more that, “we spent this much on curriculum last year, and prices are up 5% so we need to budget this amount”. It’s about do we need to invest in a curriculum or enrichment improvement?What does that process look like? Who is a part of the budgeting process? What is included in the process? When are the many steps in the process scheduled? How is the final budget approved and implemented? |
| **b)** **The Institution** has a budget designed to improve student learning and is equitably distributed to meet the needs of students. |
| 1) Which ranking best describes the Institution for Indicator 12.2.A(b)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.2.A(b) \*Include references to evidence that support the narrative.The process of determining student needs has been addressed in other Standards and Indicators, now we bring that data into the budgeting process to address those identified needs of the students we serve.One aspect that is often overlooked, is specifically addressed here: “Equitably Distributed” Do the high school students get a disproportionate share of the schools’ resources above the tuition charged, so the football team has the equipment it needs? With the justification that its is an investment in the overall school spirit.Or does each segment of the school have a sub-budget based on the tuition and fees generated that is equitably distributed to that component of the school? (Typically, lower elementary, upper elementary, middle school and high school divisions.) |

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| **Group Three: Resource Allocation and Budget****Standard Twelve: Budgeting Process for Effective Use of Resources****Indicator 12.2 Budgeting Process for Effective Use of Resources:**The Institution allocates human, material and fiscal resources in alignment with the Institution’s identified needs and priorities to improve student performance and organizational effectiveness. |
| **Indicator 12.2.B** | Effective Use of Resources (K-12 Accreditation Manual, Page 193) |
| **a)** **The Institution** Consistently evaluates and demonstrates effective use of human, material, and fiscal resources to meet the learners’ and institution’s identified needs and priorities. |
| 1) Which ranking best describes the Institution for Indicator 12.2.B(a)?  Highly Functional Operational Emerging Not Evident |
| 2) Provide a narrative for Indicator 12.2.B(a) \*Include references to evidence that support the narrative.An effective budget is not just about the building, and curriculum, there are multiply components that must be factored into the formal process. But all investments should be based on the school identifies needs and priorities that are focused on meeting the needs of students.Staffing is covered in Standard ten, but how is it addressed in the budget?Quality of and training for staff. (All staff not just teachers)Material Needs. (Everything from desks to projectors and paper towels)Fiscal Resources.Some examples here that would be helpful include:How does the administration gather the data to develop a list identified needs and priorities.How are those needs communicated to the governing authority, and how does the leadership then incorporate those priorities into the budgeting process. |

NARRATIVE QUESTIONS: GROUP THREE: STANDARD TWELVE: BUDGETING PROCESS

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| See page 195K-12 Manual | Group Three: Resource Allocation and Budget Standard Twelve: Budgeting Process for Effective Use of Resources Focus Questions |
| ***12.1:*** *Outline your general resource management process and how you evaluate your procedures for continual improvement.* |  |
| ***12.2:*** *Outline your budgeting process and how you evaluate the effective use of resources.* |  |

IMPROVEMENT QUESTIONS: GROUP THREE: STANDARD TWELVE BUDGETING PROCESS

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| See page 195K-12 Manual | Group Three: Resource Allocation and Budget Standard Twelve: Budgeting Process for Effective Use of Resources Strength, Quality, Weakness and Improvement Questions |
| 12S: Areas of Strength:*What are your areas of greatest strength and why?* |  |
| 12Q: Maintaining Quality:*What actions are you implementing to sustain your areas of strength?* |  |
| 12W: Areas of Weakness:*What are your areas of weakness and why?* |  |
| 12I: Plans for Improvement:*(Administration): What are your plans for improvement?* |  |

Evidence Required for Standard Twelve:

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| Evidence |
| **Refer to the K-12 Accreditation Manual for Required Evidence and Examples** |
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