

## BALTIMORECOUNTYPUBLICSCHOOLS

**DATE:** January14,2003

**TO:** BOARDOFEDUCATION

**FROM:** Dr.JoeA.Hairston,Superintendent

**SUBJECT:** Policy3121 –NON -INSTRUCTIONALSERVICES:FiscalServices –  
AccountingandCashManagement:FundsManagementand  
Policy3123 –NON -INSTRUCTIONALSERVICES:FiscalServices –  
AccountingandCashManagement:Reporting

**ORIGINATOR:** J.RobertHaines,DeputySuperintendent,BusinessServices

**RESOURCE  
PERSON(S):** BarbaraBurnopp,ExecutiveDirector,FiscalServices  
PatrickFannon,Controller

### RECOMMENDATION

Approval of Policy 3121 –NON -INSTRUCTIONALSERVICES:FiscalServices –Accounting andCashManagement:FundsManagement,andPolicy3123 –NON -INSTRUCTIONAL SERVICES:FiscalServices –AccountingandCashMan agement:Reporting,wereupdatedas partoftheinitiativeoftheDivisionofBusinessServicestoupdateoutdatedBoardPolicies.The policieswereadoptedin1968andhaveneverbeenrevised.Changeshavebeenreviewedbythe BoardPolicyReviewCommi tteeonOctober30,2002,andhavebeenmadetorefectcurrent languageandreferences.ThepolicychangeswerepresentedtotheBoardonDecember3,2002, andavailableforpubliccommentonDecember17,2002.

AttachmentI –BoardPolicy3121  
AttachmentII –BoardPolicy3123

NON-INSTRUCTIONAL SERVICES: Fiscal Services

Accounting and Cash management: Reporting

The Superintendent of Schools shall submit to the Board of Education and to appropriate Baltimore County officials, monthly and annual reports regarding the status of appropriated funds. It shall also be the Superintendent's responsibility to prepare such other financial reports as may be required by law, [or] regulation, OR GRANTING AGENCY [for any agency] of the county, state, or federal government.

School Activity Fund reporting shall be completed in accordance with the [ Manual for Receipts and Disbursements Accounting of School Funds] ACCOUNTING MANUAL FOR SCHOOL ACTIVITY FUNDS .

Legal Reference: Annotated Code of Maryland, Education Article §5-[109]111 Reports

ALL CAPS indicate new material.  
Brackets [ ] indicate deleted material.