

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** June 10, 2008

**TO:** **BOARD OF EDUCATION**

**FROM:** Dr. Joe A. Hairston, Superintendent

**SUBJECT:** **CONSIDERATION OF PROPOSED RE-ADOPTION OF BOARD OF EDUCATION POLICY 3123 – NON-INSTRUCTIONAL SERVICES: REPORTING**

**ORIGINATOR:** J. Robert Haines, Esq., Deputy Superintendent

**RESOURCE PERSON(S):** Barbara Burnopp, Chief Financial Officer

**RECOMMENDATION**

In accordance with Superintendent's Rule 8130, policy 3123 is scheduled for review in school year 2008. It is recommended that the Board of Education approve Policy 3123 – NON-INSTRUCTIONAL SERVICES: Reporting, for re-adoption. This is the third reading of this revised policy.

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- Attachment I – Policy Analysis 3123
- Attachment II – Policy 3123

**Policy Analysis for  
Board of Education Policy 3123  
Reporting**

Statement of Issues or Questions Addressed

Board of Education Policy 3123 has been reviewed, and has been changed to reflect current language and titles. Legal references have been updated and the policy adheres to the board's current policy editing conventions. The content is unchanged; therefore, re-adoption is appropriate.

Cost Analysis and Fiscal Impact on School System

The Board will not incur additional costs by amending Policy 3123.

Relationship to Other Board of Education Policies

Policy 3131, which refers to the selection of an external auditor, is the only related board policy; however, Policy 3131 is recommended for deletion.

Legal Requirements

*Annotated Code of Maryland*, Education Article §5-111, *Reports*, requires county boards to make financial reports as required by the state superintendent. Additionally, the statute requires that a uniform method of reporting be established by the county superintendent.

Similar Policies Adopted by Other Local School Systems

Similar policies were found in reviews of Montgomery, Howard, Harford, and Anne Arundel LEAs.

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

No other alternatives were considered.

Timeline:

- First reading – May 6, 2008
- Public comment – May 20, 2008
- Third reading – June 10, 2008

NON-INSTRUCTIONAL SERVICES[: Fiscal Services]

[Accounting and Cash Management:]Reporting

The Superintendent [of Schools] shall submit to the Board of Education OF BALTIMORE COUNTY (BOARD) 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] PROVIDE 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 *Accounting Manual for School Activity Funds*.

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

Policy

Adopted: 9/18/68

Revised: 1/14/03

READOPTED: \_\_\_\_\_

Board of Education of Baltimore County