

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** October 23, 2012  
**TO:** **BOARD OF EDUCATION**  
**FROM:** S. Dallas Dance, Superintendent  
**SUBJECT:** **REPORT ON THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 3123, REPORTING**  
**ORIGINATOR:** Michael G. Sines, Chief Operations Officer  
**RESOURCE PERSON(S):** Barbara Burnopp, Chief Financial Officer

**RECOMMENDATION**

That the Board of Education reviews the proposed changes to Policy 3123. This is the first reading.

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Attachment I – Policy Analysis  
Attachment II – Policy 3123

**POLICY ANALYSIS FOR  
BOARD OF EDUCATION POLICY 3123  
REPORTING**

**Statement of Issues or Questions Addressed**

In accordance with Board of Education Policy and Superintendent’s Rule 8130, Policy 3123 is scheduled for review in school year 2012-2013. Policy 3123 sets forth guidelines for reporting on the school system’s financial status. Staff is recommending that the policy be revised to: (1) include a policy statement; (2) delete the paragraph on school activity funds, as the management of school activity funds is already included in Policy 3125, *School Activity Funds*; (3) include an implementation section; (4) conform with the Policy Review Committee’s editing conventions.

**Cost Analysis and Fiscal Impact on School System**

No fiscal impact is anticipated by the revision of this policy.

**Relationship to Other Board of Education Policies**

1. Board of Education Policy 3121, *Funds Management*
2. Board of Education Policy 8120, *Purpose, Role, and Responsibilities of the Board of Education*

**Legal Requirements**

1. *Annotated Code of Maryland*, Education Article §5-111, *Reports*

**Similar Policies Adopted by Other Local School Systems**

1. Anne Arundel County Board of Education, Policy DD, *Financial Accounting and Reporting*

**Draft of Proposed Policy**

Attached

**Other Alternatives Considered by Staff**

No other alternatives were considered.

**Timeline**

First reading – October 23, 2012

Public comment – November 7, 2012

Third reading/vote – December 4, 2012

NON-INSTRUCTIONAL SERVICES: NON-INSTRUCTIONAL SERVICES

Reporting

I. POLICY STATEMENT

- A. THE BOARD OF EDUCATION OF BALTIMORE COUNTY (BOARD) RECOGNIZES ITS RESPONSIBILITY FOR MANAGEMENT OF THE FUNDS ENTRUSTED TO IT. THE BOARD BELIEVES THAT SOUND FISCAL MANAGEMENT ALSO REQUIRES RECEIVING PERIODIC FINANCIAL INFORMATION ON THE STATUS OF FINANCIAL TRANSACTIONS, ACCOUNTS, AND FUNDS OF BALTIMORE COUNTY PUBLIC SCHOOLS (BCPS).

II. GUIDELINES

- A. The Superintendent 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.
- B. THE SUPERINTENDENT SHALL [It shall also be the Superintendent's responsibility to] provide such other financial reports as may be required by law, regulation, or granting 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.]

III. IMPLEMENTATION

- A. THE BOARD DIRECTS THE SUPERINTENDENT TO IMPLEMENT THIS POLICY.

Legal Reference: *Annotated Code of Maryland*, Education Article §5-111, *REPORTS*

RELATED POLICIES: BOARD OF EDUCATION POLICY 3121, *FUNDS  
MANAGEMENT*

BOARD OF EDUCATION POLICY 8120, *PURPOSE, ROLE,  
AND RESPONSIBILITIES OF THE BOARD OF  
EDUCATION*

Policy  
Adopted: 09/18/68  
Revised: 01/14/03  
Readopted: 06/10/08  
REVISED: \_\_\_\_\_

Board of Education of Baltimore County