

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: December 4, 2012

TO: **BOARD OF EDUCATION**

FROM: S. Dallas Dance, Superintendent

SUBJECT: **CONSIDERATION OF THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 3125, SCHOOL ACTIVITY FUNDS**

ORIGINATOR: Michael G. Sines, Chief Operations Officer

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

RECOMMENDATION

That the Board of Education approves the proposed changes to Policy 3125. This is the third reading.

Attachment I – Policy Analysis
Attachment II – Policy 3125

**POLICY ANALYSIS FOR
BOARD OF EDUCATION POLICY 3125
SCHOOL ACTIVITY FUNDS**

Statement of Issues or Questions Addressed

In accordance with Board of Education Policy and Superintendent's Rule 8130, Policy 3125 is scheduled for review in school year 2012-2013. Policy 3125 outlines the Board's expectations for the use of school activity funds generated by school-sponsored activities. Staff is recommending that the policy be revised to: (1) include a policy statement; (2) clarify that the principal is responsible for the administration and accounting of school activity funds; and (3) 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 3000, *Non-Instructional Services*
2. Board of Education Policy 3160, *School-Sponsored Activities*
3. Board of Education Policy 8400, *Internal Audit: General*

Legal Requirements

None

Similar Policies Adopted by Other Local School Systems

1. Harford County Board of Education, Policy 06-0014-000, *Involvement of Students in Fund-Raising Activities*
2. Howard County Board of Education, Policy 4030, *School Activity Funds*
3. Montgomery County Board of Education, Policy DIA-RA, *Accounting for Financial Operations/Independent Activity Funds*

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 [Fiscal Services]

[Accounting and Cash Management:]School Activity Funds

I. POLICY STATEMENT

- A. The Board of Education OF BALTIMORE COUNTY (BOARD) recognizes that schools may maintain school activity funds IN ORDER to promote the general welfare of all students and facilitate the normal extracurricular activities of the school. Projects that produce or disburse funds in support of school activities SHALL [must] contribute directly to the educational experience or morale of the students and may not conflict with nor supplant the instructional program.

II. DEFINITION

- A. As used in this policy, the term “school activity funds” means all funds generated by school-sponsored activities and maintained in school bank accounts.

III. GUIDELINES

- A. IN ORDER TO MAINTAIN ADEQUATE INTERNAL CONTROL OF ALL FUNDS, THE SCHOOL PRINCIPAL IS DIRECTLY RESPONSIBLE FOR THE ADMINISTRATION, ACCOUNTING, AND OVERSIGHT OF THE SCHOOL ACTIVITY FUNDS.
- B. School activity funds shall be managed in accordance with sound business practices, including adherence to accepted accounting practices. The Superintendent is responsible for recommending to the Board [of Education] all policies REGARDING [with regard to] the financial management of school activity funds.
- C. WHEN APPROVED BY THE SCHOOL PRINCIPAL, school affiliated organizations may conduct fund[-]raising activities under the auspices of the local school, provided such activities are CONDUCTED in accordance with all BOARD [established] policies and SUPERINTENDENT’S rules.
- D. All organizations conducting fund[-]raising activities in the name of the school must provide reports on the results of the fundraising activity TO THE SCHOOL PRINCIPAL upon its completion.

IV. IMPLEMENTATION

THE BOARD DIRECTS THE SUPERINTENDENT TO IMPLEMENT THIS POLICY.

Related Policies: BOARD OF EDUCATION POLICY 3000, *NON-INSTRUCTIONAL SERVICES*
BOARD OF EDUCATION POLICY 3160, *SCHOOL-SPONSORED ACTIVITIES*
BOARD OF EDUCATION POLICY 8400, *INTERNAL AUDIT: GENERAL*
[Policy 3132, Internal Audit, All Funds
Policy 2211, School Personnel, Principal]

Policy: Board of Education of Baltimore County
Adopted: 09/18/68
Revised: 06/19/80
Revised: 08/17/00
Revised: 04/26/05
Revised: 09/05/07
Revised: _____