

**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 – 3122 – NON-INSTRUCTIONAL SERVICES: CLASSIFICATION OF EXPENDITURES**

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

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

**RECOMMENDATION**

In accordance with Superintendent's Rule 8130, policy 3122 is scheduled for review in school year 2008. It is recommended that the Board of Education approve Policy 3122 – NON-INSTRUCTIONAL SERVICES: Classification of Expenditures, for re-adoption. This is the third reading of this revised policy.

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- Attachment I – Policy Analysis 3122
- Attachment II – Policy 3122

**Policy Analysis for  
Board of Education Policy 3122  
Classification of Expenditures**

Statement of Issues or Questions Addressed

Board of Education Policy 3122 has been reviewed, which sets forth the classification of expenditures, and has no recommended changes.

Cost Analysis and Fiscal Impact on School System

The Board will not incur additional costs by amending Policy 3122.

Relationship to Other Board of Education Policies

Policy 3122 has no related policies.

Legal Requirements

*Annotated Code of Maryland*, Education Article §5-101

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:]Classification of Expenditures

The code of accounts for the classification of expenditures shall be based on the approved budgets and shall be consistent with generally accepted accounting principles. The account structure shall permit compliance with the budgeting and financial reporting requirements established by the Maryland State Department of Education, as published in *The Financial Reporting Manual for Maryland Public Schools*.

Legal Reference: *Annotated Code of Maryland*, Education Article, §5-101 [§5-101, Annual school budget]

Policy

Adopted: 9/16/68

Revised: 6/19/80

Revised: 9/24/02

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

Board of Education of Baltimore County