

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: November 21, 2006

TO: **BOARD OF EDUCATION**

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: **PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 3330**

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

RESOURCE Don Dent, Executive Director, Planning and Support Operations
PERSON(S): Karen Levenstein, Director, Office of Food and Nutrition Services

RECOMMENDATION

It is recommended that Board of Education Policy 3330 be revised to reflect current operational standards and controls. This is the first reading of Policy 3330.

Attachment I – Policy Analysis
Attachment II – Policy 3330

BOARD OF EDUCATION OF BALTIMORE COUNTY
Policy Analysis for Proposed Revision to Policy 3310 and 3330, and
Deletion of Policy 3320
NON-INSTRUCTIONAL SERVICES: Food Services

Statement of Issues Addressed by the Proposed Policy Revision

Policy 3310 has been updated to more accurately reflect the mission and purpose of the Food Service Program. The new language renders Policy 3320 unnecessary and it is recommended for deletion. Policy 3330 has been updated to reflect current operational standards and controls.

Cost Analysis

There are no new costs associated with the proposed revisions.

Relationship to Other Board of Education Policies

All Board of Education policies that address the Food and Nutrition Services program are being submitted for review together.

Policy 3330 is set in accordance with Policy 3131 – External Audit.

Legal Requirement

There is no legal requirement to establish a food service program. The legal requirements referenced in the policies reflect sanitation and health standards.

Similar Policies Adopted by Other School Systems

Every LEA in Maryland participates in the USDA National School Lunch Program and each Superintendent signs the MSDE School Nutrition Program Agreement annually. Individual operational policies and standards in each LEA may differ.

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

The revised documents bring our mission, practices, and procedures into alignment.

NON-INSTRUCTIONAL SERVICES: Food Services

Finance

The OFFICE [Department] of Food AND NUTRITION Services (“THE OFFICE”) WILL OPERATE A NON-PROFIT FOOD SERVICE PROGRAM (“THE PROGRAM”) IN COMPLIANCE WITH THE MARYLAND STATE DEPARTMENT OF EDUCATION FINANCIAL GUIDELINES AND SHALL BE [is] responsible for the proper management of its FISCAL resources.

REVENUES RECEIVED SHALL BE USED SOLELY FOR THE FULL COST OF PROVIDING THE PROGRAM’S SERVICES. THE OFFICE SHALL ESTABLISH PROCEDURES FOR ANNUAL ADJUSTMENTS TO STUDENT MEAL PRICES. [The program’s operation shall be maintained on an individual school basis, with operating reports being furnished for each school. County averages shall be provided by the Office of Finance.] The [food service program] SUPERINTENDENT shall [be operated on a rigid internal control, with independent cash counts and tests of inventory being made monthly on a random situation basis by the Office of Finance.] ESTABLISH RULES FOR DETERMINING MEAL PRICES AND SAFEGUARDING THE PROGRAM’S ASSETS. The accounts of the OFFICE shall be [examined annually by independent certified accountants appointed by] INCLUDED IN THE ANNUAL AUDIT OF the Board of Education IN ACCORDANCE WITH BOARD OF EDUCATION POLICY 3131, EXTERNAL AUDIT. [All funds of the food service program shall be in the custody of the Board of Education.]

[The budget of the Board of Education provides funds for the supervision of the food service program through the Department of Food Services.]

RELATED POLICIES: BOARD OF EDUCATION POLICY 3121, ACCOUNTING AND CASH MANAGEMENT, FUNDS MANAGEMENT
BOARD OF EDUCATION POLICY 3131, EXTERNAL AUDIT

Policy

Board of Education of Baltimore County

Adopted: 9/18/1968

Revised: 6/19/1980

REVISED: