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**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** October 11, 2001

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

**FROM:** Dr. J. Hairston, Superintendent

**SUBJECT:** Special Revenue Fund Grant Expenditures

**ORIGINATOR:** J. Robert Haines, Deputy Superintendent of Business Services

**RESOURCE PERSON(S):** Barbara Burnopp, Executive Director of Fiscal Services  
Ron Boone, Executive Director of Federal and State Programs

**INFORMATION**

That the attached exhibits be reviewed by the Board of Education.

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In response to a question from the Board of Education Work Session of August 15, 2001, the follow exhibits are provided to demonstrate the schools' effective use of special revenue fund grant expenditures.

The purpose of Attachment I, "Special Revenue Fund Grant Expenditures" is to provide accurate information on grant funding for FY1999 and FY2000 related to expenditures and unspent funds. The MGT study, released in April, had inaccurate figures related to lost revenues.

Attachment II, "Flow Chart: Sample BCPS Grant" depicts the sequence of events from the award of the grant through the assessment of its effectiveness.

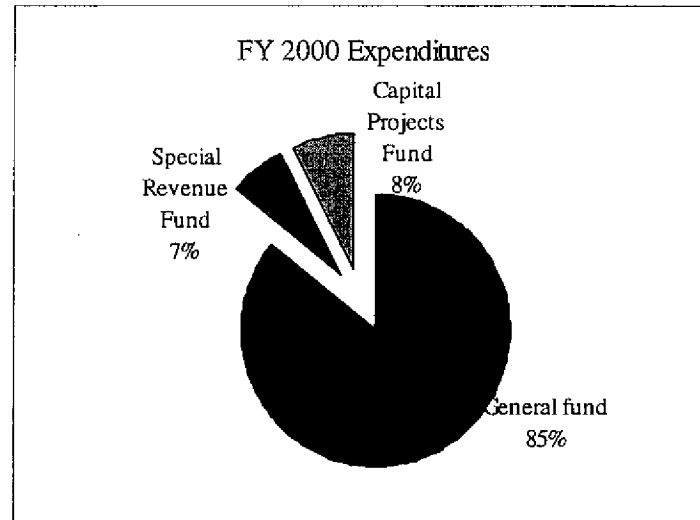
As these attachments demonstrate, Baltimore County Public Schools effectively monitors and manages the utilization of grant funds for the purpose of meeting the Student Achievement Indicators in the *Blueprint for Progress*.

BSB/tcg

- Attachments:
- Attachment I - Special Revenue Fund Grant Expenditures
  - Attachment II - Flow Chart: Sample BCPS Grant

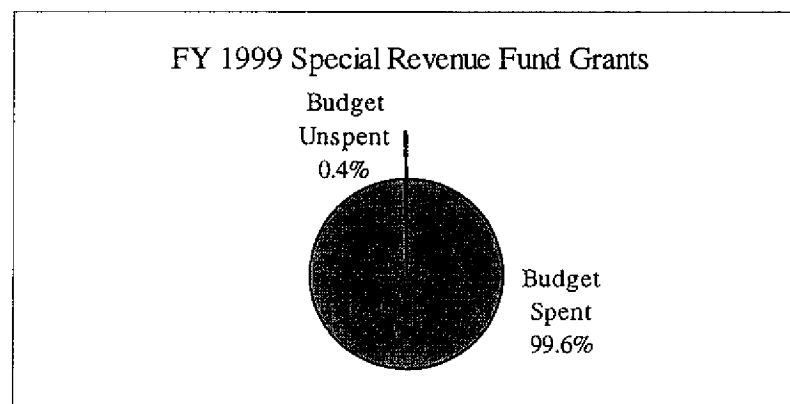
## Special Revenue Fund Grants Expenditures

During fiscal year 1999 BCPS spent Special Revenue grant funds totaling \$50 million on more than 250 different grant awards. During FY 2000, BCPS spent \$54 million on more than 300 grant awards. Some of these grant awards are distributed to many different schools, resulting in more than 400 grant accounts existing at a time. During these two years, Special Revenue Fund grants accounted for 7% of the total expenditures of the Board's Governmental Funds.



The MGT report stated that "..BCPS returned almost \$1.5 million in the past two years, funds that were available and could have been used for supplies, computers, curriculum materials, and many other needed resources to support the grants."

We have analyzed the fiscal year 1999 and 2000 data that MGT used to support their finding. Our analysis disclosed that actual funds unspent and/or returned to the grantor, that could have been used by the school system for other items allowable under the grant provisions, totaled \$186,398 (0.4%) and \$130,044 (0.2%), for fiscal year 1999 and 2000 respectively. These funds range from a low of \$.03 to a high of \$36,110, for an average of \$3,596 from 88 grants during the two-year period.



## The Life Cycle of a Grant in Baltimore County Public Schools From Application to Assessment

This illustration addresses a grant cycle for a large, non-competitive grant that involves payroll expenditures; grants without payroll costs may have less complex cycles.

