

Special Audit of
Melaleuca Elementary School's
Pre-Kindergarten Program
Revenue Collection

January 16, 2009

Report #2009-01

Special Audit of
Melaleuca Elementary School's
Pre-Kindergarten Program Revenue Collection
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THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

LUNGCHIU, CPA
DISTRICT AUDITOR

ARTHUR C. JOHNSON, Ph.D.
SUPERINTENDENT

OFFICE OF THE DISTRICT AUDITOR
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WEST PALM BEACH, FL 33406

(561) 434-7335 FAX: (561) 434-8652

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Arthur C. Johnson, Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, District Auditor

DATE: January 16, 2009

SUBJECT: Special Audit of Melaleuca Elementary School's
Pre-Kindergarten Program Revenue Collection

PURPOSE AND AUTHORITY

In response to the school principal's request, we have audited the revenue collections of Melaleuca Elementary's Pre-Kindergarten (Pre-K) Program for Fiscal Year 2008. The primary objectives of the audit were to (1) determine if monies collected for the program were properly accounted for, and (2) assess the compliance with District's policies and procedures for revenue collections.

SCOPE AND METHODOLOGY

The audit was performed by Susan Miller, CIA, in accordance with *Generally Accepted Government Auditing Standards* during July 2 through 10, 2008, and included:

- Examining the General Ledger
- Reconciling payments
- Reviewing *Classroom Receipts*
- Reviewing deposit documentation
- Interviewing school and district staff

Draft findings were sent to the school for review and comments. Management responses are included in Appendices A and B. We appreciate the courtesy and cooperation extended to us by District staff during the audit. The final draft report was presented to the Audit Committee at its January 16, 2009, meeting.

BACKGROUND

On July 2, 2008, the Principal of Melaleuca Elementary School requested an audit of the school's Pre-Kindergarten (Pre-K) Program. The school's Pre-K program involves one teacher and 16 students. The Pre-K teacher is responsible for collecting weekly fees, issuing receipts, and turning in money to the bookkeeper for deposit.

On June 9, 2008, after the completion of the 2008 School Year, the Pre-K teacher turned in \$11,971.70 in cash and money orders for deposit, with receipts dated between April 1, and June 6, 2008. On June 13, 2008, the Principal met with the Pre-K teacher to discuss the delay in submitting the large amount of cash which should have been turned in two months ago. During the meeting, the Pre-K teacher indicated that some more cash and checks were still kept at her home. Subsequently, an additional \$2,519 in cash and checks, with receipts dated between October 31, and November 29, 2007, was turned in on June 26, 2008.

The audit confirmed numerous instances of noncompliance with District rules and potential irregularities. As a result, we referred the audit conclusions to the School Police and Employee Relations Departments on July 24, 2008, for further investigation. On August 29, 2008, School Police completed its investigation, and the conclusions were forwarded to Employee Relations for further actions. On November 12, 2008, the School Board took action to suspend the Pre-K teacher, and this employee would be terminated on November 17, 2008.

CONCLUSIONS

1. \$54,615 in Program Fees Deposited in Internal Accounts

Based on student attendance records, the school was to collect a total of \$53,587 in estimated program fees during School Year 2008. Estimated program fees were calculated by multiplying the student's daily rate by the number of days students enrolled. Fees must be paid even if a student is absent in order to maintain a place in the program.

The review of hand-written *Classroom Receipts*, *Pre-kindergarten Record of Payment* cards, Internal Accounts General Ledger, and deposit records concluded that the amount of estimated fees substantially agreed with the amount collected and deposited.

Fee Collections (8-22-2007 to 6-6-2008)

Estimated fees	<u>\$53,587.00</u>
Receipts (8-22-07 to 6-6-2008)	\$53,391.50
Discrepancy (with four families overpaying \$342 and 10 families owing \$537.50)	195.50
	<u>\$53,587.00</u>

Fee Collections (8-22-2007 to 6-6-2008)

Collections (8-22-07 to 6-6-2008)	\$53,391.50
Repaid (Due to NSF Checks)	609.00
Late Fee Collected	5.00
Duplicate Receipts (Cash turned in twice)	610.00
Total collections per Receipts	<u>\$54,615.50</u>
Collections per General Ledger	<u>\$54,615.50</u>

Management's Response: Based on the audit results it appears that all program fees due were collected and deposited. (Please see Appendix A on page 7.)

2. Delay in Deposits of Monies Collected

The *Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 7*, and School District's accounting procedures require that fee collections be turned into the bookkeeper within one business day for deposit. However, the Pre-K teacher repeatedly failed to comply with these requirements during November 2007, and March 2008, with delays ranging from two to 238 days. Moreover, the accompanying *Classroom Receipts* were not issued in a sequential order; and the receipts issued had several skipped numbers. A review of *Classroom Receipts* and deposit records showed that only checks and money orders (without any cash) were submitted to the bookkeeper for deposit during October 22, and November 19, 2007 (see Table 1 below). No cash was submitted during January 7 and March 17, 2008, and some receipt numbers were also skipped.

After the completion of 2008 School Year, on June 13, 2008, the Pre-K teacher submitted \$11,971.70 (\$10,711.70 in cash and \$1,260 in money orders) to the bookkeeper for deposit. As indicated by the accompanying *Classroom Receipts*, this money was collected during April 1, and June 6, 2008.

A review of deposit records showed that deposits (\$6,324.80) on May 1, and May 16, 2008, were all in cash without any checks and money orders. Review of *Classroom Receipts* indicated that this \$6,324.80 was collected during January 11, and March 31, 2008.

Table 1 – Program Fees Collected and Deposited During Fiscal Year 2008

Drop Safe Log Date	Monies Collected Report Date	Classroom Receipts Dates		Cash	Checks	Total Deposit
		From	To			
(d)	9/4/2007	8/21/2007	8/28/2007	\$273.00	\$2,408.00	\$2,681.00
(d)	9/5/2007	9/4/2007	9/5/2007	184.00	602.00	786.00
(d)	9/11/2007	9/6/2007	9/11/2007	305.00	1,008.00	1,313.00
9/4/2007	9/24/2007	9/24/2007	9/24/2007	1.00	608.00	609.00
9/17/2007	9/17/2007	9/11/2007	9/17/2007	680.00	1,778.00	2,458.00

Drop Safe Log Date	Monies Collected Report Date	Classroom Receipts Dates		Cash	Checks	Total Deposit
		From	To			
9/18/2007	9/18/2007	9/18/2007	9/18/2007	289.00	0.00	289.00
9/26/2007	9/26/2007	9/26/2007	9/26/2007	259.00	157.00	416.00
9/26/2007	9/27/2007	9/27/2007	9/27/2007	152.00	0.00	152.00
9/27/2007	9/28/2007	9/28/2007	9/28/2007	0.00	105.00	105.00
10/1/2007	10/1/2007	10/1/2007	10/1/2007	412.00	413.00	825.00
10/3/2007	10/3/2007	10/2/2007	10/3/2007	300.00	315.00	615.00
10/5/2007	10/5/2007	10/4/2007	10/5/2007	0.00	567.00	567.00
10/8/2007	10/8/2007	10/8/2007	10/8/2007	140.00	105.00	245.00
10/11/2007	10/11/2007	10/8/2007	10/11/2007	90.00	415.00	505.00
10/15/2007	10/15/2007	10/15/2007	10/15/2007	440.80	0.00	440.80
10/22/2007	10/22/2007	10/22/2007	10/22/2007	(a) 0.00	1,505.00	1,505.00
11/1/2007	11/1/2007	10/31/2007	10/31/2007	(a) 0.00	819.00	819.00
11/19/2007	11/19/2007	11/8/2007	11/19/2007	(a) 0.00	1,134.00	1,134.00
11/20/2007	10/29/2007	10/11/2007	10/29/2007	1,009.00	247.00	1,256.00
12/21/2007	12/21/2007	11/7/2007	12/21/2007	1,692.10	3663.80	5,355.90
1/16/2008	1/7/2008 (c)	1/7/2008	1/10/2008	(b) 0.00	1,281.00	1,281.00
2/13/2008	1/30/2008 (c)	1/5/2008	2/1/2008	(b) 0.00	2,205.00	2,205.00
3/18/2008	2/29/2008	2/5/2008	2/28/2008	(b) 0.00	2,906.00	2,906.00
3/18/2008	3/17/2008	2/27/2008	3/15/2008	(b) 0.00	2,520.00	2,520.00
4/14/2008	3/18/2008	12/14/2007	3/18/2008	1,120.00	326.30	1,446.30
4/14/2008	4/4/2008	2/28/2008	4/4/2008	357.00	1,008.00	1,365.00
5/1/2008	3/31/2008	1/28/2008	2/29/2008	2,603.60	0.00	2,603.60
5/16/2008	5/16/2008	1/11/2008	3/31/2008	3,721.20	0.00	3,721.20
6/13/2008	6/9/2008	4/1/2008	6/6/2008	10,711.70	1,260.00	11,971.70
(d)	6/26/2008	11/1/2007	11/29/2007	1,994.00	525.00	2,519.00
Total Collections (8/21/2007 to 6/6/2008)				\$26,734.40	\$27,881.10	\$54,615.50

(a) No cash was turned in for deposit during October 22, 2007, and November 19, 2007.

(b) No cash was turned in for deposit during January 16, 2008, and March 18, 2008.

(c) Additional receipts were added to MCR after the MCR date.

(d) Drop Safe Log was not in use during time period.

The analysis of deposit records for School Year 2008 revealed that monies collected by the Pre-K teacher were retained for as long as 238 days, with 39% of the monies being retained for over 30 days prior to turning in for deposit.

Table 2 – Program Fee Collected and Deposited During School Year 2008

Days of Monies Retained Before Deposit	Cash		Checks		Total		Cumulative Percent
	# of Receipts	Amount	# of Receipts	Amount	# of Receipts	Amount	
210 – 238 Days	16	\$1,994.00	3	\$525.00	19	\$2,519.00	5%
151 – 209 Days	-	-	-	-	-	-	5%
121 – 150 Days	10	1,343.00	-	-	10	1,343.00	7%
91 – 120 Days	12	1,998.00	-	-	12	1,998.00	11%
61 – 90 Days	30	4,695.60	-	-	30	4,695.60	19%
31 – 60 Days	46	7,845.10	16	2,636.30	62	10,481.40	39%
8 – 30 Days	36	5,220.80	74	11,996.80	110	17,217.60	70%
1 – 7 Days	35	3,742.90	99	12,618.00	134	16,360.90	100%
Total	185	\$26,839.40	192	\$27,776.10	377	\$54,615.50	100%

The *Voluntary Pre-Kindergarten Program’s Fiscal Manual* requires that “monies collected and the Monies Collected Report (MCR) be submitted to the school bookkeeper by the end of each day.” Additionally, as required by the *Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 7*, and School District’s accounting procedures, monies collected must be turned in to the office for deposit within one workday.

Management’s Response: *It is obvious that there was not a good system of communication between the bookkeeper and the principal. The bookkeeper should have alerted administration when pre-school deposits were not being turned in. Administration also should have been alerted to the fact that the late deposits were absent of cash and the classroom receipts were not issued in sequential order. As the principal I should have had a better system in place for meeting with my bookkeeper to review the school budgetary items.*

A new bookkeeper has been hired and is being trained by District staff. From this point forward I will be meeting with my bookkeeper ever Friday to review all school budgets including internal and our district budget. We will review pre-school and SACC accounts to ensure that th correct fees are being collected and turned in for deposit on time. We will also look carefully at receipt numbers to ensure that there are no missing numbers. The bookkeeper will make sure the program revenues are being transmitted monthly. The bookkeeper has been informed to alert the principal immediately if anything looks out of the ordinary.

(Please see Appendix A on page 7.)

3. Monitoring Controls Lacking

Monitoring controls to prevent potential theft are lacking. The Pre-K Programs Audit/Compliance Specialist position at the District’s Early Childhood Education Department was filled in August 2007; but this employee was assigned with other duties and did not monitor Pre-K program revenues during Fiscal Year 2008.

The District's Early Childhood Education Department is responsible for the oversight and management of the 15 Pre-Kindergarten programs that collect program fees. District policies and procedures require that program fees be collected weekly, with prenumbered *Classroom Receipts* issued, and recorded on a *Pre-Kindergarten Record of Payment Card*. Copies of the payment cards should be sent monthly to the District, along with copies of the general ledger and monthly transmittal forms.

While *Pre-Kindergarten Record of Payment Cards* were sent to the Early Childhood Education Department by the Pre-K teacher, the program revenues were not transmitted monthly to Accounting Department by the bookkeeper. Although all the 2008 program fees deposited in Internal Accounts prior to June 13, 2008, were transmitted to the Central Office, these collections were sent by two transmittals in December 2007, and June 2008, instead of monthly.

There were no reviews or reconciliations of program revenues by the Pre-K Programs Audit/Compliance Specialist during School Year 2008. As a result, delay in depositing collections in the school's Internal Accounts and transmitting the fees to the Central Office were not detected in a timely manner.

Monthly transmittals should be submitted to the Central Office, with all the required copies forwarded to the appropriate departments. Program payments should be reconciled periodically to the school's general ledger to ensure that all monies were properly collected, accounted for, and deposited.

Management's Response: *We concur. In fiscal year 2009, new procedures were put in place for billing and collecting the revenues due from parents of children attending Preschool Readiness Enrichment Programs. (Please see Appendix B on page 8.)*

– End of Report –

Management's Response
School Principal

MELALEUCA ELEMENTARY

To: Lung Chui, CPA District Auditor
From: Jamie Wyatt, Principal
Re: Management's response to Special Audit of Melaleuca Elementary School's Pre-Kindergarten Program Revenue collection
Date: July 28, 2008

The following outlines responses to the findings of Melaleuca's Elementary School's Special Audit of the school's Pre-Kindergarten revenue Collection.

Finding 1- \$54,615 in program fees were deposited into the internal accounts

Response- Based on the audit results it appears that all program fees due were collected and deposited.

Finding 2- Delay in deposits of monies collected.

Response- It is obvious now that there was not a good system of communication between the bookkeeper and myself, the principal. The bookkeeper should have alerted administration when pre-school deposits were not being turned in. Administration also should have been alerted to the fact that the late deposits were absent of cash and the classroom receipts were not issued in sequential order. As the principal I should have had a better system in place for meeting with my book keeper to review the school budgetary items.

At this time a new bookkeeper has been hired and is being trained by district staff. From this point forward I will be meeting with my book keeper every Friday to review all school budgets including internal and our district budget. We will review pre-school and SACC accounts to ensure that the correct fees are being collected and turned in for deposit on time. We will also look carefully at receipt numbers to ensure that there are no missing numbers. The book keeper will make sure the program revenues are being transmitted monthly. The book keeper has been informed to alert me, the principal immediately if anything looks out of the ordinary.

RECEIVED
JUL 29 2008

DISTRICT AUDITOR

Management's Response
Department of Early Childhood Education



THE SCHOOL DISTRICT
OF PALM BEACH COUNTY

MARY J. STEELE
DIRECTOR
DEPARTMENT OF EARLY CHILDHOOD EDUCATION
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WEST PALM BEACH, FL 33406-5813
(561) 969-5884 FAX (561) 432-6385
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DR. CONSTANCE TUMAN-RUGG
ASSISTANT SUPERINTENDENT
DIVISION OF CURRICULUM

ANN KILLETS
CHIEF ACADEMIC OFFICER

MEMORANDUM

RECEIVED
DEC 08 2008

DATE: December 8, 2008
TO: Lung Chiu, District Auditor
FROM: Mary J. Steele, Director Department of Early Childhood Education
SUBJECT: MANAGEMENT'S RESPONSE TO THE SPECIAL AUDIT OF MELALEUCA ELEMENTARY SCHOOL'S SPECIAL AUDIT

DISTRICT AUDITOR

The following outlines our response to Finding 3 of Melaleuca Elementary School's Prekindergarten Program Revenue Collection Special Audit.

Finding 3. Monitoring Controls Lacking
Management's Response:

We concur with Finding 3. of the Special Audit. The program revenues discussed in the audit are the monies collected from the parents that are deposited into the school's internal accounts. Preschool Readiness Enrichment Program (PREP) revenue also includes VPK and School Readiness Subsidy monies that are paid to the District through Family Central. The parent payments were 27% of all revenues collected in fiscal year 2008.

In fiscal year 2009 new procedures were put in place for billing and collecting the revenues due from parents of children attending PREP programs. They are as follows:

1. The Early Childhood Education Department has taken over creating the bills and recording payments, tasks previously managed by the classroom teachers. (These and other processes will be responsibility of a newly created position within the Department of Early Childhood Education - Accounting Technician III.)
2. Parents receive a monthly statement from the department, (example attached).
3. Teachers receive a weekly Payment Worksheet from the department, (example attached), which lists the amount owed for each child for the upcoming week. Money is to be collected on Friday and Monday for the upcoming week of school.
4. The teachers complete a Classroom Receipt for each payment received. A Monies Collected form is filled out, per Internal Account guidelines, and money is deposited daily.

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Management's Response
Department of Early Childhood Education

Page 2 of 2
MANAGEMENT'S RESPONSE TO THE SPECIAL AUDIT OF MELALEUCA ELEMENTARY
SCHOOL'S SPECIAL AUDIT
December 8, 2008

5. The teachers fill in the payments made for the week on the Payment Worksheet and fax this to the Early Childhood Education department. Statements and Payment Worksheets are updated weekly.
6. The school Treasurer is to submit a check to the District on a monthly basis for the entire amount in internal account 6-9150.00. They were emailed a job aid with instructions in the beginning of the school year, (attached).
7. The District's accounting department deposits the school checks, which are booked to the General Ledger.
8. The General Ledger amount is reconciled to the payment amount from the parent statements on a monthly basis.
9. The amount expected to be collected is reconciled to the amount collected for each child. A report is given to management for collection purposes.
10. At the beginning of the school year teachers attend training which includes procedures for collecting parent payments. They also receive an operations manual that includes these procedures.

AK:CT-R:mjs

cc: Dr. Constance Tuman-Rugg, Assistant Superintendent
Doris Howard, Audit/Compliance Specialist

Management's Response
Department of Early Childhood Education



The School District of Palm Beach County
 Early Childhood Education Department
 Private Payment Record for 2008-09

School: Belle Glade Elementary Start Date: 08/18/08
 Dept ID: 2401 End Date:
 Teacher: Sherry McRae Class: A

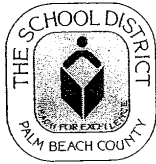
Last Name: Doe
 First Name: Jane
 Student ID:

Parent Name: John Doe
 Phone #s Home: 996-1210 Work: 261-1370 Cell:

Daily Rate: \$23.00

Due Date	Days	Amt Due	Pmt Date	Receipt #	Check #	Amt Rec'd	Balance
08/18/08	4	92.00					92.00
08/25/08	5	115.00	08/25/08	07181380	cash	92.00	115.00
09/01/08	4	92.00	09/02/08	07181386	cash	115.00	92.00
09/08/08	5	115.00	09/05/08	07181391	cash	92.00	115.00
09/15/08	5	115.00	09/15/08	07181401	cash	115.00	115.00
09/22/08	5	115.00	09/19/08	07181406	cash	115.00	115.00
09/29/08	4	92.00	09/26/08	07181423	cash	115.00	92.00
10/06/08	4	92.00	10/03/08	07181433	3786	92.00	92.00
10/13/08	5	115.00	10/10/08	07181445	cash	92.00	115.00
10/20/08	5	115.00	10/17/08	07181451	cash	115.00	115.00
10/27/08	4	92.00	10/24/08	181462	cash	115.00	92.00
11/03/08	5	115.00	10/31/08	181469	cash	92.00	115.00
11/10/08	5	115.00	11/07/08	181481	cash	115.00	115.00
11/17/08	5	115.00	11/14/08	181491	cash	115.00	115.00
11/24/08	2	46.00	11/24/08	017504	cash	146.00	15.00
12/01/08	5	115.00					130.00
12/08/08	5	115.00					245.00
12/15/08	5	115.00					360.00

Management's Response
Department of Early Childhood Education



Payment Worksheet

School: Belle Glade Elementary

Teacher: Sherry McRae

Fax PX 84850

Week of: 12/8/08

Withdrawn
w/balance

If the amount due is negative, no payment is required this week.

Last Name	First Name	Amt Due	Pmt Date	Receipt #	Check #	Amt Rec'd
[REDACTED]	[REDACTED]	245.00				
[REDACTED]	[REDACTED]	34.00				
[REDACTED]	[REDACTED]	41.90				
[REDACTED]	[REDACTED]	296.00				
[REDACTED]	[REDACTED]	600.00				
[REDACTED]	[REDACTED]	-	Withdrew 9/2/08			
[REDACTED]	[REDACTED]	24.00				
[REDACTED]	[REDACTED]	(2.35)				
[REDACTED]	[REDACTED]	54.68				
[REDACTED]	[REDACTED]	63.20				
[REDACTED]	[REDACTED]	12.20				
[REDACTED]	[REDACTED]	165.20				
[REDACTED]	[REDACTED]	99.60				
[REDACTED]	[REDACTED]	60.85				
[REDACTED]	[REDACTED]	31.50				
[REDACTED]	[REDACTED]	82.80				
[REDACTED]	[REDACTED]	(28.80)				
[REDACTED]	[REDACTED]	22.04				
[REDACTED]	[REDACTED]	43.58				
Total		1,845.40				

*** RETURN FAX: PX 86385 ATTN: DORIS HOWARD ***

Management's Response
Department of Early Childhood Education

PRESCHOOL READINESS ENRICHMENT PROGRAM
SCHOOL TREASURER JOB AID

PreK Parent Payments

All families who enroll their child beyond the three hours of VPK are required to pay a fee. Classroom staff is responsible for collecting parent fees and turning in a deposit to the school's Treasurer on the day of collection. Staff has been trained on how to fill out the Classroom Receipt form and the Monies Collected Report. They have also been supplied with these forms.

The Manatee account number for the PREP program is 6-9150.00. ALL monies collect for the month have to be sent to the District Accounting Office. **Please submit a check to the District the first week of the month for the prior month's deposits.** Use the following account line when submitting payments to the District.

<u>Dept</u>	<u>Fund</u>	<u>Account</u>
Sch#	1402	122002

When a child's parent is late picking them up, they will be charged a fee. When submitting late pickup fees to the District use the following accounting line:

<u>Dept</u>	<u>Fund</u>	<u>Account</u>	<u>Program</u>
Sch#	1402	434900	0000

PLEASE LOOK AT THE CLASSROOM RECEIPTS TO CHECK THAT TEACHERS ARE USING THEM IN SEQUENTIAL ORDER. If you see they are not using them in order, please contact Doris Howard, PX 86381.

WE WILL BE CONTROLLING THE CLASSROOM RECEIPT BOOKS. Please do not pass out Classroom Receipt books to our teachers. If they need more books, they should contact Doris Howard, PX 86381.

Program Supply Orders

Each classroom has a set budget for the year based on enrollment. Teachers will receive a budget status report monthly showing the amount budgeted, spent, and remaining balance. The Department of Early Childhood Education (ECE) will email or fax this report to them.

The school Treasurer can place program supply orders for the Teachers, but please make sure to check their budget first. Following is the accounting line for program supplies.

<u>Dept</u>	<u>Fund</u>	<u>Func</u>	<u>Account</u>	<u>Program</u>	<u>Bud Mgr</u>	<u>Local Code</u>	<u>Award Yr</u>
Sch	1402	5510	551100	3016	PK01	000	2009

CDA Classroom Supply Reimbursement

CDA's are reimbursed up to \$200 annually per their bargaining unit's contract for classroom supplies, EXCLUDING TAXES. This amount is included in their program supply budget. Teachers are to send a completed Miscellaneous Payment Request form (PBSD 1275) and the ORIGINAL receipts to Doris Howard, Fulton Holland, Suite 236. THE SCHOOL TREASURER SHOULD NOT REIMBURSE CDA'S FROM INTERNAL ACCOUNTS.

Custodial Supply Orders

Each classroom has a set budget for the year based on enrollment. Teachers will receive a budget status report monthly showing the amount budgeted, spent, and remaining balance. The Department of Early Childhood Education (ECE) will email or fax this report to them.

The school Treasurer can place custodial supply orders for the Teachers, but please make sure to check their budget first. Following is the accounting line for custodial supplies.

<u>Dept</u>	<u>Fund</u>	<u>Func</u>	<u>Account</u>	<u>Program</u>	<u>Bud Mgr</u>	<u>Local Code</u>	<u>Award Yr</u>
Sch	1402	5510	551100	3016	PK01	461	2009

DO NOT USE A P-CARD TO PURCHASE SUPPLIES. Please purchase supplies through the District Marketplace.