



State of New Jersey  
Department of  
Education

Performance Audit of  
Elizabeth School District

April 9, 2008

ADVISORY



**KPMG LLP**  
345 Park Avenue  
New York, NY 10154

April 9, 2007

Department of Education  
State of New Jersey

This report presents the results of our performance audit (audit) of the Elizabeth School District (the District) conducted on behalf of the State of New Jersey Department of Education (the Department). Our audit was conducted in accordance with the standards applicable to performance audits contained in *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States.

**Audit Objective**

The objectives of the audit were to (1) analyze historical expenditures and (2) assess internal controls over select business processes in order to provide recommendations for potential improvements. Once met, these objectives would serve to provide the Department with information to consider in reviewing the District's operations for budgetary purposes. The results of this audit do not serve to set policy or present final determinations as to the allowability of expenditures or the District protocols.

**Audit Scope**

The business processes included in the scope of our audit related to the assessment of internal controls included: inventory; facilities management; purchasing/accounts payable; human resources/payroll; general operations/accounting; food services; transportation; technology; and student activities. In meeting the second objective, we considered the process and related internal controls in place at the time of our fieldwork. To achieve the first objective, we utilized automated tools to tabulate, perform data analyses, as well as summarize 100% of the salary and nonsalary expenditures of the District from the period July 1, 2004 through June 30, 2006. Using the results of these tabulations, we sampled transactions to further analyze anomalies and outliers. We also subjectively selected purchase orders from account codes identified by the Department and statistically selected purchase orders from the remaining account codes. For these expenditures, we reviewed supporting documentation provided by the District in order to identify the nature of the purchases and assess whether the expenditure was reasonable based on framing questions accepted by the Department. Where documentation was not sufficient to support an assessment or there were circumstances that required additional analysis from the Department, the analysis of the expenditure was noted as "inconclusive."

<b>Audit Methodology</b>	An audit program was established at the beginning of the engagement to respond to the original Request for Qualifications (RFQ) issued in December 2006. It was reviewed and accepted by the Department before being executed. The audit was accomplished through the completion of three phases, including Project Planning, Information Gathering and Analysis, and Validation and Reporting. Fieldwork was substantially complete at the end of July 2007, at which point a draft report was provided to the District. The District had an opportunity to respond; that response is provided in Appendix A and has been considered by KPMG.
<b>Audit Observations</b>	Observations related to internal controls and results of the analysis of historical expenditures and review of purchase orders were presented to District management as well as the Department and are included in this report. Again, the results of the audit are provided for informational purposes to assist the Department in understanding the District's operations and do not set policy or present final determinations on District expenditures or protocols.
<b>Management Response</b>	See State of New Jersey Department of Education response on following pages.

**KPMG LLP**



## State of New Jersey

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### **Department of Education Response to Performance Audits**

As a result of the New Jersey Supreme Court order dated May 9, 2006, the New Jersey Department of Education (Department) issued a Request for Qualification (RFQ) to perform a historical expenditure analysis of selected accounts for the period July 1, 2004 through June 30, 2006 and an assessment of internal controls over select business processes. This was the second part of the two phase performance audit process required by the Supreme Court order. Phase one performance audits were completed for four districts and issued in January 2007.

Based on the proposals received, KPMG LLP (KPMG) and Wiss & Company (WISS) were contracted to complete 25 and 2 of the remaining 27 phase two performance audits, respectively. During the engagement, the Department kept abreast of the performance audits through weekly status meetings that discussed progress, timing and completion, findings and procedures, and implementation issues. Each district was presented with preliminary results and provided an opportunity to provide feedback, which was incorporated into the final draft of the report as deemed appropriate. The final draft of the report was provided to the district and the Department simultaneously, at which time the district was offered an opportunity to formally respond. The district response is presented in an Appendix.

The Department considered the observations noted in the report drafts in the 2007-08 budget discussions with those districts that requested additional funds in accordance with the guidelines issued. We also used the reports to update our annual State Department of Education audit program and to develop the recently completed administrative code proposal to effectuate the provisions of the School District Fiscal Accountability Act (P.L. 2007, c. 53) and the CORE reforms (P.L. 2007, c. 63). The administrative code proposal has been drafted to address many of the performance audit findings. The proposal establishes efficiency standards and business practices to assist districts in identifying and eliminating administrative inefficiencies and excessive non-instructional costs. In several instances, the performance audits cited significant spending in the areas of public relations and professional services contracts as well as travel and meal

reimbursements, which could be perceived as excessive. The code proposal includes criteria, standards and guidance for consolidated services models, joint purchasing, special education placements and other efficient practices to ensure that expenditures are value-added and educational in nature, and not excessive or non-educational in nature. The proposal includes a section on travel and meals which codifies the requirements under the School District Accountability Act and OMB travel and meal circulars. It establishes approval procedures, documentation requirements, employee reimbursement standards, restricted and non-allowable activities and cost limits for all types of travel events including workshops and training and meals and entertainment. The proposal also establishes internal control requirements including establishing policies and standard operating procedures.

It is necessary to clarify some misunderstandings that arose as a result of the performance audit engagement. The performance audit was conducted under the performance audit standards of Generally Accepted Governmental Auditing Standards (GAGAS). This performance audit was not an attest engagement as would be conducted by the annual audit of the district's financial statements. Under performance audit standards, the Department worked with the auditor to develop criteria to achieve Department established requirements as outlined in the RFQ. KPMG and WISS worked jointly to establish predefined "framing questions" for use in assessing the historical expenditure classifications as "reasonable" or "discretionary" and at times "inconclusive," if neither classification could be determined (see Appendix in this report for key indicators and definitions).

The "discretionary" or "inconclusive" classifications used by the performance audits for expenditures do not necessarily mean inappropriate or disallowed as defined by the Federal OMB Circular A-133. The types of expenditures and related categorizations have been useful in developing the policies and procedures as stated above. It was also noted as a result of the performance audits that there are various types of discretionary spending in all school districts that are based on local spending decisions. To address this issue and the disparity of spending between districts, the Department plans to continue this effort through establishment of an external workgroup to discuss specific expenditures and explore areas where greater and more consistent statewide guidance would be beneficial.

The performance audit also identified suggestions and recommendations for establishing or strengthening the district internal control environment. Internal controls are essential to preventing and detecting potential misstatements and possible fraud. The Department has integrated some key financial internal controls into the Quality Single Accountability Continuum (QSAC) and will continue to enhance the annual audit program, as necessary, to address risk and incorporate recommendations for improvements related to internal controls. We have also added additional internal control requirements in the aforementioned administrative code proposal.

It should be noted that the ultimate responsibility in establishing effective internal controls lies with district management. Pursuant to N.J.A.C. 6A:23-2.2(g), a board of education is required to establish an adequate internal control structure and procedures for

financial reporting. There are many professional organizations that provide accounting literature on establishing effective internal controls. Some examples that can be accessed electronically at no cost include, “Internal Control - Integrated Framework” by COSO at [www.coso.org/publications/executive\\_summary\\_integrated\\_framework.htm](http://www.coso.org/publications/executive_summary_integrated_framework.htm) and “Standards for Internal Control in the Federal Government” by GAO at [www.gao.gov/](http://www.gao.gov/) (type in GAO/AIMD-00-21.3.1 at the search space). Other such publications available for purchase include “Governmental Accounting, Auditing, and Financial Reporting” and “Evaluating Internal Controls” at [www.gfoa.org](http://www.gfoa.org), “Internal Auditing for School Districts” at [www.asbointl.org/](http://www.asbointl.org/), and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at [www.aicpa.org](http://www.aicpa.org).

The Department recognizes the amount of time required by district staff in providing the necessary information requested to complete the performance audit in a timely manner and the Department thanks the district staff for their time and cooperation. Many districts have already developed and implemented corrective action plans pursuant to the observations noted in the reports. In order to evaluate the status of those plans as well as to help ensure that appropriate actions have been taken to address findings, districts will be asked to submit a corrective action plan and status of implementation to the Department within 45 days from issuance of the audit report.



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# Executive Summary

The scope of this performance audit involved two parts: a review of historical expenditures for the period between July 1, 2004 and June 30, 2006 and an assessment of the Elizabeth District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

## Historical Expenditure Analysis

In accordance with the original Request for Qualifications (RFQ), KPMG began with the historical expenditure analysis, which considered the 2004–2005 and 2005–2006 years and involved the following:

- **Purchase Order Review** – Review of individual purchase orders and supporting documentation to assess whether expenditures were reasonable. This included two separate populations:
  - Subgroup of accounts identified in the RFQ (*see breakout of subgroups on the following page*)
  - Statistical sampling of remaining accounts (considered all expenditure accounts not included in the subgroup analysis on the following page above; typically, instructional materials, salaries and benefits, and other routine expenditures)
- **13 Point Analysis** – Analysis of electronic data provided by the District encompassing payroll transactions and vendor disbursements to identify outliers
- **Certified Staff Review** – Review of certified teachers and nonteaching certified staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials

Once supporting documentation was provided for the components of the historical expenditure analysis, we were able to make preliminary assessments as to the reasonableness of transactions or circumstances. The District was then granted an opportunity to provide additional support and comments, both verbal and written, as applicable.

### Purchase Order Review

In accordance with the RFQ, we conducted a review of a sample of purchase orders (POs) charged to the following accounts:

1. Noninstructional Purchased Professional Educational, Technical, and Other Services
2. Noninstructional Miscellaneous Purchases
3. Noninstructional Supplies and Materials
4. Regular Instructional Purchased Professional Educational Services
5. School-Sponsored Athletic Supplies and Materials
6. Capital Outlay

In addition, we reviewed purchase orders from remaining accounts by selecting a statistical sample. The population considered is summarized in the table below:

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	9,720	\$37,642,208	1,500	\$21,290,446
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	4,365	\$24,000,306	599	\$11,643,684
2. Noninstructional Miscellaneous Purchases	967	\$883,503	272	\$702,348
3. Noninstructional Supplies and Materials	3,778	\$3,739,578	508	\$2,160,892
4. Regular Instructional Purchased Professional Educational Services	70	\$2,098,492	26	\$493,713
5. School-Sponsored Athletic Supplies and Materials	348	\$2,515,734	18	\$322,448
6. Capital Outlay	192	\$4,404,595	77	\$5,967,361
Statistical Sample of Remaining Accounts	17,648	\$235,569,208	337	\$48,740,785
<b>Total PO Review</b>	<b>27,368</b>	<b>\$273,211,416</b>	<b>1,837</b>	<b>\$70,031,231</b>

Note: The number of transactions and expenditure amounts provided in the chart above has been tabulated from electronic data provided by the District.

We worked with the Department to develop the following framing questions for determining whether a purchase appears reasonable or should be considered discretionary. These questions were specifically addressed during the District Orientation held on March 6, 2007, and otherwise shared with the District:

- *Educational Value* – what will students learn or improve as a result of the purchase?
- *Strategic Initiatives* – can it be linked to program or achievement goals?
- *Beneficiary* – do students in the District benefit directly from the goods or services?
- *Amount* – did the purchase seem excessive in terms of the dollar amount?
- *Usefulness* – will the goods or services be useful long term and are they being utilized on a regular basis?
- *Budget Approval* – was it approved during the budget process?
- *Source of Funds* – was the expenditure paid for by outside resources (e.g., PTA fundraiser)?
- *Timing of Purchase* – are they purchasing goods at the end of the school year?
- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

The answers to the framing questions were used to classify an expenditure as “appears reasonable,” or “discretionary.” For instances where the analysis was “inconclusive,” it was noted as such. In addition to the framing questions, one or more of the following elements was typically evidenced by supporting documentation.

#### **Appears Reasonable**

- Proper approvals were documented.
- Purchase order package was complete.
- Documentation supported the educational nature.
- Purchase price for the goods or services was not deemed excessive.

Examples of purchases identified as appearing reasonable included maintenance of school buildings, educational materials, registration fees and mileage for workshops attended by District staff in which supporting documentation such as approval for attendance and location of the event was provided, ads in newspapers advertising open positions at the school, legal services, memberships in appropriate professional societies, food for school cafeterias, and safety equipment.

### Discretionary

- Purchase was not educational or necessary to District operations.
- Purchase amount was excessive or considered a luxury.
- Supporting documentation was insufficient to support the purchase and/or the description of the purchase itself did not appear reasonable.

Examples of discretionary purchases identified included meals and snacks provided to District staff and fees for processing working visa paperwork for prospective teachers.

### Inconclusive

- Purchase appears at face value to be for goods or services that would have been identified as reasonable; however, supporting documentation indicates an excessive purchase price.
- Purchase appears at face value to be for goods or services that would have been identified as discretionary, but the purchase price for the goods or services was reasonable.

Examples of purchases deemed to be inconclusive based on our analysis included monthly travel allowances for maintenance staff and books purchased for professional development of District staff. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

Based upon our audit, each purchase order/transaction in our sample was classified as “appears reasonable,” “discretionary,” or “inconclusive.” The table below summarizes our results.

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	1,264	\$20,061,168	132	\$705,167	104	\$524,112
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	543	\$11,406,726	3	\$4,413	55	\$239,427
2. Noninstructional Miscellaneous Purchases	152	\$528,807	100	\$142,610	19	\$30,755
3. Noninstructional Supplies and Materials	472	2,071,081	16	\$14,032	19	\$69,075
4. Regular Instructional Purchased Professional Educational Services	24	\$487,713	–	–	2	\$6,000
5. School-Sponsored Athletic Supplies and Materials	8	\$78,112	7	\$139,208	3	\$105,127
6. Capital Outlay	65	\$5,488,729	6	\$404,904	6	\$73,728
Statistical Sample of Remaining Accounts	323	\$48,710,818	7	\$9,282	7	\$20,685
<b>Total PO Review</b>	<b>1,587</b>	<b>\$68,771,986</b>	<b>139</b>	<b>\$714,449</b>	<b>111</b>	<b>\$544,797</b>

### 13 Point Analysis

In accordance with the RFQ, we analyzed salary and nonsalary disbursements for the 2004–2005 and 2005–2006 school years to identify anomalies or potential irregularities.

The results of these queries were summarized and stratified to aid in the selection of a representative, subjective sample to be reviewed. A high-level breakdown of the 13 points considered and the results are summarized in the table that follows:

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	4,141	21	Critical data fields for some employees were not entered into the Edu-Met Payroll System. In addition, information such as Date of Birth and Date of Hire were not entered into Edu-Met or contained within the employee’s Human Resources (HR) file of three employees.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	902	22	Twenty of the 22 employees selected did not have pension benefits deducted due to human error or late submission of forms. Explanations provided and documentation reviewed for the remaining two employees appeared reasonable; as such, further analysis is not considered necessary on those two employees.
	3. Possible Questionable Payments – <i>Payments made to Nonexistent Employees</i>	26	21	One employee provided a fictitious Social Security Number. The District discovered the fraud and terminated the employee. We noted a second employee who most likely provided a false Social Security Number; however, this employee was a student and records on student workers are not maintained.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	11	11	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	204	23	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	1,610	21	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	663	25	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	146	25	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	2,088	86	In some instances, employees were paid stipend pay in excess of what the Board approved. Also, we noted several instances where the payroll expenses were not coded consistently in the system.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	44	25	Explanations provided and documentation reviewed appeared reasonable; however, earnings codes used in the processing of payroll have been inconsistently applied.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,775	68	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	The District does maintain invoice dates as a data field, and thus could not provide the electronic data necessary to conduct this analysis.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	27	10	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

### Assessment of Internal Controls

To begin to understand the District's operations, KPMG provided the District with an electronic Internal Control Questionnaire (ICQ) for completion and began interviews with business process owners to gain an understanding of the following areas:

- Inventory
- Facilities Management
- Purchasing/Accounts Payable
- Human Resources/Payroll
- General Operations/Accounting
- Food Services
- Transportation
- Technology
- Student Activities

Once an understanding of the processes and controls in place were established, we were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, key controls were tested on a limited basis to understand whether controls were operating as described.

The following table provides a listing of all internal control observations contained in the body of this report. Our assessment indicates the potential risk if the control weaknesses noted are not adequately addressed. We considered the likelihood of the weaknesses to result in errors in recording of financial transactions, whether there were other mitigating controls, and whether those controls were also identified as having a weakness. The assessed potential effect of high, medium, or low was based upon:

- Our understanding of the related business process and key internal controls identified in performing the audit
- Discussions with District Management
- The potential impact of the weakness on financial records
- Existence or lack of mitigating controls
- Pervasiveness of control weaknesses across business functions
- Results of the Historical Expenditure Analyses and Purchase Order Reviews.



We would suggest that the District consider first those recommendations that can be implemented in the short term (e.g., within six months) that would have the highest impact. District management should also consider, concurrently, those recommendations that require long-term planning, and begin the process of developing a strategy for implementation. Overall, the District should prepare a corrective action plan that addresses each observation and recommendation.

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>General Observation</b> 1 observation 1 short term 1 medium risk	Policies and Procedures		√		√	
<b>Inventory</b> 3 observations 3 short term 3 medium risk	Tracking and Monitoring Inventory		√		√	
	Security in Warehouse		√		√	
	Segregation of Duties		√		√	
<b>Facilities Management</b> 1 observation 1 short term 1 medium risk	Management Review of Work Orders		√		√	
<b>Purchasing/Accounts Payable</b> 2 observations 2 short term 1 high risk 1 low risk	Vendor Management – Purging Duplicate/Inactive Vendors		√			√
	Proper Approval Over Purchase Order Amendments		√	√		
<b>Human Resources/Payroll</b> 4 observations 4 short term 2 high risk 2 medium risk	Reconciliation Between HR and Payroll Data Records		√		√	
	Management Review		√	√		
	Processing of Retroactive Payments for Substitute Teachers Awaiting State Certification		√	√		
	Inconsistent Use of Expense Codes for Payroll Processing		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>General Operations/ Accounting</b> 1 observation 1 short term 1 medium risk	Segregation of Duties – Handling of Cash		√		√	
<b>Student Activities</b> 1 observation 1 short term 1 medium risk	Segregation of Duties – Handling of Cash		√		√	





# Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of the Elizabeth School District (the District) in order to comply with a Supreme Court Mandate issued on May 10, 2006. The scope of the audit included an assessment of internal controls over business processes and an analysis of historical expenditures for the period between July 1, 2004 and June 30, 2006.

This engagement was conducted in an objective and independent manner. The approach and methodology utilized during the course of the audit are explained below.

## **Project Planning**

Our project planning objectives included meeting with representatives of the Department to kick off the project and introduce the core team; validating our understanding and the overall scope of the audit; confirming functional areas to be included in the audit; and developing a tailored audit program and internal control questionnaire. To achieve these objectives, we executed the following:

**Department Kickoff Meeting** – During the kickoff meeting, we:

- Introduced members of KPMG’s team and the Department, and discussed other key stakeholders
- Discussed individual roles and responsibilities for each of the project team members
- Discussed the scope and purpose of the audit in detail and any specifics related to the District
- Confirmed the anticipated time line stipulated in the Request for Qualifications (RFQ) issued by the Department.

**Audit Program** – The project team commenced initial planning efforts by developing an audit program that reflected the areas to be evaluated. This audit program outlined specific procedures to be followed in order to meet the engagement objectives. This document was reviewed and accepted by the Department.

**Internal Control Questionnaire** – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes included in our audit. Although a hard copy of the ICQ was provided, it was requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

**District Orientation Meeting** – On March 6, 2007, KPMG and the Department held a District Orientation meeting for the Business Administrators, Superintendents, and IT Directors of the Abbott School Districts. During the orientation meeting, we:

- Introduced members of KPMG's team, the Department, and other key stakeholders
- Discussed the role of District management throughout the audit
- Discussed the scope and purpose of the audit in detail
- Reiterated the initial documentation request provided to District management by the Department
- Confirmed the anticipated time line
- Answered questions posed by District officials regarding the overall scope of the audit and the expectations of District personnel

#### **Information Gathering and Analysis**

The objectives of this phase included meeting with District representatives to initiate the project, and conducting fieldwork. To achieve the objectives of this phase, we executed the following:

**District Entrance Conference** – We conducted an entrance conference with the Superintendent, Business Administrator, Comptroller, Director of Technology, and Information Systems on March 14, 2007. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

**District Fieldwork** – Our fieldwork was focused in two areas: internal controls and historical expenditures. In conducting fieldwork, KPMG used an array of techniques to gather and analyze data, including:

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews
- Identification and Testing of Key Controls
- 13 Point Analysis
- Review of Purchase Orders
- Certified Staff Review
- Communication with the Department and District Management

This array of techniques is described in the pages that follow.

**Documentation Review** – We requested and reviewed various documents to acquaint ourselves with the business processes included in the scope of the audit. The following is a list of the key documents reviewed:

- Policies and Procedures Manuals
- Organizational Charts
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Award of Contracts Reports
- State “Report Cards” for each District School

**Internal Control Questionnaire (ICQ)** – An ICQ was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on March 23, 2007. It was requested the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ supplemented our structured interviews explained below.

**Structured Interviews** – Approximately 22 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Business Administrator	Assistant Superintendent for Human Resources
Comptroller	Purchasing Agent
Accounts Payable Supervisor	Accounts Payable Clerk
Director of Plant, Property, and Equipment	Inventory/Warehouse Manager
Director of Food Services	Director of Technology
Accountant Staff (4)	Payroll Supervisor
Grants Supervisor (2)	Director of Elementary and Secondary Education
Supervisor of Labor Relations	Supervisor of Compensation and Benefits
Supervisor of Hiring and Recruitment	Coordinator of Transportation

**Identification and Testing of Key Controls** – We selected key controls described by the process owners and performed applicable tests to verify that the processes and controls existed as described. Potential weaknesses identified during the testing were documented as observations.

**13 Point Analysis** – Electronic data encompassing 100 percent of payroll transactions and vendor disbursements for the period July 1, 2004 through June 30, 2006 was requested from the District. Through a series of queries, we identified outliers for focused follow-up and testing and attempted to further determine and document the reason for the outlier.

**Review of Purchase Orders** – We subjectively selected, based on a combination of factors (e.g., dollar amounts, time period, vendor name, etc.), a sample of purchase orders from a subgroup of account codes identified in the RFQ and statistically sampled additional purchase orders from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditure in one of these categories. These three categories, which are further described in the body of the report, were as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

**Certified Staff Review** – We selected a sample of teaching and nonteaching certified staff throughout the District from Form C as completed by the District. The sample selected represented a cross section of school locations and job functions. We visited school locations and met with selected staff to confirm that the building administrator correctly identified the job functions of the certified staff employed by the District and to assess if certified staff were performing the job function for which he or she was coded.

**Communication with the Department and District Management** – We facilitated weekly status meetings with the Department to communicate overall engagement progress and raise any issues with regard to preliminary results of the historical expenditure analysis. Regular meetings were also held with District management to discuss similar items. This process allowed for continuous exchange of information and assisted with assessments.

### Validation and Reporting

The objectives of this phase included documenting the information gathered, drafting observations and recommendations, finalizing the audit report, and providing other support. To achieve the objectives of this phase, we executed the following tasks:

- **Validation** – We shared our summary of the processes and key controls with each process owner and management for validation to help ensure our understanding of the processes and key controls were valid.
- **Sharing Observations** – We shared observations of potential control weaknesses as well as results of our analysis of expenditures deemed discretionary or inconclusive with District management. The District was then provided an opportunity to provide additional supporting documentation. We also met with the Department to discuss preliminary observations and project status throughout the duration of the fieldwork.
- **Draft Report** – We prepared a preliminary report to communicate the results of the fieldwork performed and shared this with the District and the Department.
- **Final Report** – Based upon the agreed process, results, and outcome of discussions with the District and the Department, the project team finalized and issued this report to the Department.

### Organization of the Report

The remainder of this report is organized as follows:

- **Historical Expenditure Analysis** – discusses our approach to the analysis and presents the results as follows:
  - Purchase Order Review
  - 13 Point Analysis
  - Certified Staff Review
- **Assessment of Internal Controls** – provides detailed approach and observations related to each functional area included in the scope of the audit; each focus area includes the following subsections:
  - Overview and Background
  - Summary of Observations and Recommendations
- **Appendices** – present District response to the report and detailed results of test work.

It is important that the report be considered in its entirety. Just as the various areas reviewed share functionality and processes impact more than one office/area, the observations and recommendations provided in this report could impact more than the office/area from which they originated.





# Historical Expenditure Analysis





# Historical Expenditure Analysis

## Overview

The Historical Expenditure Analysis portion of this performance audit included two distinct components: a Purchase Order Review and a 13 Point Analysis. This section of the report will detail our approach to executing tasks related to these components and present the results. Detailed testwork to support the results can be found in the Appendices. In addition, this section will include the results of our certified staff review.

## Overview of KPMG's Technology Approach for the Historical Expenditure Analysis

In order to facilitate the Purchase Order Review and 13 Point Analysis, KPMG provided the Department with a detailed data request document. The data request document outlined the specific Accounts Payable, Human Resources, and Payroll data elements KPMG would need to facilitate the review.

The Department issued the data request document to the District on February 26, 2007. The Department requested the District to provide KPMG with the requested data by March 9, 2007. Initial data, both Human Resources/Payroll and Accounts Payable, was received on March 9, 2007; final data, including supplemental data, was received on April 20, 2007, for Accounts Payable and on May 1, 2007, for Human Resources/Payroll.

## Description of Data Review Process

Upon receipt of the data from the District, KPMG loaded the data into a quality assurance environment. The District's data was imported into a unique Microsoft Sequel table and the data was checked for completeness. The initial completeness check reviewed whether or not it contained data for both school years and each of the data elements listed in the data request document.

KPMG also performed initial tests to compare the data received from the District for accuracy. A total of 28 quality assurance checks were performed against the District's files. An example of initial tests included:

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file.
- Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item.

- Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file.
- Verifying that all vendors had a unique vendor ID.
- Verifying that the sum of payroll check amounts match the payroll summary files.
- Verifying that all employee IDs receiving checks exist in the HR master file.
- Verifying that all duplicate records are canceled out by a voided check reference for an equal and corresponding amount.

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements.

At the conclusion of the initial review, KPMG issued a memo to the District outlining any discrepancies in the data and requested, where necessary, additional or new data sets.

#### **Description of Normalization and Quality Assurance**

A Microsoft Sequel database of common fields was created at the inception of the audit. As KPMG received data from the District, we mapped each field from the original District files to our common database. A mapping document was created for the District that links each field from the original data set to the common table.

Based on the mapping document, scripts were created to perform the appropriate data import of the District's data into our common model. After the data was imported, we performed summary level checks as an initial test to verify that the records were inserted properly. These tests compared the original data to the newly inserted common data and included the following comparisons:

#### **AP Data**

- Summing total check amounts
- Summing payment amounts from purchase order file (if available)
- Distinct PO counts within fiscal years
- Distinct vendor counts

#### **HR Data**

- Distinct employee counts
- Summed payroll amounts
- Paycheck counts
- Employee counts between Master and Payroll data

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example, we reviewed how the District represented the original amount of a purchase order in a subsequent fiscal year and flagged purchase orders that are handled differently than the norm.

Once we verified that the data was entered into our common database properly, we executed an initial run of the reports for each of the tests in the 13 Point Analysis. A random sampling of data from each report and specific transactions that represented a large variance was compared to the District's original data for accuracy.

### Specific Assumptions Relative to Elizabeth School District

#### Accounts Payable/Purchase Order Files

- The purchase order summary file provided purchase order amount; however, adjusted amounts were not provided. For any given purchase order there may have been multiple purchase order dates. To compute the purchase order original amount and the adjusted amount, the date as well as the values presented in the purchase order amount was taken into consideration.
- For any given purchase order, the amounts with the first purchase order date were summed up to determine the original purchase order amount. Amounts presented for subsequent purchase order dates were considered as adjustments. For example, if a purchase order had two different dates of July 1, 2005 and September 1, 2005, the original amount was calculated by summing up the values in the original amount column with the July 1, 2005 date.

#### HR and Payroll

- The payroll analysis was derived from two distinct sets of data files. The first set contained all relevant information necessary to calculate general payroll information such as gross pay, benefits, and taxes. After a review of the data, KPMG requested a supplemental set of data in an effort to categorize each employees additional pay (other, stipends, longevity, etc.). The supplemental file included several data points for consideration:
  - Payroll Dates: Lists run date for each different type of payroll payments, namely *extra pay*, *contract pay*, *contract and extra pay*, and *adjustments*. Mainly serves as a look-up table.
  - Longevity: Lists employee salary for longevity and stipend amounts. Mainly serves as a reference file.
  - Payroll Transactions: Lists employee, run date, payment, tax amounts, and other deductions.

- Initial analysis was made to determine whether an employee was being paid on a 10, 11, or 12 month scale. Various amounts based on the employees overall salary was compared against the payroll transaction file from the supplemental data files to determine what type of month scale the employee received. This was done in several ways, such as comparing our estimates against each paycheck or by counting the number of paychecks the employee received in a given fiscal year.
- Based on data available from the supplemental file, and the analysis done to determine the different month scale, the data was analyzed to determine the employee's regular pay and other pay. Certain considerations were taken, such as the type of employee (regular versus subs/hourly) and the run dates.

### Purchase Order Review

The objective of this component was to understand how District money was spent and assess expenditures as reasonable or discretionary based on a series of framing questions developed in conjunction with and accepted by the Department. The purchase order review was separated into two populations:

- **Subgroup of Accounts (*referred to as the Subgroup Analysis*)** – this analysis focused on a series of six account codes identified in the RFQ, including:
  1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599, excluding functions 100, 211, 213, 216, 217, 223, 270
  2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
  3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290, and object codes between 600 and 699
  4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
  5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
  6. Capital Outlay – includes Fund 12
- **Statistical Sample from Remaining Account Codes (*referred to as the Statistical Analysis*)** – this analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered, excluding the six included in the subgroup analysis noted above. Typically, this population included instructional materials, salaries and benefits, and other routine expenditures.

The following table summarizes the universe of transactions and expenditure amount for each component of the analysis of historical expenditures as well as the number of transactions tested and the expenditure amount tested.

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis ( <i>Total for Subgroups 1–6 Presented Below</i> )	9,720	\$37,642,208	1,500	\$21,290,446
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	4,365	\$24,000,306	599	\$11,643,684
2. Noninstructional Miscellaneous Purchases	967	\$883,503	272	\$702,348
3. Noninstructional Supplies and Materials	3,778	\$3,739,578	508	\$2,160,892
4. Regular Instructional Purchased Professional Educational Services	70	\$2,098,492	26	\$493,713
5. School-Sponsored Athletic Supplies and Materials	348	\$2,515,734	18	\$322,448
6. Capital Outlay	192	\$4,404,595	77*	\$5,967,361*
Statistical Sample of Remaining Accounts	17,648	\$235,569,208	337	\$48,740,784
<b>Total PO Review</b>	<b>27,368</b>	<b>\$273,211,416</b>	<b>1,837</b>	<b>\$70,031,230</b>

\* \$3,030,332 of selected expenditures (17 transactions) were purchase orders created in years prior to the period under audit, but which were paid during the 2004–2005 or 2005–2006 school years.

The District was required to supply electronic data containing its vendor disbursements. For the subgroup analysis, field teams subjectively selected, based on a combination of factors (e.g., dollar amount, vendor name, time period, etc.), purchase orders by number using the electronic or hard copy report provided by the District. For the statistical analysis, a monetary unit sampling methodology was applied in order to obtain a 95% probability of assurance. The parameters established for the methodology included an expected error rate of 33% and a tolerable error rate of 37.5%. The universe of transactions for these accounts and the statistical sample derived from that universe are presented in the table above. Beyond the selection process, the same tests were applied to both the Subgroup and Statistical Analysis. Once the purchase orders were selected, the field teams requested supporting documentation, including purchase requisitions, purchase orders, invoices, and other relevant documentation for review.

Prior to our fieldwork, we worked with the Department to develop framing questions for determining whether a purchase would be deemed as appearing reasonable, discretionary, or inconclusive. These questions were developed to serve as a guideline and were accepted by the Department:

- *Educational Value* – what will students learn or improve as a result of the purchase?
- *Strategic Initiatives* – can it be linked to program or achievement goals?
- *Beneficiary* – do students in the District benefit directly from the goods or services?
- *Amount* – did the purchase seem excessive in terms of the dollar amount?
- *Usefulness* – will the goods or services be useful long term, and are they being utilized on a regular basis?
- *Budget Approval* – was it approved during the budget process?
- *Source of Funds* – was the expenditure paid for by outside resources (e.g., PTA fundraiser)?
- *Timing of Purchase* – are they purchasing goods at the end of the school year?
- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

Based on our review of the supporting documentation provided by the District, we classified the sample of purchase orders/transactions as appears reasonable, discretionary, or inconclusive. The table below summarizes our results.

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	1,264	\$20,061,168	132	\$705,167	104	\$524,112
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	543	\$11,406,726	3	\$4,413	55	\$239,427
2. Noninstructional Miscellaneous Purchases	152	\$528,807	100	\$142,610	19	\$30,755
3. Noninstructional Supplies and Materials	472	2,071,081	16	\$14,032	19	\$69,075
4. Regular Instructional Purchased Professional Educational Services	24	\$487,713	–	–	2	\$6,000
5. School-Sponsored Athletic Supplies and Materials	8	\$78,112	7	\$139,208	3	\$105,127
6. Capital Outlay	65	\$5,488,729	6	\$404,904	6	\$73,728
Statistical Sample of Remaining Accounts	323	\$48,710,818	7	\$9,282	7	\$20,685
<b>Total PO Review</b>	<b>1,587</b>	<b>\$68,771,986</b>	<b>139</b>	<b>\$714,449</b>	<b>111</b>	<b>\$544,797</b>

Based on our review, we noted certain themes within the data regarding the types of purchases that we deemed to be appearing reasonable, discretionary, and those where we could not conclude.



For discretionary and inconclusive purchases, we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Eight unique themes were identified for the purchases reviewed. Please refer to Appendices B and C for the sample of transactions summarized.

- *General Supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified three transactions with a total dollar value of \$7,926 that were discretionary and seven transactions with a total dollar value of \$110,001 that were inconclusive. For example:

#### Discretionary

- \$960 for three leather armchairs for members of accounting staff
- \$382 for office organizing tools (space station, 10-pocket arm organizer, and telescoping phone arm) to be used in one office

#### Inconclusive

- \$67,900 for binding of Board minutes (April 1997 – March 2004)
- \$18,424 for office furniture to be used in two new offices
- \$5,620 for a custom designed reception desk

- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack sufficient explanation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified ten transactions with a total dollar value of \$144,393 that were discretionary and twelve transactions with a total dollar value of \$147,176 that were inconclusive. For example:

#### Inconclusive

- \$2,712 for Project Graduation tee shirts
- \$2,130 for special events items (red carpet, chairs, etc.), including freight and setup, for NJASA conference

#### Discretionary

- \$4,900 for four giant skeleton puppets, materials, design fee and labor, ordered by the Director of Bands
- \$172 for flowers for Reading Recovery Graduation and for Leads Program

- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified two transactions with a total dollar value of \$8,554 that were discretionary and eight transactions with a total dollar value of \$53,299 that were inconclusive.

For example:

*Inconclusive*

- \$12,740 for six Tablet PCs
- \$2,199 for one Tablet PC

*Discretionary*

- \$3,554 for a Canon Model EOS 5D Camera/Canon Image Stabilizer
- \$4,999 for a Canon XL2 Digital Camcorder

- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of Facilities and Maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills that either lack sufficient explanation or appeared excessive in nature. In summary, we identified nine transactions with a total dollar value of \$406,477 that were discretionary and eight transactions with a total dollar value of \$135,435 that were inconclusive. For example:

*Discretionary*

- \$600 for Elizabeth DOE logo on van and pickup truck
- \$197,250 contract for bleacher construction and modification for Williams Field

*Inconclusive*

- \$15,735 for the installation of wiring for projectors and smart boards

- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVDs that either lack sufficient explanation or appeared excessive in nature. In summary, we identified two transactions with a total dollar value of \$25 that were discretionary and four transactions with a total dollar value of \$6,319 that were inconclusive. For example:

*Discretionary*

- \$10 for one-year subscription to "Good Housekeeping" magazine, Hamilton Middle School Library

*Inconclusive*

- \$4,000 for the purchase of 800 copies of "Elizabeth High School Rewind Magazine"
- \$250 for 25 gift cards for Barnes & Noble – Guidance, Main Office, Westminster Academy #26
- \$2,000 for home instruction for student, April 2006 (17.5 hours at \$38/h)

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the

event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified no transactions that were discretionary and one transaction with a dollar value of \$1,995 that was inconclusive.

*Inconclusive*

- \$1,995 for registration fee for Director of Elementary and Secondary Education to attend the Redesigning American High Schools Institute at Harvard University, July 26–31, 2004

- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training. In summary, we identified 81 transactions with a total dollar value of \$126,238 that were discretionary and ten transactions with a total dollar value of \$6,378 that were inconclusive. For example:

*Discretionary*

- All discretionary Meals and Entertainment expenditures related to food served at staff meetings or other on-site activities.

*Inconclusive*

- All inconclusive meals and Entertainment expenditures relate to on-site meetings at which, according to the District, state officials requested refreshments be served.

- *Expenditures on Staff* – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 25 transactions with a dollar value of \$11,553 that were discretionary and 54 transactions with a dollar value of \$63,509 that were inconclusive. For example:

*Discretionary*

- \$4,880 for name plates for new Board members

*Inconclusive*

- \$2,100 for membership in NJASA for the 2005–2006 school year for former Superintendent of Schools
- \$2,475 for travel allowance for five Head Security Guards within the District, 2004–2005 school year
- \$16,320 for travel allowance for 34 District tradesmen within the District

In addition to the above, we noted the following exceptions when conducting the Purchase Order Review.

Area	No. of Instances
Missing Proper Approvals – The PO date was after the invoice or payment date.	1
Improperly Coded – The transaction was coded to an incorrect Account Code.	1

Refer to Appendices B and C for the detailed purchase orders/transactions tested and the results of each.

### 13 Point Analysis

In accordance with the RFQ, we reviewed both salary disbursements and nonsalary disbursements for 2004–2005 and 2005–2006 to identify specific anomalies or irregularities. We used our propriety tool to perform routines to identify potential anomalies or irregularities in accordance with the following description:

#### Payroll

1. **Possible Questionable Employees – Incomplete Employee Profile** – Identified employees with incomplete or missing employee profiles. The following elements were considered: hire date, birth date, status, address information, and other key data elements.
2. **Possible Questionable Payroll Payments – No Benefits Deducted from Paycheck** – Identified any check where benefits were not deducted by comparing gross check amount and net check amount.
3. **Possible Questionable Payments – Payments made to Potential Nonexistent Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A potential “Nonexistent” employee is identified as any employee with a Social Security Number listed in the death master file provided by SSA.
4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District’s System.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District’s System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.

9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

**Vendor Disbursements**

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order** – Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date** – This analysis could not be performed as the District did not provide invoice dates.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses** – Compared vendor addresses against known P.O. mail drop box addresses, which are equivalent to P.O. Box addresses, but appear to be a legitimate address.

The results of these queries were summarized and stratified to aide in the selection of a representative, subjective sample to be reviewed. The following table provides a high-level breakdown of the results, stratification, and follow-up procedures performed:

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements.	<p>We noted 4,141 employees whose system maintained payroll file was incomplete or missing data elements. Of the 4,141 employees, some of the critical missing fields were as follows:</p> <ul style="list-style-type: none"> <li>● 28 did not have a hire date recorded within the system.</li> <li>● 239 did not have a birth date recorded within the system.</li> <li>● 3,918 did not have the State of residence recorded within the system.</li> </ul>	<ul style="list-style-type: none"> <li>● Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist.</li> <li>● Selected a sample of 21 from the listing of employees to further understand the anomalies presented.</li> <li>● Requested the HR files for the sample of employees selected.</li> <li>● Reviewed the HR file to identify the data elements that were missing within the system.</li> <li>● Noted any data elements that could not be identified based on review of the HR file as an exception.</li> </ul>	<p>Of the sample selected, the following information was missing on each record: Employee Number, Location Description, Primary Job Title, Date of Termination, Location and Department. In addition, we noted the following:</p> <ul style="list-style-type: none"> <li>● The electronic file we received did not include a date of birth for seven employees selected, nor did it include a date of hire for five of the employees selected. Based on our review of the HR files, we were unable to obtain the date of birth for three employees and the date of hire for one employee.</li> <li>● Further investigation of the sample above revealed that two employees were terminated; however, the termination date was not recorded in the HR system.</li> <li>● For 19 of the 21 employees, the address was missing the “state” location.</li> </ul> <p>Recommendations:</p> <ul style="list-style-type: none"> <li>● All relevant employee information should be obtained upon hiring and input immediately into both the HR and Payroll modules within the system, as such information is necessary not only for accuracy of records, but for pension and health insurance records as well.</li> <li>● HR and Payroll should produce automated exception reports to facilitate the review and follow-up of employee missing data.</li> <li>● An additional comparison report between HR and Payroll records should be generated and reviewed on a regular basis.</li> </ul> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	Employees that do not have the applicable benefits deductions	<p>We noted 902 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$3,713,415.40. Of the 902 instances:</p> <ul style="list-style-type: none"> <li>● 783 were under \$1,000</li> <li>● 118 were greater than \$1,000 and less than \$10,000</li> <li>● 1 was more than \$10,000</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel the reason for payroll disbursements without any deductions.</li> <li>● Selected a sample of 22 from the listing of employees who received a payroll disbursement without any deduction.</li> <li>● For each sample item we: <ul style="list-style-type: none"> <li>– Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension)</li> <li>– Identified the employee's: <ul style="list-style-type: none"> <li>– Job title</li> <li>– Pay status: salaried or hourly</li> <li>– Employment status: full time or part time</li> </ul> </li> <li>– Requested the employee's HR file and reviewed the W-4</li> </ul> </li> </ul>	<p>Based on discussions with the Payroll Department, the State required pension deductions is started within a year from the date of employment (this period was later reduced to three months) for the 2004–2005 and 2005–2006 school years. District policy requires salaried and nonsalaried employees to be added to the pension plan after earning \$5,000 and \$1,500, respectively.</p> <p>We reviewed a sample of 22 employees that did not have applicable benefits deductions and noted the following:</p> <ul style="list-style-type: none"> <li>● 20 employees were employed for more than 12 months and qualified for benefit deductions; however, the deductions were never processed while the employee worked for the District, or were processed late due to human error or late application submission.</li> <li>● Two employees did not qualify for benefit deductions due to the fact that one of them was a retired police officer and did not qualify for State pension and the other employee worked as a consultant (Alternative Route program). Explanations appear reasonable for these items.</li> </ul> <p>Recommendations:</p> <ul style="list-style-type: none"> <li>● Payroll should develop procedures over the monitoring of employee eligibility for benefits to help ensure that pension applications are submitted to the State in a timely manner and in accordance with District policy and State requirements.</li> </ul> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted 26 employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file. Of the 26 instances:</p> <ul style="list-style-type: none"> <li>• 1 of these employees had a termination date in the system 10 years after their date of death.</li> <li>• 24 of these employees appeared active in the District system despite a date of death recorded in the Social Security Administration's death master file.</li> <li>• 2 of these employees with Social Security Numbers that matched the death master file received compensation after their recorded date of death totaling \$30,096.</li> <li>• 2 employee names did not match the name of the person on the Social Security Administration's death master file.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducted interviews with the HR personnel to ascertain why the anomalies would exist.</li> <li>• Selected a sample of 21 from the listing of employees noted in the results column</li> <li>• For each sample item, we: <ul style="list-style-type: none"> <li>– Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file</li> <li>– Compared the Social Security Number per the system to the number listed on the copy of the Social Security Card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security Card (i.e., I-9 form)</li> </ul> </li> </ul>	<p>We reviewed payments to 21 employees and did not identify any inappropriate payments or payments to nonexistent employees. In 19 cases, they were deceased employees who, at the time of death, were either actively employed or were retired/terminated. Explanations provided and documentation reviewed, as such further analysis is not considered necessary.</p> <p>In addition we identified two anomalies:</p> <ul style="list-style-type: none"> <li>• One employee used a false Social Security Number. The District discovered the fraud and promptly terminated the employee.</li> <li>• One employee was a student who was hired as a summer employee. HR does not keep records for their temporary employees. HR also stated that there is a possibility the student used a false Social Security Number.</li> </ul> <p>Recommendation:</p> <p>HR should maintain records for all District employees, permanent and temporary, and ensure that adequate background checks are conducted during the hiring process.</p> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted 11 employees that were terminated within 30 days of their hire date and received pay after their termination date. Of the 11 instances:</p> <ul style="list-style-type: none"> <li>● 6 employees were paid within the 30 days of being terminated, with one of these employees being paid twice. This employee was paid once with their middle initial being used and the other without.</li> <li>● 5 employees were paid and appear to be currently paid after being hired and terminated within the 30 days.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees are terminated within 30 days of their hire date and are paid after their termination date.</li> <li>● Selected a sample of 10 from the results column.</li> <li>● For each sample item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</li> <li>– Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed.</li> </ul> </li> </ul>	<p>We reviewed a sample of 11 employees who were hired and terminated within 30 days and we determined that there were no anomalies in their compensation. We note following:</p> <ul style="list-style-type: none"> <li>● One employee’s record was captured twice: once with and once without their middle initial. This employee received two payments of \$500 for the periods November 15–30, 2005 and December 1–15, 2005. The District could not explain the anomaly in the payment record. Further analysis is deemed necessary.</li> <li>● Five employees were terminated and reappointed from a substitute to full-time teacher. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary</li> <li>● Five employees, including the employee captured twice, were terminated and were paid for days they had worked prior to termination.</li> </ul> <p>Recommendations:</p> <p>HR and Payroll Departments should continue to improve processing controls over additions, deletions, and modifications to employee data to help ensure changes are properly approved and performed completely, accurately, and in a timely manner.</p> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid more than 30 days after their termination date</p>	<p>We noted 204 employees that were paid more than 30 days after their termination date totaling \$7,753,488.16.</p> <p>The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 18 employees were paid between 31 and 90 days after termination totaling \$58,096.06.</li> <li>● 181 employees were paid between 91 and 365 days after termination totaling \$7,467,777.29.</li> <li>● 5 employees were paid greater than 365 days after termination totaling \$227,614.81.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees may receive pay after termination.</li> <li>● Selected a sample of 23 employees from the results column.</li> <li>● For each sample item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</li> </ul> </li> <li>● Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed.</li> <li>● Inquired about potential settlement payments owed to the employee.</li> <li>● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable).</li> </ul>	<p>We reviewed a sample of 23 employees and determined that there were no major anomalies in their compensation and noted the following:</p> <ul style="list-style-type: none"> <li>● Twenty employees were terminated and reappointed (e.g., substitutes to full-time positions, expiration of emergency certificates).</li> <li>● One employee received compensation for unused sick and vacation days.</li> <li>● One employee received a 60-day termination notice from the HR Department but was terminated immediately. As a result, the employee was paid for the 60 days stipulated in the notice after termination.</li> <li>● One employee resigned from Elizabeth BOE and was later hired by the NJDOE as a consultant. However, the NJDOE consultant is paid through the Payroll system.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received more than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 1,610 employees that received more than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$98,962,064.06 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 432 employees received between 53 and 59 checks totaling \$24,795,795.27 in gross pay.</li> <li>• 910 employees received between 60 and 79 checks totaling \$55,537,750.17 in gross pay.</li> <li>• 268 employees received more than 79 checks totaling \$18,628,518.62 in gross pay.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel why an employee may receive more than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement).</li> <li>• Selected a sample of 21 from the listing of employees who received more than 52 checks in a given fiscal year.</li> <li>• For each sample item the engagement team: <ul style="list-style-type: none"> <li>– Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team)</li> </ul> </li> </ul>	<p>Based upon our interview with the Supervisor of Payroll, we ascertained that employees can potentially receive four checks a month. The District pays its salaried employees on the 15<sup>th</sup> and the last day of the month; and on the 8<sup>th</sup> and the 23<sup>rd</sup> of the month, hourly employees and salaried employees that earn overtime or stipend pay are paid. Therefore, it is not uncommon for an employee to receive more than 52 checks over two fiscal years. Management cited that the reasons for certain employees receiving 52 checks or more include:</p> <ol style="list-style-type: none"> <li>1) Overtime and stipend pay</li> <li>2) Retroactive payments</li> <li>3) Completion of nonroutine duties (Example: lunch aides and night supervisors)</li> </ol> <p>From our sample of 21 employees who received more than 52 checks for the 2004–2005 and 2005–2006 school years, we reviewed documentation supporting the issuance of the checks. We noted, based on the documentation, that all 21 received overtime or stipend pay. We reviewed supporting documentation for five of the 21 employees, including their overtime sheets. All were properly approved.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	Employees whose gross pay increased by more than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 663 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$7,984,915.38. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 377 employees received a gross pay increase between \$7,501 and \$12,500.</li> <li>• 177 employees received a gross pay increase between \$12,501 and \$25,000.</li> <li>• 109 employees received a gross pay increase greater than \$25,001.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>• Considered Board Resolution for percentage increases.</li> <li>• Selected a sample of 25 employees receiving high gross pay increases to further understand the salary increase.</li> <li>• For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication of sick/vacation days cashed in</li> <li>– Indication that the employee performed an additional job function requiring a stipend</li> <li>– Overtime approval forms</li> <li>– Other documentation supporting a large gross pay increase</li> </ul> </li> </ul>	<p>We reviewed documentation related to the gross pay increase from 2004–2005 to 2005–2006 for 25 employees and noted the following:</p> <ul style="list-style-type: none"> <li>• 23 employees received salary increases in line with the negotiated contracts. Among these were several cases in which teachers were hired as substitute teachers pending State processing of their certifications. After their certifications were received and submitted, the District compensated them the difference between the substitute rate and the full-time employees' rate for the days worked. This was based on the Executive Order issued by the Governor of New Jersey.</li> <li>• Two employees were employed by HR and received large salary increases in relatively short periods of time. The District explained that subsequent to the appointment of the acting Superintendent, the HR Department underwent a reorganization. Upon the advice of District counsel, HR employees ended their association with their union (as it was the same union to which teachers belong and created conflicts of interest), and salaries for HR personnel were renegotiated. This restructuring was approved by the Board at the February 2006 Board meeting.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 146 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$2,444,693.00. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 70 employees received a salary increase between \$7,501 and \$12,500.</li> <li>• 49 employees received a salary increase between \$12,501 and \$25,000.</li> <li>• 27 employees received a salary increase greater than \$25,001.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>• Considered Board Resolution for percentage increases.</li> <li>• Selected a sample of 25 employees receiving high salary increase to further understand the salary increase.</li> <li>• For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication that the employee performed an additional job function with an agreed-upon salary increase</li> <li>– Other documentation supporting a large salary increase</li> </ul> </li> </ul>	<p>We reviewed documentation related to the salary increase from 2004–2005 to 2005–2006 for 25 employees and noted the following:</p> <ul style="list-style-type: none"> <li>• Nineteen employee salary increases in line with the negotiated contracts. Among these were several cases in which teachers were hired as substitute teachers pending State processing of their certifications. After their certifications were received and submitted, the District compensated them the difference between the substitute rate and the full-time employees' rate for the days worked. This was done in accordance with an Executive Order issued by the Governor of New Jersey.</li> <li>• Six employees were employed by HR and received large salary increases in relatively short periods of time. The District explained that, subsequent to the appointment of the acting Superintendent, the HR Department underwent a reorganization. Upon the advice of District counsel, HR employees ended their association with their union (as it was the same union to which teachers belong and created conflicts of interest), and salaries for HR personnel were renegotiated. This restructuring was approved by the Board at the February 2006 Board meeting.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 2,088 employees who received stipends greater than 10% of the base salary. The gross amount of increase for these employees was \$79,585,930.43. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 776 employees received between 10% and 15% of base salary in stipends.</li> <li>• 602 employees received between 15% and 25% of base salary in stipends.</li> <li>• 710 employees received greater than 25% of base salary in stipends</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount.</li> <li>• Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees.</li> <li>• Selected a sample of 86 employees receiving stipends in excess of 10% of their base salary.</li> <li>• For the sample selected, we: <ul style="list-style-type: none"> <li>– Confirmed the employee was identified on the list of employees receiving pay via stipend</li> <li>– Confirmed the amount of the stipend</li> <li>– Compared the stipend amount paid to the employment contract</li> </ul> </li> </ul>	<p>Based upon our interview with the Supervisor of Payroll, it was determined that the majority of these employees earned the stipend pay because they worked additional hours on Board-approved programs or worked overtime that was approved by their supervisor. We selected 86 employees who received greater than 10% of their base salary in stipends. We noted the following:</p> <ul style="list-style-type: none"> <li>• 10 employees sampled were paid overtime. We obtained evidence from the payroll system that payments were related to overtime. Furthermore, for five employees we obtained the signed approval of the supervisor. All overtime reviewed was properly approved.</li> <li>• 34 employees sampled were paid stipend pay. Stipend pay is approved by the Board. All 34 employees sampled were approved by the Board for their respective stipend during the school year. However, one employee received payments in excess of what was approved by the Board. Further analysis is deemed necessary.</li> <li>• 12 employees sampled were paid their regular hourly wages under the earning code "Other Pay." Further analysis is deemed necessary.</li> <li>• Seven employees were substitute teachers and paid accordingly. Substitutes are paid under the earning code "Other Pay."</li> <li>• 23 employees during the 2004–2005 and 2005–2006 school years were substitute teachers for part of the year. Once these employees were hired as full-time teachers, they were back paid to what they would have earned at that point as a regular full-time teacher. The back pay was paid under earning code "Other Pay." The Governor of the State of New Jersey issued an Executive Order allowing all Districts in New Jersey to retain substitute teachers an additional 30 days on top of the 20 days due to the fact that the State had a backlog of issuing teaching certificates. Based on further analysis of these employees, we noted the following: <ul style="list-style-type: none"> <li>– Nine of these employees were paid stipend pay prior to becoming a full-time teacher as well as after.</li> <li>– One employee's back pay was paid under the earning code, "Payroll Adjustment."</li> <li>– Two of the employees, in the 2005–2006 school year, were paid back pay under the earning code, "Other Pay."</li> </ul> </li> </ul> <p>Further analysis is deemed necessary.</p> <p>Recommendations:</p> <p>The Payroll Department should work to standardize and clarify earnings codes used in payroll processing to help ensure appropriate and consistent treatment of payroll expenses.</p> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>We noted 44 employees who received greater than 25% of base salary in overtime. The total gross amount of increase for these employees was \$46,254.75. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>Two employees received between 25% and 35% of base salary in overtime.</li> <li>Seven employees received between 35% and 50% of base salary in overtime.</li> <li>35 employees received greater than 50% of base salary in overtime.</li> </ul>	<ul style="list-style-type: none"> <li>Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary.</li> <li>Selected a sample of 25 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%.</li> <li>For each sample item, we: <ul style="list-style-type: none"> <li>Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form).</li> <li>Reviewed the payroll disbursements to assess the amount is reasonable.</li> </ul> </li> <li>For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period.</li> <li>Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours).</li> <li>Inquired about the District's consideration to hire an additional employee as opposed to approving overtime.</li> </ul>	<p>We selected 25 employees who received greater than 25% of their base salary in overtime. Based on discussion with the Supervisor of Payroll, the majority of these employees did not work overtime. It appears that the pay was misclassified.</p> <p>Further testing and inquiry revealed the following:</p> <ul style="list-style-type: none"> <li>Fourteen employees were summer help and their pay was coded under the earning code "Other Pay" in the payroll system. In addition, five of these employees also received compensation coded under "Regular Pay."</li> <li>Nine employees were substitutes and their pay was coded under the earning code "Other Pay" in the payroll system. In addition, one of these employees also received compensation coded under "Regular Pay."</li> <li>One employee who died received a payment to his estate under earning code "Other Pay."</li> <li>One employee received a stipend pay due to work on Board approved programs. However, the stipend pay in itself was not 25% greater than the base pay.</li> </ul> <p>Recommendations:</p> <p>The Payroll Department should work to standardize and clarify earnings codes used in payroll processing to help ensure appropriate and consistent treatment of payroll expenses.</p> <p><i>(Note: Please refer to the HR/Payroll internal controls section for related findings and recommendations.)</i></p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 2,775 payments totaling \$12,165,684 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 1,822 purchases made where the payment amount exceeded the original purchase order by less than 5% totaling \$2,866,158.</li> <li>● 391 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$1,938,158 in excess.</li> <li>● 347 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$5,584,582 in excess.</li> <li>● 215 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$1,776,786 in excess.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</li> <li>● Inquired as to why new POs are not issued when an increase is required.</li> <li>● Selected a sample of 68 from the listing of disbursements that exceeded the PO amount.</li> <li>● For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed</li> <li>– Noted if the increased amount caused the purchase to exceed a bid or quote threshold</li> </ul> </li> </ul>	<p>We reviewed a sample of 68 purchase orders with payments exceeding the original purchase order amount. Each purchase order was amended in the system to reflect and accommodate the increased charges on the incoming invoice(s). Specifically we noted the following:</p> <ul style="list-style-type: none"> <li>● 26 of the purchase orders were estimates created at the beginning of school years to fund health care, energy usage, food purchases etc.</li> <li>● 22 of the purchase orders were tuition bills paid by the District. Students are routinely added to tuition rolls throughout the year.</li> <li>● 5 of the amendments were made to correct errors in tabulating the purchase order (e.g., the purchase order amount did not include one page of a multipage requisition.</li> <li>● 15 amendments included contingency work, increased internet charges to incorporate new District schools, and increased hiring of off-duty police officers for security details.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>Recommendations:</p> <p>Accounts Payable should reinforce the Department policy with applicable personnel requiring Supervisor approval of all purchase order changes in excess of \$50. Internal control testing revealed instances where this review and approval did not take place.</p> <p><i>(Note: Please refer to the Purchasing/Accounts Payable section of the internal controls section for related findings and recommendations.)</i></p>



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates.	The District does not maintain invoice dates as a data field, and thus could not provide the electronic data necessary to conduct this analysis.		
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail-receiving agencies, etc.).	We noted 27 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> <li>• Selected a sample of 10 vendors who receive payment at mail-drop locations.</li> <li>• Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.).</li> <li>• Requested business certification forms for the vendor to confirm the address.</li> <li>• Requested evidence that the vendor was included within the vendor master file.</li> </ul>	<p>We reviewed a sample of 10 vendors whose mailing address appears to be a known mail-drop location and noted the following:</p> <ul style="list-style-type: none"> <li>• All vendors were active in the Edu-Met system</li> <li>• Eight did not have a contact name listed at the vendor, of which two did not have a contact phone number.</li> </ul> <p>We could not review any business certification forms as the District does not require them to add a vendor to the database.</p> <p>Recommendations:</p> <p>The Purchasing Department should maintain accurate records of all vendors. Internal control testing revealed that many vendor records are duplicated within the system. A purge of duplicated or inactive vendors, as well as ongoing review of active vendors for accuracy, should be a priority for the Purchasing Department.</p> <p>In addition, a business certification form should be required prior to adding a vendor to the database.</p> <p><i>(Note: Please refer to the Purchasing/Accounts Payable section of the internal controls section for related findings and recommendations.)</i></p>

**Certified Staff Review**

The objective of this review was to assess if current certified staff employed by the District are performing the job function for which he or she is coded and compare whether the District classified them accordingly. In accordance with the RFQ, we requested that the District complete a Microsoft Excel spreadsheet (referred to as Form C) that identifies all current certified staff employed and their respective job title and function.

We selected a sample of 101 certified staff to review. Our selection included 56 certified teachers and 45 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	15
	Pre-K – 8 <sup>th</sup>	33
	High School	8
Nonteaching Certified Staff	Principals/Vice-Principals	14
	Guidance Counselors	12
	Other (e.g., Nurse, Social Worker, etc.)	19

We performed the following for each selected employee:

- Visited the school and confirmed the employee’s name by observing identification and the primary role of the employee through inquiry
- Verified the employee's job function through inquiry and/or observation
- Requested a copy of the teacher’s schedule or class assignment as appropriate to ensure that it supported the primary role of the teacher as documented in Form C
- Noted if the employee performed any additional job functions within the District.

To the extent we could not interview an individual due to absence, documentation related to the absence and evidence of the substitute assigned for the class was requested and reviewed.

Based on our review, all of the employees selected were performing the job function identified by the District.



# Assessment of Internal Controls





# Assessment of Internal Controls

The second area of our scope involved an assessment of District internal controls over key business functions, including:

- Inventory
- Facilities Management
- Purchasing/Accounts Payable
- Human Resources/Payroll
- General Operations/Accounting
- Food Services
- Transportation
- Technology
- Student Activities

Through review of the ICQ completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place. We were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, for each functional area except for Technology, 25 items were tested to understand whether key controls were in effect as described.

The pages that follow present the observations and recommendations resulting from our internal controls assessment. Each section is organized to present an overview of the functional area and a summary of observations and recommendations.

## General Observation

### Policies and Procedures

Written policies and procedures codify management's criteria for executing an organization's operations. They document business processes, personnel responsibilities, departmental operations, and promote uniformity in executing and recording transactions. Policies and procedures can also serve as an effective training tool for employees. If written policies and procedures are inaccurate, incomplete, or simply not current, the following could result:

- Inaccurate and unreliable financial records due to inappropriate recording of transactions
- Inconsistent practices among employees and/or departments
- Processing errors due to lack of knowledge

Standard Operating Procedures (SOPs) are not documented for the District's key functions and processes, which are: (1) Inventory/Fixed Assets, (2) Facilities Management, (3) Purchasing/Accounts Payable, (4) Human Resources/Payroll, (5) General Operations/Accounting, (6) Food Services, (7) Transportation, and (8) Student Activities. Although the District has a policies manual and bylaws, these do not describe the daily area requirements, activities, and related controls.

We recommend that the District document SOPs for the key functions and processes identified in the above paragraph. Procedures should be distributed to applicable areas, and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

## Inventory

### Overview

The District maintains several warehouses to hold inventory: a central warehouse, located on South Broad Street, a second warehouse located on Schiller Street, three trailers (used for long-term storage and for items being held for auction), and three rental self-storage sites (used for specialized storage including furniture and boxed equipment). There are also small storage rooms at each of the schools, maintained by the head custodian.

There are 25 full-time employees working at the central warehouse and storage sites (13 laborers and 12 truck drivers), as well as the Coordinator and an administrative secretary.

As part of our procedures, we developed a high-level understanding of the Inventory/Fixed Assets process. At the District, the Inventory/Fixed Assets process includes the following subprocesses:

- Tagging Process
- Tracking and Monitoring Assets

- Receiving Process
- Reconciliation of Inventory
- Disposal Process

We identified key controls within the Inventory/Fixed Assets process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the Inventory/Fixed Assets process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Only authorized employees have access to records. Fixed asset and inventory acquisition, receipt, recording, and disposal duties are segregated.
- Property, plant, and equipment exist, are owned by the District, and used in operations.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded according to District policy.
- Fixed assets and inventory are safeguarded, according to District policy.

### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the Inventory/Fixed Asset process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Tracking and Monitoring Inventory

Inventory should be accurately recorded and tracked. District warehouse inventory has not been accurately tracked over recent years. A spreadsheet exists to track incoming and outgoing inventory; however, it has not been consistently maintained. Specifically, inventory shipped from the warehouse to schools or other District buildings was not always recorded on the spreadsheet. As a result, the spreadsheet does not accurately reflect the inventory on hand. Without accurate records, there is an increased risk of mismanagement or misappropriation of inventory.

The District is implementing InventoryDirect (an application within SchoolDude) effective July 1, 2007. Prior to the implementation, we recommend that the District

complete a full warehouse inventory. The use of this software may mitigate the ineffective execution of current controls.

### Security in Warehouse

Records should be safeguarded and maintained for reference. Records stored in the District warehouse are housed in individual rooms; however, the rooms are not consistently locked and restricted to appropriate personnel – anyone who gains entry to the warehouse can access the records. While the warehouse does not house sensitive records at this time, there are plans to store sensitive HR records in the warehouse in the future.

We recommend that security procedures over these records, including adding locks and distributing keys only to authorized personnel, be implemented. Particular care, including locking in a fireproof case, should be considered for sensitive employee records.

### Segregation of Duties

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

We noted that the same individual who received deliveries to the warehouse also recorded the receipt in the inventory log. Without adequate segregation of duties, there is an increased risk of misappropriation of inventory.

We recommend District policy require separate individuals to receive and record deliveries. A copy of the packing slip signed by the receiver should be provided to the individual recording the delivery and maintained on file.

## Facilities Management

### Overview

The Facilities Management Department, headed by the Director of Plant, Property and Equipment (PP&E), consists of 304 full-time employees including the Director, eight supervisors, four foremen, 224 janitors, 29 maintenance staff, 12 truck drivers, 15 warehouse staff, and 12 other administrative employees. Facilities Management is primarily responsible for the maintenance and janitorial functions of the 31 schools and three administrative buildings within the District. Facilities Management is also responsible for overseeing any repair or construction projects performed by outside contractors.

The Facilities Management Department utilizes Edu-Met for requisitions and personnel matters and the SchoolDude system to track critical maintenance upkeep dates and to input work orders for the District.

The District is responsible for the maintenance and upkeep of 33 school buildings and three administrative buildings, which comprises approximately 3.2 million interior square feet.

As part of our procedures we developed a high-level understanding of the facilities management process. At the District, the facilities management process includes the following subprocesses:

- Preventative maintenance
- Routine maintenance
- Upkeep and expansion of District physical plant
- Oversight of outside contractors
- Facilities budget
- Overtime approval

We identified key controls within the facilities management process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the facilities management process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Procedures pertaining to maintenance requisitions are followed properly.
- Maintenance logs are maintained to appropriately documented requests, workload, resolutions, and health and safety issues.
- Appropriate records, including necessary approvals, for overtime are maintained and reviewed by a supervisor regularly.
- Existence of preventative and comprehensive maintenance plans.
- Existence of long-range facilities plan.



### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the facilities management process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Management Review of Work Orders

District policy requires work orders to be approved by a Facilities Supervisor/Foreman in SchoolDude and signed off by the same individual or appropriate personnel after the completion of work.

Of the 11 work orders we reviewed, two were not marked “Closed” by a Supervisor/Foreman to indicate that the work was completed satisfactorily. The last entry in SchoolDude reflected that the work was “Complete” and was entered by the employee who performed the work. Without proper approvals, there is an increased risk that maintenance/repairs are either not performed or not satisfactorily completed.

We recommend a Supervisor/Foreman should review and provide signoff within SchoolDude on all completed work orders. To facilitate this review, the District should periodically generate a report showing all open items as well as completed work orders that have not been closed by the Supervisor/Foreman.

### Purchasing/Accounts Payable

#### Overview

The Purchasing Department (Purchasing) is responsible for procurement of materials, such as school supplies and equipment, and overseeing the Request for Proposal (RFP) and bid process. Purchasing consists of four full-time employees – a Purchasing Agent, two Purchasing Specialists, and one clerk. Purchasing operates under the direction of the Business Office.

The Accounts Payable (A/P) Department is responsible for the processing of payments to vendors and also operates under the direction of the Business Office. The A/P Department consists of a Supervisor and eight A/P clerks.

As part of our procedures, we developed a high-level understanding of the Purchasing/Accounts Payable process. At the District, the Purchasing/Accounts Payable process includes the following subprocesses:

- Purchase requisitions and purchase orders
- Supporting documentation
- Vendor database maintenance
- Competitive bid process
- Travel and expenses

We identified key controls within the Purchasing/Accounts Payable process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the Purchasing/Accounts Payable process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Documentation maintained to support expenditures is sufficient.
- Contracting requirements established by N.J.S.A. 18A are adhered to where applicable, and the District utilizes a competitive bid process or obtains multiple vendor quotes as appropriate.
- Vendor information maintained by Purchasing is reviewed and updated regularly, and duplicated vendors are purged.
- Proper review and approval takes place when purchase orders are amended.
- Proper approval is given for construction/maintenance projects by Director of Plant, Property and Equipment before payment is made to contractors.
- Purchase requisition process follows all proper channels of approval before a purchase order is created or any payment is issued.

### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the Purchasing/Accounts Payable process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Vendor Management – Purging Duplicate/Inactive Vendors

A review of the District's vendor listing should be performed on a periodic basis to identify and remove inactive and duplicate vendors. Based on our review of the vendor listing, we noted several vendors with no activity for over two years that were included on the vendor listing. While Purchasing indicated that they perform a periodic review, there is no documentation to evidence that such reviews are performed. As a result of maintaining unnecessary or duplicated vendor information, there is an increased risk of errors or inappropriate activities.

We recommend that the District develop a formal procedure to conduct an annual review of the vendor master file and purge the vendors that the District does not plan to utilize, as well as eliminate duplicate records of active vendors in the system.

#### **Proper Approval Over Purchase Order Amendments**

District policy requires that changes to the purchase order greater than \$50 be approved by the A/P Supervisor. All A/P clerks have the capability to amend purchase orders in Edu-Met without approval of the A/P Supervisor. Our testing showed that three of the 11 selected purchase orders did not obtain proper approval by the A/P Supervisor to be amended. As a result, there is an increased risk of unauthorized or inappropriate adjustments.

The District should document and reinforce procedures over changes to purchase orders with applicable employees. The Edu-Met system can generate a report to reflect purchase order changes; however, this report is not currently generated. It could be utilized to facilitate the A/P Supervisor's review.

Additionally, the District should consider implementing a system control whereby all changes greater than \$50 require an on-line approval by the A/P Supervisor.

#### **Human Resources/Payroll**

##### **Overview**

The Human Resources (HR) Department is broken down into three following areas: (1) Labor Relations, (2) Compensation and Benefits, and (3) Hiring and Recruitment. HR consists of the Assistant Superintendent for Human Resources, three Supervisors, one Investigator, two officers (one of which is a vacant position), seven staffing assistants, and 11 administrative assistants.

The Payroll Department (Payroll) is staffed by a Supervisor and nine clerks. Payroll is responsible for the payment of over 4,300 District employees and for the remittance of payments to vendors and others. Payroll processes approximately 6,100 checks per pay cycle.

As part of our procedures, we developed a high-level understanding of the HR/Payroll processes, which include the following subprocesses:

- Recruitment and new hire process
- Changes to payroll and HR files
- Attendance monitoring
- Overtime policy and procedures
- Payroll checks
- Employee benefits
- Termination

We identified key controls within the HR/Payroll processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 28 items to test as a cross-sectional representation of key controls over the HR/Payroll processes:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Approval for new hires is appropriately documented.
- Job codes in the Payroll system were consistent with Board approval and action forms as appropriate.
- Terminated employees are removed from the system in a timely manner.
- Promotions are approved and documented by the Board and are processed in the system in a timely manner

### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the HR/payroll process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Reconciliation between HR and Payroll Data Records

The District should reconcile the employee data that is maintained on two modules within the Edu-Met system to help ensure that the data is reflected completely and accurately in both modules. The HR and Payroll Department currently maintain employee data on separate modules within the Edu-Met system. As a result, changes to employee data (i.e., new hires, terminations, or other changes) must be processed by both the HR and Payroll Departments. Although the District intentionally maintains the modules separately as a check on each Department, there is no formal reconciliation of the two modules to identify discrepancies and possible irregularities.

We noted that nonsalaried employees are not recorded in the HR system despite being included in the Payroll system. Without full and accurate record-keeping and formal reconciliation procedures, there is an increased risk that errors or irregularities occur and are not detected.

We recommend that a formal reconciliation be implemented between the HR and Payroll modules. The reconciliation should be performed prior to each payroll cycle and any discrepancies should be researched and resolved in a timely manner. The reconciliation should be maintained in accordance with the District's documentation retention requirements.

In addition, we recommend that HR include all employees (salaried, temporary, substitute, seasonal, summer, etc.) within the HR module in Edu-Met.

In the long term, the District should implement an automated interface between the modules to avoid the duplicate processing that is currently occurring in both Departments. Appropriate controls should be developed to help ensure updates to employee data are properly reviewed and approved.

#### Management Review

Someone independent of the input should review changes to payroll data. We noted that the Payroll Supervisor does not formally review and approve the following:

- New employees entered into the Payroll system
- Terminated employees removed from the Payroll system
- Employee information changes processed in the Payroll system

None of the above processes are consistently or comprehensively reviewed by the Payroll Supervisor.

Without evidence of formal review, there is no assurance that changes to Payroll data were performed completely and accurately.

We recommend that Payroll enhance procedures to require the Payroll Supervisor to review and sign off on changes to Payroll data.

A report that captures all changes to employee data should be produced in Edu-Met and reviewed by someone other than the individual who inputs the change, preferably a Manager or Supervisor. The review should be conducted prior to each payroll cycle and should be performed by comparing the source documentation (i.e., board resolution) to the change report to determine that all changes were properly processed and approved.

#### Processing of Retroactive Payments for Substitute Teachers Awaiting State Certification

The District issues retroactive pay to substitute teachers who have completed qualifications to become certified teachers but who were awaiting issuance of certification from the State. The payments are made at the time the teachers receive their certification and are hired officially by the District as a full-time teacher.

The Governor of New Jersey issued an Executive Order in 2004 addressing this issue and extending the days allowed for noncertified teachers to remain in the same teaching position from 20 to 50 days.

The appropriateness of the retroactive pay requires further analysis. Specifically, we noted the following:

- The District retroactively compensated substitutes for periods much longer than the 50 days allowed under the Executive Order. This was achieved by removing the employee from their existing assignment for one day and beginning a new 50-day period on the following day.
- Teachers received holiday pay even though they were not eligible for such payments as substitute teachers.

As a result, inappropriate or inaccurate payments may have been made to substitute teachers.

We recommend that the District conduct an additional review of this practice to ensure both compliance with the Executive Order, State laws, and fiscal propriety. Additionally, the District should formalize procedures governing how such pay is processed (Other Pay, Payroll Adjustments, etc.), as this has not been processed with consistency.

#### **Inconsistent Use of Expense Codes for Payroll Processing**

The District should have policies and procedures that clearly define how payroll expenses should be coded and applied to payroll accounts within the system. Presently, payroll issues pay under a variety of earning codes and account numbers to employees, which may lead to inconsistent treatment of expenses. Specifically, we noted that the "Other Pay" earning code is utilized to pay a variety of employee compensation including: hourly pay, overtime, stipends, substitute teacher daily wages, back pay to substitutes, and lump sum leave-of-absence payments. In addition, the same account number may be used to pay an employee regular earnings, regular pay, other pay, and payroll adjustments. Without a consistent approach for recording such expenses, management may not be able to obtain a clear understanding of payroll expenses or their purpose. It should be noted that these entries are processed at the school or Department and not by Payroll.

We recommend that Payroll formalize procedures that clarify and standardize the use of earning codes and payroll accounts to help ensure the appropriate and consistent treatment of payroll expenses. These procedures should be communicated and distributed to applicable schools and Departments and the employees processing Payroll at the schools and Districts should read and understand the procedures. In addition, Payroll should develop procedures to review entries to help ensure they have been properly coded.

## General Operations/Accounting

### Overview

The General Operations/Accounting Department is a part of the Business Office and consists of the Business Administrator, Comptroller, and four Staff Accountants. Responsibilities for the Department include management of all cash transactions, accounting processes, budgeting, grants management, fixed assets as well as other financial processes. The department utilizes the Edu-Met system for all accounting and financial reporting requirements, with the Comptroller ultimately directing all the above processes. The Treasurer of School Monies is an outside contractor responsible for managing the main bank accounts of the District who also performs the monthly bank reconciliations.

As part of our procedures, we developed a high-level understanding of the General Operations/Accounting process. At the District, the General Operations/Accounting process includes the following subprocesses:

- Review of payments prior to issuance
- Cash management
- Financial accounting
- Budget

We identified key controls within the General Operations/Accounting process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 18 items to test as a cross-sectional representation of key controls over the General Operations/Accounting process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Procedures as documented in policy/procedure manuals are generally followed.
- Manual journal entries are properly authorized by Comptroller or Business Administrator and sufficiently explained.
- Offline schedules/worksheets used by the staff accountants are maintained on protected drives.

### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the General Operations/Accounting process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key

controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Segregation of Duties – Handling of Cash

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

We noted that the Accountants in the Business Office receive cash, usually small dollar amounts, and have the capability of also recording the receipt of cash in the accounting system. It should be noted that this does not happen frequently and may occur in instances when excess monies are returned from a student field trip. However, there is an increased risk of the inappropriate use of cash received.

We recommend that a signed receipt be issued to the person(s) submitting cash to the Business Office and that a copy of the receipt accompany the journal entry related to the cash transaction. Journal entries should be made by someone other than the employee who collected the cash.

## Food Services

### Overview

The District serves approximately 17,000 lunches, 8,000 breakfasts, and 3,000 after-school snacks to roughly 21,000 children on a daily basis. The Food Services budget for 2006–2007 was approximately \$11 million. The Food Services Department consists of the Director of Food Services, 31 Cook Managers, one for each of the 31 schools throughout the District, three Supervisors, and 125 additional staff throughout the District schools.

As part of our procedures, we developed a high-level understanding of the Food Services process. At the District, the Food Services process includes the following subprocesses:

- Menu planning
- Ordering and receiving
- Inventory
- Free and Reduced Lunch Program
- Monitoring and recording nutritional data
- Monitoring and recording participation
- Reporting data to governmental agencies that provide funding
- Cash Collections and Deposits



We identified key controls within the Food Services process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the Food Services process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Procedures as documented in policy/procedure manuals are generally followed.
- Proper channels are followed in awarding annual contracts to vendors.
- Proper channels are following in soliciting biweekly price quotes from appropriate vendors.
- Necessary approvals received on order forms.
- Purchase order prices match those in the vendor's contract.
- Appropriate vendors are contacted based on the contract (i.e., determined by the type of food ordered).
- Inventory records exist and are maintained on a routine basis.
- Reconciliation between the cash and count reports generated in SNAP and bank deposit slips is performed.

### Summary of Observations and Recommendations

Based on discussions with the Director of Food Services and our internal control testing, we did not identify any internal control issues for the Food Services Department.

## Transportation

### Overview

The District's Department of Transportation is responsible for providing transportation services to approximately 3,785 students. The Department, under the direction of Plant, Property and Equipment, is led by the Coordinator of Transportation who is assisted by two supervisors and one clerk. To accommodate the students' transportation needs, the District owns 42 buses and employs 31 bus drivers and 62 bus monitors. This satisfies about 30% of the District's transportation needs, covering Special Education, one Early Childhood Center and several early High School runs; the remaining 70% is outsourced to transportation vendors awarded annual contracts for specific routes. The District uses the EduLog system to create and monitor its bus routes.

As part of our procedures, we developed a high-level understanding of the Transportation process. At the District, the Transportation process includes the following subprocesses:

- Contracts
- Special Education Students
- Evaluating the Buy vs. Lease decision
- Monitoring upkeep of District-owned vehicles
- Monitoring drivers
- Designing and monitoring bus routes

We identified key controls within the Transportation process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the Transportation process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- The District has a signed contract with the external vendor(s) as appropriate.
- Proper Board approval was obtained for the contract.
- Necessary approvals are obtained prior to payment of invoices.
- Payments made to external vendors are in accordance with the contract stipulations.
- Background checks and medical examinations have been conducted as required for all drivers.
- Buses have been inspected quarterly, as required by law.
- District disposes of buses after 12 years, as indicated.

#### **Summary of Observations and Recommendations**

Based on discussions with the Coordinator of Transportation and our internal control testing, we did not identify any internal control issues for the Transportation Department.

## Technology

### Overview

The Information Technology (IT) Department consists of 50 full-time employees to facilitate the IT environment at the District. The staff turnover is very low, and most employees have been with the District for a number of years. The IT Department is responsible for the applications, e-mail, telephone, and infrastructure for approximately 8,725 desktop computers and 1,547 laptop computers that are situated within the District's 31 schools and three Administration buildings.

In addition to the key systems listed below, the IT group is responsible for the management of the e-mail servers, security systems, and spam monitoring systems in place. The key applications within the environment are:

- **Edu-Met** – This is the District's Student Tracking Information System, Accounting, Payroll, and Human Resources system that is used by the schools and the administration. This application covers the functions of student records, grades, discipline, health, schedules, and attendance. In addition, Accounts Receivable, General Ledger, Purchase Order Management, Inventory, HR, and Payroll functions are provided by Edu-Met. There are approximately 160 users on this system, and it runs on a Windows 2003 Server with Oracle database. These servers are hosted in house at Elizabeth. The application is packaged and support is provided by a third-party vendor.
- **Easy IEP** – This is the District's Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 200 users on this system and each user has a personal log-in account. This is a packaged application that is hosted externally and supported by an external vendor.
- **WINSNAP** – This is the school food service application. It is used to track meals provided to students at schools based on eligibility. The information used in this system is based on information provided to it by the Edu-Met system. There are approximately five users on this system.
- **EduLog** – This is a system used to track and record bus routes for students. This application develops bus routes based on geographic and demographic details. There are approximately five users on this application, and it is supported by a third-party vendor.

As part of our procedures, we developed a high-level understanding of the IT process. The following key subprocesses were identified as part of the IT Department:

- User access to the environment is controlled, both physically and logically.
- Change control is managed.
- Programs or other software are developed.
- Backups are performed.
- The IT environment is monitored for security and processing.

### Summary of Observations and Recommendations

Based on conversations with the IT Director at Elizabeth, no observations were identified. KPMG did not perform detailed procedures to verify the existence or effectiveness of the IT controls included in our scope.

### Student Activities

#### Overview

Student Activities process within the District are decentralized: each school within the District coordinates its own Student Activities functions and maintains its own records, with specific personnel at each school responsible for such functions. Though there is District oversight and review, each school maintains its own Student Organization Fund and Student Activities budget, ultimately approved and managed by the Principal of the school. The Student Activity employees are also responsible for managing the cash collection, deposits, withdrawals, and balancing of the checking accounts for the Student Organization Fund Account. At the end of each school year, the Student Organization Fund account is reconciled by a staff accountant at the District. Examples of functions for which Student Activities are responsible are school trips, student dances, charity drives, and Broadway shows.

The Elizabeth Board of Education budget analyst indicated that the employees at the school level responsible for cash collection are often also responsible for making the bank deposits.

As part of our procedures, we developed a high-level understanding of the Student Activities process. At the District, the Student Activities process includes the following subprocesses:

- Budget
- Cash collections

We identified key controls within the Student Activities process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 15 items to test as a cross-sectional representation of key controls over the Student Activities process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Expenditure was in line with the student activities budget.
- Cash collected resulting from student activities is logged and reconciled appropriately.

### Summary of Observations and Recommendations

Below, we present a summary of observations and recommendations related to the Student Activities process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

#### Segregation of Duties – Handling of Cash

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

Based on our review of Student Activities, we noted that the employees responsible for Student Activities at each school have responsibility for reconciling the Student Organization Fund bank account and collecting, recording, and depositing cash. Without proper segregation of duties, there is an increased risk of errors or irregularities going undetected.

It should be noted that each school's Student Organization Fund is also reconciled on an annual basis by an accountant in the District Business Office; however, entries and supporting documentation used to reconcile the account are provided by the employee responsible for Student Activities at each school, respectively. As a result, this reconciliation may not be the most effective due to the segregation of duties issues noted above.

We recommend that responsibilities for reconciling the bank account, collecting, recording, and depositing cash be segregated. In the event that responsibilities can not be properly segregated due to employee constraints, alternative supervisory procedures should be implemented.





# Appendices

This section of the report includes the following appendices:

Appendix A – District Response

Appendix B – Subgroup Analysis Sample and Results of Testwork

Appendix C – Statistical Analysis Sample and Results of Testwork





**Pablo Muñoz**  
Superintendent of Schools

October 30, 2007

**VIA EXPRESS DELIVERY**

Ms. Lorna Stark  
KPMG LLP  
345 Park Avenue,  
New York, NY 10154

Dear Ms. Stark:

The District has received and reviewed the draft KPMG audit report dated June 29, 2007 (with subsequent revisions received on September 11, 2007 and October 17, 2007) from the performance audit of historical expenditures for the period July 1, 2004 through June 30, 2006 and assessment of internal controls over select business processes of the Elizabeth Public Schools conducted on behalf of the State of New Jersey Department of Education (the Department). The Elizabeth School District welcomed the opportunity presented by KPMG's review of Elizabeth's operational services with the expectation that the study would result in identification of areas to be addressed as the District strives to improve its practices and procedures consistent with our vision that **The Elizabeth Public Schools will be one of the best school systems in the State of New Jersey**. As clearly delineated as one of our eight core beliefs in the District's strategic plan adopted on June 28, 2006 we will become a high performance organization through a continuous process of improvement that focuses on goals, high expectations, reflective practices, and on-going monitoring and assessment.

That being said the following comments are offered to address specific areas of the report.

As noted in the report, the objectives of the audit were to analyze historical expenditures for the period July 1, 2004 through June 30, 2006, to identify unreasonable or discretionary spending, and provide recommendations to potentially correct deficiencies in internal controls over select business processes. Once met, these objectives would serve to provide the Department with information to consider in reviewing the District's operations for budgetary purposes. **The audit was not performed to determine the efficiencies and the effectiveness of District spending nor do the results of this audit serve to set policy or present final determinations as to the allowability of expenditures or District protocols.**

The readers of the report should understand the following:

1. The business processes included in the scope of the audit related to the assessment of internal control were: inventory, facilities management, purchasing/accounts payable, food services, transportation, human resources/payroll, general operations/accounting, technology, and student activities accounts. The scope of this audit did not include the testing or issuing of an opinion on internal controls. Again, the results of the audit are provided for informational purposes to assist the Department in understanding the District's operations and do not set policy or present final determinations on District expenditures or protocols.
2. Management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States (GAAP). Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of cost and benefits requires estimates and judgments by management. The District also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to State and Federal programs. Internal control is also subject to periodic evaluations by the District management.

In addition to internal control, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the citizens of the City of Elizabeth and the New Jersey Department of Education.

**Based upon the audit conducted and reported by KPMG, it should be emphasized that there were no material weaknesses in internal controls or any irregularities in expenditures noted.** Although recommendations for the improvement in internal controls have been noted, it is the District's position that the deficiencies highlighted in the Executive Summary did not and would not significantly impair the District's ability to protect its assets, resources and to properly account for financial transactions. However, District management has taken all comments noted in the report under advisement and prepared written responses that have been included as part of this report.

It should also be noted that although the report documents District internal control procedures and comments on potential improvements to District internal control procedures, the report's objective is not to highlight the strengths implemented in current District procedures. Nor does the report highlight those strengths. Generally Accepted Government Auditing Standards (GAGAS) explicitly state that noteworthy management accomplishments identified during the audit, which are within the scope of the audit, should be included in the audit report, as well as noted deficiencies. Yet, in KPMG's report, positive steps taken by the District to improve overall educational, operational and fiscal management are not mentioned and were apparently ignored by the auditors. Strengths that were explicitly noted by the auditing team in structured interviews, certified staff reviews and discussions with management are not even mentioned in the audit report. In short, the report presents a slanted and one-sided view of the District; the report fails to reflect, as required by GAGAS, the positive practices in the District, as well as any noteworthy strategies that the District has developed to ensure that Elizabeth Public Schools operate as effectively and efficiently as possible under the high standards of its strategic plan.

3. The review of historical expenditures by KPMG included extracting 100% of the non-salary expenditures of the District for the period July 1, 2004 through June 30, 2006. Using the results of these tabulations, purchase orders from account codes identified by the Department were selected and analyzed for “Reasonable,” “Inconclusive,” and “Discretionary” categories from supporting documents provided by the District and framing questions developed with the Department. Where documents provided by the District were not sufficient to support an assessment or there were circumstances that required additional analysis from the Department, the analysis of the expenditure was noted as “Inconclusive.” “Inconclusive” means that supporting documentation contained in the purchase order package did not, based upon KPMG’s review, provide sufficient documentation to justify whether the purchase was reasonable or educational in nature and additional follow-up would be necessary between the Department and the District to further understand the purchase. It does not mean that funds were not properly spent by the District. It would have been extremely helpful – and would have facilitated a more transparent, consistent and uniform process – if the auditing standards and classifications had been clarified in advance by the Department. To the extent that the Department might have provided its own guidance or criteria to the auditors as to what falls within the “Reasonable,” “Inconclusive,” and “Discretionary” categories, the District has not been advised of these criteria nor have we had the opportunity to question the appropriateness of such criteria. Without such clear and uniform standards, we are concerned that audit findings are based, at least in part, on the subjectivity of the auditors or their subjective reactions to explanations provided by District staff rather than on clearly established, well-articulated, and uniform criteria.

Additionally, since the Department never published standards or criteria for classifying District expenditures in the years prior to or during the audit years, it is inherently unfair for KPMG or the Department to question expenditures now that the District had no prior or advance notice would be retroactively questioned at some future time.

The Executive Summary of the report presents a table summarizing the results of the historical expenditure testwork performed by KPMG. The report shows a total of \$714,449 out of \$70,031,231 sampled categorized as “Discretionary”. The table fails to show and the report fails to anywhere highlight the fact that **four** purchase orders in the amount of \$396,350 are included as part (55%) of the “Discretionary” total of \$714,449. The District contests the auditors’ determination with regard to virtually all of these expenditures. The purchase orders sampled from the District’s Capital Outlay budget were all properly generated under the contracting requirements established by N.J.S.A. 18A and were related to the replacement of bleachers at our Williams Field baseball complex which were showing the effects of over twenty years of neglect and a lack of capacity to accommodate our athletes, students and fans. At the same time the issue of equal access to handicapped facilities required by the American with Disabilities Act was addressed. The District is proud of this top notch facility and has been pleased to host other suburban districts during county and state tournaments, and recently the tryouts for the U.S.A. Baseball Women’s National Team during June 2006. The District should be commended, not criticized, for taking the appropriate measure towards meeting the needs of our students.

Review of the information related to these purchase orders in Appendix B does not provide any insight into how the “Discretionary” conclusion was reached for this essential measure. The District is very concerned that this determination might have been reached based on undisclosed (to the Abbott districts) directions from the Department to the auditors that Capital Outlay expenditures were to be categorized as “Discretionary,” even though these expenditures were included in the 2005-2006 budget approved by the Department. As previously mentioned, since the Department never published standards or criteria for classifying District expenditures in the

years prior to or during the audit years, it is inherently unfair for the Department now to question capital expenditures that the District had no prior or advance notice would be questioned at some future time, particularly when those expenditures helped address mandated requirements. Further, if there were undisclosed instructions or feedback between the Department and the auditors during the conduct of the audit, that compromises the independence, reliability and integrity of the audit report and calls into question whether the audit findings and determinations were solely the product of the auditors' independent determinations.

We also are concerned that the auditors were similarly instructed by the Department to categorize as "Discretionary" any expenditures related to food served at staff meetings or other on-site activities. We calculate that amount to be approximately \$115,000 (16%) of the \$714,449 "Discretionary" total. Not only are these expenditures being retrospectively criticized when the Department never provided advance notice or standards in the audit years that such expenditures would be questionable, but also the denial of these routine expenditures creates the impression among teachers, employees and Board members that they are second class citizens and inferior to their counterparts in the wealthier districts. Furthermore, we are not aware of any department standards existing at the time of these expenditures that did not allow the service of food at staff meetings or other on-site activities in furtherance of the District's educational objectives.

Further and of equal significance, prior to the 2004-2005 budget process, Abbott districts were required to submit plans to the Department for eliminating any contribution from the district to support the Food Service Enterprise Fund. Over a two year period districts were required to reduce the contribution by 50% for 2004-2005 and 100% for the 2005-2006 school year. A significant aspect of the Elizabeth plan for complying with this directive included estimated revenue enhancements from catering services provided solely by the Food Service Department whereby all departments and schools were instructed to procure food served at staff meetings or other on-site activities from the Food Service Department rather than from third party vendors. With the concurrence from the Department through the approval of the Department assigned Budget Manager, the District implemented the plan, including the revenue enhancements from catering District functions and successfully complied with the directive by the end of the 2005-2006 school year as required. Now the KPMG audit retrospectively questions expenditures that were made in response to the Department's directive and were approved at the time. The Department had ample opportunity to notify Abbott districts of its decision to disallow food served at staff meetings and other on-site activities when it reviewed the District's implementation plans created well in advance of the 2004-2005 school year.

It is also very perplexing that that the auditors classified refreshments and lunches provided at the request of the Department's own CAPA team during their instructional improvement visits to District schools as "Inconclusive" whereas the same services provided by the District to its employees are categorized as are "Discretionary." This is not merely inconsistent treatment of essentially the same item; it also reinforces a discriminatory message to District employees and reinforces the sense of second class status: the message is that Department representatives can be provided refreshments and lunch to facilitate their continuous attendance and more efficient provision of professional services while the District's teachers and other employees cannot.

Similarly, the table in the Executive Summary of the report also shows \$557,150 out of a total of \$70,031,231 sampled categorized as “Inconclusive.” “Inconclusive” items that are difficult to understand are a purchase order for \$67,900 for the binding of the Board minutes from 1997 to 2004; a purchase order for \$65,142 to replace worn, stained and badly frayed carpet at the District’s Prince Street administrative office building; and three purchase orders totaling approximately \$105,000 for furnishing athletic supplies for the 2004-2005 school year and reconditioning of sports uniforms.

The determination on the minutes is arbitrary and incorrect. N.J.S.A. 10:4-6, the “Open Public Meetings Act” and in particular N.J.S.A. 10:4-14. Minutes of meetings; availability to public states the following:

“Each public body shall keep reasonably comprehensible minutes of all meetings showing the time and place, the members present, the subjects considered, the actions taken, the vote of each member, and any other information required to be shown in the minutes by law, which shall be promptly available to the public to the extent that making such matters public shall not be inconsistent with section 7 of this act.”

In order to better comply with this regulation, particularly to allow a permanent copy to stand up to the physical rigors of regular public review and handling, the Board publicly advertised as required, specifications for the production of a bound set of minutes for each of the seven years 1997 – 2004, including printing layout services. The purchase order was properly generated under the contracting requirements established by N.J.S.A. 18A and was awarded to the lowest responsible bidder in accordance with the specifications. The auditors have reviewed a sample of the minutes and agenda items generated for each of the Board’s regularly scheduled meetings. Each meeting generates a one hundred to two hundred page document showing the detail of Personnel Actions, Tuitions, Considerations, Use of Facilities, Authorizations, Finance and Accounting reports, Award of Contracts, Resolutions and various other business and operational matters presented for the vote of the Board.

The binding of these items to create a permanent record for each of the regular meetings plus other special meetings scheduled during the year results in a two volume set of two thousand to two thousand five hundred pages. A review of the information related to this purchase order in Appendix B provides comment on the “Inconclusive” conclusion reached: “Lowest responsible bid received in accordance with specifications.” “Maintaining minutes is necessary but cost for this service is high.” In absence of a change in both the contracting requirements established by N.J.S.A. 18A and the requirement for the maintenance of minutes under N.J.S.A. 10:4-6, the District is hard pressed to find a way to satisfy the auditor that the sampled purchase order is “Reasonable.” Indeed, KPMG’s finding that “cost for this service is high” is incredible in light of the fact the District selected the lowest bidder and KPMG provides no evidence, other than rank speculation about the high costs, that the District could have obtained this necessary service at a lower cost. Without a standard for assessing the costs and without any facts, KPMG’s statement is not only arbitrary but also ludicrous.

Similarly, the auditors raise issues about a purchase order that was generated to replace worn, stained and badly frayed carpet at the District's Prince Street administrative office building because it was cosmetic. The purchase and installation of a liquid barrier, commercial grade industrial carpet was awarded to an approved state vendor under the allowable purchasing provisions under state contract established by N.J.S.A. 18A. Without a standard for carpet replacement and without any evidence that the District deviated from lawful contracting requirements –KPMG has no basis to challenge this expenditure. The arbitrary and unsubstantiated assumptions made by KPMG are directly contrary to the requirements of GAGAS.

Finally, review of the information in Appendix B related to the purchase orders for furnishing athletic supplies for the 2004-2005 school year and reconditioning of sports uniforms indicates that contracts were entered into with the lowest responsible bidder according to specifications. However, KPMG again raises the issue that the costs are high. In a District of 22,000 students fielding athletic teams at both the middle school, freshmen, junior varsity and varsity level a purchase order that includes 200 pairs of soccer shorts, shin-guards and socks is certainly not excessive nor is the purchase of 15 soccer balls or 30 footballs. Also, once again until the State of New Jersey changes the contracting requirements established by N.J.S.A. 18A, public school districts are bound by the prices obtained from the lowest responsible bidder under those requirements. This represents another instance where KPMG engages in arbitrary determinations about costs without data, a standard or evidence.

In categorizing other sampled expenditures as “Discretionary” or “Inconclusive”, we believe that the Department and the auditors have subjected District expenditures to different standards than those applied to other school districts in New Jersey and followed within the Department itself. For example, modest expenditures that are routinely made by school districts in New Jersey to recognize students and teachers, such as student award ceremonies, graduations or teacher recognition events, are now being questioned after the fact by the auditors. Expenses for awards and incentives that were part of academic programs or Whole School Reform models have also been questioned. The auditors have raised issues about field trips, school supplies, security and investigative equipment, office furniture, lap top computers and printers, books for professional development of administrators and capital outlay items needed for the opening of newly constructed schools, all of which are ordinary and necessary expenditures in a school district and were either approved or never questioned by the Department or our auditors in the past. Other expenditures designed to make the District more efficient, such as serving refreshments or lunch during professional development training to maximize continuous attendance and more efficient professional development, have been criticized. The auditors have also questioned contractually negotiated monthly travel reimbursement for employees using their own cars for travel among District buildings. Finally, where most other school districts in New Jersey send representatives to or participate at the annual convention of the New Jersey School Boards Association, our District is criticized for doing so.

## **Internal Control Section**

### **Lack of Updated Policies and Procedures**

*We recommend that the District document Standard Operating Procedures for the key functions Inventory/Fixed Assets, Facilities Management, Purchasing/Accounts Payable, Human Resources/Payroll, General Operations/Accounting, Food Services, Transportation, and Student Activities Accounts. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used a training tool for new employees.*

### **Management Response**

The processing of operational activity through the information technology environment is well documented through the maintenance and distribution of operating and procedural manuals developed and distributed by the District's third party technology provider EduMet. District personnel are well trained and familiar with the use of our operating systems. The District realizes the benefit that Standard Operating Procedures can bring in the understanding of operating procedures up to and after this technology environment. Employees are well versed in the responsibilities of their day to day activity. However, they are not nor should they be expected to be well versed in the significant professional skills involved with turning this knowledge into written standard operating procedures. That is best accomplished with the use of experts in that field. The District is committed to effectively addressing the auditors' recommendation on this measure and seeks financial support from the Department to collaborate with experts to completely analyze our operations and document Standard Operating Procedures on a unit by unit basis.

### **Lack of Tracking and Monitoring Inventory**

*The District is implementing InventoryDirect (an application within SchoolDude) effective July 1, 2007. Prior to the implementation, we recommend that the District complete a full warehouse inventory. The use of this software is expected to mitigate the lack of controls at present.*

### **Management Response**

As noted by KPMG, InventoryDirect was implemented on July 1, 2007 to improve and strengthen District procedures for tracking warehouse inventory obtained over recent years. A freeze on school orders was implemented while a physical full warehouse inventory was conducted the week prior to implementation with the assistance of the District's outside auditors.

In order to assure the accuracy of inventory records, the District will implement a quality assurance procedure. The procedure consists of randomly selecting several items on a monthly basis as a sampling to be counted in order to measure the level of conformance to expectation; and also to provide for cause and corrective action when conformance is not achieved. The results of this procedure will be reported to the Director of the Department of Plant, Property and Equipment.

The Department of Plant, Property and Equipment plans to conduct a full warehouse inventory twice a year. That inventory will be observed by the District's outside auditors.

## **Lack of Security at the Schiller Street Warehouse**

*We recommend that security procedures over records stored at the Schiller Street Warehouse, including adding locks and distributing keys only to authorized personnel, be implemented. Particular care, including locking in a fireproof case should be considered for sensitive employee records which are not now but may be stored at this warehouse in the future.*

### **Management Response**

As discussed with KPMG during their structured interviews and review of internal control questionnaires with representatives of the Department of Plant, Property and Equipment, a plan was developed prior to the start of the audit to provide individual rooms in the Schiller Street Warehouse with shelving, file cabinets and restrictive keying that will only be available to authorized personnel from the department to which the space is assigned. Sensitive Human Resources records will not be moved until this work is completed; and fire resistant cabinets are being considered. Like most districts in New Jersey, the District is committed to working within the confines of the State's current budget restraints by focusing its efforts on the efficient reallocation of resources to effectively address the auditors' suggestions as they relate to planned capital outlay items. Although this type of expenditure is ordinary and necessary in most school districts, the focused effort becomes particularly necessary in an Abbott district where we must vigorously fight the Department every year for much-needed State funding.

## **Lack of Segregation of Duties**

*We recommend District policy require separate individuals to receive and record deliveries. A packing slip signed by the receiver should be provided to the individual recording the delivery and maintained on file.*

### **Management Response**

At present, the receiving employee is forwarding the packing slip (signed) to the acting storekeeper to record the delivery in the system. The packing slip is maintained on file.

## **Lack of Management Review of Work Orders**

*We recommend a Supervisor/Foreman should review and provide signoff within SchoolDude on all completed work orders. To facilitate this review, the District should periodically generate a report showing all open items as well as completed work orders that have not been closed by the Supervisor/Foreman.*

### **Management Response**

At present, a monthly report is submitted to the Director of Plant, Property & Equipment that lists all work orders over 30 days old and work orders completed by the mechanics and not closed by the Forman 14 days after completion.

Level of conformance to expectations and corrective action when conformance is not achieved are discussed and implemented at a meeting with the Coordinator of Maintenance and Supervisor of Mechanics.



### **Lack of Proper Approval Over Purchase Order Amendments**

*The district should document and reinforce procedures over changes to purchase orders with applicable employees. The EduMet system can generate a report to reflect purchase order changes; however this report is not currently generated. It can be utilized to facilitate the Accounts Payable Supervisor's review.*

*Additionally, the district should consider implementing a system control whereby all changes greater than \$50 require an on-line approval by the Accounts Payable Supervisor.*

### **Management Response**

The District concurs with this recommendation and the Comptroller is ensuring that the report is generated from the EduMet system and that the review by the Accounts Payable Supervisor becomes a required part of the operating function followed by the Accounts Payable Department.

The Director of Technology is working with EduMet to implement the recommended enhancement to the purchasing system whereby changes to purchase orders greater than \$50 require on-line approval by the Accounts Payable Supervisor.

### **Vendor Management – Purging Duplicate/Inactive Vendors**

*We recommend that the District develop formal procedure to conduct an annual review of the vendor master file and purge the vendors that the District does not plan to utilize as well as eliminate duplicate records of active vendors in the system.*

### **Management Response**

The District concurs with this recommendation and the Comptroller is ensuring that this required normal operating function be followed by the Purchasing Department.

### **Lack of Reconciliation between Human Resource and Payroll Data Records**

*We recommend that a formal reconciliation be implemented between the Human Resource and Payroll modules. The reconciliation should be performed prior to each payroll cycle and any discrepancies should be researched and resolved in a timely manner. The reconciliation should be maintained in accordance with the District's documentation retention requirements.*

*In addition, we recommend that Human Resources include all employees (salaried, temporary, substitute, seasonal, summer, etc.) within the Human Resource module of EduMet.*

*In the long term, the District should implement an automated interface between the modules to avoid the duplicative processing that is currently occurring in both Departments. Appropriate controls should be developed to ensure that updates to employee data are properly reviewed and approved.*

## **Management Response**

Although the reconciliation was routinely being performed between the Human Resource and Payroll modules independently by an experienced budgetary reviewer within the Business Administrator's Office, we will make sure that the reconciliation is maintained in accordance with the District's documentation retention requirements.

While we concur with the recommendation, it is important to note that the audit procedures did not disclose any instance whereby incorrect or unauthorized amounts were distributed by the Payroll Department to unauthorized, non-existent or deceased employees. The audit procedures also included random visits to District locations to verify the existence of employees and verify that they were performing their jobs as described. These procedures also disclosed no instances where employees were not performing the job function identified by the District. The District has an excellent reputation for paying its four thousand five-hundred employees in a timely and accurate manner. Payroll personnel take pride and strive to maintain this fine reputation in an environment where payrolls are generated and distributed on a weekly basis in accordance with strict guidelines demanded by employee bargaining unit contracts and State and Federal reporting requirements.

The current Human Resource and Payroll technology situation at the District is the result of many years of inadequate funding and lack of direction from technology leadership under the administration in place prior to May, 2005. With the replacement of the District's previous Director of Technology, a new five year technology plan has been developed that includes the total redesign and overhaul of the District's information technology environment to support the educational and operational functions within the District. However, given limited financial resources and high new system development demand, this is an area that historically has received the least attention and support from the Department of Education during budget development and approval. The District will continue to make requests to the Department to update outdated technology and seeks appropriate financial support from the Department to ensure adequate funds are in place to update outdated technology in a timely manner. Since the Department's auditors have identified this area as a demonstrable need, the Department should under the Abbott decisions provide the District with the necessary funding.

## **Lack of Management Review**

*We recommend that Payroll enhance procedures to require the Payroll Supervisor to review and sign off on changes to Payroll data.*

*A report that captures all changes to employee data should be produced in EduMet and reviewed by someone other than the individual who input the change, preferably a Manager or Supervisor. The review should be conducted prior to each payroll cycle and should be performed by comparing the source document (i.e., board resolution) to the change report to determine that all changes were properly processed and approved.*

## Management Response

As previously mentioned, it is well-established that the concept of reasonable assurance provided by internal control procedures recognizes that the cost of a control should not exceed the benefits likely to be derived. Internal control is also subject to periodic evaluations by the District management. Once again, the reconciliation being recommended by KPMG is routinely being performed between the Human Resource and Payroll modules independently by an experienced budgetary reviewer within the Business Administrator's Office. The review also includes comparison to Board minutes. Given the demands placed on the Payroll Supervisor by the high volume of activity flowing through the Payroll Department on a weekly basis and the limited employee resources otherwise available, the District will consider this recommendation and will seek assistance from our independent auditors towards appropriate implementation in light of our resources.

## Processing of Retroactive Payments for Substitutes Awaiting State Certification

*We recommend that the District conduct an additional review of this practice to ensure both compliance with the Executive Order, State laws, and fiscal propriety. Additionally, the District should formalize procedures governing how such pay is processed (Other Pay, Payroll Adjustments, etc.) as this process has not been processed with consistency.*

## Management Response

Under the Executive Order issued by the Governor in 2004 addressing the delays related to the Department processing of applications for teacher certification, in cases where teachers were still waiting for certification, districts had the option to keep them in the classrooms for an additional 30 days. During this time, teachers who had applied and were waiting for their teacher certification to be processed were working as teacher substitutes in public school districts because there was a lack of certified teachers. These substitute teachers, although not certified, had completed all their requirements to be highly qualified teachers, but were still awaiting their certificate from the state.

As a result of this Executive Order, districts had the option to keep these substitute teachers in the classroom for 50 days (an additional 20 days) and rotate them at the 50-day interval so that they could continue to work in the classroom until the certificate was processed. This would eliminate disruptions for students by letting those teachers remain in the same classroom until their certificates were granted. Districts that chose this option were **obligated** to pay the teachers retroactively to their start date **according to the regular teachers' salary guide and bargaining agreement** once their certificates were issued. This order was issued to solve the problems caused by the Department's delay in processing certificates and to let students and teachers get on with a productive school year.

Although the Department implemented measures to eliminate the existing backlog, the Department still was not able to deliver certificates within 50 days. In fact, in most cases the certificates were delayed as much as a year. If the teachers waiting certificates and highly qualified to teach would have been let go after 50 days, the students they served would have been denied a high quality education. In addition, these students would not have benefited from the continuity that comes from keeping the same teacher in the classroom. As the Executive Order states, “such disruption in the assignment of instructors, instruction of students, and the completion of curriculum will endanger the health, safety, and resources of the State, and is too large in scope to be handled effectively by the school districts of the State.”

Under guidance received from the Department’s Union County Superintendent of Schools, the District maintains that the procedures performed by the District were in compliance with the Executive Order and State laws, and that retroactive pay adjustments were properly processed.

### **Inconsistent Use of Earnings Codes for Payroll Processing**

*We recommend that Payroll formalize procedures that clarify and standardize the use of earning codes to help ensure the appropriate and consistent treatment of payroll expenses. These procedures should be communicated and distributed to applicable schools and Departments and the employees processing Payroll at the schools and Districts should read and understand the procedures. In addition, Payroll should develop procedures to review entries to help ensure that they are properly coded.*

### **Management Response**

The District concurs with this recommendation and the Comptroller is ensuring that this required normal operating function is followed by the Payroll Department and by employees processing payrolls at the schools.

While we concur with the recommendation, once again it is important to note that the audit procedures did not disclose any instance where incorrect or unauthorized amounts were distributed by the Payroll Department. The payroll earnings code has no effect on budgetary coding of expenditures and all payroll expenditures were coded to the proper budgetary appropriation account. Additionally, the payroll earnings code has no effect on the District’s ability to accurately report payroll data under Federal and State requirements or its ability to be able to obtain a clear understanding of payroll expenses or their purposes. All payrolls processed are fully supported by underlying supporting documentation and have historically and in the future will continue to stand up to the scrutiny of third party reviewers.

### **Segregation of Duties – Handling of Cash - Accounting**

*We recommend that a signed receipt be issued to the person(s) submitting cash to the Business Office and that a copy of the receipt accompany the journal entry related to the cash transaction. Journal entries should be made by someone other than the employee who collected the cash.*

### **Management Response**

The District concurs with this recommendation and the Comptroller is revising this operating function with the assistance of the District’s Independent Auditors.

## Segregation of Duties – Handling of Cash – Student Activities

*We recommend that responsibilities for reconciling the bank account, collecting, recording and depositing cash be segregated. In the event that responsibilities can not be properly segregated due to employee restraints, alternative supervisory procedures should be implemented.*

### Management Response

As noted and recommended by KPMG, in the event that responsibilities cannot be properly segregated due to employee restraints, alternative supervisory procedures should be implemented. As such, for the 2006-2007 school year, the district appointed its independent auditors to visit and review cash functions performed at the schools on a quarterly basis. Additionally, Elizabeth High School, which by far has the highest activity with respect to school cash activities, employs an accountant to oversee its cash activities and record keeping.

In closing we would like to thank you and your audit team for the time you spent in the District and we are confident that the KPMG report will assist us in the objective of a high performance organization through a continuous process of improvement that focuses on goals, high expectations, reflective practices, and on-going monitoring and assessment.

Sincerely,



\_\_\_\_\_  
Pablo Muñoz, Superintendent of Schools



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Harold E. Kennedy, Jr., School Business Administrator/Board Secretary

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1	12-000-400-390-94-99--	02-09695	1/28/2002	LAN ASSOCIATES	-	\$20,680.00	Professional services for the replacement of the standpipe system at Cleveland Middle School #70 and Mable Holmes School #71. Project #B3147			X	This is the remainder of a purchase order that was rolled over to the next year and closed. The original expenditure is from January 2002 and does not fall under the scope of this audit.
2	12-000-400-390-94-99--	02-09696	1/28/2002	MDM CONSULTING ENGINEERS	\$1,589.95	\$11,000.00	Professional service - Elevator modernization at EHS Jefferson House		X		Professional services contract
3	12-000-400-390-94-99--	02-09697	1/28/2002	MDM CONSULTING ENGINEERS	\$15,502.80	\$110,000.00	Professional service - Install air conditioning in entire building, School #20		X		Professional services contract
4	12-000-400-450-75-99--	02-09970	2/4/2002	M & M CONSTRUCTION CO.	\$26,880.71	\$55,351.75	Phase II - HVAC Upgrades for Battin #75 and McAuliffe #77 Schools. Project #B3075-A. Change order #HC-1: Provide and install three OPM panels for control of the mechanical system. Change order #HC-2: Labor & equipment to remove existing retaining wall, abandoned oil tank and soil to make room for new transformer pad, as requested by PSE&G. See Board Report January 17, 2002.		X		Professional services contract
5	11-000-260-420-72-99-02-	02-11926	4/15/2002	M & M CONSTRUCTION CO.	\$22,400.00	\$339,000.00	Bathroom renovations - Hamilton/Elmora Schools #72/12		X		
6	11-000-260-420-84-99-02-	02-15263	6/28/2002	W.D. SNYDER COMPANY	\$20,385.00	\$325,000.00	Contract for toilet renovation: Lafayette School #6, Benjamin Franklin School #13, Jefferson House #84 - See Board Report 6/25/02		X		This contract was recommended by the Director of Plant, Property & Equipment, at the June 25, 2002 Board Meeting. It was awarded to the sole responsible bidder.
7	12-000-400-450-76-99--	02-15272	6/28/2002	TRI-PLEX INDUSTRIES	\$25,955.00	\$426,000.00	Door replacement at schools 75, 76, and 77 (this is a part of a \$426,000 contract).		X		As recommended by HACBM Architects/Engineers, this contract was awarded to Triplex, the sole bidder, in accordance with N.J.S.A. 18A:18A-4.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
8	11-000-260-420-71-99-02-	02-15283	6/30/2002	FRAMAN MECHANICAL, INC.	\$15,950.00	\$342,840.00	Contract for standpipe replacement at school #71 and 70		X		Awarded to the lowest responsible bidder.
9	12-000-400-450-20-99--	02-15310	6/30/2002	FRAMAN MECHANICAL, INC.	\$34,846.70	\$1,674,000.00	Contract for the HVAC improvement at John Marshall School #20		X		Awarded to the lowest responsible bidder.
10	12-000-400-390-94-99--	03-08206	12/20/2002	LAN ASSOCIATES	\$5,280.00	\$240,000.00	Professional Services for period 12/20/03-04/01/04: New electrical service at School #23		X		Professional Services contract
11	11-000-260-420-81-99-01-	03-12461	6/4/2003	OPEN SYSTEMS INTEGRATORS	\$53,710.00	\$53,710.00	Replacement of security system cameras at (1) Jefferson School #84 and (2) EBOE Bus Yard (Project # B-3193).		X		Awarded to the lowest responsible bidder.
12	11-000-221-610-94-99--	04-02338	7/31/2003	POLAND SPRING	\$180.73	\$2,000.00	Monthly rental of water cooler & delivery of bottled water at Trumbull Street Annex		X		Providing water to employees is an appropriate expenditure.
13	11-000-260-420-95-99--	04-03221	9/29/2003	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$1,220.56	\$1,220.56	Contract for elevator maintenance at various schools for the 2003-04 - See 8/21/03 Board Report		X		Lowest responsible bid received in accordance with specifications.
14	11-000-221-890-94-99-61-	04-04571	10/1/2003	NAEYC RESOURCE SALES	\$425.00	\$425.00	National Association for the Education of Young Children. Validation visit Level 1 (validation fee).		X		
15	11-000-260-420-13-99--	04-05406	10/17/2003	GARCIA UNIFORMS	\$66.58	\$10,828.50	Contract for dust mop and cleaning service for 2003-04 school year for various schools		X		
16	11-000-260-441-94-99--	04-07268	12/23/2003	MAJOR ASSOCIATES INC.	\$3,333.33	\$40,000.00	Lease of the warehouse facility at 441 Schiller St. (August 2004)		X		
17	11-000-290-500-94-99--	04-07875	1/21/2004	MACROS TO GO	\$2,300.00	\$9,800.00	Printing of Board Minutes, May 1, 1996 through April 3, 1997 - See 11/20/03 Board Report			X	Lowest responsible bid received in accordance with specifications. Maintaining board meeting minutes is necessary but cost for this service is high.
18	11-000-260-420-81-99--	04-07926	1/27/2004	SYSTEMS ELECTRONICS	\$12,755.78	\$86,025.00	Contracts for test and maintenance of fire alarms, 30 locations throughout the School District.		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
19	11-402-100-610-94-99--	04-08697	2/13/2004	VARSITY FASHIONS	\$8,671.30	\$8,870.40	Cheerleading uniforms & accessories (Qty 24). See February 12, 2004 Board Report	X			The cost per person is ~\$370. This seems quite high.
20	11-000-260-420-01-99-01-	04-09571	4/14/2004	JACK DEVINE GYM FLOOR RESTORATIONS	\$13,850.00	\$44,250.00	Refinishing and repairing hardwood floors for classrooms and auditorium - Washington School #1, Battin Middle School #75, Cleveland School #70, Holmes School #71 - See 3/18/04 Board Report		X		Board Meeting took place 3/18/2004; Recommended by Director of Plant, Property and Equipment, and awarded to the lowest responsible bid received.
21	11-000-260-420-03-99--	04-09590	3/19/2004	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$800.00	\$1,600.00	For the removal of damaged cylinder key switches at school 3 and school 70		X		
22	11-000-260-420-25-99-01-	04-09662	3/19/2004	BEN SHAFFER & ASSOCIATES	\$5,217.00	\$6,017.00	Kids Premium Groundscape rubber safety surface installation (7 units) - Charles Hudson School #25 - See Board Meeting 3/18/04		X		This was a unique product designed for safety of children. The contract was entered into under NJSA 18A-18A-3. \$800 of this purchase order was subsequently assigned to Corby Associates (PO 04-09679)
23	11-000-260-420-17-99-01-	04-09674	3/25/2004	BILLY CONTRACTING & RESTORATION, INC.	\$5,925.00	\$10,275.00	Refinishing and repairing hardwood floors for classrooms and auditorium - Roosevelt School #17, McAuliffe School #77, Reilly School #76 - See 3/18/04 Board Report		X		Board Meeting 3/18/2004: As recommended by the Director of Plant, Property and Equipment, and was awarded to the lowest responsible bid received.
24	11-000-221-890-94-99-61-	04-09729	3/23/2004	HARVARD GRADUATE SCHOOL OF EDUCATION	\$1,995.00	\$1,995.00	Registration fee for Director of Elementary and Secondary Education to attend the "Redesigning American High Schools" Institute at Harvard University, July 26-31, 2004			X	NJDOE to decide on out-of-state travel.
25	11-000-260-420-25-99--	04-09769	3/26/2004	CORBY ASSOCIATES INC.	\$800.00	\$800.00	Installation of groundscape for Hudson School #25 for Ben Shaffer Associates (See P.O. 04-09662)		X		



Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
26	12-000-400-390-94-99--	04-10111	5/4/2004	IMPERIAL ARCHITECTURAL GROUP, INC.	\$2,010.00	\$17,798.00	Contract for professional services for the sidewalk and asphalt repairs at various schools - Design/construction administration		X		
27	12-000-400-390-94-99--	04-10112	5/4/2004	LAN ASSOCIATES	\$8,660.00	\$19,932.00	Professional Services: Design and repair lighting in Auditorium stages at Schools #1, #17, & #71 - June 1-25, 2004		X		Professional Services contract recommended by the Director of PP&E.
28	12-000-400-390-94-99--	04-10114	5/4/2004	IMPERIAL ARCHITECTURAL GROUP, INC.	\$4,900.00	\$31,350.00	Contract for Professional Services for the Terrazzo repair at E.H.S. Complex		X		Professional Services contract recommended by the Director of PP&E.
29	15-000-240-600-76-99--	04-10324	4/23/2004	SCHOOL SPECIALTY	\$341.02	\$542.47	Lateral File - Reilly School		X		
30	11-000-260-420-75-99-01-	04-10514	5/4/2004	RABCO EQUIPMENT CORPORATION	\$23,900.00	\$23,900.00	Locker removal & replacement at Battin Middle School #75		X		Per the EBOE, the lockers were in poor condition and posed a safety hazard to students. This contract was awarded to the lowest responsible bidder.
31	11-000-260-420-01-99--	04-10515	5/4/2004	E.F. CALCAGNI, INC. T/A VENT VAC	\$30,000.00	\$212,500.00	Duct cleaning of HVAC systems at various schools		X		Lowest responsible bid received in accordance with specifications.
32	11-000-260-420-72-99-01-	04-10516	5/4/2004	STEMPLER DRAPERY & CARPET	\$13,420.77	\$40,262.35	Fabrication and installation of stage drapery and shades at various schools - See 4/29/04 Board Report		X		Per EBOE: "The existing shades and drapes were torn and unfunctional. They represented a safety hazard for students and employees."
33	11-000-260-420-96-99--	04-10518	5/4/2004	ENGINEERING & PROFESSIONAL SERVICES, INC	\$1,816.25	\$142,286.00	Service and Maintenance on security system at all schools.		X		Maintenance of school security systems, including microcomputer and software maintenance. Professional Services contract approved at April 29, 2004 Board meeting.
34	12-000-260-732-95-99--	04-10875	5/17/2004	PRINCETON'S NASSUA CONOVER FORD	\$15,179.00	\$29,688.00	2 Ford E250 cargo vans (see board meeting report 5/13/04), ordered by Coordinator of Warehouse		X		This was a trade in of the original purchase of 2 Ford F150 pick up trucks purchased in 1994. The trucks, purchased under state contract, are to be used for the delivery of food, supplies and materials to schools throughout the district.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
35	11-000-290-610-94-99-40-	04-10876	5/18/2004	HEWLETT-PACKARD CO.	\$80,590.00	\$80,590.00	HP Computers (Qty 116)		X		Purchased under State contract and distributed to schools throughout district to support academic program and attendance scanners.
36	11-000-270-390-95-99--	04-10878	6/30/2004	VMC GROUP, INC.	\$4,657.70	\$4,701.89	Transportation Edulog software training and travel expenses (5/3-5/7/04)		X		Attendee: Director of Property, Plant & Equipment
37	15-000-240-600-20-99--	04-11000	6/7/2004	OFFICE FURNITURE USA	\$2,713.64	\$2,713.64	Desk, bookcase, file - John Marshall School #20		X		
38	11-000-290-330-94-99-40-	04-11299	6/14/2004	POWER TECHNOLOGY SALES	\$1,000.00	\$1,000.00	PTS Infrastructure Solutions: Network integration service and onsite electrical consulting service		X		
39	11-000-260-420-81-99--	04-11335	6/10/2004	OPEN SYSTEMS INTEGRATORS	\$16,190.00	\$16,190.00	Security system upgrade at Edison House		X		Multiple quotes were attached to the original requisition.
40	11-000-260-420-25-99--	04-11455	6/23/2004	PROTECTION ONE	\$200.00	\$200.00	EST replacement board 2-ISO Isolator Module for School #25, attn: Coordinator of Maintenance		X		
41	11-000-260-420-20-99--	04-11519	6/16/2004	TRUJILLO, CANDELARIO	\$7,500.00	\$7,500.00	Construct and install one staircase and repair another staircase at boiler room, School #20		X		Professional Services Contract
42	11-402-100-610-00-99--	04-11527	6/28/2004	HENRY SCHEIN, INC.	\$6,024.09	\$6,478.23	Medical healthcare products and supplies (Bandages and bandage scissors, hydrogen peroxide, crutches w/arm pads, tape cutter, finger splints, arm slings, etc.) Ship to: Williams Field #98		X		
43	11-402-100-610-00-99--	04-11530	6/28/2004	EFINGER SPORTING GOODS, CO.	\$16,667.85	\$16,667.85	Baseball and basketball equipment (6/24/04 Board Report); Ship to: Williams Field #98	X			This purchase includes a synthetic turf halo kit around home plate and on-deck circles with the EH logo. These are unnecessary expenditures.
44	11-000-290-610-94-99-45-	04-11551	6/30/2004	ULTIMATE OFFICE, INC.	\$349.83	\$350.00	Cabinet; locker cabinet		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
45	15-000-221-320-06-99--	04-11597	6/17/2004	GO THE EXTRA MILE	\$700.00	\$700.00	Student assembly (Grades 6-8) "Go the Extra Mile" May 19, 2004		X		
46	11-000-290-610-94-99-40-	04-11723	6/18/2004	HEWLETT-PACKARD CO.	\$1,296.00	\$1,296.00	38 HP PC Workstations ordered by Director of Technology and Information Systems, under NJ State Contract A81249		X		
47	11-000-260-420-16-99-01-	04-11727	6/28/2004	PETTY CONSTRUCTION INC	\$58,710.00	\$298,800.00	Replacement of asphalt & concrete at Schools #16, 17, 19, 71 and 72. Project B-3233. See June 24, 2004 Board Report		X		Lowest responsible bid received in accordance with specifications.
48	11-000-260-420-20-99-01-	04-11728	6/28/2004	M & M CONSTRUCTION CO.	\$62,700.00	\$240,000.00	Bathroom remodeling, Schools #20, 70 and 84. See June 24, 2004 Board Report.		X		Lowest responsible bid received in accordance with specifications.
49	12-000-260-732-95-99--	04-11729	6/25/2004	PLAZA FORD/MOTOR FLEET	\$82,976.00	\$82,796.00	New 2005 Ford Escape XLT (Qty 4)		X		Per EBOE:" These vehicles are assigned to field (construction, operations, maintenance) supervisors. These vehicles replaced ones that were about 10 years old." Lowest responsible bid. As these supervisors may need to transport materials as well as drive on fields, etc., their purchase is deemed appropriate.
50	11-000-260-420-23-99-01-	04-11775	6/25/2004	ICE-N-AIR EQUIP CO INC	\$7,265.00	\$7,265.00	Ventilation improvement at school #23		X		Professional Services contract
51	12-000-260-732-95-99--	04-11784	6/28/2004	LIFT ALL EAST DBA UTILITY ONE SOURCE	\$69,400.00	\$69,400.00	2003 Ford F550 Chassis with Versalift SST-37 EIH Utility Body		X		This equipment replaced a 24 year old boom truck and is used to repair roofs, gutters, etc. on school buildings.
52	12-000-400-390-94-99--	04-11786	6/29/2004	HONEYWELL INC	\$86,956.00	\$86,956.00	Professional Services contract for Mechanical Commissioning services - Schools #13, 20 & 75		X		This Professional Services contract was recommended by Director of Plant, Property & Equipment.
53	12-000-400-390-94-99--	04-11787	6/28/2004	MDM CONSULTING ENGINEERS	\$31,447.47	\$94,722.03	Professional services for the mechanical commission services for HVAC systems of Schools #14, 16, & 70		X		This Professional Services contract was recommended by Director of Plant, Property & Equipment.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
54	11-000-260-420-77-99-01-	04-11790	6/28/2004	ENVIROCON, LLC.	\$12,350.00	\$54,000.00	Improving ventilation for kitchen at Battin Middle School #75 - See 6/24/04 Board Report		X		Lowest responsible bid received in accordance with specifications.
55	12-000-400-450-94-99-02-	04-11791	6/28/2004	VMC COMPANY INC.	\$52,500.00	\$52,500.00	Contract for asbestos remediation at various schools - See 6/24/04 Board Report		X		Lowest responsible bid received in accordance with specifications.
56	11-000-260-420-01-99-01-	04-11793	6/28/2004	BML, INC.	\$40,331.20	\$348,832.00	Electrical work at George Washington School #1, Theodore Roosevelt School #17, Grover Cleveland Middle School #70 - See 6/24/04 Board Report		X		Lowest responsible bid received in accordance with specifications.
57	11-000-290-330-94-99-40-	04-11796	6/28/2004	IBM CORP	\$119,480.00	\$298,700.00	Data warehouse; management/administration, training, convert data loads to read directly from Oracle		X		This Professional Services contract was recommended by Director of Technology & Information Systems, for maintenance of proprietary software.
58	11-000-290-330-94-99-40-	04-11797	6/28/2004	DIGITAL CONTROLS CORPORATION	\$15,000.00	\$75,000.00	Services to write standard operating procedures for the Technology Department - See 6/24/04 Board Report		X		This Professional Services contract was recommended by Director of Technology & Information Systems, for maintenance of proprietary software.
59	11-000-290-330-94-99-40-	04-11798	6/28/2004	SUNGARD PROFESSIONAL SERVICES	\$22,275.00	\$124,100.00	Professional services to develop and write a disaster recovery procedure - See 6/24/04 Board Report		X		This Professional Services contract was recommended by Director of Technology & Information Systems.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
60	11-000-260-420-94-99--	04-11865	6/30/2004	CARPET SHOWCASE, INC.	\$65,142.00	\$65,142.00	Carpet purchase and installation, 27 Prince Street, 1st & 2nd floors			X	In response to a question about whether \$65K of carpeting is necessary and appropriate for an office, EBOE responds: "The carpeting was torn and unsafe to walk on. Parents routinely went to this building to meet with staff members regarding their children's services. The lease requires EBOE to do maintenance and repairs." The lease for this property covers ~19K sq. feet. The documentation provided did not provide adequate explanation for this considerable non-student-related expense.
61	15-000-218-600-23-99--	04-11867	6/30/2004	USI, INC.	\$2,226.58	\$2,226.58	1 laminator school kit for School 23 Annex and 10 laminate		X		
62	11-000-290-610-94-99-42-	04-11875	6/30/2004	SUPPLIES, SUPPLIES	\$1,500.00	\$1,500.00	Office supplies		X		
63	12-000-400-450-94-99-40-	04-11879	6/30/2004	MAFFEYS LOCK AND SAFE CO	\$8,158.35	\$8,158.35	Install card access system at Board Annex for Hardware Department - See July 20, 2004 Board Report			X	Recommended by Director of Technology & Information Services at July 20, 2004 Board Meeting. No other quotes appear to have been solicited.
64	11-000-260-890-94-99-44-	04-11883	6/30/2004	HONEYWELL PROTECTING SERVICE	\$216.00	\$216.00	Repair heating system at 27 Prince Street Building, 2/25/04		X		
65	11-000-260-420-95-99--	04-11936	6/30/2004	UNION PLATE GLASS CO., INC.	\$200.00	\$200.00	Installation of tempered glass at a residence located at 442 Clarkson Ave., Elizabeth. Ordered by Coordinator of Maintenance			X	Per EBOE, this residence is located across the street from the Elizabeth baseball field. The broken window was a result of play on that field.
66	15-000-240-600-20-99--	04-11956	6/30/2004	OFFICE FURNITURE USA	\$900.00	\$900.00	12 stacking chairs for John Marshall School #20			X	Unable to make a determination based on the documentation provided.
67	11-000-230-610-94-99-50-	04-11962	6/30/2004	COX STATIONERS & PRINTERS	\$3,960.55	\$4,045.61	Office Supplies for Superintendent's Office - Prices per 7/7/04 quote. Staples, envelopes, hanging folders, pens, pencils, message pads, etc.		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
68	12-110-100-731-51-41-40-	05-00002	7/1/2004	TELE-MEASUREMENTS INC.	\$95,519.72	\$98,494.72	23 smartboard systems (smartboard, projector, VCR, all patch cables, shipping, training, all cables) for Early Childhood Center (44) with one year onsite support. See board meeting report 05/13/04		X		This was a new facility.
69	11-000-252-420-94-41-40-	05-00003	7/1/2004	NCS PEARSON	\$2,088.00	\$2,088.00	Scanner maintenance for 2004/05 school year for 2 spare scanners (Opscan 5/352 and 5/251) - Hardware Maintenance		X		
70	12-000-252-732-81-41-40-	05-00046	7/1/2004	DIGITAL CONTROLS CORPORATION	\$264,597.00	\$363,241.00	Switch upgrades: EHS Main Complex, EHS Jefferson House, School #1 . (Board Meeting report Jan 15 2004)		X		Awarded at January 15, 2004 Board Meeting. Erate Spin Number: 143012038, FRN: 1088126.
71	15-000-222-600-19-00--	05-00066	7/1/2004	FOLLETT LIBRARY RESOURCES	\$497.82	\$497.82	Assorted books for Grades K-5, Wilson School #19		X		
72	11-000-230-610-94-00-50-	05-00080	7/1/2004	SCHOOL SUPERINTENDENT'S INSIDER	\$197.00	\$197.00	"School Superintendent's Insider" - 12 monthly issues		X		
73	11-000-230-610-94-00-50-	05-00083	7/1/2004	SUPERINTENDENTS' STUDY COUNCIL	\$250.00	\$250.00	Membership dues for '04-'05 Superintendent's Study Council at Seton Hall University		X		
74	11-000-252-420-94-41-40-	05-00093	7/1/2004	XEROX CORPORATION	\$2,266.66	\$105,595.72	Lease - Cost per Copy plan, NPS DP92 System. Ordered by Director of Technology and Information Systems		X		
75	11-000-223-890-94-00-62-	05-00106	7/1/2004	DIVERSITY COUNCIL OF KEAN UNIVERSITY	\$250.00	\$250.00	Diversity 2000 Council of Kean University District membership dues, 2004-2005 School Year.		X		
76	11-000-230-890-94-00-50-	05-00135	7/1/2004	NJASA	\$2,015.00	\$2,015.00	New Jersey Association of School Administrators membership for the District's Superintendent.		X		The Superintendent's contract states that his professional association dues will be covered by the District.
77	11-000-221-610-94-00-60-	05-00141	7/1/2004	BARNES & NOBLE	\$36.00	\$39.99	"Learning American Sign Language" Levels I and II (Qty 1)		X		
78	11-000-223-890-94-00-62-	05-00150	7/1/2004	NJASCD	\$50.00	\$50.00	Membership dues for the New Jersey Association for Supervision and Curriculum Development - Division of Staff Development		X		

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79	11-000-219-610-94-00-60-	05-00172	7/1/2004	SRA - MCGRAW HILL	\$3,840.18	\$57,991.54	Corrective reading materials ordered by Special Services Director		X		
80	11-000-223-610-94-00-62-	05-00226	7/1/2004	BARNES & NOBLE	\$20.66	\$29.62	Book: "First Class Teacher"		X		
81	11-000-260-420-81-00--	05-00234	7/1/2004	MALCOLITE CORPORATION	\$1,255.20	\$1,255.20	36 custom acrylic diffusers and 12 frameless diffusers ordered by Coordinator of Maintenance for School #87.		X		Light covers for overhead lights.
82	15-000-218-600-17-00--	05-00247	7/1/2004	SUNBURST VISUAL MEDIA	\$153.90	\$153.90	"Don't Pick on Me" video/Teacher's guide - "Stand Up! Speak Out!" posters, Roosevelt School #17		X		
83	15-000-218-600-17-00--	05-00249	7/1/2004	DEMCO INC.	\$25.93	\$32.78	Mead Spiral Notebooks, Theodore Roosevelt School #17		X		
84	11-000-252-420-94-41-40-	05-00271	7/1/2004	SHI	\$32,500.00	\$32,500.00	Norton Annual Maintenance Renewal		X		Recommended by Director of Technology and Information Systems for maintenance of proprietary software.
85	11-000-219-610-94-00-60-	05-00285	7/1/2004	SUPER DUPER, INC.	\$481.76	\$481.76	Educational games/stickers for Franklin School #13		X		
86	11-000-230-890-94-00-41-	05-00291	7/6/2004	UNION COUNTY SCHOOL BOARDS ASSOCIATION	\$100.00	\$100.00	Union County School Boards Association dues for school year 2004-2005.		X		
87	11-000-230-890-94-00-41-	05-00292	7/6/2004	NJ SCHOOL BDS ASSOC	\$25,027.00	\$25,027.00	New Jersey School Boards Association membership dues (04/05).		X		All the Boards of Education in NJ are members in this association.
88	11-000-260-420-81-00--	05-00331	7/1/2004	HONEYWELL INC	\$1,722.33	\$390,629.00	Contract for the maintenance service for automation temperature controls and mechanical system at various schools		X		This contract was recommended by the Director of Plant, Property & Equipment. This is an extension of an existing agreement for one year at the same price as the previous year. (See immediately below)

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
89	11-000-260-420-81-00--	05-00332	7/1/2004	HONEYWELL INC	\$26,292.04	\$789,300.00	Quarterly charges for maintenance agreement to provide energy conservation, equipment maintenance and preferred mechanical maintenance and temperature control for period of 7/1/04-6/30/05 - See Board Report 6/24/04		X		This contract was recommended by the Director of Plant, Property & Equipment. This is an extension of an existing agreement for one year at the same price as the previous year. (See immediately above)
90	11-000-221-890-94-00-61-	05-00339	7/1/2004	NJASCD	\$50.00	\$50.00	Membership dues for the New Jersey Association for Supervision and Curriculum Development for Supervisor for Compensation		X		
91	11-000-230-339-94-00--	05-00361	7/1/2004	OLABINTAN, OLUGBENGA	\$3,000.00	\$36,000.00	CPA Professional Services - Treasurer of School Monies for 2004-2005.		X		NJ State Law 18A:17-31 requires an independent Treasurer of School Monies Report on a monthly basis. This is a Professional Services contract, thus no bidding process was required.
92	15-000-221-600-16-00--	05-00445	7/7/2004	BARNES & NOBLE	\$383.04	\$421.34	"If You're Trying to Teach Kids to Write..." (Qty 24)		X		The book was distributed to Instructional Coaches to use in Writing Program
93	15-000-221-600-14-00--	05-00532	7/8/2004	ZANER-BLOSER	\$1,796.87	\$1,796.00	"My Story" Writing Journals (Qty 750) Grades 2-4, Lincoln School #14		X		Quantities seem reasonable for student body
94	11-000-100-567-94-00--	05-00538	7/8/2004	DEVEREUX FOUNDATION	\$9,900.00	\$36,795.00	Devereux Foundation - Special Education		X		
95	15-000-222-600-75-00--	05-00615	7/12/2004	ROCKHILL COMMUNICATIONS	\$171.00	\$171.00	Subscription: WebFeet guides to the internet for Librarians and Educators		X		
96	15-000-222-600-75-00--	05-00617	7/12/2004	RUTGERS UNIVERSITY	\$55.95	\$55.95	Encyclopedia of New Jersey, ordered for Battin Middle School #75		X		
97	15-000-240-600-81-00--	05-00648	7/12/2004	IRIS COMPANIES	\$2,142.50	\$2,310.00	Black neck lanyards w/ swivel hooks (for ID's) - (Qty 7000), for EHS		X		Students and staff carry ID at all times. EBOE staff uses the lanyards on a daily basis.
98	15-000-221-600-14-00--	05-00664	7/12/2004	ZANER-BLOSER	\$566.36	\$568.36	Set Grade 1 Spiral-Bound Journals (Qty 40) for Lincoln School #14		X		



Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
99	11-000-260-420-03-00--	05-00666	7/12/2004	CARPET SHOWCASE, INC.	\$12,353.45	\$12,353.45	Carpet purchase and installation at School #3 ordered by Coordinator of Maintenance (Warehouse #95) - as per NJ state contract # A84605.		X		
100	15-000-211-600-12-00--	05-00672	7/13/2004	RAINBOWS	\$35.33	\$39.05	Rainbows Secular Level 2 and Level 3 (Qty 4), info brochure w/o address (Qty 5) for Elmora School #12		X		Rainbows is a support group curriculum for children who have suffered significant loss in their lives.
101	11-000-230-890-94-00-41-	05-00703	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
102	11-000-230-890-94-00-41-	05-00704	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
103	11-000-230-890-94-00-41-	05-00705	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
104	11-000-230-890-94-00-41-	05-00706	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
105	11-000-230-890-94-00-41-	05-00707	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
106	11-000-230-890-94-00-41-	05-00708	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
107	11-000-230-890-94-00-41-	05-00709	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
108	11-000-230-890-94-00-41-	05-00710	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
109	11-000-230-890-94-00-41-	05-00711	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
110	11-000-230-890-94-00-41-	05-00712	7/12/2004	U.S. CITIZENSHIP & IMMIGRATION SERVICE	\$185.00	\$185.00	Fee for processing H-1B1 working visa paperwork for 2004-2005 school year	X			The New Jersey Office of Compliance Investigation has already reviewed this transaction and found it inappropriate for the District. The practice has been discontinued.
111	11-000-260-420-18-00-	05-00716	7/12/2004	S & A CONTRACTING	\$8,700.00	\$8,700.00	Emergency repair for Robert Morris School #18 - Roof. SRO 1196		X		
112	11-000-230-890-94-00-41-	05-00762	7/13/2004	ATLANTIC CITY HILTON	\$4,320.00	\$4,320.00	Hotel reservations for (12 rooms x 3 night x\$120.00) Oct 19-22, 2004 NJSBA Conference		X		EBOE documented how attendees are selected as well as Ethics requirements for Board members.
113	11-000-260-890-94-00-60-	05-00770	7/13/2004	STERICYCLE, INC.	\$864.00	\$864.00	Infection control and healthcare compliance services. Annual maintenance fee.		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
114	15-000-240-420-81-00--	05-00773	7/13/2004	SCHIFF CHARNEY/CARD DATA SYSTEMS	\$1,320.00	\$1,320.00	Datacard/Technical Support Agreement Contract for model #MA20, Serial #E60317, July 1, 2004-July 1, 2005 for E.H.S. Dwyer House		X		
115	11-000-230-610-94-00-52-	05-00809	7/14/2004	WINTERS STAMP MANUFACTURING CO	\$80.00	\$80.00	Name plaque for Administrative Assistant to Superintendent	X			This does not have any educational value and can be purchased less expensively.
116	11-000-252-610-94-41-40-	05-00830	7/15/2004	HEWLETT-PACKARD CO.	\$3,000.00	\$6,990.00	30 HP monitors		X		Per EBOE: These monitors replaced broken equipment at Schools 51, 26, 3, 2, 75, 31
117	11-000-252-610-94-41-40-	05-00831	7/15/2004	ANIXTER	\$1,444.60	\$1,444.60	124 surge protectors (\$11.65 each)		X		Purchased by Technology Department for use throughout District. Department has purchased large quantity of this item however.
118	15-000-222-600-71-00--	05-00852	7/14/2004	GROLIER ONLINE	\$517.00	\$517.00	Online research volumes for Holmes Middle School #71		X		
119	15-000-218-600-14-00--	05-00883	7/15/2004	MARCO PRODUCTS/DAVID BURGESS	\$200.59	\$200.71	Educational teaching tools for Lincoln School #14		X		
120	11-000-223-610-94-00-62-	05-00952	7/15/2004	EDUCATIONAL TESTING SERV	\$2,400.00	\$2,400.00	60 ETS Parapro Assessment Test		X		
121	15-000-222-600-75-00--	05-00977	7/19/2004	BAR CODE DISCOUNT WAREHOUSE	\$207.94	\$219.99	Metrologic Voyager Laser Scanner for Winnegago Spectrum for Battin Middle School #75		X		The scanner is used in the school library to track inventory.
122	15-000-222-600-81-00--	05-01011	7/19/2004	INFOLINK	\$4,429.00	\$4,429.00	Online reference memberships - 1 year (NOTE: Similar item paid December 2005, directly to EBSCO)		X		
123	15-000-222-600-81-00--	05-01014	7/19/2004	GALE GROUP	\$1,470.00	\$1,470.00	Opposing Viewpoints Resource Center - Database for EHS		X		
124	15-000-222-600-81-00--	05-01037	7/19/2004	LEARNING EXPRESS	\$3,600.00	\$3,600.00	School Site License program renewal - 17 month subscription to Learning Express Library.com, 2/9/04-7/8/05 for EHS		X		
125	15-000-222-600-77-00--	05-01044	7/19/2004	PERMA BOUND	\$248.15	\$335.76	Library books, McAuliffe School #77		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
126	15-000-222-600-77-00--	05-01048	7/19/2004	LEVINE, ROBERT	\$133.10	\$146.41	Magazine subscriptions (Ebony, Hispanic, Motor Trend, National Wildlife, New Moon, SI for Kids) for Library, School #77		X		
127	15-000-222-600-77-00--	05-01050	7/19/2004	CYBERGUYS	\$368.61	\$363.18	45 Mouse units, Spanish Language Keyboards, Windows Keyboards, Surge Protectors for McAuliffe School #77		X		
128	15-000-222-600-77-00--	05-01051	7/19/2004	BAUDVILLE	\$384.56	\$310.09	Certificates/Reward Paper and Seals		X		
129	15-000-240-600-81-00--	05-01129	7/20/2004	COX STATIONERS & PRINTERS	\$508.83	\$519.88	Office Supplies (Pens, highlighters, markers, and printer cartridges)		X		
130	11-000-260-441-94-00--	05-01141	7/19/2004	SUMO PROPERTY MANAGEMENT LLC	\$20,404.73	\$20,404.73	Rent -27 Prince Street, July 2004.		X		Per EBOE: The July bill most likely came in first, was paid, and then the remainder of the Purchase Order was drawn up.
131	15-000-240-600-81-00--	05-01398	7/21/2004	SCHIFF CHARNEY/CARD DATA SYSTEMS	\$4,216.61	\$4,216.61	Supplies for Graphic Arts classes - E.H.S. - See Board Meeting 7/20/04		X		
132	11-000-260-441-94-00--	05-01470	7/26/2004	SUMO PROPERTY MANAGEMENT LLC	\$20,404.73	\$224,452.03	11 Months rental for 27 Prince Street (Aug 2004 to June 2005, \$20,404.73/mo.) - May 2005 payment. See PO #05-01141 for July rent. 19K square feet.		X		See PO #05-01141 for July rent.
133	11-000-260-420-01-00--	05-01475	7/26/2004	BENCO INC.	\$2,293.00	\$2,293.00	Install new handicap stalls in men's/women's lobby restrooms - George Washington School #1		X		
134	11-000-260-420-23-00--	05-01477	7/26/2004	A & S BOILER	\$1,051.55	\$1,051.55	Emergency service: leaking pipe at Nicholas Murray School #23. Removed defective piping section and replaced with new, restored operation of unit.		X		

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
135	11-000-260-420-17-00--	05-01496	7/26/2004	GENE'S REFRIGERATOR SERVICE	\$90.00	\$270.00	SRO #1281 - Various schools - Reset control, Amana A/C @ School #17; Adjusted control, ice machine @ School #18; Cleaned filter, Room 216 @ School #72		X		Necessary repairs to District equipment.
136	11-000-230-890-94-00-50-	05-01498	7/26/2004	N.J. SCHOOL DEVELOPMENT COUNCIL	\$500.00	\$500.00	Membership Dues in the New Jersey School Development Council for year 2004-2005.		X		As per Superintendent's Employment contract, the membership dues to the professional organizations are covered by the Board of Education
137	11-000-252-580-94-41-40-	05-01544	7/27/2004	AGUILA, JORGE	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month - Bench Technician		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
138	11-000-252-580-94-41-40-	05-01545	7/27/2004	ARISSO, JAY	\$45.00	\$330.00	Travel allowance, September & October 2004 - \$30/month - Computer Technician		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
139	11-000-252-580-94-41-40-	05-01546	7/27/2004	BHAVSAR, HARIKRISHNA	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
140	11-000-252-580-94-41-40-	05-01547	7/27/2004	BUSTAMANTE T. ALLAN	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
141	11-000-252-580-94-41-40-	05-01548	7/27/2004	CALLINAN, JOHN	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
142	11-000-252-580-94-41-40-	05-01549	7/27/2004	CARAMAZANA, BARBARA	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
143	11-000-252-580-94-41-40-	05-01550	7/27/2004	KUMAR, GIRISH	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
144	11-000-252-580-94-41-40-	05-01551	7/27/2004	CORTICO, MICHAEL	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
145	11-000-252-580-94-41-40-	05-01552	7/27/2004	CUMMINGS, JOSEPH	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
146	11-000-252-580-94-41-40-	05-01553	7/27/2004	DEALY, JOHN	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
147	11-000-252-580-94-41-40-	05-01554	7/27/2004	DIPINTO, WILLIAM	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
148	11-000-252-580-94-41-40-	05-01555	7/27/2004	FERNANDEZ, CHRISTIAN E.	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.



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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
149	11-000-252-580-94-41-40-	05-01556	7/27/2004	FERREIRA, LUIS	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
150	11-000-252-580-94-41-40-	05-01557	7/27/2004	FISHER, MATTHEW	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
151	11-000-252-580-94-41-40-	05-01558	7/27/2004	GALLEGO, MARIO	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
152	11-000-252-580-94-41-40-	05-01559	7/27/2004	GARCIA, ISIDRA	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month - Telecommunication Analyst		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
153	11-000-252-580-94-41-40-	05-01560	7/27/2004	GOLDFARB, JOSEPH	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month - Computer Technician		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
154	11-000-252-420-94-41-40-	05-01562	7/26/2004	EDU-MET INTERACTIVE SYSTEMS	\$141,300.00	\$141,300.00	Annual software maintenance - July 1, 2004-June 30, 2005. See Board Meeting 7/20/04		X		
155	15-000-223-600-13-00--	05-01563	8/5/2004	SUPPLY-SAVER CORPORATION	\$1,000.00	\$216,547.00	Ink cartridges/laser cartridges for use throughout District		X		Contract awarded to lowest responsible bidder.
156	11-000-252-610-51-41-40-	05-01576	7/26/2004	EPLUS	\$4,380.00	\$19,710.00	Cisco 1200 Series IOS AP MPCII FCC CNFG 802.11G & Cisco ceiling mounted antennae (Qty 27), ordered by the Supervisor of Operations and Network Technician under NJ State contract #A81185		X		This purchase is for wireless access points and antennae for the Early Childhood School #44
157	15-000-221-600-21-00--	05-01619	7/26/2004	NATIONAL LAMINATING INC	\$199.65	\$200.00	1.5 mil. 25"x500' Hot Laminating Film for Mravlag School #21 (Qty 6, orig. 5)		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
158	11-000-252-580-94-41-40-	05-01648	7/27/2004	GORDON, FRANK	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
159	11-000-252-580-94-41-40-	05-01649	7/27/2004	GRIFFITH, JOSEPH	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
160	11-000-252-580-94-41-40-	05-01650	7/27/2004	HARTZ, JAMES	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
161	11-000-252-580-94-41-40-	05-01651	7/27/2004	KELLY, BRIAN	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
162	11-000-252-580-94-41-40-	05-01652	7/27/2004	KULICK, ERIC	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month - Web developer		X		According to the District, a Web developer needs to travel within the District. Per EBOE: "He travels to all of the schools to help them with their web sites and to capture pictures and other student materials to put on the web."
163	11-000-252-580-94-41-40-	05-01653	7/27/2004	LEMOS, LUIS	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
164	11-000-252-580-94-41-40-	05-01654	7/27/2004	MARSAL, ALBERTO	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
165	11-000-252-580-94-41-40-	05-01655	7/27/2004	MOJICA, JEREMY	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
166	11-000-252-580-94-41-40-	05-01656	7/27/2004	MOLINA, DANIEL	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
167	11-000-252-580-94-41-40-	05-01657	7/27/2004	MOLINA, JONATHAN	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
168	11-000-252-580-94-41-40-	05-01658	7/27/2004	MURPHY, FRANCIS	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
169	11-000-252-580-94-41-40-	05-01659	7/27/2004	OLAVARRIETA, FRANK	\$60.00	\$330.00	Travel allowance, November & December 2004 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
170	11-000-252-580-94-41-40-	05-01660	7/27/2004	PADLO, JOSEPH	\$60.00	\$330.00	Travel allowance, May & June 2005 - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
171	15-000-240-600-81-00--	05-01691	7/27/2004	CENTRAL LEWMAR PAPER CO	\$5,599.75	\$5,599.75	265 cases of copy paper - EHS		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
172	11-000-252-580-94-41-40-	05-01701	7/27/2004	PARKIN, WARREN V.	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month) - Bench Technician		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
173	11-000-252-580-94-41-40-	05-01702	7/27/2004	PELLEGRINO, JOSEPH	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May & June 2005 - \$30/month) - Director of Technology		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
174	11-000-252-580-94-41-40-	05-01703	7/27/2004	PUSZCZ, THOMAS	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month) - Teacher in charge of Web Development		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As the Web instructor travels often throughout the district, this is an appropriate expenditure.
175	11-000-252-580-94-41-40-	05-01704	7/27/2004	RIJO, MICHAEL	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month) - Computer Technician		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
176	11-000-252-580-94-41-40-	05-01705	7/27/2004	ROBERTS, JASON	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May and June, 2005 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
177	11-000-252-580-94-41-40-	05-01706	7/27/2004	ROCHA, ANTONIO C., JR.	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
178	11-000-252-580-94-41-40-	05-01707	7/27/2004	SERRA, ANTONIO	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
179	11-000-252-580-94-41-40-	05-01708	7/27/2004	SHEEHY, DONALD	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May and June, 2005 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
180	11-000-252-580-94-41-40-	05-01709	7/27/2004	SIRILAN, ARTHUR	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
181	11-000-252-580-94-41-40-	05-01710	7/27/2004	SOTO-MORALES, ROXANNE	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for November & December 2004 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
182	11-000-252-580-94-41-40-	05-01711	7/27/2004	STOLC, WILLIAM	\$45.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for September (\$30) & October (\$15) 2004)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
183	11-000-252-580-94-41-40-	05-01712	7/27/2004	WAQIF, SYED M.	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May and June, 2005 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
184	11-000-252-580-94-41-40-	05-01713	7/27/2004	TRUJILLO, JOHNNY	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May and June, 2005 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
185	11-000-252-580-94-41-40-	05-01714	7/27/2004	DOMINGUEZ, LESTER	\$60.00	\$330.00	Travel allowance for 2004-2005 School Year (Payments for May and June, 2005 - \$30/month)		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
186	11-000-260-420-98-00--	05-01729	7/28/2004	STORR TRACTOR	\$1,099.11	\$1,099.11	Emergency repair of field equipment (Toro tractor model 07361, serial # 240000590) at EHS Fieldhouse. SRO 1277.		X		
187	11-000-260-420-95-00--	05-01732	7/28/2004	LIFTEC	\$112.76	\$112.76	Emergency repair of field equipment (Hyster model S50XM, serial # D187V14657W) at warehouse. SRO 1283.		X		
188	11-000-260-420-06-00--	05-01741	8/3/2004	L.A. GENERAL CONTRACTING	\$7,865.00	\$7,865.00	Repair plaster in 3rd floor girls' bathroom at School #6		X		
189	15-000-218-600-17-00--	05-01802	8/2/2004	SUNBURST VISUAL MEDIA	\$111.94	\$134.13	Educational Video: "What's Respect" for Roosevelt School #17		X		
190	15-000-240-600-81-00--	05-01968	7/29/2004	HARRA DECALS	\$292.00	\$313.50	300 EHS 2004-2005 Parking decals (\$.93 each w/out tax)		X		
191	11-000-211-110-00-83--	05-01977	7/29/2004	STARR, MARTIN PAUL	\$199.37	\$13,750.00	Residency Investigations to investigate the residencies of students enrolled in Elizabeth Public Schools, 2004-2005 School year - See June 24, 2004 Board Report		X		Necessary to determine if students are using District resources illegally and to disenroll those that are doing so.
192	11-000-211-110-00-83--	05-01978	7/29/2004	MITEROTONDA, FRANK T.	\$2,612.50	\$13,750.00	Residency Investigations to investigate the residencies of students enrolled in Elizabeth Public Schools, 2004-2005 School year - See June 24, 2004 Board Report		X		Necessary to determine if students are using District resources illegally and to disenroll those that are doing so.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
193	11-000-211-110-00-83--	05-01979	7/29/2004	HALL, JOHN T.	\$1,622.50	\$13,750.00	Residency Investigations to investigate the residencies of students enrolled in Elizabeth Public Schools, 2004-2005 School year - See June 24, 2004 Board Report		X		Necessary to determine if students are using District resources illegally and to disenroll those that are doing so.
194	11-000-211-110-00-83--	05-01980	7/29/2004	O'GRADY, JOSEPH	\$2,695.00	\$13,750.00	Residency Investigations to investigate the residencies of students enrolled in Elizabeth Public Schools, 2004-2005 School year - See June 24, 2004 Board Report		X		Necessary to determine if students are using District resources illegally and to disenroll those that are doing so.
195	15-000-240-600-01-00--	05-01999	7/29/2004	HERTZ FURNITURE SYSTEMS CORP	\$362.00	\$362.00	Two multi-functional ergonomic task chairs for George Washington School #1		X		Per EBOE: These replaced chairs that were broken.
196	15-000-221-600-03-00--	05-02003	7/29/2004	SUCCESS FOR ALL FOUNDATION	\$1,710.98	\$1,792.45	Various Instructional Material		X		
197	15-000-218-600-26-00--	05-02011	7/29/2004	RAINBOWS	\$108.50	\$108.50	Rainbows Secular Journal Set, Level 1 to Level 3 for Westminster Academy, School #26		X		Rainbow is a support group curriculum for children who have suffered significant loss in their lives.
198	15-000-218-600-26-00--	05-02012	7/29/2004	ORIENTAL TRADING COM., INC.	\$47.90	\$65.78	Mini bean bag animal assortment / personalized pencils		X		As part of the Whole School Reform Model, rewards and incentives to students are considered critical.
199	11-000-260-520-94-00-02-	05-02038	7/29/2004	B.B. MILLER & CO.	\$26,923.57	\$26,567.00	Renewal of Mechanical Breakdown/Boiler Insurance (Policy #FBP8537519) for 2004-2005 School year - See 7/20/04 Board Report		X		The expenditure exceeded the original Purchase Order amount by \$266.57, which is an NJPL Guaranty Surcharge. This 1% surcharge was OK'd by the EBOE.
200	11-000-260-520-94-00-02-	05-02039	7/29/2004	BOLLINGER INSURANCE	\$83,220.60	\$83,220.60	Renewal of Student and Accident Insurance coverage for the 2004-05 school year - See 7/20/04 Board Report		X		
201	11-000-260-441-94-00--	05-02041	7/29/2004	IMPERIAL CONSTRUCTION GROUP, INC.	\$2,000.00	\$24,000.00	Rental for 20 parking spaces, 2004-2005 School year, in Imperial Building on Broad Street.			X	These spaces were rented at a building close to the Mitchell Building. The District claims that these spaces were used primarily by female secretaries and that it is a matter of personal safety for the staff.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
202	11-000-223-610-94-00-62-	05-02190	8/2/2004	BARNES & NOBLE	\$384.00	\$384.00	20 copies of "The Teaching Gap" (\$19.20 each)		X		
203	15-000-222-600-81-00--	05-02300	8/2/2004	PERMA BOUND	\$6,827.92	\$7,735.48	For purchase of over 300 books for the library at E.H.S. Halsey House.		X		These are special books with very durable covers. Well maintained library books are necessary for the educational process.
204	11-000-260-520-94-00-02-	05-02301	8/2/2004	O'DONNELL AGENCY, LLC	\$118,443.00	\$118,443.00	Excess Workers' Compensation and Employers Liability, July 1, 2004 to July 1, 2005. Policy #W-128588780.		X		Adequate insurance coverage is appropriate to the District both legally and fiscally.
205	15-000-218-600-76-00--	05-02303	8/2/2004	PREMIER	\$1,985.00	\$1,985.00	260 units of Agenda Book for Students and 40 units Legacy Planners, Reilly Middle School #76		X		
206	15-000-222-600-71-00--	05-02305	8/2/2004	CHILD'S WORLD, THE	\$191.50	\$191.50	Children's Books for Mable Holmes School #71		X		
207	11-000-252-610-94-41-40-	05-02355	8/4/2004	HEWLETT-PACKARD CO.	\$3,990.00	\$6,990.00	Compaq S5500 15" monitors (Qty 30) and Compaq V7550 17" monitors (Qty 30) for stock. Ordered under NJ State contract A81249 by the Supervisor of Operations.		X		
208	11-000-260-420-17-00--	05-02361	8/3/2004	GAMETIME/MARTURANO	\$2,962.00	\$11,311.00	8" impact-absorbent accessible surfacing, various schools		X		
209	11-000-252-420-94-41-40-	05-02362	8/3/2004	GRACE, TONY	\$68.00	\$593.00	Repair six JVC TV's in various schools.		X		
210	11-000-252-610-51-41-40-	05-02363	8/3/2004	HEWLETT-PACKARD CO.	\$9,726.96	\$58,515.00	Various computer components ordered from Hewlett Packard for Early Childhood Center		X		Computers, monitors, USB drives for ECC
211	11-000-252-610-94-41-40-	05-02380	8/5/2004	ANIXTER	\$1,747.50	\$1,747.50	Surge protectors (\$11.65 each - Qty 150)			X	Purchased by Technology Department for use throughout District. Department has purchased large quantity of this item however.
212	11-000-252-420-26-41-40-	05-02382	8/3/2004	PROMEDIA TECHNOLOGY	\$15,076.88	\$37,523.01	Cisco hardware and maintenance services		X		Per EBOE: "Equipment and maintenance for network throughout the district."
213	11-000-219-610-94-00-60-	05-02392	8/4/2004	SUPER DUPER, INC.	\$326.81	\$326.81	Assorted educational materials for Marshall School #20		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
214	15-000-218-600-71-00--	05-02427	8/3/2004	NEW CAREERS CTR	\$317.26	\$362.39	O'Net Career Interests Inventory (Qty 11) for Holmes Middle School #71		X		
215	15-000-218-600-71-00--	05-02428	8/3/2004	HUBY'S LTD.	\$137.50	\$137.50	"Problem Groups and Gangs" VHS tape for Holmes Middle School #71		X		
216	11-000-260-420-19-00--	05-02508	8/4/2004	W.D. SNYDER COMPANY	\$6,400.00	\$6,400.00	Remove raised quarry tile and concrete in freezer; saw cut and remove tile and replace with concrete; depress floor 4" - School #19			X	This was the lowest of three quotes received.
217	11-000-230-610-94-00-52-	05-02515	8/4/2004	DEBBIE'S GRAND GALLERY	\$4,800.00	\$4,880.00	Name plates for new board members	X			Spending \$20 each for name plates is unnecessary and does not enhance students educational experience.
218	11-000-219-610-94-00-60-	05-02526	8/5/2004	BARNES & NOBLE	\$1,835.40	\$1,835.40	115 copies of "Who Moved My Cheese?" (\$15.96 each)			X	Per EBOE: This was distributed by the Director of Special Services to Child Study Team members for continuing professional development. The book is a business/self-help book, however.
219	15-000-240-600-18-00--	05-02531	8/5/2004	HERTZ FURNITURE SYSTEMS CORP	\$1,087.05	\$1,087.05	Two desks for Morris School #18			X	
220	11-000-219-610-94-00-60-	05-02602	8/9/2004	PSYCHOLOGICAL CORPORATION	\$14,273.62	\$14,950.00	26 units of C:CELF-4 softcase kit+SA-CD - Software for testing language skills			X	
221	11-000-221-890-94-00-61-	05-02604	8/9/2004	NEW JERSEY DEPARTMENT OF EDUCATION	\$100.00	\$100.00	Registration fee for the World Language Teacher to attend "The Second Annual NJDOE Literacy Conference" in Atlantic City			X	
222	15-000-240-600-21-00--	05-02630	8/9/2004	CENTER FOR EDUCATION & EMPLOYMENT LAW	\$159.00	\$313.95	Subscription to Deskbook Encyclopedia of American School Law 2004-2005 Edition. Legal Notes for Education for Mravlag School #21			X	The district should have access to the educational legislation updates.
223	11-000-100-562-94-00--	05-02636	8/9/2004	CRANFORD BOARD OF EDUC	\$6,100.00	\$183,000.00	2004-05 school year tuition for 6 students at Cranford Public Schools			X	

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
224	15-000-213-600-01-00--	05-02724	8/9/2004	SCHOOL HEALTH SUPPLY CO	\$3,175.55	\$3,885.42	Health supplies ordered by a nurse for George Washington School #1		X		
225	15-000-240-600-82-00--	05-02743	8/9/2004	SCANTRON CORPORATION	\$608.77	\$607.00	10-digit ID testing sheets (Qty 12) for EHS-Dwyer House		X		
226	15-000-240-600-82-00--	05-02744	8/9/2004	XEROX CORPORATION	\$312.00	\$390.00	5 cartons X 3 cartridges of staples.		X		Staple cartridges used with the Xerox machines.
227	15-000-218-600-15-00--	05-02771	8/9/2004	RIVERSIDE PUBLISHING CO	\$1,614.45	\$1,650.00	Purchase of GMRT4 Level 1 to Level 4 (Gates MacGintie Reading Test)		X		
228	11-000-219-610-94-00-60-	05-02776	8/9/2004	PSYCHOLOGICAL CORPORATION	\$128.43	\$350.89	1 Beck Youth Inventory Starter Kit - Software to help diagnose depression		X		
229	11-000-219-610-94-00-60-	05-02778	8/9/2004	SUPER DUPER, INC.	\$240.81	\$275.88	Various testing supplies/educational materials		X		
230	11-000-218-610-94-00-63-	05-02779	8/9/2004	BALLARD & TIGHE	\$19,499.76	\$19,753.10	Various testing supplies		X		
231	11-000-260-420-03-00--	05-02780	8/9/2004	ITB	\$1,700.00	\$1,700.00	Provided air balancing services for Peterstown School #3		X		
232	11-000-260-420-14-00--	05-02827	8/10/2004	TRUJILLO, CANDELARIO	\$2,300.00	\$2,300.00	Repair drain and floor in the garbage area; repair concrete stair and install new curb to control water flood between buildings - Lincoln School #14		X		
233	11-000-252-610-94-41-40-	05-02862	8/10/2004	ANIXTER	\$317.90	\$1,987.40	12 CMP-00424BKTE-5U-01 Cat 5E 1000 ft. Roll Berk-Tek Jacket Boxes - For network wiring when needed to install in various locations		X		
234	11-000-260-420-19-00--	05-02865	8/10/2004	GAMETIME/MARTURANO	\$1,043.00	\$1,043.00	Absorbent accessible surfacing for Woodrow Wilson School #19 - 700 sq. ft.		X		
235	11-000-260-420-95-00	05-02914	8/10/2004	CLEVELAND AUTO & TIRE CO	\$124.88	\$124.88	Firestone steel tires and installation (roadside service - emergency) - painter's stepvan (MG-11713)		X		
236	11-000-260-420-95-00--	05-02921	8/10/2004	CLEVELAND AUTO & TIRE CO	\$73.98	\$147.96	Tires, wheel balance, dismount / remount, valve. (Coordinator of Warehouse)		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
237	11-402-100-610-00-00-64-	05-02984	8/31/2004	ARC SPORTS	\$2,501.00	\$2,652.20	Order to furnish and deliver athletic supplies for the 2004-2005 school year - baseball/softball, tennis, golf. Lowest responsible bid received in accordance with specifications (8/24/04).		X		
238	11-402-100-610-00-00-64-	05-02985	8/31/2004	CIRCLE SYSTEM GROUP	\$25,738.55	\$53,304.20	Reconditioning of sports uniforms. (Jerseys, pants, towels, stockings, girdles); Purchase of new uniforms for Varsity and JV Softball			X	As a result of a contract entered into on August 24, 2004. Circle Systems was the lowest responsible bidder according to specifications. The costs remain high, however.
239	11-402-100-610-00-00-64-	05-02986	8/31/2004	EFINGER SPORTING GOODS, CO.	\$17,293.22	\$46,926.16	Order to furnish and deliver athletic supplies for the 2004-2005 school year - baseball, basketball, wrestling. Lowest responsible bid received in accordance with specifications (8/24/04 Board Report).	X			The purchase of \$101 Nike Shox shoes, Nike compression shorts and \$80 Reebok warmup suits etc. is not necessary when alternatives can be purchased much more affordably.
240	11-402-100-610-00-00-64-	05-02989	8/31/2004	SPORT SUPPLY GROUP INC.	\$2,966.98	\$2,967.29	Track spikes, batting tees, bases, goalie gloves, stop watches, baseballs, ear guards, helmets. Ship to: Dunn Sports Center;		X		
241	11-402-100-610-00-00-64-	05-02991	8/31/2004	METUCHEN CENTER/TEAM SPORTS	\$5,182.64	\$46,050.56	Order to furnish and deliver athletic supplies for the 2004-2005 school year. Lowest responsible bid received in accordance with specifications (8/24/04 Board Report). Ship to: Dunn Sports Center - EHS #85			X	This bidder was the lowest responsible for the products specified. The costs and quantities (e.g., 15 soccer balls, 30 footballs, 200 pairs of soccer shorts, 200 pairs of soccer shinguards/socks) remain high, however.
242	11-000-260-420-95-00--	05-03012	8/31/2004	PORTUGUESE AUTO REPAIR INC.	\$15,535.28	\$60,000.00	Servicing and maintenance of board trucks and other vehicles for the 2004-05 school year		X		Lowest responsible bid received in accordance with specifications.



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
243	11-000-260-320-94-00-01-	05-03022	8/31/2004	BARRETT, RON "COOK"	\$600.00	\$600.00	To conduct a workshop covering topics including "What is a gang?", "Why do kids join gangs?", gang identifiers, tattoos, and body markings, along with prevention and intervention methods - See 8/24/04 Board Report		X		
244	11-000-260-420-95-99--	05-03110	8/11/2004	CLEVELAND AUTO & TIRE CO	\$15.00	\$6,519.00	Tires, flat repair for District vehicles.		X		
245	11-000-252-610-51-41-40-	05-03223	8/16/2004	ANIXTER	\$2,441.10	\$2,550.45	Electronic Cables		X		Purchased by Technology Department for use District-wide.
246	15-000-240-600-82-00--	05-03245	8/16/2004	LANG EQUIPMENT CO	\$331.56	\$325.00	Locker Maintenance parts - EHS Dwyer House		X		
247	11-000-260-420-94-00--	05-03302	10/27/2004	V.G. CONSTRUCTION CO.	\$2,700.00	\$2,700.00	Removed and replaced broken plaster and various cracks; repaired metal panel - Prince Street location. SRO #1268		X		While EBOE rents space in this building, it is a triple net lease, requiring the District to pay all taxes, insurance, maintenance etc.
248	15-241-100-610-03-00--	05-03341	8/17/2004	REALLY GOOD STUFF	\$120.01	\$120.71	Classroom accessories/learning kits for Peterstown School #3		X		
249	11-000-219-610-94-00-60-	05-03386	8/17/2004	PSYCHOLOGICAL CORPORATION	\$136.09	\$137.50	PLS-4 Record Forms (English) - To measure young children's receptive and expressive language for Frances C. Smith Center		X		PLS 4 is used to identify receptive or expressive language delay or disorder.
250	11-000-219-610-94-00-60-	05-03387	8/17/2004	PSYCHOLOGICAL CORPORATION	\$136.09	\$137.50	PLS-4 Record Forms (English) - To measure young children's receptive and expressive language for Frances C. Smith Center		X		PLS 4 is used to identify receptive or expressive language delay or disorder.
251	11-000-219-610-94-00-60-	05-03388	8/17/2004	PSYCHOLOGICAL CORPORATION	\$2,338.92	\$2,104.84	Wechsler Preschool and Primary Scale of Intelligence assessment software for Frances C. Smith Center/Child Study Team		X		
252	11-150-100-320-94-00-60-	05-03407	8/17/2004	UNION COUNTY EDUCATIONAL	\$1,932.00	\$1,932.00	Bedside tutoring for students who were patients to Children's Specialized Hospital (46h @ \$42/h): I.N. & S.S., June 2003		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
253	11-000-260-580-94-00-01-	05-03415	8/17/2004	GALEGO, JOSEPH	\$90.00	\$495.00	Allowance for Head Security Guard travel within the District for 2004-2005 School Year (Payments for March & April 2005) - George Washington School #1			X	Security guards are contractually owed \$45 per month for business-related travel. This does not seem like a necessary expense for guards stationed at one school or other District building.
254	11-000-260-580-94-00-01-	05-03416	8/17/2004	HEIMS, JAMES E.	\$60.00	\$60.00	Travel allowance within the district for 2004-2005 School Year (Payments for March and April, 2005) for Supervisor of Security		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
255	11-000-260-580-94-00-01-	05-03417	8/17/2004	MCCLAIN, PATRICIA	\$90.00	\$495.00	Allowance for Head Security Guard travel within the district for 2004-2005 School Year (Payments for May & June 2005)			X	Security guards are contractually owed \$45 per month for business-related travel. This does not seem like a necessary expense for guards stationed at one school or other District building.
256	11-000-260-580-94-00-01-	05-03418	8/17/2004	BENNETT, WILLIAM	\$90.00	\$495.00	Allowance for Head Security Guard travel within the district for 2004-2005 School Year (Payments for May & June 2005)			X	Security guards are contractually owed \$45 per month for business-related travel. This does not seem like a necessary expense for guards stationed at one school or other District building.
257	11-000-260-580-94-00-01-	05-03419	8/17/2004	VITABILE, JOSEPH	\$67.50	\$495.00	Allowance for Head Security Guard travel within the district for 2004-2005 School Year (Payments for November & December 2004) - Reilly Middle School #76			X	Security guards are contractually owed \$45 per month for business-related travel. This does not seem like a necessary expense for guards stationed at one school or other District building.
258	11-000-260-580-94-00-01-	05-03420	8/17/2004	GREEN JONATHAN JR	\$90.00	\$495.00	Allowance for Head Security Guard travel within the district 2004-2005 School Year (Payments for March & April 2005) - George Washington School #1			X	Security guards are contractually owed \$45 per month for business-related travel. This does not seem like a necessary expense for guards stationed at one school or other District building.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
259	11-000-260-420-94-99-01-	05-03425	8/17/2004	ROYAL COMMUNICATIONS, INC.	\$132.25	\$3,000.00	Repair and maintenance agreement for Motorola radio units used by Elizabeth Security for the 2004-05 school year, ordered by the Director of Security		X		
260	15-241-100-610-03-00--	05-03428	8/18/2004	HOUGHTON MIFFLIN	\$284.91	\$1,379.81	Reading test material, Peterstown School #3		X		
261	11-000-260-520-94-00-02-	05-03531	8/18/2004	MCCS INC.	\$8,366.25	\$8,366.25	Third party administration fee of Workers' Compensation claims (total administration fee: \$100,395) - August, 2004		X		Adequate insurance coverage is appropriate to the District both legally and fiscally.
262	11-000-221-890-94-00-61-	05-03551	8/18/2004	PHI DELTA KAPPA	\$85.00	\$85.00	Membership renewal for Director of Elementary and Secondary Education in Phi Delta Kappa International		X		The Director of Elementary & Secondary Education's membership in a society for educators can reasonably be expected to lead to benefits of the students of the Elizabeth Schools.
263	11-000-221-890-94-00-61-	05-03563	8/19/2004	NCSS ANNUAL CONFERENCE REGISTRATION	\$70.00	\$90.00	Membership fee to receive National Council for the Social Studies Member Benefits. Also, subscription to Social Studies and Young Learner		X		Employee is a Social Studies teacher, so the membership is appropriate.
264	11-000-270-610-95-00--	05-03678	8/23/2004	MOTOROLA	\$3,980.00	\$3,980.00	Mobile radios (Qty 5), installed and programmed. Service/maintenance plan, ordered for new buses, under State contract A53804		X		This product is designed specifically for construction/transportation departments and allows clear communication among units.
265	11-000-260-420-18-00--	05-03683	8/23/2004	S & A CONTRACTING	\$900.00	\$900.00	Clean gutters, repair broken slates and reset loose slates in gutter area of Robert Morris School #18 - SRO 1282		X		
266	11-000-251-610-94-00-41-	05-03742	8/24/2004	VALIANT IMC	\$605.60	\$605.60	Maxell video tapes for E.H.S.		X		Videotapes used to record student events/performance.
267	15-000-221-600-06-00--	05-03862	8/24/2004	EDUCATIONAL DESIGN INC/TRIUMPH LEARNING	\$4,925.25	\$6,457.55	NJASK Math Coach and Language Arts Literacy for Grade 3 (Qty 140) and Grade 4 (155), Marquis de Lafayette School #6		X		
268	15-000-240-600-72-00--	05-03870	8/24/2004	JACOBSON DISTRIBUTING CO	\$492.00	\$492.00	Air Conditioning Unit for Main Office of School #72		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
269	11-000-240-610-81-41-40-	05-03886	8/31/2004	NATIONAL COMPUTER SYST	\$1,046.60	\$4,522.35	Progress and Grading Reports for Middle School and High School (Qty 15,000)		X		Progress and grading reports necessary for measuring educational achievement.
270	15-000-240-600-77-00--	05-03887	8/31/2004	NATIONAL COMPUTER SYST	\$474.09	\$3,465.60	Attendance Scan Sheets for E.H.S.		X		Sheets used to track daily attendance.
271	11-000-240-610-81-41-40-	05-03888	8/31/2004	NATIONAL COMPUTER SYST	\$13,349.70	\$13,349.70	Class Attendance Sheets & printing service (130 cases X \$102.69/case). See Board meeting report 08/24/04.		X		Sheets used to track attendance at specific classes.
272	11-000-240-610-81-41-40-	05-03889	8/31/2004	NATIONAL COMPUTER SYST	\$18,044.00	\$18,044.00	Absent Verification (Qty 400)		X		Attendance sheets used to track EHS truancy.
273	11-000-252-610-94-41-40-	05-03908	8/30/2004	ANIXTER	\$349.50	\$1,747.50	150 Surge Protectors			X	Purchased by Technology Department for use throughout District. Department has purchased large quantity of this item however.
274	15-000-240-600-81-00--	05-03921	8/31/2004	COX STATIONERS & PRINTERS	\$131.65	\$149.10	Folders, file jackets, correction tape, report covers		X		
275	15-000-240-600-81-00--	05-03922	8/31/2004	COX STATIONERS & PRINTERS	\$399.48	\$399.48	Office Supplies (Pencil cup, cards, card holder, folders, rubber bands, telephone wipes)		X		
276	11-000-223-610-94-00-62-	05-03963	8/30/2004	BARNES & NOBLE	\$23.96	\$28.45	"400 Quotable Quotes from the World's Leading Educators"		X		
277	11-000-260-420-16-99--	05-03981	8/31/2004	W.D. SNYDER COMPANY	\$1,495.00	\$38,860.00	Concrete sidewalk replacement at various schools (Project B3285; See board meeting report 8/24/04).		X		Lowest responsible bid received in accordance with specifications.
278	11-000-260-420-81-00--	05-03982	8/31/2004	DLS CONTRACTING INC.	\$5,200.00	\$31,200.00	Contract for asphalt driveway & parking lot repairs @ various schools -See 8/24/04 Board Report		X		Lowest responsible bid received in accordance with specifications.
279	11-000-260-420-19-00--	05-03983	8/31/2004	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$1,136.00	\$1,136.00	Contract for preventive maintenance for the district elevators, various schools - See 8/24/04 Board Report		X		Lowest responsible bid received in accordance with specifications.
280	11-000-260-420-01-00--	05-03985	8/31/2004	TOP HAT UNIFORM RENTAL & SALES	\$50.15	\$50.15	Contract for delivery of custodial uniforms for various schools, 2004-2005 school year		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
281	11-000-260-420-50-99--	05-03986	8/31/2004	TRI-DIM FILTER CORP.	\$1,223.20	\$2,007.90	Purchase contract for air handlers filters. See the board meeting report 8/24/04.		X		Lowest responsible bid received in accordance with specifications.
282	15-000-221-600-14-00--	05-04006	8/30/2004	PRESENTATION SYSTEM, INC.	\$3,500.00	\$3,500.00	Dual sided laminator film - See August 24, 2004 Board report		X		Lowest responsible bid received in accordance with specifications.
283	11-000-260-890-94-00-60-	05-04069	8/31/2004	TREASURER, STATE OF NEW JERSEY	\$85.00	\$85.00	Registration fee for medical waste, Early Childhood Center #44		X		
284	11-000-230-890-94-00-50-	05-04072	8/31/2004	METROPOLITAN SCHOOL STUDY COUNCIL	\$950.00	\$950.00	Metropolitan School Study Council, Teachers College, Columbia University; Yearly dues for 2004 - 2005		X		
285	15-000-240-600-77-00--	05-04073	8/31/2004	PREMIER	\$2,464.25	\$2,464.25	Student school agendas Senior Time Trackers (Qty 625 + 50 teachers' editions)		X		
286	11-000-260-420-95-00--	05-04103	9/2/2004	AIR BRAKE & EQUIPMENT	\$1,085.11	\$1,085.11	Emergency repair service for District vehicle 31045886, 2003 CCC LET, license plate MG55243. SRO 1297		X		
287	11-000-260-420-76-00--	05-04109	9/2/2004	A-1 FENCE, INC.	\$1,970.00	\$3,260.00	Fence work done at Schools #25, 76 and 13		X		
288	15-000-240-600-77-00--	05-04143	9/7/2004	SCIENTIFIC DEVICES	\$219.89	\$219.89	HP 500-sheet optional paper tray for LaserJet 4200/4300 series for school #77 main office printer		X		
289	11-000-252-610-94-41-40-	05-04145	9/7/2004	AMER.COM	\$1,993.80	\$1,993.80	U10-b 10 foot Cat5e UTP cable - booted Grey		X		
290	11-000-252-610-94-41-40-	05-04146	9/7/2004	PRESS ANY KEY INC.	\$419.20	\$403.25	Adhesive mount squares (2 sizes)		X		
291	11-000-252-610-94-41-40-	05-04147	9/7/2004	ANIXTER	\$1,260.00	\$2,460.00	Keyboard w/mouse tray rack mountable server cabinet; Rack mount shelves for server cabinets to support printer, monitor and belkin box		X		
292	11-000-252-610-94-41-40-	05-04148	9/7/2004	MCMASTER - CARR	\$540.86	\$507.42	Construction Supplies / Machine Screws		X		
293	11-150-100-320-94-00-60-	05-04156	9/20/2004	NEW HOPE CAROLINAS INC.	\$1,296.00	\$12,960.00	28 days - High Management Rehab Educational Services., for student, February 2005 - See September 14, 2004 Board Report		X		District is required to provide for education of students, even if at facilities other than within the District. (6A:14-7.5(b)4)

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294	11-000-219-610-94-00-60-	05-04168	9/7/2004	PSYCHOLOGICAL CORPORATION	\$5,179.73	\$5,692.00	Wechsler Intelligence Scale for Children-Fourth Edition software (Qty 5)		X		
295	15-000-240-600-84-00--	05-04171	9/7/2004	SCHOOL SPECIALTY	\$209.82	\$2,096.74	Toner (qty 6) / Folding conference table for EHS-Jefferson House		X		
296	12-000-400-390-94-00--	05-04192	9/7/2004	DETAIL ASSOCIATES	\$5,000.00	\$5,000.00	Professional Services: ACM Floor Tile Survey, EHS		X		Professional Services as authorized under N.J.S.A. 18A:18A-5
297	11-000-252-610-94-41-40-	05-04200	9/8/2004	PRESS ANY KEY INC.	\$642.00	\$1,698.00	RCA plugs and commercial cable set to be distributed for teacher machines at the location of a new machine installation. To apply audio and video from teacher's computer to TV/VCR		X		
298	15-000-223-600-02-00--	05-04211	9/8/2004	RIGBY	\$352.56	\$371.97	List of library books for Winfield Scott School #2		X		
299	15-000-223-600-02-00--	05-04230	9/8/2004	RIGBY	\$530.72	\$534.24	List of library books for Winfield Scott School #2		X		
300	11-000-252-420-94-41-40-	05-04257	9/10/2004	SANDER MECHANICAL SERVICE INC.	\$1,778.56	\$1,778.56	Repaired A/C unit in Mitchell Building computer room		X		
301	11-000-252-580-94-41-40-	05-04259	9/10/2004	LUNIQUE, LECLERC	\$60.00	\$300.00	Travel Allowance, 2004-2005 School year		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district and in the interest of streamlining reimbursements, this can be considered appropriate.
302	15-000-240-320-81-00--	05-04263	9/10/2004	MASTER PRINTING CO	\$4,675.00	\$4,675.00	Printing of 6000 Parent Newsletters - Handbook Edition		X		Multiple quotes were obtained for this printing service.
303	11-000-252-420-94-41-40-	05-04279	9/20/2004	NCS PEARSON	\$29,388.00	\$29,388.00	"6/362 OP6 MDL36 DUAL RFLT READ HEAD Maintenance" 8/5/04-8/4/05 - Various schools throughout District		X		Per EBOE: "Maintenance on attendance scanners at every school." Awarded at September 14, 2004 Board meeting.

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304	11-150-100-320-94-00-60-	05-04289	9/20/2004	UNION COUNTY EDUCATIONAL	\$9,418.50	\$85,000.00	Tuition for bedside instruction for various students at Trinitas Hospital for the month of February as per agreement at the rate of \$45.50 per hour.		X		
305	15-000-221-600-76-00--	05-04308	9/10/2004	BARNES & NOBLE	\$79.48	\$87.86	"Magnetic Poetry Book of Poetry", "A New Favorite Poem Project Anthology", "America's Favorite Poems", "An Invitation to Poetry" for Reilly Middle School #76		X		
306	11-000-260-420-81-00--	05-04320	9/10/2004	GENE'S REFRIGERATOR SERVICE	\$1,644.00	\$1,644.00	Compressor (Kala 016e TAC 800), filter, freon for walk-in freezer @ EHS Aboff House #86		X		
307	11-000-230-890-94-00-52-	05-04345	9/13/2004	NJASA	\$120.00	\$120.00	Registration cost to attend NJASA Professional Development Seminar on "Combating Violence, Vandalism and Unsafe Schools" - Attendee: Administrative Assistant to the Superintendent		X		
308	11-000-251-610-94-00-45-	05-04438	9/20/2004	ONE AMERICA	\$64.25	\$64.25	Posters celebrating diversity for office of EEO/Recruitment Officer		X		
309	15-000-221-600-76-00--	05-04452	9/21/2004	BARNES & NOBLE	\$19.20	\$16.80	"The Teaching Gap: Best Ideas from the World's Teachers for Improving Education in the Classroom" by James W. Stigler. Ordered by the Principal for Reilly Middle School #76		X		
310	15-000-222-600-81-00--	05-04465	9/21/2004	INFOLINK	\$895.00	\$895.00	Infolink Online Database subscription, 7/1/04-6/30/05 - Marshall Cavendish Multicultural Reference Center		X		
311	15-000-222-600-70-00--	05-04480	9/21/2004	DISCOUNT MAGAZINE SUB SERVICE	\$268.61	\$268.61	Magazine subscriptions for Cleveland Middle School #70 Library, ordered by librarian		X		

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312	11-000-223-610-94-00-62-	05-04481	9/21/2004	BARNES & NOBLE	\$26.40	\$26.40	"Organizing and Managing the Language Arts Block" - Needed for Language Arts Workshops, ordered by the Director of Staff and Development		X		
313	15-000-240-600-18-00--	05-04537	9/22/2004	AAA NEW JERSEY AUTOMOBILE CLUB	\$375.00	\$375.00	School Safety Patrol equipment items - Robert Morris #18		X		
314	11-000-240-610-75-00--	05-04563	9/22/2004	ULTIMATE OFFICE, INC.	\$387.35	\$382.00	Various office organizing tools (space station, 10 pocket arm organizer, telescoping phone arm), ordered by Supervisor for Battin Middle School #75	X			These items could be provided by the employee.
315	11-000-230-890-94-00-52-	05-04585	9/22/2004	N J SCHOOL BOARD ASSOC	\$1,300.00	\$1,300.00	Additional booth for the 2004 school public relations exhibit @ NJSBA/NJASA/NJASBO Annual Workshop		X		The additional booth was necessary for the District's "Interactive Classroom" exhibit
316	11-000-230-610-94-00-52-	05-04586	9/22/2004	POSITIVE PROMOTIONS	\$700.80	\$700.80	"101 Ways to Praise Kids" mousepads (Qty 200)	X			This is an unnecessary expenditure with limited educational value
317	15-000-240-600-18-00--	05-04624	9/21/2004	K-LOG, INC.	\$987.72	\$987.72	1 executive desk, 3 reception chairs, 1 task chair with multi-adj arms, 1 Flush-height return for Robert Morris School #18		X		Per EBOE, the existing furniture was broken and this purchase was replacing that furniture.
318	11-000-230-890-94-00-41-	05-04649	9/23/2004	OFF DUTY POLICE OFFICERS	\$244.00		Off duty police officers' payroll (9/14/04-9/20/04)		X		While the overall expenditure is necessary and appropriate, the \$3/man hour "Administration Fee" seems excessive.
319	11-000-252-610-94-41-40-	05-04665	9/28/2004	ROBERTS BROTHERS, LLC.	\$6,700.00	\$6,700.00	Computer desks for students and teachers, Lab-Mate For Little People. These were distributed to: Battin M.S. Room 323, School #2, School #13, School #72 (as per state contract # A89121)		X		
320	11-000-260-890-94-00--	05-04699	9/28/2004	ELIZABETH FIRE DEPARTMENT	\$42.00	\$42.00	Fee for the Fire Code Permit Type T-1 - Welding and Cutting, Cleveland/Holmes Middle Schools #70/71		X		
321	11-000-260-420-19-00--	05-04708	9/24/2004	W.D. SNYDER COMPANY	\$5,800.00	\$5,800.00	Repair floor in freezer - Woodrow Wilson School #19. SRO #1320		X		



Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
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322	15-000-240-600-01-00--	05-04715	9/24/2004	HERTZ FURNITURE SYSTEMS CORP	\$3,549.00	\$3,549.00	Purchase and installation of a reception workstation. - George Washington School #1		X		Per EBOE, a second receptionist was added to the staff, necessitating the additional desk.
323	11-000-230-610-94-00-52-	05-04766	9/28/2004	BAUDVILLE	\$460.70	\$460.70	4 T.E.A.M. Mouse Pads and 100 Colorful pins	X			Mouse pads and pins do not add significant educational value. These items do not appear to be for students.
324	11-000-230-890-94-00-52-	05-04768	9/28/2004	ACCC ELECTRICAL	\$845.00	\$845.00	Additional IP addresses (3) for the NJ School Board Association booth, October 20-22.2004.		X		Needed for setup of Interactive Classroom at NJSBA convention booth.
325	11-000-230-890-94-00-52-	05-04769	9/28/2004	ACCC ELECTRICAL	\$488.00	\$488.00	4 X 120V lighting and utility outlets at NJSBA Annual Workshop & Convention, October 20-22, 2004		X		Needed for setup of Interactive Classroom at NJSBA convention booth.
326	11-000-230-890-94-00-52-	05-04771	9/29/2004	TUN TAVERN	\$420.97	\$922.00	Tun Tavern Brewery and Restaurant - Food for 18 people, 10/20-10/21-04		X		Dinner for the participants/staff/students contributing to the District "interactive classroom" presentation at the NJSBA Annual Workshop and Convention in Atlantic City. District is obligated to provide food for participants traveling on behalf of the Elizabeth Public Schools.
327	11-000-252-420-94-41-40-	05-04785	9/29/2004	SANDER MECHANICAL SERVICE INC.	\$720.00	\$720.00	Coil cleaning for A/C in the computer room - Work order #10280 S-Warm		X		
328	11-000-260-420-01-00--	05-04888	9/30/2004	GARDEN STATE LABORATORIES	\$560.00	\$1,120.00	Analytical service for swimming pools - Schools #1 & 81 Jul/2004 - Oct/2004		X		
329	11-000-260-890-94-00--	05-04889	9/30/2004	ELIZABETH FIRE DEPARTMENT	\$42.00	\$42.00	Fee for the Fire Code Permit Type T-1 - Welding and Cutting, Madison-Monroe School #16		X		
330	11-000-260-420-81-00--	05-04890	9/30/2004	PROTECTION ONE	\$104.85	\$314.55	24 hour monitoring of fire alarm at E.H.S. (1) 3/26-6/25/04 (2) 6/26-9/25/04 (3) 9/26-12/24/04		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
331	11-000-260-420-81-00--	05-04895	9/30/2004	TODD HARRIS CO., INC.	\$1,100.00	\$1,100.00	Replacement of cracked 6" PVC flange, inclusive of all concrete floor demolition and put back labor and materials, School #81 pool. SRO #1314		X		
332	11-000-230-610-94-00-51-	05-04907	9/30/2004	AMERICAN TONER PRODUCTS	\$200.00	\$200.00	4 HP toner black and 4 HP toner color. Awarded at Board meeting 7/20/04.		X		
333	11-000-260-441-94-00--	05-04961	10/1/2004	MOBILE STORAGE GROUP	\$368.47	\$16,200.00	Two 40' storage containers and one 40' aluminum container @ 441 Schiller Street location; one 40' storage container @ Williams Field		X		Storage containers for District maintenance and athletic equipment.
334	11-000-252-610-94-41-40-	05-04976	10/4/2004	HEWLETT-PACKARD CO.	\$4,000.00	\$4,000.00	Purchase for stock of 40 Compaq S5500 15" Monitors for Annex #9 purchased under State contracts A81249 and Z13418.		X		These monitors were to replace broken equipment in various schools.
335	11-000-260-420-81-00--	05-04990	10/6/2004	OPEN SYSTEMS INTEGRATORS	\$20,005.50	\$20,005.50	Repair of the inter-communication system at EHS School #81		X		This was an necessary emergency expenditure. The intercom system is necessary to ensure safety in an emergency.
336	11-150-100-320-94-00-60-	05-04992	10/18/2004	NEWARK RENAISSANCE HOUSE	\$330.00	\$4,000.00	Home Instruction - student, September & October 2004 - See Board Report 10/14/04		X		The expenditure is necessary and appropriate, however hours on timesheet do not correspond with invoice (underbilled)
337	11-000-260-520-94-00-02-	05-05024	10/5/2004	MCCS INC.	\$8,366.25	\$16,732.50	Third party Admin. Workers' Compensation claims - September/October 2004		X		Adequate insurance coverage is necessary to the District both legally and fiscally.
338	11-000-260-420-06-00--	05-05032	10/5/2004	UNIVERSAL ELECTRIC MOTOR SERVICE	\$3,958.00	\$3,958.00	Emergency service to repair vertical sewerage ejector pump (5/20/04). School #6		X		
339	11-000-221-890-94-00-61-	05-05043	10/5/2004	NABE	\$60.00	\$60.00	National Association for Bilingual Education membership dues, Supervisor of Language Pre-K-8		X		
340	15-000-221-600-71-00--	05-05059	10/5/2004	SCHOOL SPECIALTY	\$5,697.15	\$5,697.15	Consolidated school supplies for Mabel Holmes Middle School #71		X		

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341	11-000-230-890-94-00-41-	05-05087	10/6/2004	ATLANTIC CITY HILTON	\$310.00	\$310.00	Hotel reservations double rooms for Oct 18, 04 check in-NJSBA conference		X		EBOE: "All Board members are valued members of the Board of Education and need to participate in the oversight of the district. Workshops and meetings included topics relevant to the management of a district, financial and curricular issues." Good governance is necessary for an effective school system. NJSBA Workshop website: <a href="http://www.njsba.org/sb_notes/20041014/wksp.html">http://www.njsba.org/sb_notes/20041014/wksp.html</a>
342	11-000-260-520-94-00-02-	05-05098	10/6/2004	B.B. MILLER & CO.	\$3,336.00	\$3,336.00	Public Official bond policy (#B6008189) - 8/10/04-8/10/05		X		
343	11-000-230-890-94-00-41-	05-05120	10/7/2004	TROPICANA CASINO & RESORT	\$180.18	\$180.18	Incidental charges for the NJSBA (Atlantic City Convention)			X	District should not be responsible for non-itemized items such as room service on business travel. The District appears to have paid \$59 in excess.
344	11-000-260-420-13-00--	05-05133	10/7/2004	L.A. GENERAL CONTRACTING	\$8,735.00	\$8,735.00	Replace loose plaster in gym at Benjamin Franklin School #13 - SRO 1354		X		Emergency repairs.
345	11-000-260-420-25-00--	05-05138	10/8/2004	FIRE PREVENTION CONSULTANTS	\$1,000.00	\$15,800.00	2004-05 Quarterly Inspections - Testing and maintenance of fire protection system, including automatic fire suppression, standpipe, house stations, fire & jockey pumps at various schools		X		
346	15-401-100-800-81-00	05-05141	10/7/2004	FLOWERS BY EMILIO, INC.	\$112.50	\$112.50	Hand Corsages (15) for Cheerleaders -Homecoming, October 8, 2004	X			Flowers are not necessary for the educational process.
347	11-000-260-420-25-00--	05-05161	10/7/2004	UNION PLATE GLASS CO., INC.	\$236.31	\$667.21	Replace broken glass in classrooms - Schools #17, 71, 87, 25		X		
348	11-000-221-610-94-00-61-	05-05187	10/7/2004	BARNES & NOBLE	\$74.16	\$95.05	"Bilingual & ESL Classrooms Teaching in Multicultural Contexts" and "How to Differentiate Instruction in Mixed Ability Classrooms" (Qty 1 each) for E.H.S.		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
349	11-000-221-890-94-00-60-	05-05191	10/7/2004	ASSOCIATION FOR SUPERVISION & CURR DEV	\$899.00	\$900.00	Membership dues for the Association of Supervision and Curriculum Development		X		This is an institutional membership for Elizabeth Board of Education. It is necessary for the educational process to have access to nationwide curriculum updates.
350	11-000-260-520-94-00-02-	05-05201	10/7/2004	R.A.M. INSURANCE AGENCY INC.	\$21,457.00	\$21,457.00	Excess Workers' Compensation Voluntary Audit, Policy Term & Audit Period 7/1/03-7/1/04		X		This audit is necessary to ensure that the District is adequately insured.
351	11-000-260-420-72-00-01-	05-05223	10/8/2004	M & M CONSTRUCTION CO.	\$2,500.00	\$5,000.00	Bathroom renovations - Hamilton/Elmora Schools #72/12		X		Contract originally awarded in 2002 (02-11926 - \$339,000). This is a change order to reinforce floors for adequate support.
352	11-150-100-320-94-00-60-	05-05224	10/8/2004	ESSEX COUNTY EDUC.SERV.COMMISSION	\$1,634.00	\$14,000.00	Contract to provide home instruction to students serviced by Essex County ESC for the period of September 2004 - June 2005 at the rate of \$38 per hour, not to exceed 14,000.		X		
353	11-402-100-610-94-00-64-	05-05268	10/13/2004	RECREONICS, INC.	\$1,735.23	\$1,735.23	Stor Line Reel with Stainless Steel Casters 72" x 58"H (Shipping Weight: 125 lbs.) (Cat.# 14-367ss); Ship to: George Washington School #1		X		This product is used in swimming pools (to store racing lane dividers). George Washington School #1 has a pool. Maintenance of District equipment is necessary.
354	15-000-221-600-03-00--	05-05274	10/13/2004	SUCCESS FOR ALL FOUNDATION	\$295.75	\$346.50	Math-related student handouts purchased from "Success for All Foundation" (Subtraction, time/money, measurement, division, fractions etc.) for Peterstown School #3		X		
355	15-000-222-600-17-00--	05-05291	10/13/2004	JACOBSON DISTRIBUTING CO	\$300.00	\$300.00	RCA TV remotes (Qty 30) for Roosevelt School #17		X		Theodore Roosevelt School #17 has over 900 students and each classroom has audiovisual equipment operated by remote control. This expenditure is to replace broken remote controls and provide stock for future replacements.
356	12-000-270-734-95-00--	05-05301	10/13/2004	WOLFINGTON BODY COMPANY	\$57,775.00	\$292,875.00	Purchase of 5 New Passenger School Buses		X		Lowest responsible bid received in accordance with specifications.

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357	11-000-260-420-98-00--	05-05330	10/14/2004	T.H. HAMMERL INC.	\$3,657.90	\$3,657.90	Repairs/service on electronic scoreboard at Williams Field after lightning struck the equipment.		X		
358	11-000-260-420-18-00--	05-05349	10/14/2004	S & A CONTRACTING	\$2,700.00	\$2,700.00	Emergency repair of leaking roof - Robert Morris School#18. SRO #1334		X		
359	11-000-252-610-94-41-40-	05-05366	10/15/2004	HEWLETT-PACKARD CO.	\$6,990.00	\$6,990.00	Thirty 36.4-GB universal hard drives purchased under NJ state contract # A81249/Z13418, ordered by the Supervisor of Operations		X		
360	11-000-252-420-94-41-40-	05-05369	10/15/2004	HEWLETT-PACKARD CO.	\$2,907.00	\$8,035.00	HP on-site coverage, 1 year (5 ML370 and 5 ML530 Service Agreements) purchased under State contract A81249/Z13418		X		
361	11-000-260-420-19-00--	05-05379	10/15/2004	ABC FIRE & SAFETY INC.	\$766.67	\$16,100.00	2004-05 semi-annual hood cleaning and inspection of kitchen systems at various schools		X		
362	11-000-252-330-94-41-40-	05-05392	10/18/2004	EDU-MET INTERACTIVE SYSTEMS	\$6,345.00	\$25,000.00	Special Education Conversion; Special Education Custom Screens - [Original P.O. #04-10872]		X		Custom programming services, custom work on School system - Professional Services
363	11-000-252-330-94-41-40-	05-05393	10/18/2004	NEXUS CONSORTIUM	\$7,500.00	\$19,982.64	Magic Bar Code software (Qty 1), professional help desk services (5), 4 hand held bar code scanners (4), 4 Single Slot serial cradle & recharger (4), ruggedized boot (4) - See Board Meeting 10/14/04. Purchased under State contract A81243		X		This equipment is used throughout District schools for inventory management.
364	12-000-400-450-94-00-02-	05-05396	10/18/2004	DETAIL ASSOCIATES	\$3,612.50	\$10,337.50	Floor tiles asbestos inspection/VAT Asbestos Assessment - Elmora School #12, Franklin School #13, Hamilton Middle School and James P. Mitchell Building		X		This Professional Services contract was recommended by the Director of Plant, Property & Equipment.
365	12-000-400-390-94-00--	05-05398	10/15/2004	DETAIL ASSOCIATES	\$12,500.00	\$14,300.00	UST Contamination Delineation Project - Edison House #87		X		This Professional Services contract was recommended by the Director of Plant, Property & Equipment.

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366	11-000-222-610-94-00--	05-05441	10/15/2004	EXECUTIVE BINDING SYSTEMS	\$2,761.35	\$2,700.00	20 Binderstrips, medium black (10) and narrow black (10) purchased under State contract A84404		X		Binderstrips are used for binding resource materials in the library. The excess over the original P.O. amount is the shipping charges.
367	11-000-221-610-94-00-61-	05-05491	10/18/2004	EVENHEAT KILNS	\$107.13	\$110.00	Purchase of a Firematic Switch for EHS		X		A firematic switch is a component part of a boiler and is deemed necessary.
368	11-000-219-610-94-00-60-	05-05492	10/18/2004	BARNES & NOBLE	\$111.72	\$149.86	7 copies of "Who Moved My Cheese?" (\$19.99 each), ordered by Alice Chiarello			X	Per EBOE: This was distributed by the Director of Special Services to Child Study Team members for continuing professional development. The book is a business/self-help book, however.
369	15-000-218-600-12-00--	05-05504	10/19/2004	SOPRIS WEST	\$778.80	\$2,855.60	Multiple Dibels 1st Grade Sets for various schools (this is a tool that helps assess how students are developing early literacy skills).		X		Assessment tools are necessary for educational process.
370	11-000-240-610-94-00-61-	05-05567	10/20/2004	CDW-G, INC.	\$2,796.36	\$6,960.36	Various computer accessories (zip drives, memory cards, smart disks, CDR storage , etc)		X		While the number of products ordered/total cost seems high, the expenditure seems reasonable based on the size of E.H.S.
371	15-000-221-600-03-00--	05-05573	10/21/2004	SUCCESS FOR ALL FOUNDATION	\$568.00	\$902.56	Math-related student handouts purchased from "Success for All Foundation" (Subtraction, time/money, measurement, division, fractions etc.) for Peterstown School #3 First Grade Math classes		X		
372	11-000-251-890-94-00-44-	05-05612	10/21/2004	UNION COUNTY EDUCATIONAL	\$34,320.00	\$34,320.00	Environmental Safety / Bloodborne Pathogens Program (for School Yr 04/05)		X		Fee based on A.S.S.A. Report of 2/25/04
373	11-000-251-890-94-00-44-	05-05613	10/21/2004	UNION COUNTY EDUCATIONAL	\$20,845.60	\$229,301.60	Non-public School Textbook Allocation		X		State textbook aid for non-public schools is distributed through the Board of Education.
374	11-000-251-890-94-00-44-	05-05615	10/21/2004	UNION COUNTY EDUCATIONAL	\$4,071.60	\$4,071.60	Membership fee for 2004-2005 School Year (Resident Enrollment figure (20,358) x \$0.20)		X		

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375	15-000-240-600-14-00--	05-05679	10/22/2004	FRANKLIN COVEY COMPANY	\$28.25	\$35.86	Franklin Covey Classic Planning Organizer		X		Planner used by School 14 Principal used to organize school events and instructional activities.
376	15-000-240-600-87-00--	05-05738	10/26/2004	OFFICE DEPOT	\$52.92	\$83.52	Office Supplies for EHS-Edison House, ordered by Secretary I-12		X		
377	11-000-260-420-95-00--	05-05744	10/25/2004	METROPOLITAN METAL WINDOW CO.	\$4,821.00	\$4,821.00	29 windows repaired - Schools #21, 75, 81, 87		X		Price per October 4 estimate. This was the lowest of three quotes received.
378	11-000-260-580-95-00--	05-05747	10/25/2004	CASTANEDA, ISAAC	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
379	11-000-260-580-95-00--	05-05748	10/25/2004	YURENDA, JOHN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Plumber			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

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380	11-000-260-580-95-00--	05-05749	10/25/2004	LINDER, ROBERT	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Electrician Apprentice			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
381	11-000-260-580-95-00--	05-05750	10/25/2004	FOTI, ALEXANDER	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Plumber			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
382	15-000-240-600-81-00--	05-05756	10/25/2004	CARD DATA SYSTEMS	\$4,545.50	\$4,545.50	Purchase of: "Plain White Cards, YMCKT Ribbons, and Clear Overlay" for ID office at Elizabeth High School		X		This is the sole vendor for already existing identification hardware in EHS.
383	11-000-219-610-94-00-60-	05-05775	10/25/2004	INNOVATIVE THERAPISTS INTERNATIONAL	\$116.00	\$104.00	Innovative Therapists International: various educational/therapy products		X		Therapy/Educational material is necessary.
384	11-000-260-580-95-00--	05-05796	10/25/2004	FERRARA, GIORGIO	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.



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385	11-000-260-580-95-00--	05-05797	10/25/2004	DIPPOLITO, EDWARD	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for November and December) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
386	11-000-260-580-95-00--	05-05798	10/25/2004	FEDEROCHKO, STEVEN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
387	11-000-260-580-95-00--	05-05799	10/25/2004	FORDHAM, LAWRENCE	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Electrician			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
388	11-000-260-580-95-00--	05-05800	10/25/2004	DAMELIO, ANTHONY	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for November and December) - Plumber			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
389	11-000-260-580-95-00--	05-05801	10/25/2004	DONNELLAN, ROBERT	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for November and December) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
390	11-000-260-580-95-00--	05-05802	10/25/2004	SZARO, STANLEY	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for November and December) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

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391	11-000-260-580-95-00--	05-05803	10/25/2004	VARGAS, JOSE S.	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for July and August) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
392	11-000-260-580-95-00--	05-05804	10/25/2004	VAZQUEZ, JOSE A.	\$160.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January through April) - Electrician			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
393	11-000-260-580-95-00--	05-05805	10/25/2004	VENA, MICHAEL	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for July and August) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
394	11-000-260-580-95-00--	05-05806	10/25/2004	WEICKERT, WESLEY	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
395	11-000-260-580-95-00--	05-05807	10/25/2004	MADORMA, PETER	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - Electrician Foreman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
396	11-000-260-580-95-00--	05-05808	10/25/2004	MAZZA, RICHARD	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Carpenter Foreman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
397	11-000-260-580-95-00--	05-05809	10/25/2004	MUENSTER, ALLAN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - Electrician			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
398	11-000-260-580-95-00--	05-05810	10/25/2004	SCHMITT, GARY	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Plumber Foreman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
399	11-000-260-580-95-00--	05-05811	10/25/2004	SHIPMAN, RONALD	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - Carpenter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
400	11-000-260-580-95-00--	05-05812	10/25/2004	HERBERT, ELISHA	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for July through October) - General Repairman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
401	11-000-260-580-95-00--	05-05813	10/25/2004	KOCIUMBAS, FRED	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - General Repairman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
402	11-000-260-580-95-00--	05-05814	10/25/2004	LA FACE, FRANK	\$50.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Electrician			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
403	11-000-260-580-95-00--	05-05815	10/25/2004	LESNIAK, ROBERT J.	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for November and December) - Sheet Metal Worker			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
404	11-000-260-580-95-00--	05-05816	10/25/2004	FROELICH, PAUL	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
405	11-000-260-580-95-00--	05-05817	10/25/2004	GONZALEZ, EDWIN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - General Repairman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
406	11-000-260-580-95-00--	05-05818	10/25/2004	ADAMES, EMANUEL	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Electrician Apprentice			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
407	11-000-260-580-95-00--	05-05819	10/25/2004	AFFLITTO, CHARLES	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for January and February) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
408	11-000-260-580-95-00--	05-05820	10/25/2004	BRENNAN, KEVIN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - Plumber			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.



Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
409	11-000-260-580-95-00--	05-05821	10/25/2004	BULLE, GLENN	\$80.00	\$480.00	Travel allowance for the 2004-2005 school year (Payments for March and April) - General Repairman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
410	11-000-260-580-95-00--	05-05822	10/25/2004	GONCALVES, DONALD	\$120.00	\$330.00	Travel allowance for the 2004-2005 school year (Payments for January through April) - Facilities Manager		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
411	11-000-260-580-95-00--	05-05825	10/25/2004	ROJAS, LUIS M.	\$60.00	\$330.00	Travel allowance for the 2004-2005 school year (Payments for May and June) - Coordinator of Construction		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
412	11-000-270-511-95-00--	05-05841	10/25/2004	NEW JERSEY TRANSIT CORPORATION	\$144.85	\$144.85	4 zone intrastate pass (Qty 1) and 4 zone intrastate tickets (Qty 27)		X		Per EBOE: "These are discounted passes for homeless students and their parents so they can get to school. This is a legal requirement."
413	15-000-240-420-81-00--	05-05848	10/25/2004	CARD DATA SYSTEMS	\$2,204.00	\$2,204.00	Maintenance agreement - Datacard Model #ICMD 2001, Serial #1942 002515, ID #21411 - Dwyer House, EHS #82 for period 8/1/04 to 8/1/05		X		Card Data Systems manufactures ID/datacards for institutional use. This expenditure appears to be for the maintenance of the card reading devices in EHS

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
414	11-000-260-420-17-00--	05-05859	10/25/2004	AHA CONTRACTING	\$9,875.00	\$9,875.00	Classroom reconstruction - Roosevelt School #17. SRO #1356		X		According to EBOE, there was water damage in this classroom and the work was done under an emergency SRO (#1356). While the documentation makes no note of the water damage, the work detailed is consistent with this scenario.
415	11-000-218-890-94-00-63-	05-05880	10/25/2004	BRUNO'S PIZZERIA	\$81.50	\$81.50	Meal provided to HSPA 10/7/04 meeting participants.	X			Meals provided to the staff are not considered appropriate for the educational process.
416	11-000-252-420-94-41-40-	05-05941	10/26/2004	OTIS EDUCATIONAL SYSTEMS	\$12,199.50	\$12,199.50	Annual maintenance and support for the school DataBus software; Annual maintenance and support for the development licenses. Renewal term on both is 10/1/04 to 9/30/05		X		Otis Educational School DataBus provides a complete technology platform for data extraction, cleansing, transformation and reporting. It is deemed an necessary expenditure for the District.
417	11-000-219-610-94-00-60-	05-05980	10/28/2004	SUPER DUPER, INC.	\$68.85	\$75.74	Chewy tubes used to rehabilitate children experiencing difficulties biting or chewing		X		This is a product used in rehabilitation.
418	11-000-260-490-06-00--	05-06082	10/28/2004	LIBERTY WATER CO	\$3,751.68	\$45,262.33	Water and sewer charges, June-September 2004, for a list of schools		X		
419	11-000-230-610-94-00-52-	05-06083	10/28/2004	BAUDVILLE	\$362.07	\$367.67	Various educational material (academic achievement reward seals, etc)		X		
420	11-000-230-890-94-00-52-	05-06095	10/28/2004	FOOD & NUTRITION DEPT	\$14,288.85	\$14,288.85	Welcome Back Breakfast provided to staff, 9/27/04	X			Food provided to staff is not considered an appropriate expenditure for educational process.
421	11-000-230-610-94-00-52-	05-06096	10/28/2004	MAIN STREET SPORTS	\$1,667.50	\$1,667.50	200 Tote Bags, 150 t-shirts			X	We are unable to make a determination based on the available information.
422	15-000-240-600-25-00--	05-06124	10/29/2004	XEROX CORPORATION	\$392.00	\$392.00	Toner Work Center Pro Fax Machine (Qty 8) - Charles Hudson School #25		X		Supplies are necessary for educational process.
423	15-000-218-600-81-00--	05-06139	10/29/2004	PSAT / NMSQT PROGRAM	\$12,135.00	\$15,818.00	PSAT Test Booklets (Qty 1438), ordered by the Director of Testing and Monitoring		X		Testing is an necessary part of the educational process.

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424	11-000-219-610-94-00-60-	05-06202	11/3/2004	MAYER-JOHNSON CO.	\$691.70	\$691.70	Various instructional material (books, CDs, etc) and Magic Touch for 13-15 inch screens, ordered by Kathleen Ives		X		
425	11-000-252-610-94-41-40-	05-06235	11/4/2004	PRESS ANY KEY INC.	\$830.00	\$830.00	Wall plate port keystones (1-6 ports), ordered by Mr. Oberg for stock.		X		
426	11-000-252-420-94-41-40-	05-06241	11/19/2004	WEBSENSE	\$24,876.00	\$24,876.00	Purchase of various web security products. See Board Report 11/18/04.		X		Order Date per Voucher is November 19, 2004 and issue was discussed at 11/18/04 Board Meeting, but Invoice is dated 11/4/04
427	11-000-260-420-02-00--	05-06249	11/4/2004	ENGINEERING & PROFESSIONAL SERVICES, INC	\$4,335.00	\$13,005.00	Closed Circuit TV repairs performed at Washington School #1, Winfield Scott #2 and Peterstown #3 - SRO 1265		X		
428	15-000-240-600-72-00--	05-06293	11/4/2004	JERSEY STATE SEATING CO	\$3,178.40	\$3,178.40	Various office furniture - Hamilton Middle School #72 purchased under State contract A84007.		X		Per EBOE: "Furniture replaced old, broken items. Items chosen were the lowest cost meeting the requirements."
429	11-000-230-610-94-00-52-	05-06355	11/9/2004	DEBBIE'S GRAND GALLERY	\$440.00	\$440.00	2 Frames, mat w/cutouts and name plates of board members.	X			The cost of each of the sets (frame, name plate, etc) was \$220. This is not considered an appropriate expenditure for the educational process.
430	11-000-218-610-94-00-63-	05-06364	11/8/2004	UNIQUE PHOTO	\$351.00	\$351.00	Polaroid 600 Write-On Film (Twin Pack) - (Qty 18), ordered by the Director of Testing and Monitoring		X		
431	11-000-221-890-94-00-61-	05-06385	11/9/2004	NJASCD	\$50.00	\$50.00	Membership Renewal to continue to join the NJASCD - Teacher, Social Studies		X		
432	11-000-260-320-94-00-01-	05-06425	11/22/2004	TREASURER STATE OF NJ	\$250.00	\$250.00	Training Workshop: "Recognizing Sexual Harassment", 12/28/04. Training for Elizabeth Security staff, conducted by State of NJ Division of Civil Rights - See Board Meeting 11/18/04		X		necessary to protect District from legal exposure.

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433	11-000-260-420-98-00--	05-06434	11/12/2004	MATTY'S ONSITE	\$1,988.75	\$1,988.75	Various automotive/equipment repairs, ordered by Coordinator of Custodians for Williams Field #98. SRO 1378.		X		
434	11-000-270-890-95-00--	05-06438	11/12/2004	PEREZ, FABIOLA	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
435	11-000-270-890-95-00--	05-06442	11/12/2004	ZORRILLA, MARIO	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
436	11-000-270-890-95-00--	05-06443	11/12/2004	PULIDO, NELSON	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
437	11-000-270-890-95-00--	05-06445	11/12/2004	MAYORGA, MIRIAM	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
438	11-000-270-890-95-00--	05-06446	11/12/2004	RODRIGUEZ, MARTHA	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
439	11-000-260-420-22-00--	05-06453	11/12/2004	A-1 FENCE, INC.	\$1,170.00	\$1,170.00	30'x6' high black vinyl-coated chain link fence, post and rail. Remove and dispose of damaged fence - School #22. SRO #1379		X		
440	11-000-230-890-94-00-52-	05-06470	11/12/2004	NJASA	\$120.00	\$120.00	Fee for Administrative Assistant to the Superintendent to attend NJASA Professional Development Seminar		X		
441	11-000-260-420-21-00--	05-06484	11/15/2004	A & S BOILER	\$11,890.00	\$11,890.00	Provided and installed 2" thick fiberglass insulation on both boiler shells, apply heavy canvas covering with master cement application - Victor Mravlag School #21		X		Multiple quotes were obtained for this service.

**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
442	11-000-270-890-95-00--	05-06488	11/15/2004	HERNANDEZ, GLADYS	\$78.00	\$78.00	Fingerprint reimbursement for bus driver		X		Per EBOE: This reimbursement is for bus drivers already employed by the District. The testing is mandated by law.
443	11-000-252-610-94-41-40-	05-06525	11/16/2004	BJM ELECTRONICS LTD.	\$190.00	\$130.00	Connectivity equipment (crimping tool and connectors for coaxial cable). Tool and connector to customize cable length for Hardware Department use.		X		Used to customize cable length. These items are important for video equipment maintenance.
444	11-000-252-610-94-41-40-	05-06527	11/16/2004	ANIXTER	\$351.00	\$3,879.15	Various connectivity equipment (cables, port patch panels, crimp tool, cable stripping tool, etc)		X		This was a restock of connectivity equipment.
445	11-000-252-610-94-41-40-	05-06528	11/16/2004	PRESS ANY KEY INC.	\$1,217.00	\$1,217.70	Various connectivity equipment (USB standard cables, composite cables, etc)		X		For stock to supply as needed throughout the District.
446	11-000-260-520-94-00-02-	05-06531	11/16/2004	O'DONNELL AGENCY, LLC	\$1,598.00	\$1,598.00	Renewal-Endorsement Premium for Commercial Package Policy 2003-2004 - addition of 5 54-passenger buses to existing insurance policy with full coverage		X		Insurance of District vehicles required by law.
447	11-000-260-420-26-00--	05-06561	11/16/2004	A-1 FENCE, INC.	\$170.00	\$170.00	Weld special latch on existing gate at School #26. SRO #1313.		X		
448	11-000-260-420-22-00--	05-06563	11/16/2004	OPEN SYSTEMS INTEGRATORS	\$590.00	\$590.00	Repair the burglar alarm in trailers - Halloran School #22. SRO #1288 & 1309		X		
449	11-000-260-420-81-00--	05-06575	11/17/2004	HARTFORD STEAM BOILER	\$240.00	\$1,590.00	Certificate fee for boiler inspection at various schools		X		Requisition appears to have been made on 11/17/04, while invoice is dated 10/11/04. There is no SRO to indicate that this was an emergency, nor does it appear to be according to the description. This expenditure should be included in the budget prior to the school year.
450	11-000-270-810-95-00--	05-06576	11/17/2004	NEW JERSEY DIVISION OF MOTOR VEHICLES	\$1,025.00	\$1,025.00	Annual Motor Vehicle Inspections for buses.		X		

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451	11-000-260-610-20-00--	05-06577	11/17/2004	PARK GLASS CO. INC	\$1,078.00	\$1,078.00	Supplied and installed 7 clear safety laminated glass in aluminum sliding windows - School #20		X		
452	15-000-222-600-21-00--	05-06587	11/17/2004	BRAINPOP	\$134.95	\$134.95	Unlimited access for 12 months to Brainpop - an animated educational site for kids, for Victor Mravlag School #21		X		
453	15-000-221-600-03-00--	05-06602	11/17/2004	SUCCESS FOR ALL FOUNDATION	\$1,130.80	\$973.50	Various instruction materials for mathematics, ordered by Silvia Walp for Peterstown School #3		X		The purchase is appropriate, however the total exceeded the original purchase order. This appears to be due simply to misreported prices of the materials purchased rather than adding unapproved additional items.
454	11-000-260-420-02-00-01-	05-06613	11/18/2004	DLS CONTRACTING INC.	\$3,300.00	\$6,600.00	Excavate, remove and replace material (black top) - Schools #2 and #22		X		This was an emergency repair and an SRO was issued.
455	11-000-260-420-81-00--	05-06623	11/19/2004	SYSTEMS ELECTRONICS	\$1,173.80	\$1,173.80	Connect & program communicators in various schools to a central station company. Provide 1 yr 24 hr. fire alarm monitoring service.		X		Multiple quotes were obtained for this service.
456	11-000-260-420-94-00--	05-06629	11/18/2004	1000 SOUTH ELMORA ASSOCIATES	\$14,799.24	\$14,799.24	Common area charges from 7/1-9/1/04 at 1000 South Elmora Avenue, Elizabeth as agreed upon in EBOE Resolution on 10/14/04 terminating the Board's lease with 1000 South Elmora Associates and reaching an agreement on the settlement of common area maintenance charges		X		
457	11-150-100-320-94-00-60-	05-06631	11/22/2004	ST. CLARE'S HOSPITAL	\$176.00	\$4,000.00	Provide home instruction at Saint Clare's hospital -Grisel Arias, 10/26-10/29/04. 4 hours @ \$44/hour, as per board meeting 11/18/04		X		Provision of home instruction is mandated by law. The voucher package however is dated 11/22/04 (and the issue was discussed at 11/18/04 Board Meeting) for services already rendered in September/October/November)

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
458	15-000-240-600-12-00--	05-06642	11/18/2004	DISCO ELECTRONICS	\$300.00	\$300.00	Wireless handheld microphone - School #12		X		This product is used at lunchtime and for after-school activities.
459	11-000-260-420-06-00--	05-06672	11/23/2004	L.A. GENERAL CONTRACTING	\$7,485.00	\$7,485.00	Plaster repairs, Room #124B and hallway outside classroom & gym room wall - Lafayette School #6. SRO 1402.		X		
460	15-000-240-600-25-00--	05-06675	11/23/2004	XEROX CORPORATION	\$156.63	\$296.00	2 Xerox fax machine drums for Hudson School #25		X		Order date on Voucher is 11/23/04 while vendor invoice indicates 11/15/04
461	15-000-222-600-76-00--	05-06695	11/23/2004	ERIC ARMIN, INC. (EAI)	\$273.79	\$414.64	Texas instruments Presenter and TI-84 Calculator for Reilly Middle School #76		X		
462	11-000-260-890-94-00--	05-06720	11/29/2004	ELIZABETH FIRE DEPARTMENT	\$42.00	\$42.00	Fire Code Permit Invoice		X		
463	11-000-223-580-94-00-62-	05-06728	11/24/2004	HYATT REGENCY COLUMBUS	\$818.40	\$818.40	Hotel accommodation for Reading Recovery teachers (2 rooms at Hyatt Regency for 3 nights) to attend 2005 Nat'l Reading Recovery & Classroom Literacy Conference		X		Per EBOE: "Approval was not required because the amount of the trip did not exceed the threshold of \$2500 and there were not more than 2 people attending. Both people needed to attend to maintain their "trainer" status in this required literacy program."
464	11-000-219-610-94-00-60-	05-06730	11/29/2004	SUPER DUPER, INC.	\$502.91	\$553.20	Various instructional products (Arctic Photos Fun Decks etc)		X		To be used in the articulation and language classes (as per the manufacturer's instructions).
465	11-000-230-890-94-00-52-	05-06756	11/29/2004	NJASA	\$120.00	\$120.00	Administrative Assistant to the Superintendent to attend NJASA Professional Development Seminar		X		
466	15-000-218-600-18-00--	05-06799	12/2/2004	SIR SPEEDY	\$286.80	\$287.00	1000 forms, color coded- Robert Morris School #18		X		Per EBOE, these were Disciplinary forms. Also, the order date per the voucher is 12/2/04 - the invoice is dated 11/10/04

**Appendix B**

*Elizabeth City Subgroup Analysis*

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
467	11-000-260-580-95-00--	05-06893	12/2/2004	FOTI, ALEXANDER	\$320.00	\$320.00	Travel allowance for the school year 03/04, November through June (Plumber)			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
468	11-000-219-610-94-00-60-	05-06949	12/2/2004	SUPER DUPER, INC.	\$346.76	\$383.08	Various instructional material (books and card desk)		X		
469	11-000-219-610-94-00-60-	05-06956	12/2/2004	MAYER-JOHNSON CO.	\$395.00	\$427.90	Boardmaker with addendums (the company makes products for non speaking individuals).		X		
470	11-000-219-610-94-00-60-	05-06959	12/2/2004	PSYCHOLOGICAL CORPORATION	\$740.78	\$770.00	Purchase of WISC 4 and WPPSI (intelligence testing).		X		
471	11-000-219-610-94-00-60-	05-06961	12/2/2004	PSYCHOLOGICAL CORPORATION	\$663.96	\$641.30	McCarthy Scales of Children's Abilities, ordered by Child Study Team to St. Hedwig's School		X		Per EBOE: "This location was an error. Went to Prince Street location." The tests were used by a Child Study Team member for an Elizabeth special needs student attending St. Hedwig's School.
472	11-000-219-610-94-00-60-	05-06962	12/2/2004	MAYER-JOHNSON CO.	\$389.00	\$1,321.10	Materials for Special Education students, ordered for Elmora School #12		X		
473	11-000-219-610-94-00-60-	05-06963	12/2/2004	SUPER DUPER, INC.	\$195.90	\$227.48	Various instructional products (Weber Arctic Cards Decks etc)		X		
474	11-000-219-610-94-00-60-	05-07164	12/8/2004	PSYCHOLOGICAL CORPORATION	\$6,350.00	\$8,350.00	Purchase of WISC 4 and WPPSI upgrade kit (intelligence testing).		X		
475	12-000-400-390-94-00--	05-07191	12/8/2004	ELKIN/SOBOLTA & ASSOC.	\$3,200.00	\$3,200.00	Conversion of a shower space into office at School 21, expansion of a classroom at School 72 and overhead doors for the Dunn Sports Center at EHS.		X		



Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
476	11-000-260-441-94-99--	05-07192	12/8/2004	MAJOR ASSOCIATES INC.	\$3,333.37	\$40,000.00	Fee for lease of warehouse facility located at 441 Schiller St, Elizabeth, NJ		X		Extension of existing lease for warehouse facility.
477	11-000-260-420-81-00--	05-07193	12/8/2004	GREEN SYSTEMS	\$2,500.00	\$2,500.00	Roof repairs for Elizabeth High School, 12/17/04.		X		
478	11-000-260-420-95-00--	05-07259	12/13/2004	FAST SIGNS	\$600.00	\$600.00	Elizabeth DOE logo on van and pickup truck	X			
479	15-000-240-600-81-00--	05-07263	12/10/2004	COX STATIONERS & PRINTERS	\$503.30	\$452.97	24 - 3 Ring Black Binders for EHS		X		Price per binder seems high, but appears to be market rate
480	11-000-260-420-95-00--	05-07308	12/10/2004	F.D.R. HITCHES	\$669.89	\$1,516.89	Rewire and Weld Ford Pickup (License plate MG42489.) and service engine & spreader (MG36930). SRO 1386.		X		
481	11-000-260-580-95-00--	05-07310	12/10/2004	DIAZ, RONALD	\$80.00	\$480.00	Travel allowance for the school year 04/05, March and April - Electrician			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
482	11-000-260-420-25-00--	05-07312	12/10/2004	OPEN SYSTEMS INTEGRATORS	\$333.00	\$5,328.00	Central station monitoring for the fire and security systems at various schools, 8/15/04-8/15/05		X		
483	12-000-400-390-94-00--	05-07315	12/10/2004	ELKIN/SOBOLTA & ASSOC.	\$630.00	\$630.00	Architectural consultation Service at Terence C. Reilly School #76 (water damage in gymnasium)		X		
484	11-000-260-420-01-99--	05-07316	12/10/2004	QC LABORATORIES	\$19.00	\$1,976.00	Bacteriological analysis, indoor swimming pools at George Washington School #1 and EHS		X		
485	11-000-221-890-94-00-61-	05-07321	12/10/2004	BUREAU OF EDUCATION & RESEARCH	\$350.00	\$350.00	Registration to attend "The Practical Innovative Strategies for Using Technology Tools and the Internet in your Classroom"		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
486	11-000-260-420-13-00--	05-07331	12/13/2004	SYSTEMS ELECTRONICS	\$506.25	\$506.25	Troubleshoot zone to defective smoke detector in the basement for School #13.		X		Vendor is charging \$112.50*2=225 as "Holidays Time". UPDATE: This work was done on a Saturday, hence the increased rate.
487	11-150-100-320-94-00-60-	05-07335	12/22/2004	NEW HOPE FOUNDATION	\$1,040.00	\$4,000.00	Home instruction for student J.L. under "New Hope Program", November 2004. The rate was \$260 per week.		X		Under the existing fee structure, the District pays for instruction by the week, even though the student may attend for only two or three days. A daily fee structure would be more economical.
488	15-000-221-600-14-00--	05-07337	12/13/2004	PRESENTATION SYSTEM, INC.	\$1,996.36	\$1,996.00	10 units of dual sided laminating film thermal paper and one unit of thermal paper v/pack for Lincoln School #14. Prices per 7/20/04 bid.		X		For use in making posters. This was awarded to the lowest responsible bidder.
489	11-000-252-420-94-41-40-	05-07352	12/22/2004	SEK SOLUTIONS LLC	\$23,312.00	\$23,312.00	Oracle Support Renewal - Terms of Support 2/27/04 to 2/26/05 as per 18A:18A-5		X		Database support
490	11-000-260-420-81-00--	05-07359	12/13/2004	R & J CONTROL, INC.	\$4,984.00	\$6,154.00	Emergency generator for EHS School #81. Labor plus installation and supply of Caterpillar voltage regulator. Verified by Luis Couto, SRO #1413		X		
491	11-000-230-610-94-00-52-	05-07378	12/17/2004	DEBBIE'S GRAND GALLERY	\$760.00	\$860.00	Name Plates, frames	X			Name plates do not provide educational value and can be purchased more economically.
492	11-000-260-420-22-00--	05-07385	12/13/2004	DLS CONTRACTING INC.	\$3,900.00	\$3,900.00	Additional stone and paving on grounds of School #22		X		Emergency paving work at School #22
493	11-000-260-420-03-00--	05-07390	12/13/2004	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$1,700.00	\$2,300.00	Furnish and install new Dover toggle type key switches, furnish and install new 2-speed fan in car enclosure ceiling, clean entire shaftway of school debris - Peterstown School #3. SRO 1455		X		Voucher/Receiving Requestor
494	11-000-270-810-95-00--	05-07397	12/13/2004	NEW JERSEY DIVISION OF MOTOR VEHICLES	\$100.00	\$100.00	Motor Vehicle Re-inspections - Bus #'s 1, 27, 39, 40		X		
495	11-000-270-610-95-00--	05-07412	12/13/2004	BUS PARTS WAREHOUSE	\$96.34	\$713.27	Various school bus replacement parts purchased under State contract A41024.		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
496	11-000-260-420-13-00--	05-07417	12/13/2004	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$2,100.00	\$2,100.00	Various repairs and maintenance work to an elevator located at Benjamin Franklin School #13. Removed damage and obsolete cab door safety edge, furnished and installed one approved type safety edge curtain with necessary wiring for same. Restored elevator to proper working order.		X		
497	12-000-400-450-94-00-02-	05-07424	12/13/2004	F.G.S. INC.	\$1,000.00	\$1,000.00	Asbestos clean-up boiler room of Christopher Columbus School #15, 11/20/04		X		Per EBOE: This was a flat fee (\$1000) project.
498	20-251-100-610-94-00--	05-07480	12/17/2004	PHONIC EAR INC.	\$16,971.00	\$17,039.00	Audiology equipment for audiologist, Frances C. Smith Center		X		
499	15-000-218-600-72-00--	05-07482	12/17/2004	JERSEY STATE SEATING CO	\$160.00	\$160.00	Mid-back swivel task chair (blue) for Hamilton Middle School #72		X		
500	15-000-223-600-01-00--	05-07488	12/17/2004	SONG LAKE BOOKS	\$3,150.00	\$3,150.00	SongLake Books - 2 units of 2004-2005 collection for George Washington School #1		X		Book collection that targets children of all ability levels, especially at-risk readers.
501	11-000-230-890-94-00-41-	05-07489	12/17/2004	NJ SCHOOL BDS ASSOC	\$190.00	\$190.00	Early bird Orientation Conference - 10/19/2004. Two board members.		X		Per EBOE: "The Board members attended to learn more about the operations of schools and school boards. Topics including funding , management, curriculum challenges facing districts."
502	15-000-218-600-81-00--	05-07564	12/20/2004	CTB/ MCGRAW-HILL	\$20,329.29	\$23,166.00	Multiple Assessment Level 19 Test Book (Qty 51) - Multiple Assessment Level 20 Test Book (Qty 57) for EHS		X		
503	11-000-251-610-94-00-44-	05-07591	12/21/2004	WINTERS STAMP MANUFACTURING CO	\$27.50	\$52.00	Stamp and stamp pad for Business Administrator/Board Secretary.		X		Stamp and pad for the Business Administrator (to read "Paid").
504	11-000-260-420-16-00--	05-07615	12/21/2004	TRUJILLO, CANDELARIO	\$2,460.00	\$2,460.00	Repair concrete stair on the right side of the building on Monroe St., Madison-Monroe School #16		X		Order Date is December 21, 2004; Invoice is dated November 23, 2004

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
505	11-000-260-420-23-00--	05-07709	12/23/2004	HONEYWELL INC	\$2,400.00	\$66,678.00	Amend contract to cover additional equipment for maintenance agreement to provide energy conservation, equipment maintenance and temperature controls through June 30, 2005		X		
506	15-000-222-600-77-00--	05-07750	12/28/2004	PERMA BOUND	\$74.21	\$75.51	Children's Books - "Best Short Stories by Black Writers," "Black Misery," "Collected Poems," "Not Without Laughter," by Langston Hughes		X		
507	15-000-240-600-81-00--	05-07753	12/28/2004	FIRST CALL SERVICES	\$535.00	\$535.00	Purchase of one Brother fax machine and 8 toner cartridges for EHS-Edison House		X		
508	15-000-222-600-81-00--	05-07754	12/28/2004	TROXELL COMMUNICATIONS INC	\$266.40	\$584.44	6 screen wall 50' and 4 OHP horizon 2 closed head (projector and projector screen).		X		
509	15-000-218-600-81-00--	05-07783	12/28/2004	SCHOOL SPECIALTY	\$1,124.20	\$1,124.20	Ticonderoga pencils #2. (110 boxes of 96 pencils) for EHS		X		This is a reasonable number of pencils at a reasonable price.
510	15-000-218-600-81-00--	05-07800	12/28/2004	D & H DISTRIBUTING	\$2,601.00	\$2,601.00	30 Casio Scientific Calculators (\$86/unit) for EHS. Board Report (8/24/04)		X		
511	15-000-218-600-01-00--	05-07805	12/28/2004	CTB/ MCGRAW-HILL	\$532.81	\$587.40	Supera Multiple Assessment, Grades 1, 2 and 3 for School #1 (Supervisor of Language Pre-K-8)		X		
512	15-000-218-600-06-00--	05-07806	12/28/2004	CTB/ MCGRAW-HILL	\$2,283.24	\$2,299.00	Supera Multiple Assessment, Grades 1-8 for School #6 (Supervisor of Language Pre-K-8)		X		
513	11-000-251-500-94-99--	05-07812	12/29/2004	MACROS TO GO	\$9,700.00	\$67,900.00	Binding of Board minutes - 4/23/97 to 3/31/04			X	Lowest responsible bid received in accordance with specifications. Maintaining board meeting minutes is necessary but cost for this service is high.
514	15-000-218-600-06-00--	05-07816	12/30/2004	STAPLES BUSINESS ADVANTAGE	\$244.09	\$244.09	Office Supplies, School #6		X		
515	15-000-221-600-01-00--	05-07817	12/30/2004	STAPLES BUSINESS ADVANTAGE	\$142.23	\$142.23	Office Supplies, School #1		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive
516	11-000-270-810-95-00--	05-07972	1/6/2005	NEW JERSEY DIVISION OF MOTOR VEHICLES	\$50.00	\$50.00	Bus Re-inspections		X		
517	11-000-260-490-25-00--	05-07995	1/11/2005	LIBERTY WATER CO	\$2,779.86	\$79,933.46	Water & sewer charges for the period of Sept-Dec 2004		X		
518	15-000-213-600-81-00--	05-08050	1/10/2005	MCDONALD MARY ELLEN, RN	\$200.00	\$200.00	04-05 nurse uniform allowance.		X		
519	11-000-260-420-70-00--	05-08081	1/12/2005	QUIMBY EQUIPMENT	\$7,200.00	\$7,200.00	Replacement of fire pump control panel, Cleveland Middle School #70		X		
520	15-000-218-390-81-00--	05-08084	1/25/2005	CTB/ MCGRAW-HILL	\$57,682.58	\$265,278.45	Terranova Multiple Assessment scoring services. Subject discussed at the Board Meeting on 1/20/2005.		X		
521	11-000-219-610-94-00-60-	05-08152	1/13/2005	MAYER-JOHNSON CO.	\$140.95	\$140.95	Child Dictionary CD; Functional Living Skills CD - To enhance learning and human expression for individuals with special needs through symbol-based products, training and services - George Washington School #1		X		
522	11-000-211-110-00-83--	05-08169	1/14/2005	STARR, MARTIN PAUL	\$3,052.50	\$13,750.00	Residency Investigations to investigate the residencies of students enrolled in Elizabeth Public Schools, and to provide the documentation needed to disenroll students found to be attending Elizabeth schools illegally		X		
523	11-000-252-330-94-41-40-	05-08170	1/14/2005	COMMVAULT SYSTEMS INC	\$2,750.00	\$2,750.00	3 day hands-on Galaxy System Administration training at CommVault Education Center from 1/24-1/26, Training for Network Technician, formal backup training		X		This employee is a Network Technician. This training is appropriate for that position.
524	11-000-252-330-94-41-40-	05-08171	1/14/2005	GLOBAL KNOWLEDGE	\$1,695.00	\$5,785.00	Tuition for Cisco System-related training (Aironet Wireless LAN) for Network Manager responsible for Cisco equipment District-wide		X		This employee is the Network Manager and is responsible for Cisco equipment throughout the District.

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525	11-000-252-610-94-41-40-	05-08176	1/19/2005	AMER.COM	\$961.00	\$961.00	Purchase 400 units of 10ft patch cables and 3 units of 4 port USB hub.		X		
526	11-000-252-610-94-41-40-	05-08179	1/19/2005	ANIXTER	-\$650.00	\$1,640.00	10 inductive amplifiers and 10 modular cable test generators.		X		Though it appears that this order was subsequently returned in part, the initial purchase was reasonable.
527	12-000-400-450-94-00-02	05-08196	1/14/2005	DETAIL ASSOCIATES		\$5,000.00	Professional Services contract for asbestos floor tiles inspection at EHS #81. See the board meeting report 6/24/04.			X	The purchase order was closed out due to duplication.
528	12-000-400-450-94-00-02-	05-08200	1/14/2005	DETAIL ASSOCIATES	\$11,125.00	\$11,125.00	Professional Services contract: Asbestos Abatement Project Monitoring, Victor Mravlag School Boiler Room, August 2005 - See December 20, 2005 Board Report		X		Professional services contract as recommended by the Director of Plant, Property & Equipment. However, while the matter was approved at the December 20, 2004 Board Meeting and the Purchase Order created January 14, 2005, the work on the project began in July 2004.
529	11-000-260-420-95-00--	05-08202	1/14/2005	STORR TRACTOR	\$4,291.06	\$4,291.06	Repair case tractor at Williams Field. SRO #1460		X		
530	11-000-252-610-94-41-40-	05-08212	1/20/2005	PRESS ANY KEY INC.	\$671.48	\$772.20	RCA Commercial Stereo Cable Set and RCA female to 3.5MM Plug (Qty 230 each) - replacement for already distributed stock items		X		
531	11-000-260-420-98-00--	05-08217	1/21/2005	SPRING IRRIGATION CO.	\$200.00	\$200.00	Winterize lawn sprinkler system - E.H.S.		X		Maintenance of equipment is a necessary expenditure, however the Order Date is January 21, 2005 while the Invoice is dated December 17, 2004.
532	11-000-251-610-94-00-44-	05-08221	1/19/2005	WINTERS STAMP MANUFACTURING CO	\$86.00	\$79.50	Three Self Inking Signature Stamps for Business Administrator/Board Secretary		X		
533	11-000-230-890-94-00-41-	05-08235	1/26/2005	OSBORN, PAUL A.	\$1,600.00	\$1,600.00	Examination of Documents to provide an opinion as to authorship in connection with investigation at Peterstown School #3		X		Contractor is a handwriting analyst and worked with the District on an investigation concerning a personnel matter. Documents related to the case were reviewed and it is deemed reasonable.

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534	11-000-221-890-94-00-61-	05-08239	1/28/2005	NJASCD	\$50.00	\$50.00	Membership fee to join the New Jersey Association for Supervision and Curriculum Development (Teacher G.O.)		X		This teacher is a "Teacher/Tutor" per District-provided Employee Roster. This membership can be considered appropriate for this individual who assists in developing curriculum.
535	11-000-221-890-94-00-61-	05-08240	1/28/2005	NJASCD	\$50.00	\$50.00	Membership fee to join the NJASCD (World Language Teacher)		X		This teacher is a "Reading First Coordinator" per District-provided Employee Roster. This membership can be considered appropriate for this individual who assists in developing curriculum.
536	11-000-260-420-94-00--	05-08260	1/21/2005	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$5,800.00	\$5,800.00	Remove obsolete and discontinued top of car leveling unit. Furnish and install one solid state leveling unit on top of elevator/furnish and install new wiring - 27 Prince Street location. SRO 1391		X		While this expenditure is treated as an emergency and is assigned an SRO #, the documentation indicates that Global Elevator made a proposal on October 19, 2004 for this work. The Order Date on the Voucher is January 21, 2005. The Director of Plant & Equipment explained that the project was not yet approved at the time of the bid.
537	15-000-213-600-23-00--	05-08271	1/21/2005	FOGARTY, ANN	\$192.89	\$200.00	2004-05 Nurse Uniform Allowance, School Nurse, School #23		X		This is a contractual obligation for the District.
538	11-000-260-420-94-00--	05-08325	1/21/2005	HONEYWELL INC	\$12,800.00	\$12,800.00	Installation of one 5-ton split system carrier unit for cooling needs of server room, main computer room, Mitchell Building.		X		Multiple quotes were obtained for this service.
539	11-000-221-890-94-00-61-	05-08362	1/21/2005	AMERICAN SOCIETY FOR TRAINING & DEVELOPMENT	\$180.00	\$180.00	ASTD Membership for Supervisor of Language Pre-K-8 from 4/1/05-3/31/06		X		
540	15-000-240-600-81-00--	05-08373	1/21/2005	COX STATIONERS & PRINTERS	\$270.00	\$270.00	9000 9x12 brown envelopes		X		

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541	11-000-252-420-94-41-40-	05-08411	1/25/2005	DIGITAL CONTROLS CORPORATION	\$42,510.00	\$42,510.00	Network support and maintenance - See Board Meeting 1/20/05		X		This was discussed at the January 20, 2005 Board Meeting and the Order Date is January 25, 2005 - however the invoice Date is January 10, 2005. Through discussions with the Business Administrator, it was determined that the invoice was not sent to the District until January.
542	11-000-260-420-16-00--	05-08429	1/21/2005	S & A CONTRACTING	\$4,700.00	\$4,700.00	Repair roof trailer, coat all trailers for Madison/Monroe School #16		X		
543	11-000-221-890-94-00-61-	05-08457	1/31/2005	NJASCD	\$50.00	\$50.00	Membership fee to join the NJASCD (Math Teacher)		X		This employee was a Math Teacher working on curriculum. This membership provided the district with best practices and current instructional research on curriculum issues.
544	11-000-230-890-94-00-52-	05-08463	1/31/2005	HODGES PARTY RENTAL	\$314.00	\$471.00	Tent Rental for Schools #31 and #32		X		This tent rental was for ceremonies marking the opening of new schools in the District. Given the potential for extreme heat in July, this can be considered necessary for the safety of the ceremony participants.
545	11-000-260-441-94-00--	05-08468	1/31/2005	MAJOR ASSOCIATES INC.	\$300.00	\$900.00	Fee for the storage of three 40' storage trailers @ \$100/month/trailer - October, November, December 2004		X		Order date is January 31, 2005 though the invoices are for 4Q2004. Used for storage of outdated equipment prior to auctioning off old equipment or disposing of it.
546	11-000-260-420-21-00-01-	05-08503	2/1/2005	1ST CALL PAINT CONTRACTORS, LLC	\$4,555.00	\$22,995.00	Contract for plaster work at various schools as well as extra work at Schools 21 (Auditorium), 71 (Music Room), 17 (Auditorium) - See Board Report 11/18/04		X		There was an additional charge of \$1840 for extra work performed (230 sq. ft.) at the schools mentioned. This was OK'd by the Director of PP&E. This additional expenditure seems reasonable in the course of repair work.
547	11-000-252-330-94-41-40-	05-08528	2/2/2005	INTERCENTURY TECHNOLOGY, INC.	\$1,600.00	\$1,600.00	Oracle Financial Application 11i training for one employee - Class commenced 2/5/05		X		This employee is an Oracle Programmer for the EBOE.



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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
548	11-000-230-610-94-00-53-	05-08532	2/3/2005	BARNES & NOBLE	\$207.48	\$161.08	"The Secret - What Great Leaders Know & Do" - 13 copies ordered by Superintendent Munoz		X		The books purchased seem appropriate for the leadership of the District.
549	11-000-252-610-94-41-40-	05-08574	2/4/2005	HEWLETT-PACKARD CO.	\$9,300.00	\$9,300.00	20 pack HP SDLT 220-320 GB Prelabeled Data Cartridges (open Market Item, part #C7980AL), ordered by the Supervisor of Operations under NJ State Contract A81249		X		
550	11-000-252-610-94-41-40-	05-08614	2/7/2005	ANIXTER	\$990.00	\$1,920.00	Purchase of 12 cable rolls (1000ft).			X	The invoice attached to the voucher is for a different purchase (PO 05-08179). The same invoice is also attached to the correct voucher and both of them are original. This payment was pulled, the check voided. We do not know if the order was cancelled. EBOE: The check on 05-08614 was voided and reissued for 05-08179. The correct invoice for 05-08614 was paid on 3/17/05 with check # 142006. Check # 140981 was voided.
551	15-000-240-600-81-00--	05-08642	2/7/2005	COX STATIONERS & PRINTERS	\$45.00	\$45.00	Ink Rollers for adding machine		X		
552	11-000-240-610-20-00--	05-08652	2/7/2005	SUNBURST VISUAL MEDIA	\$223.88	\$219.89	"Ten Things to Do Instead of Hitting" and "I Can Follow Rules" videos for the Elementary Alternative Program Social Worker, Marshall School #20		X		
553	11-000-219-610-94-00-60-	05-08675	2/7/2005	PSYCHOLOGICAL CORPORATION	\$251.53	\$259.60	WISC-IV Response Booklets #1 & 2, ordered by Christine Chiarello, Child Study, George Washington School #1		X		
554	12-000-400-390-94-99--	05-08687	2/8/2005	THOMAS ASSOC.	\$48,978.98	\$180,000.00	Architectural Services - Long Range Facility Planning		X		Long Range Facility Planning is a requirement for the District.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
555	11-000-252-610-94-41-40-	05-08734	2/8/2005	MOTOROLA C/O ROYAL COMMUNICATIONS	\$937.25	\$937.25	EX600 Portable Radio; spare battery for Disaster Preparedness, ordered by James Heim under State contract A53804		X		Appropriate expenditure for the safety of the District's students and personnel
556	15-000-218-320-71-00--	05-08783	3/4/2005	TRINITAS HOSPITAL-NEW POINT CAMPUS	\$2,700.00	\$17,280.00	Clinical evaluation, assessment triage, treatment and or referral - Holmes Middle School #71, 2/14/05-4/2/05 (Board Meeting 2/24/05).		X		
557	15-000-240-600-81-00--	05-08795	4/20/2005	HEWLETT-PACKARD CO.		\$17,110.00	14 HP Color Laser Jet printers for Elizabeth High School (Guidance Offices, Gold Admin, other Houses) under State contract A81249			X	This purchase order was not filled until the following fiscal year. The transaction selected was the rolling of the Purchase Order to the following year.
558	11-000-221-610-94-00--	05-08821	2/14/2005	XEROX CORPORATION	\$16,712.00	\$16,712.00	Xerox 4200 Business Multipurpose 20# 8.5x11 (Qty 800) for EBOE #95, 441 Schiller St.		X		
559	15-000-221-600-16-00--	05-08865	2/14/2005	PBS VIDEOS	\$55.90	\$59.95	"Beyond F.A.T. City" video, School #16		X		
560	15-000-240-600-81-00--	05-08917	2/15/2005	HERFF JONES, INC.	\$1,800.64	\$4,010.60	Diplomas and Diploma covers		X		Quantity ordered is appropriate for graduating class.
561	11-000-260-420-06-00--	05-08922	2/15/2005	A & S BOILER	\$9,100.00	\$9,100.00	Repair leaking nipples on boiler - Marquis de Lafayette School #6 - SRO 1493		X		While the invoice is dated 1/14/05, the order date on the invoice indicates 10/13/04. The Order Date per Elizabeth voucher is 12/22/04.
562	11-000-230-331-94-00--	05-08929	2/15/2005	MURRAY LAW FIRM, LLC. THE	\$41,379.96	\$41,379.96	Legal Services rendered during month of January 2005		X		
563	11-000-219-610-94-00-60	05-08982	2/16/2005	PSYCHOLOGICAL CORPORATION	\$952.70	\$990.00	WISC-IV Assessment Tools (Spanish)		X		
564	11-000-260-320-94-00-01-	05-09003	3/2/2005	AMERICAN RED CROSS /TRI-COUNTY CHAPTER	\$4,800.00	\$5,000.00	CPR training for security guards @ a rate of \$40/guard (125 guards). Included in the Board Report 2/24/05.		X		
565	11-000-260-441-94-99--	05-09005	3/2/2005	WILLIAMS SCOTSMAN, INC.	\$664.00	\$15,924.00	Extension of contract for the temporary classroom trailer at Madison-Monroe School #16 from 2/1/05-1/31/06 (see Board Report 2/24/05).		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
566	11-000-230-890-94-00-41-	05-09025	2/22/2005	OSBORN, PAUL A.	\$300.00	\$300.00	Examination of Documents to provide an opinion as to authorship		X		Contractor is a handwriting analyst and worked with the District on an investigation concerning a personnel matter. Documents related to the case were reviewed and it is deemed reasonable.
567	15-000-221-600-76-00--	05-09121	2/23/2005	J.W. PEPPER & SONS, INC.	\$147.00	\$148.50	Sheet Music for Marching Band		X		
568	11-000-221-610-94-00-61-	05-09124	2/23/2005	BARNES & NOBLE	\$245.80	\$262.35	"The Power of Reading" (Qty 6) and "Bridging the Literacy Gap" (Qty 5)		X		
569	15-000-221-600-21-00--	05-09152	2/23/2005	POSITIVE PROMOTIONS	\$106.76	\$106.76	50 incentive pins: "I'm a Shining Star" for Mravlag School #21		X		Pins purchased for the benefit of students as a reward.
570	15-000-221-600-76-00--	05-09153	2/23/2005	ALL POSTERS	-	\$69.23	Posters for Music department - Reilly Middle School #76			X	The PO was canceled because the vendor required pre-payment.
571	11-000-221-610-94-00-61-	05-09158	2/23/2005	BARNES & NOBLE	\$120.00	\$120.00	"Bringing Words to Life: Robust Vocabulary Instruction" (Qty 6), Supervisor of Language Pre-K-8		X		
572	11-000-221-610-94-00-61-	05-09159	2/23/2005	BARNES & NOBLE	\$200.97	\$195.00	English to Spanish Dictionary for Environmental Science and Engineering		X		
573	11-000-213-610-94-00-60-	05-09171	2/23/2005	MERCK	\$8,487.50	\$9,336.25	35 boxes of Vials Recombivax HB Single Dose Vial - 10 per box (district wide)		X		This is a Hepatitis B vaccine and is recommended to children and adolescents.
574	11-000-218-610-94-00-63-	05-09173	2/23/2005	BARNES & NOBLE	\$63.84	\$63.84	Punjabi - English Dictionary		X		
575	11-000-270-810-95-00--	05-09185	2/23/2005	ESSEX COUNTY EDUC.SERV.COMMISSION	\$3,899.94	\$3,899.94	Contracted Transportation Services for two students at Roosevelt Middle School and YCS May Academy 12/01/04-12/31/04		X		Per NJSA 6A:14-7.5(b)4, the District is required to provide education and transportation to students in DYS as well. This amount of this expenditure (\$3700 for transportation of two students for one month) seems excessive, however Union Country schedules the routes and EBOE does not control the costs.
576	15-000-221-600-14-00--	05-09189	2/23/2005	ZANER-BLOSER	\$1,502.89	\$1,392.80	"My Story Writing Journals", Grade 1 (Qty 120), Abraham Lincoln School #14		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
577	12-000-400-390-94-00--	05-09194	2/23/2005	HACBM ARCHITECTS ENGINEERS PLANNERS, INC	\$340.66	\$370.66	Contract for professional services for the door replacement at Battin/McAuliffe and Terence Reilly School		X		Professional services contract - Original Purchase Order #02-09698
578	15-000-221-600-76-00--	05-09200	2/23/2005	OCEANNA MUSIC PUBLICATIONS	\$17.60	\$17.60	Composer wall banner / blue background wall banner for Reilly Middle School #76		X		
579	11-000-219-610-94-00-60-	05-09201	2/23/2005	PSYCHOLOGICAL CORPORATION	\$66.98	\$59.00	CELF-4 record forms, ages 9-21 (Qty 1) for Battin Middle School		X		
580	11-000-260-420-95-00--	05-09214	2/24/2005	MRI SERVICES	\$218.04	\$2,000.00	Various equipment repairs and parts at a rate of \$60/h + parts (not to exceed \$2000).		X		
581	15-000-218-600-72-00--	05-09230	2/23/2005	JERSEY STATE SEATING CO	\$582.20	\$582.20	Supply Cabinet , Gray (Qty 2), Hamilton School #72		X		
582	11-000-252-420-94-41-40-	05-09267	3/2/2005	DIGITAL CONTROLS CORPORATION	\$14,620.26	\$14,620.26	Unix System Maintenance (6 months) - 4/1/05 - 10/30/05 - See Board Meeting 2/24/05		X		
583	11-000-221-890-94-00-61-	05-09268	3/2/2005	NEW YORK UNIVERSITY - READING RECOVERY PROJECT	\$6,000.00	\$6,000.00	Reading Recovery Technical Assistance Provided during the 2004-05 school year - See 2/24/05 Board Report		X		EBOE: To implement Reading Recovery Program to help students improve reading skills in Grade 1, teachers must be trained by certified Reading Recovery Trainers. One teacher from every school was trained. All first graders who fall within the lowest 20% in reading achievement benefited from this program.
584	11-000-252-610-94-41-40-	05-09291	3/3/2005	PRESS ANY KEY INC.	\$275.35	\$265.00	Starter kit for RCA composite cabling, 200 Crimp RCA end connectors for long cable runs in the schools		X		
585	15-000-221-600-23-00--	05-09313	3/3/2005	ACCU-CUT	\$1,646.50	\$1,921.50	Educational Materials, Butler School #23		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
586	11-000-223-580-94-00-62-	05-09314	3/3/2005	CRYSTAL GATEWAY MARRIOT HOTEL	\$981.20	\$981.20	3 days hotel accommodations for two teachers to attend "North America Leadership Academy and Teacher Leader Institute" (near Washington DC).		X		"The purpose of the Academy is to develop ways to strengthen Reading Recovery implementation in individual schools, sites, school districts, and states or provinces throughout North America." ( <a href="http://www.readingrecovery.org/pdfs/Conferences/NALA-TL105/Academy05%20Journal%20ad.pdf">http://www.readingrecovery.org/pdfs/Conferences/NALA-TL105/Academy05%20Journal%20ad.pdf</a> ) As the attendees are both Reading Recovery teachers, this expenditure is appropriate.
587	11-000-260-580-95-00--	05-09351	3/4/2005	TRUMP CASTLE	\$190.00	\$190.00	1 room, 2 nights for District Transportation Coordinator, to attend 40th Annual New Jersey Pupil Transportation Conference, April 11-13, 2005 in Atlantic City		X		
588	15-000-240-600-17-00--	05-09364	3/4/2005	PINOCCHIO'S RESTAURANT	\$62.00	\$0.00	Pizza incentive for Grade 8 students (GEPa_ at Roosevelt School #17, March 4, 2005		X		As the students were the direct beneficiaries of this purchase, it is considered a reasonable expenditure.
589	15-000-240-420-81-00--	05-09380	3/7/2005	FIRST CALL SERVICES	\$100.00	\$100.00	Service on Scantron 888 Test Scoring Machine at EHS - SRO 1424		X		The order date of March 7, 2005 is three months after repair date of November 15, 2004
590	11-000-270-610-95-00--	05-09415	3/7/2005	BUS PARTS WAREHOUSE	\$303.62	\$289.48	Tape, paint, switches for warning lights, purchased by Transportation Director Anthony Paul under State contract A55098		X		
591	15-000-240-600-71-00--	05-09459	3/7/2005	FALAISE, JOSUE B.	\$223.38	\$223.38	Fedex Kinko's reimbursement for items purchased for the Mable Holmes Middle School #71 (posters/laminator rolls)		X		
592	15-000-240-600-16-00--	05-09463	3/7/2005	CARVIN	\$999.97	\$1,237.97	8 channel 3 amp 1000w system / 700mc hand-held microphone and receiver for Madison-Monroe School #16 to be used in gym daily, lunch time and assembly programs during and after school.		X		

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593	15-000-240-600-81-00--	05-09514	3/7/2005	COX STATIONERS & PRINTERS	\$78.44	\$78.44	Data disk pockets, CD protective sleeves, Twisstop for telephone cords for EHS Admin Office		X		
594	15-000-240-600-77-00--	05-09538	3/8/2005	CRUCIAL TECHNOLOGY	\$137.97	\$183.96	Four High Speed USB Drives - Thumb drives for #77/Jennings		X		
595	11-000-230-331-94-00--	05-09542	3/8/2005	JESUELE, ESQ., VINCENT	\$4,000.00	\$4,000.00	Court ordered counsel fee awarded to Attorney In matter of Abercrombie v. Elizabeth Board of Education		X		
596	11-000-240-610-75-00--	05-09543	3/8/2005	ORIENTAL TRADING	\$160.74	\$153.23	Mini prizes as incentive for students, John Marshall School #20		X		
597	15-000-222-600-22-00--	05-09553	3/9/2005	CRICKET MAGAZINE GROUP	\$93.11	\$93.11	Educational Magazines for children		X		
598	15-000-211-800-16-00--	05-09576	3/9/2005	VALENCA RESTAURANT	\$512.00	\$512.00	Parent Liaison / Parent Volunteer Luncheon (05/16/05 ) Hot Buffet		X		Parental involvement in education being critical to educational success, expenditures in support of that initiative are considered reasonable.
599	15-000-213-600-81-00--	05-09601	3/9/2005	ZATKO STELLA RN	\$91.98	\$91.98	2004-05 nurse uniform allowance for Registered Nurse-Jefferson House, EHS		X		
600	15-000-218-600-21-00--	05-09603	3/9/2005	SOCIAL STUDIES SCH SERV	\$195.55	\$246.54	"Social Skills Lessons", "Getting to Know You", "Human Race Club" VHS, Classroom Guidance Activities for Mravlag School #21		X		
601	15-000-218-600-21-00--	05-09619	3/10/2005	SAX ARTS & CRAFTS	\$117.64	\$106.95	Online arts & crafts order for Mravlag School #21.		X		
602	11-000-219-610-94-00-60-	05-09643	3/10/2005	PAR, INC.	\$642.60	\$654.50	Form E 4th Edition Package #50 (Qty 5) for Vice Principal, Hamilton Middle School		X		
603	15-000-240-600-17-00--	05-09654	3/11/2005	PINOCCHIO'S RESTAURANT	\$342.75	\$342.75	47 pizzas, 22 bottles of soda for 3rd/4th grade incentives, Roosevelt School #17, 3/10/05		X		As the students were the direct beneficiaries of this purchase, it is considered a reasonable expenditure.

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604	11-000-230-610-94-00-52-	05-09666	3/11/2005	BAUDVILLE	\$415.36	\$426.56	Awards paper and seals for academic achievement - Helping Hands Border Paper, Red Gala Border Paper, Red / Black Certificate Paper, Reward Seals "Academic Achievement" for Early Childhood Center		X		
605	11-000-252-440-94-41-40-	05-09676	3/11/2005	HEWLETT-PACKARD COMPANY	\$57,218.75	\$57,218.75	Lease of storage area network for District back up system (year 2 out of 5). NJ State contract# A81249 and Educational Partner D97946. Discussed during the December 18, 2003 Board Meeting		X		
606	15-000-221-320-19-00--	05-09687	3/14/2005	ACCELERATED SCHOOLS CENTER FOR QUALITY	\$15,000.00	\$15,000.00	Payment for the partnership agreement between Woodrow Wilson School #19 and "Accelerated Schools Center for Quality" - See Board report 2/24/05.		X		Per EBOE: "All Abbott schools were required to have a whole school reform plans. This agreement was to purchase a successful school reform program and training for the teachers and administrators."
607	11-000-252-610-94-41-40-	05-09722	3/15/2005	HEWLETT-PACKARD CO.	\$54,298.00	\$59,534.00	HP Workstations ordered for Technology Department (Qty 34) purchased under State contract A81249/Z13418		X		
608	11-000-260-441-94-00--	05-09749	3/18/2005	FIRST BAPTIST CHURCH	\$4,500.00	\$6,000.00	Renewal of lease agreement for the rental of 40 parking spaces, plus 2 handicap spaces, on premises known as 402 Union Avenue, Elizabeth NJ for period July 1, 2004 - June 30, 2005 (amended to July 2004-March 2005) for parking for Board of Education employees - See March 17, 2005 Board Report			X	
609	15-000-240-600-81-00--	05-09758	3/18/2005	SAM ASH MUSIC	\$1,299.99	\$1,299.99	Mackie Onyx 1640 audio mixer		X		Per EBOE, this equipment is to be used in TV production classes in EHS

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610	11-000-260-320-94-00-01-	05-09765	3/17/2005	HEIMS, JAMES E.	\$156.08	\$156.08	Reimbursement for attendance at the "Emergency Response and Crises Management" . This expense was approved by the board (1/20/2005)		X		Crisis management it is a very important issue in a school environment. For this reason this training should be considered necessary and reasonable.
611	11-000-230-610-94-00-53-	05-09768	3/17/2005	BARNES & NOBLE	\$17.60	\$17.60	"Mother Leads Best: 50 Women Who Are Changing the Way Organizations Define Leadership" for District Superintendent	X			While this book may be beneficial for the Superintendent, it should not be purchased with District funds.
612	15-000-222-600-21-00--	05-09772	3/17/2005	VALIANT IMC	\$106.00	\$106.00	360W/EYB lamp (Qty 10) for Mravlag School #21		X		
613	11-000-252-420-94-41-40-	05-09776	3/21/2005	COMMVault SYSTEMS INC	\$17,375.00	\$17,375.00	Annual maintenance for backup solution. Approved by the board (3/17/05)		X		Recommended by Director of Technology and Information Systems for maintenance of licensed software.
614	11-000-260-420-75-99-01-	05-09778	3/21/2005	DIAMOND CONSTRUCTION	\$4,700.00	\$99,000.00	Concrete sidewalk installation, various schools - See Board report March 17, 2005		X		This contract was awarded to the lowest responsible bidder.
615	11-000-260-420-15-00-01-	05-09779	3/21/2005	CLEAN SWEEP BUILDING SERVICES, INC.	\$12,400.00	\$128,282.93	Contract for refinishing hardwood floors at various schools. The initial contract amount was \$123,282.93 plus an allowance for additional work if needed not to exceed \$5000. Board Report 3/17/05 and project #B3301		X		This contract was awarded to the lowest responsible bidder.
616	15-000-221-600-76-00--	05-09819	3/21/2005	FACTS ON FILE INC.	\$91.00	\$93.55	Dictionary of Literary & Thematic Terms, Reilly Middle School		X		
617	11-000-252-610-94-41-40-	05-09830	3/22/2005	HERTZ FURNITURE SYSTEMS CORP	\$1,065.00	\$1,065.00	Reusable cubicle panels for Assistant Manager, Hardware Dept.		X		
618	11-000-252-610-94-41-40-	05-09831	3/22/2005	PRESS ANY KEY INC.	\$1,017.00	\$1,017.00	300 RCA commercial stereo cable set and 300 3.5mm plug. (215 of each for EHS, Jefferson, Edison & Aboff as replacement for already distributed stock items)		X		



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619	11-000-260-420-81-00--	05-09845	3/22/2005	W.D. SNYDER COMPANY	\$5,750.00	\$5,750.00	Repair steps and platforms at miscellaneous areas around High School and Dunn Sport center (all potential tripping hazards).		X		
620	11-000-260-420-14-00--	05-09861	3/23/2005	BOYLE TREE SURGERY CO.	\$3,600.00	\$3,600.00	Emergency service to remove tree from playground area of School #14 - safety hazard		X		
621	11-000-221-890-94-00-61-	05-09863	3/23/2005	VILLANI BUS CO	\$1,000.00	\$1,000.00	Teen Arts Trip, round trip bus (4 charters) from Jefferson House to Union County College		X		
622	11-000-260-610-95-00--	05-09887	3/23/2005	METROPOLITAN METAL WINDOW CO.	\$4,800.00	\$4,800.00	Window repairs, Schools PS #6, 71, 75		X		Repair work is a matter of safety and should be resolved immediately.
623	11-000-260-420-15-00--	05-09899	3/23/2005	MANHATTAN WELDING CO	\$8,959.38	\$8,959.38	Boiler Maintenance and Repair, School #15		X		
624	11-000-260-420-77-00--	05-09908	3/23/2005	OPEN SYSTEMS INTEGRATORS	\$700.00	\$700.00	Remounted three cameras and repaired faulty cable on one camera, School #77		X		
625	11-000-260-420-81-00--	05-09926	3/23/2005	PROTECTION ONE	\$1,110.00	\$2,400.00	Provide service on the fire alarm at Elizabeth high school.		X		
626	15-000-218-600-13-00--	05-09971	3/29/2005	AMERICAN CITIZENSHIP AWARD PROGRAM	\$118.50	\$118.50	American Citizenship Award Pins (Qty 75), Benjamin Franklin School #13		X		Per the EBOE, these awards are given to "Students who won citizenship awards. Awards based on citizenship, leadership, and efforts in academic striving".
627	15-000-240-320-06-00--	05-09983	3/31/2005	FRAZIER, VAN	\$300.00	\$300.00	Performance singer to perform at Marquis de Lafayette School. , January 13, 2005		X		Per EBOE, this performance was related to both the Martin Luther King Jr., Day holiday and the school music program. It can be considered reasonable for its musical and cultural merit.
628	11-000-260-420-16-00-01-	05-10029	4/6/2005	L.T. CONSTRUCTION	\$9,000.00	\$9,000.00	School # 16 rear stair repair.		X		
629	11-000-260-420-81-00--	05-10081	4/7/2005	PARK GLASS CO. INC	\$132.00	\$132.00	Installed clear safety laminated glass, School #81		X		
630	11-000-260-420-17-00--	05-10124	4/7/2005	S & A CONTRACTING	\$4,000.00	\$4,000.00	Repair gutters and drainpipes, School #17		X		

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631	12-000-260-732-95-99--	05-10159	4/7/2005	TODD HARRIS CO., INC.	\$9,000.00	\$9,000.00	School#1 Pool - Supply and install one Polaris 50 plate stainless steel hot water heat exchanger - Proposal 10/15/04		X		District obtained three quotes for this service.
632	11-000-260-420-95-00--	05-10270	4/11/2005	FRANK'S TREE SERVICE, INC.	\$3,500.00	\$3,500.00	Removed one large White Sycamore, clean up and wood dumping fees - Winfield Scott School #2		X		
633	11-000-260-420-81-00--	05-10277	4/11/2005	L.T. CONSTRUCTION	\$8,000.00	\$11,500.00	Repair 3 fire escapes, applied antirust paint and unleaded enamel paint - Monroe School #16 and EHS		X		
634	11-150-100-320-94-00-60-	05-10297	4/19/2005	NEW HOPE CAROLINAS INC.	\$1,296.00	\$6,480.00	Home instruction for student J.J., April-May 2005. The rate was \$1296 per month.		X		This instruction was provided on a residential basis.
635	15-000-240-600-20-00--	05-10326	4/13/2005	AFFLUENCE UNLIMITED	\$153.89	\$153.89	Apple Pedestal Recognition Awards (Qty 2), John Marshall School #20		X		Awarded to two Teachers of the Year in recognition of exceptional teaching of their students.
636	11-000-230-610-94-00-53-	05-10340	4/13/2005	BARNES & NOBLE	\$19.57	\$22.36	"Winning" by Jack & Suzy Welch for District Superintendent	X			While this book may be beneficial for the Superintendent, it should not be purchased with District funds.
637	11-000-230-890-94-00-52-	05-10354	4/14/2005	N J SCHOOL BOARD ASSOC	\$1,700.00	\$1,700.00	Booths for the 2005 Annual Public School Public Relations Workshop, October 26-28, 2005. Three booths total - 2 @ \$175 each, 1 additional booth @ \$1350		X		Exhibition of academic achievement/programs.
638	15-000-240-420-81-00--	05-10462	4/20/2005	MAFFEYS LOCK AND SAFE CO	\$400.00	\$400.00	Drill open and repair York safe at EHS-Dwyer House. Also, a new combination was set. SRO 1590.		X		
639	11-000-230-890-94-00-41-	05-10467	4/20/2005	OSBORN, PAUL A.	\$1,600.00	\$2,350.00	Professional Service: Examination of documents by handwriting analyst in District personnel matter ("Minuteman Classic")		X		Elizabeth Business Administrator provided documents related to the investigation with which this contractor assisted. Legal matters are necessary expenditures for the District.
640	11-000-260-420-84-00-01-	05-10471	4/20/2005	V.G. CONSTRUCTION CO.	\$3,700.00	\$3,700.00	Repair and refinish stage floor, School #84. SRO 1607		X		

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641	11-000-270-810-95-00--	05-10475	4/20/2005	NEW JERSEY DIVISION OF MOTOR VEHICLES	\$1,000.00	\$1,075.00	40 motor vehicle inspections plus 3 motor vehicle re-inspections		X		Inspection of school buses is both required by law and critical to ensuring safety for transported students.
642	11-000-260-420-81-00--	05-10488	4/20/2005	CORBYS ASSOCIATES INC.	\$963.05	\$963.05	Dunn Center backboard problems - Wiring repairs (switches, cables, surcharge, testing, etc).		X		
643	12-000-400-390-94-99--	05-10554	4/25/2005	ELKIN/SOBOLTA & ASSOC.	\$2,500.00	\$48,000.00	Professional service contract for various projects: (1) improvement of security system at Schools #6, 71, 72, 75 & 77; (2) Mechanical project, School #17; (3) Electrical & Lighting improvements at Schools #50, 76, 81 & 94; (4) Rescue Area in all schools, plus reimbursables		X		Professional Services contract
644	12-000-400-390-94-00--	05-10555	4/25/2005	ELKIN/SOBOLTA & ASSOC.		\$7,500.00	Professional service contract for courtyard renovation at School #1		X		Professional Services contract
645	11-000-230-890-94-00-52-	05-10588	4/25/2005	PATRICIA MORRIS ASSOCIATES	\$2,000.00	\$2,000.00	Professional photography services, 2004-2005 school year		X		This photographer was contracted by the District for the School year to photograph school events for publications.
646	15-000-240-320-81-00--	05-10596	5/17/2005	CREATIVE ENTERTAINMENT ASSOCIATES, INC.	\$3,850.00	\$3,850.00	"Elizabeth High School Project Graduation" : Provide entertainment - Video disk jockey, cd recording.		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
647	15-000-240-320-81-00--	05-10597A	6/15/2005	NEW JERSEY PARTY WORKS, INC.	\$1,495.50	\$1,500.00	Project Graduation: Entertainment (included in the board report 5/12/05)		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
648	15-000-211-800-81-00--	05-10670	4/29/2005	WIENER, DAVID	\$44.00	\$44.00	Admission fee to attend Union County Juvenile Officers' Association meeting, School Year 2004-2005		X		Attendee was the Coordinator of Health and Social Services.
649	11-000-230-890-94-00-53-	05-10685	4/29/2005	UNION COUNTY SUPT'S ROUNDTABLE	\$210.00	\$210.00	Union County 20th Annual Recognition Breakfast for Outstanding Scholars, L'Affaire Restaurant, Mountainside NJ. 9 students attending (2 free)		X		This breakfast is in recognition of academic achievement.
650	15-000-240-600-75-00--	05-10693	4/29/2005	OAK HALL INDUSTRIES	\$988.45	\$988.45	Tassels - 182 black, 25 gold, Battin Middle School #75		X		
651	15-000-240-320-81-00--	05-10697	5/2/2005	MAC'S UNIFORMS	\$2,712.00	\$2,712.00	Project Graduation: Tee shirts with front logo.			X	Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
652	11-000-260-420-98-00--	05-10710	5/3/2005	AMERICAN FLAG CO.	\$551.50	\$551.50	Purchase of rope flagpole, rope, retaining ring, snaps and lift rental and installation.		X		
653	11-000-260-420-12-00--	05-10717	5/3/2005	AHA CONTRACTING	\$4,837.00	\$4,837.00	Cement repair work, School #12, SRO 1622		X		
654	11-000-260-580-95-00--	05-10745	5/4/2005	TROPICANA CASINO & RESORT	\$182.00	\$184.00	Two nights accommodation for the Director of Security, to attend NJ Juvenile Officers Conference, May 12-13, 2005		X		This can be considered necessary for the Director of Security

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
655	12-110-100-731-52-99-40-	05-10747	5/11/2005	TELE-MEASUREMENTS INC.	\$94,575.41	\$97,570.41	Purchase of various electronic systems (smart boards, LCD projectors, VCR, audio amplifiers, etc) for ECC School #52		X		Per EBOE: "These were smart boards, projectors, and VCRs for a new building, School 52. As part of our Technology plan, approved by the State, all new classrooms will be equipped with these items. They were budgeted and paid for through E-Rate." State-approved Technology Plan was reviewed.
656	11-000-221-890-94-00-61-	05-10777	5/5/2005	VILLANI BUS CO	\$250.00	\$250.00	Teen Arts Trip, round trip bus (1 charter) from School #26 to Union County College, March 11, 2005		X		
657	11-000-252-610-52-99-40-	05-10824	5/6/2005	HEWLETT-PACKARD CO.	\$41,521.00	\$109,714.00	Computers/printers etc. for Early Childhood Center #52, including 6 HP Compaq Business Notebooks		X		Per EBOE: "Teachers share the laptops and use them for student projects in the classroom."
658	11-190-100-320-94-22-61-	05-10830	5/17/2005	PUSHCART PLAYERS	\$1,375.00	\$1,375.00	1 performance of "Wow, What a Century!" 5/28/05 @ 11am EHS-Jefferson House - See May 12, 2005 Board meeting		X		
659	11-000-252-420-94-41-40-	05-10835	5/10/2005	ANIXTER	\$283.85	\$283.85	Craft test set with speakerphone. For Telecomm repair, ordered by Telecommunications analyst		X		
660	11-000-260-420-77-00--	05-10897	5/12/2005	PURITY LABS INC.	\$1,402.50	\$1,402.50	55 gallons drums of 1st transfer P.G. (\$12.5 / Gal. - Qty 2) to Battin Middle School #75, requested by Coordinator of Construction		X		Purity Labs works in Water Treatment and Conditioning. We need more details regarding the product and its use. Per EBOE: Antifreeze for heating system of School
661	15-000-240-320-81-00--	05-10918	5/12/2005	MICHELINO'S PIZZERIA	\$560.00	\$560.00	Project Graduation: 80 large pizzas		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
662	15-000-240-320-81-00--	05-10919	5/12/2005	MAGLIONE'S ITALIAN ICES	\$469.50	\$469.50	Project Graduation: 10 gallons of Italian ices		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
663	11-000-260-420-98-00--	05-10922	5/12/2005	TRUGREEN CHEMLAWN	\$545.00	\$1,570.00	Lawn and tree services (School #26, School #81, School #22, School #98); Price per quotes 5/3/05. Ship to: BOE (Coordinator of Custodians)		X		
664	11-000-252-420-94-41-40-	05-10968	5/13/2005	NOVELL, INC.	\$7,000.00	\$7,000.00	Novell Service Premium Academic Incident Pack (service agreements for 10 units of Novell software). As per May 12, 05 Board Meeting.		X		
665	15-000-218-320-18-00--	05-10975	5/18/2005	MOTIVATIONAL PRODUCTIONS	\$694.00	\$694.00	Production "Courage to Stand" at School #18		X		
666	12-000-252-732-29-99-40-	05-10980	5/20/2005	DIGITAL CONTROLS CORPORATION	\$139,121.00	\$177,995.00	Catalyst Switches and Modules, Albert Einstein Academy #29		X		Albert Einstein Academy is one of the new schools in Elizabeth City. Large equipment expenditures are expected.
667	11-000-218-890-94-00-63-	05-10992	5/13/2005	FOOD & NUTRITION DEPT	\$178.97	\$178.97	NJDOE/CAPA Unit breakfast and lunch for 15 people, 4/14/05			X	Per EBOE: "NJDOE sent the CAPA team to the district for a working session. We were asked to provide refreshments for the group."
668	11-000-218-890-94-00-63-	05-10993	5/13/2005	FOOD & NUTRITION DEPT	\$178.97	\$178.97	NJDOE/CAPA Unit breakfast and lunch for 15 people, 4/15/05			X	Per EBOE: "NJDOE sent the CAPA team to the district for a working session. We were asked to provide refreshments for the group."

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
669	11-000-221-890-94-99-61-	05-11033	5/20/2005	YOUR TOPS CUSTOM PRINTED T-SHIRTS	\$1,786.75	\$1,786.75	"Contagious Curiosity" t-shirts in various sizes		X		T-shirts are purchased for "Contagious Curiosity" Summer Program. As the program conducts field trips, etc., the shirts are necessary to quickly identify children in the group and are an appropriate safety measure for teachers/chaperones.
670	12-000-252-732-30-99-40-	05-11041	5/20/2005	DIGITAL CONTROLS CORPORATION	\$98,905.00	\$137,779.00	Catalyst Switches and Modules, Ronald Reagan Academy #30		X		Ronald Reagan Academy is one of the new schools in Elizabeth City. Large equipment expenditures are expected.
671	11-000-252-610-26-99-40-	05-11042	5/20/2005	DIGITAL CONTROLS CORPORATION	\$17,670.00	\$17,670.00	Catalyst 3550 Series switch and modules for School #26, ordered by A. Marsal/J.Cummings. Awarded at January 15, 2004 Board Meeting. Erate Spin # 143012038.		X		See January 15, 2004 Board Meeting for information. The Westminster School is equipped with considerable technology for learning ( <a href="http://www.elizabeth.k12.nj.us/schools/26/front.html">http://www.elizabeth.k12.nj.us/schools/26/front.html</a> )
672	12-000-252-732-31-99-40-	05-11043	5/20/2005	DIGITAL CONTROLS CORPORATION	\$108,796.00	\$147,670.00	Catalyst Switches and Modules, Monsignor Joao Antao #31		X		The Monsignor Joao S. Antao School is one of the new schools in Elizabeth City. Large equipment expenditures are expected.
673	12-110-100-731-50-99-40-	05-11125	5/23/2005	TELE-MEASUREMENTS INC.	\$127,981.58	\$127,981.58	Smart Board and Projector setups for Frances C. Smith Center as per quote provided		X		
674	12-000-400-450-94-00-02-	05-11158	5/25/2005	DETAIL ASSOCIATES	\$3,900.00	\$3,900.00	Professional Services - Asbestos Abatement Project Management, Grover Cleveland School #70 (bathrooms)		X		Necessary service provided as "Professional Service as authorized under N.J.S.A. 18A-18A:5". However, while the Purchase Order was created on May 25, 2005, work on the project began March 11, 2005.
675	15-000-240-600-06-00--	05-11165	5/26/2005	WEST HUDSON INDUSTRIES	\$428.95	\$428.95	Trophies - athletic, academic, humanitarian, citizenship etc.		X		For benefit of students.

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676	15-000-240-320-81-00--	05-11189	5/26/2005	VONBISCHOFFSHAUSEN, WILLIAM	\$439.02	\$439.02	Project Graduation: Purchase of candies, chips, and cookies.		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
677	12-000-260-732-95-99--	05-11232	6/2/2005	ICE-N-AIR EQUIP CO INC	\$6,200.00	\$6,200.00	Installation of New Air Conditioner - 2.5 ton Trane Ductless - (Copier room, Annex #96)		X		Multiple quotes were obtained for this service.
678	11-000-252-610-94-41-40-	05-11284	6/2/2005	SCIENTIFIC DEVICES	\$1,616.00	\$1,616.00	10 HP 6122 Printers (\$161.60 / printer) for replacement inventory, spare stock		X		
679	11-000-230-890-94-00-52-	05-11286	6/3/2005	ABBEY/WATCHUNG	\$1,216.20	\$1,216.20	Name plates and engraving for BOE members. Commemorative plates & engraving.	X			Engraved name plates and commemorative plates have no educational value
680	11-000-270-810-95-00--	05-11289	6/2/2005	ELIZABETH AUTO WRECKING CO INC.S	\$150.00	\$600.00	Installed glass for Buses #7, 42 and 27		X		
681	11-000-270-810-95-00--	05-11297	6/2/2005	PAUL, ANTHONY L.	\$154.65	\$162.65	Petty Cash Reimbursement for Coordinator of Transportation Department		X		
682	11-000-252-610-94-99-40-	05-11336	6/3/2005	TELE-MEASUREMENTS INC.	\$1,154.40	\$1,154.40	Class audio equipment (2 amplifiers and 4 speakers). Equipment needed for NOC and Helpdesk.		X		
683	11-000-230-610-94-00-53-	05-11362	6/6/2005	WEST GROUP	\$169.00	\$169.00	Renewal - NJ Admin. Code Register subscription for Acting Superintendent, January-December 2005		X		
684	11-000-260-420-23-00--	05-11367	6/6/2005	W.D. SNYDER COMPANY	\$9,400.00	\$9,400.00	Demolition of existing deteriorating masonry stairs and loose flagstone walkway. Replace with new brick stairs and remove and replace flagstone walkway - Nicholas Butler School #23. SRO 1542.		X		



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685	15-000-222-600-18-00--	05-11416	6/9/2005	DISCO ELECTRONICS		\$100.00	Shore 565SD-LC Microphone - School #18			X	This purchase order was not filled until the following fiscal year.
686	11-000-221-610-94-99-61-	05-11419	6/9/2005	COUNCIL FOR PROFESSIONAL RECOGNITION	\$325.00	\$1,496.00	Council for Professional Recognition fees - 4 employees of Division of Curriculum and Instruction- \$325 per credential		X		This ultimately benefits the children in the District, so the expenditure is deemed appropriate
687	11-000-218-890-94-00-63-	05-11436	6/9/2005	FOOD & NUTRITION DEPT	\$178.97	\$178.97	NJDOE/CAPA Unit breakfast and lunch for 15 people, 4/28/05			X	Per EBOE: "NJDOE sent the CAPA team to the district for a working session. We were asked to provide refreshments for the group."
688	11-000-218-890-94-00-63-	05-11437	6/9/2005	FOOD & NUTRITION DEPT	\$178.97	\$178.97	NJDOE/CAPA Unit breakfast and lunch for 15 people, 4/29/05			X	Per EBOE: "NJDOE sent the CAPA team to the district for a working session. We were asked to provide refreshments for the group."
689	11-000-260-420-95-00--	05-11486	6/10/2005	MATTY'S ONSITE	\$1,033.28	\$1,033.28	Repair automotive equipment at Williams Field. SRO 1640.		X		Equipment repairs should be considered appropriate
690	12-000-400-450-94-99-02-	05-11505	6/10/2005	F.G.S. INC.	\$350.00	\$350.00	Removal of transite at the District warehouse		X		Transite is a composite fire-retardant material containing asbestos.
691	11-000-260-580-95-00--	05-11513	6/10/2005	PAUL, ANTHONY	\$106.11	\$106.11	2005 out of district mileage for District Transportation Director, to attend Transportation Conference and make multiple trips to UCESC in Westfield		X		
692	11-000-260-420-81-00--	05-11519	6/10/2005	PROTECTION ONE	\$579.00	\$579.00	Replaced 3' LCD Display for the fire alarm system at EHS. SRO 1659		X		
693	15-000-222-600-23-99--	05-11530	6/13/2005	TELE-MEASUREMENTS INC.	\$3,522.99	\$3,522.99	Sony Lumen SVGA LCD Portable Projector with Soft Case (Model #VPL-CX70), Butler School #23		X		
694	11-000-221-890-94-00-60-	05-11537	6/14/2005	CRUZ, JAVIER	\$344.13	\$344.13	Reimbursement for Family to visit son at Johns Hopkins Hospital where he was in a program for autistic children		X		Per EBOE: The Kennedy/Kreiger clinic [at JHU] was part of this child's behavior modification program required for his education. As part of the educational program for autism, the parents were required to attend sessions with their son.

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695	12-000-400-390-94-00--	05-11542	6/14/2005	DETAIL ASSOCIATES		\$6,000.00	Six-month AHERA inspection for various schools (original P.O. 02-05747 was cancelled)		X		
696	15-000-211-800-16-00--	05-11574	6/16/2005	TOMMY'S PIZZERIA & RESTAURANT	\$340.00	\$340.00	Large Pizza Pies - 06/20/2005 - Student Incentive Luncheon		X		Per EBOE: "Incentive for all students who received the one of the district's Academic Achievement Awards (Superintendent, Principal, or Teacher's Scholar)"
697	11-000-260-420-94-99--	05-11593	6/15/2005	ICE-N-AIR EQUIP CO INC	\$12,100.00	\$12,100.00	Installation of Split air conditioning system in Computer Hardware room, 500 North Broad St.			X	No other quotes appear to have been obtained for this service.
698	11-000-260-320-94-00-44-	05-11601	6/16/2005	OFF DUTY POLICE OFFICERS	\$976.00	\$12,413.50	To cover off duty police officers payroll, 5/31-6/13/05		X		
699	11-190-100-610-94-00-61-	05-11721	6/20/2005	BARNES & NOBLE	\$216.96	\$1,414.46	"Night" (Qty 150), "Mississippi Trial 1955" (100), "Black Labor, White Health" (16)		X		
700	11-000-260-420-03-99--	05-11839	6/28/2005	JEWEL ELECTRIC SUPPLY CO	\$56.00	\$56.00	Purchased the following items for repeater on roof of School #3: (1) Jefferson 636-1133-600 VA transformer (2) Hoffman ASE 6x6x6 NEMA1 Screen Cover Box enclosure		X		
701	11-000-230-610-94-99-52-	05-11879	6/30/2005	DAN'S CAMERA	\$50.00	\$50.00	Supplemental art work for Board Members Photographs	X			Supplemental artwork is not a necessary expenditure and adds no educational value
702	11-000-252-330-94-99-40-	05-11905	6/29/2005	IBM GLOBAL SERVICES	\$8,400.00	\$117,600.00	Software Customization Services, January 5, 9-13, 16-20, 2006. Phase 6 DW-Support. See June 28, 2005 Board Report		X		560 hours of Data Warehouse Service provided by IBM - to format data for warehouse storage. Recommended by Director of Technology and Information Systems
703	12-000-252-732-94-99-40-	05-11906	6/29/2005	DIGITAL CONTROLS CORPORATION	\$54,000.00	\$54,000.00	Cisco content engine 566 content manager for district wide internet caching devices - See Board Meeting 6/28/05		X		10% under state contract
704	11-000-252-610-94-99-40-	05-11921	6/29/2005	XEROX CORPORATION	\$79,800.00	\$170,246.00	Xerox Docushare Small School Edition Licenses - See June 28, 2005 Board Report		X		
705	11-000-260-420-17-99-01-	05-11978	6/30/2005	BILL LEARY AIR CONDITIONING & HEATING	\$9,343.30	\$57,433.00	Kitchen ventilation upgrade - Roosevelt School		X		Contract was awarded to the sole responsible bidder.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
706	11-000-230-610-94-99-52-	05-11981	6/30/2005	HERTZ FURNITURE SYSTEMS CORP	\$18,424.00	\$18,424.00	Office furniture (desks, chairs etc.) ordered by Aida Garcia			X	Offices were reorganized and one large office was made into two small offices. Desk was moved to Purchasing and replaced.
707	15-000-218-390-17-99--	05-12003	6/30/2005	SUCCESS FOR ALL FOUNDATION	\$28,875.00	\$31,625.00	Professional development services and materials in Math and Reading provided to teachers at Theodore Roosevelt School #17 by the Success For All Foundation. See Board Meeting July 21, 2005		X		This contract was recommended by Director of Division of Curriculum and Instruction as an Extraordinary Unspecified Service.
708	11-000-252-610-94-99-40-	05-12049	6/30/2005	HEWLETT-PACKARD CO.	\$8,280.00	\$8,280.00	HP DC5000 business desktop microtower (Qty 12) - Admin computers ordered for stock. Purchased under State contract A81249/Z13418		X		
709	11-000-260-420-95-00--	05-C0026	7/20/2004	COLD STAT REFRIGERATION	\$16,343.00	\$16,343.00	Dismantled/replaced walk-in combo cooler/freezer in Woodrow Wilson School #19		X		Per conversation with Business Administrator, this was paid for using Fund 11 monies because Food Services did not have sufficient funds for this expenditure.
710	11-000-240-610-94-00-61-	06-00079	7/1/2005	APPLE COMPUTER, INC.	\$5,314.60	\$5,434.60	Summer Printing Services: Hard drive interface, zip firewire drive, PCI card, jumpdrive elite, floppy drive, keyboard, mouse - Edison House - EHS print shop		X		
711	11-000-221-610-94-00-60-	06-00080	7/1/2005	PSYCHOLOGICAL CORPORATION	\$4,511.97	\$4,812.50	WISC-IV Assessment Tools (Spanish)		X		Assessment/testing is a necessary part of the educational process
712	11-000-221-610-94-00-60-	06-00081	7/1/2005	BROOKES PUBLISHING CO.	\$1,039.50	\$1,050.00	"Dual Language Development & Disorders" (Handbook on bilingualism & second language learning for SLS's), ordered by Director of Special Services		X		
713	11-000-230-610-00-00-61-	06-00121	7/1/2005	APPLE COMPUTER, INC.	\$900.00	\$900.00	Summer Printing Services: Apple remote desktop 2.2 unlimited client M9547Z/A; iWork; Ship to: EHS (Halsey House)		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
714	11-000-221-890-94-00-60	06-00140	7/1/2005	CEC PUBLICATIONS	\$172.00	\$172.00	Council for Exceptional Children membership dues: Director of Special Services. Member #557644		X		
715	11-000-230-610-00-00-61-	06-00145	7/1/2005	SUPPLY-SAVER CORPORATION	\$5,842.00	\$5,842.00	LaserJet Printer Cartridges - E.H.S. Halsey House		X		The Purchase Order was created on July 1, 2005, however the order was placed/shipped on June 8, 2005.
716	11-000-230-610-00-00-61-	06-00146	7/1/2005	SUPPLY-SAVER CORPORATION	\$5,842.00	\$5,842.00	LaserJet Printer Cartridges - E.H.S. Edison House		X		The Purchase Order was created on July 1, 2005, however the order was placed/shipped on June 8, 2005.
717	11-000-251-610-94-00-41-	06-00148	7/1/2005	GANN LAW BOOKS	\$1,024.25	\$1,024.25	2005-2006 Edition - NJ Statutes Title 18A (Qty 16)		X		
718	15-000-221-600-16-00--	06-00176	7/1/2005	PRESENTATION SYSTEM, INC.	\$3,880.00	\$3,880.00	24" Cold Laminate Film; x900 Dual Sided Cartridge for Madison-Monroe School #16 - See Board Report 8/24/04		X		The Purchase Order was created July 1, 2005, however the Invoice was generated June 7, 2005.
719	11-000-230-890-94-00-41-	06-00191	7/1/2005	N J SCHOOL BOARD ASSOC	\$25,803.00	\$25,803.00	Membership fees for NJ School Boards Association, 7/1/05-6/30/06		X		
720	12-000-400-390-94-00--	06-00222	7/1/2005	THOMAS ASSOC.	\$8,824.45	\$71,230.00	Architectural and engineering services, Elizabeth long range facilities plan		X		Professional Services contract
721	11-000-219-610-94-00-60-	06-00257	7/1/2005	PAR, INC.	\$108.90	\$109.00	Thematic Apperception Test kit for George Washington School #1		X		The Thematic Apperception Test reveals an individual's drives, emotions and conflicts in ages 4 and older

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
722	11-000-230-890-94-00-50-	06-00324	7/1/2005	NJASA	\$2,100.00	\$2,100.00	Membership in NJASA for the 2005-2006 school year for Superintendent of Schools			X	The membership paid on July 1, 2005 was for the former Superintendent who had taken sabbatical as Superintendent effective June 30,2005. FOLLOW UP: Under terms of the agreement between this individual and EBOE, he was still the nominal Superintendent for the 2005-2006 School year and contractually entitled to membership in this organization. While it appears that EBOE was legally bound to pay for this membership, under these particular circumstances, it is of dubious benefit to the District.
723	15-000-240-600-81-00--	06-00474	7/1/2005	IRIS COMPANIES	\$2,142.20	\$2,310.00	Neck lanyards with metal swivel hook (Qty 7000)		X		
724	15-000-240-600-81-00--	06-00475	7/1/2005	CARD DATA SYSTEMS	\$4,973.27	\$14,466.47	Printing ribbons and other printing supplies - E.H.S. Dwyer House		X		This is the sole vendor for existing identification hardware at EHS
725	11-000-221-580-94-00-64-	06-00508	7/1/2005	CICARELL, FRANK J.	\$60.00	\$330.00	Travel allowance, January & February 2006 - \$30/month - Director of Physical Welfare		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
726	11-000-230-890-94-00-41-	06-00509	7/1/2005	CONSOLIDATED PLASTICS INC	\$130.42	\$130.42	12 gallon hinged light duty totes (Qty 6)		X		
727	11-000-230-890-94-00-41-	06-00584	7/1/2005	SUPPLIES, SUPPLIES	\$324.95	\$324.95	Various office supplies ordered by School Nurse		X		
728	11-000-221-890-94-00-60-	06-00655	7/1/2005	NJCIE	\$205.00	\$205.00	Attendance at the NJCIE Summer 2005 Inclusive Education Conference on July 6 and 7, 2005 for Literacy Resource Coach at Rider University, Lawrenceville, NJ		X		Per EBOE: "[This person] was the Literacy Resource Coach. Attendance at this conference provided the District with information needed to provide inclusive education in Literacy."

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
729	11-000-230-530-01-41-40-	06-00660	7/1/2005	SPRINT DATA SVCS	\$517.83	\$115,752.00	Sprint Data Service (Internet Access) at all District schools for 2005-2006 School year - See December 2004 Board minutes		X		Per EBOE: This service was bid through the E-Rate process. RFP was posted for 28 days .
730	15-000-240-420-81-00--	06-00712	7/1/2005	CANON BUSINESS SOLUTIONS-EAST INC.	\$9.52	\$1,389.67	Canon service agreement CLC900 - Jul 1, 2005 to Jun 30, 2006 - E.H.S. Charge for 47 copies at \$0.2025 per copy		X		The lease agreement for the copiers allows for a certain number of copies to be made per billing period after which other charges apply. It is a standard copier lease.
731	11-000-260-890-94-00--	06-00720	7/1/2005	DEPARTMENT OF LABOR	\$40.00	\$160.00	Renewal of employee's fireman's licenses for the 2005-06 school year. Each license renewed every three years		X		These licenses are required for Plant & Property staff
732	15-000-240-420-81-00--	06-00741	7/1/2005	CANON BUSINESS SOLUTIONS-EAST INC.	\$3,225.71	\$3,225.71	Canon service agreement for Colorpass 5000 (Serial #B83564), July 1, 2005-June 30, 2006 - E.H.S. Purchased under State contract A83332.		X		
733	11-000-252-420-94-41-40-	06-00807	7/1/2005	XEROX CORPORATION	\$1,373.98	\$106,545.28	Monthly payment for Xerox 92C lease (Mitchell Building): base charge and December 2005-March 2006 Meter Usage charges under terms of 60 month agreement which includes Equipment, Maintenance and Supply charges		X		
734	11-000-252-420-94-41-40-	06-00808	7/1/2005	NEOPOST INC	\$2,615.00	\$2,615.00	Maintenance of Neopost mail sorting machine - Contract for 2005-2006 School Year		X		
735	11-000-251-440-94-00-44-	06-00814	7/1/2005	XEROX CORPORATION	\$2,841.05	\$315,232.76	Periodic payment on Xerox Equipment Equity Plan - Invoice 24 of 60 period contract for Docucolor 6060IOT (Serial # LLU-029586) and for DC6060 EFI DFE (Serial #HKU-363110) and for Auto Stapler/Folder (#H7L-001746) and various copiers in Administrative buildings		X		The lease agreement for the copiers allows for a certain number of copies to be made per billing period after which other charges apply. It is a standard copier lease.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
736	11-000-230-890-94-00-53-	06-00823	7/1/2005	NJASA	\$1,465.00	\$1,465.00	NJASA 2005 Dues for Acting Superintendent		X		
737	11-000-221-420-94-00-60-	06-00847	7/1/2005	STERICYCLE, INC.	\$1,019.52	\$1,019.52	Annual maintenance fee for medical waste disposal - Charles Hudson School #25		X		
738	11-000-252-420-94-41-40-	06-00859	7/1/2005	EDU-MET INTERACTIVE SYSTEMS	\$144,600.00	\$144,600.00	Annual software maintenance - July 1, 2005-June 30, 2006. Accounting, Payroll, HR, Fixed Assets etc. systems. See June 28, 2005 Board Report		X		
739	15-000-221-600-14-00--	06-00867	7/1/2005	ZANER-BLOSER	\$1,703.28	\$1,703.28	"My Story" writing journals for Abraham Lincoln School #14		X		
740	11-000-260-420-95-00--	06-00883	7/1/2005	PORTUGUESE AUTO REPAIR INC.	\$670.26	\$60,000.00	Servicing and maintenance of board trucks and other vehicles for the 2005-2006 School Year - Renewal of Contract. See June 28, 2005 Board Report		X		
741	15-000-218-600-20-00--	06-00914	7/5/2005	BARNES & NOBLE	\$571.20	\$785.10	Books: "Mr. Popper's Penguins", "Year Down Yonder", "Single Shard", "Kira-Kira" etc. (Qty 10 each), ordered for John Marshall School #20		X		
742	15-000-240-600-81-00--	06-00952	7/12/2005	FIRST CALL SERVICES	\$805.00	\$805.00	Toner/drums for Xerox Workcenters - EHS		X		
743	11-000-252-420-13-41-40-	06-00966	7/1/2005	DIGITAL CONTROLS CORPORATION	\$251.25	\$52,447.31	Yearly maintenance, August 1, 2005-July 31, 2006, for routers/switches in Mitchell Building. Awarded at December 2004 Board Meeting. Erate spin # 143012038		X		
744	15-000-218-600-20-00--	06-01016	7/5/2005	SUNBURST VISUAL MEDIA	\$257.49	\$361.85	"A Second Look at Careers" VHS; "Don't Call Me Names"; "Self Esteem/Being the Real Me" VHS tapes. ("Don't Call Me Names" was not shipped) for John Marshall School #20		X		
745	11-000-221-610-94-00-61-	06-01023	7/5/2005	ORIENTAL TRADING COM., INC.	\$119.25	\$119.25	Paint set, key chains, wind chimes - Ordered by Director of Early Childhood Education		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
746	11-000-218-580-94-00-63-	06-01258	7/6/2005	THOMPSON, AINSWORTH	\$120.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for March - June 2006) - Computer programmer			X	Per EBOE: "He is a Data Analyst who works with student test data. He travels to schools training teachers on how to interpret and use the student performance data."
747	11-000-218-580-94-00-63-	06-01260	7/6/2005	WILLIAMS, FLORA	\$120.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for March - June 2006) - Consultant		X		This employee worked in the Department of Research, Evaluation and Assessment. Travel is required within the District.
748	11-000-218-580-94-00-63-	06-01261	7/6/2005	CAPRIO, MINDY	\$120.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for March - June 2006) - Teacher			X	Per EBOE: "She had to visit multiple schools in the performance of her duties in Testing."
749	11-000-218-580-94-00-63-	06-01262	7/6/2005	FREYRE, MARYURY	\$60.00	\$300.00	Travel allowance for the school year 2005-2006 (Payments for January & February 2006) - Accountability		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As personnel in the Accountability office travel often throughout the district, this is a reasonable expenditure.
750	11-000-218-580-94-00-63-	06-01263	7/6/2005	BERUBE, NATALIE	\$60.00	\$300.00	Travel allowance for the school year 2005-2006 (Payments for September & October 2005) - Accountability		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As personnel in the Accountability office travel often throughout the district, this is a reasonable expenditure.
751	11-000-219-610-94-00-60-	06-01287	7/7/2005	SUPER DUPER, INC.	\$216.84	\$238.52	Touch & Spell Set; Build a Sentence; Toss N' Learn; Artic Fun Decks, Forms/Booklets for John Marshall School #20		X		
752	15-000-222-600-72-00--	06-01305	7/7/2005	COMPU-CORP	\$7,592.59	\$258,747.99	Toner/Inkjet cartridges for multiple schools in the district - See Board Report June 28, 2005		X		This was purchased under a contract between EBOE and Compu Corp.



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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
753	15-000-240-600-15-00--	06-01337	7/7/2005	MCCARTER PAPER CO.	\$4,347.75	\$4,347.75	White Paper - Generic Xerographic and Enium Multipurpose for Christopher Columbus School #15 purchased under State contract A83798		X		
754	15-000-221-600-14-00--	06-01427	7/7/2005	REALLY GOOD STUFF	\$997.92	\$1,345.61	32 jumbo blank journals and 84 units intermediate journals		X		
755	11-000-252-420-94-41-40-	06-01572	7/13/2005	HEWLETT PACKARD CO. - SERVICE	\$1,248.00	\$1,248.00	20 GB hard drives (Qty 12)		X		
756	11-000-252-580-94-41-40-	06-01574	7/13/2005	DIPINTO, WILLIAM	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for September-October 2005) - \$30/month		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
757	11-000-252-580-94-41-40-	06-01583	7/13/2005	AGUILA, JORGE	\$30.00	\$330.00	Travel allowance for 2005-2006 School Year (Payment for August 2005) - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district, this is a reasonable expenditure.
758	11-000-252-580-94-41-40-	06-01597	7/13/2005	DOMINGUEZ, LESTER	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for September-October 2005) - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district, this is a reasonable expenditure.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
759	11-000-252-580-94-41-40-	06-01605	7/13/2005	GRIFFITH, JOSEPH	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for January-February 2006) - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district, this is a reasonable expenditure.
760	11-000-252-580-94-41-40-	06-01615	7/13/2005	OLAVARRIETA, FRANK	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for September-October 2005) - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district, this is a reasonable expenditure. Per the EBOE, this employee travels throughout the district assisting technicians.
761	11-000-252-580-94-41-40-	06-01627	7/13/2005	WAQIF, SYED M.	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for September-October 2005) - \$30/month		X		The Elizabeth Education Association's contract entitles "Audio Visual personnel", under which computer technicians fall in the EBOE hierarchy, to \$30 per month in travel costs. As the tech staff travels often throughout the district, this is a reasonable expenditure.
762	11-000-223-610-94-00-62-	06-01883	7/18/2005	SCHOOL SPECIALTY	\$157.48	\$157.48	Rewritable compact discs, CD/DVD binder pages, ivory cardstock - Parent Liaisons		X		
763	11-000-260-890-94-00-60-	06-01982	7/19/2005	TREASURER, STATE OF NEW JERSEY	\$85.00	\$2,380.00	NJDEP Medical Waste Generator Annual Registration Fee, various schools		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
764	11-000-230-530-01-41-40-	06-01989	7/19/2005	DATA-COM TELECOMMUNICATIONS	\$2,386.80	\$81,246.00	2005-2006 Maintenance contract for telephone equipment at each school and Administrative building; Optivity telephony manager (OTM); Call Pilot. Contract awarded at December 2004 Board Meeting. Erate spin # 143028591.		X		
765	15-000-221-600-12-00--	06-02057	7/19/2005	SCHOOL SPECIALTY	\$3,857.73	\$4,246.33	Various school supplies - Elmora Elementary School #12		X		
766	15-000-222-600-72-00--	06-02077	7/19/2005	CRICKET MAGAZINE GROUP	\$48.95	\$166.84	Subscription fees for 4 different children educational magazines for Hamilton Middle School #72 Library		X		
767	15-000-222-600-72-00--	06-02079	7/19/2005	NEWSWEEK	\$45.00	\$45.00	2 year subscription to Newsweek Magazine, Hamilton Middle School #72		X		
768	15-000-240-600-72-00--	06-02080	7/19/2005	STAPLES BUSINESS ADVANTAGE	\$1,646.08	\$1,646.08	Toner cartridges/tissues/copier toner cartridges/visitor registers for Hamilton Middle School #72		X		
769	15-000-222-600-72-00--	06-02128	7/19/2005	POPULAR SCIENCE	\$29.95	\$29.95	3 year subscription to Popular Science Magazine, Hamilton Middle School #72 Library		X		
770	11-000-230-890-94-00-41-	06-02140	7/19/2005	DUN & BRADSTREET	\$399.00	\$399.00	Activity Scope 2-MM		X		Activity Scope provides businesses with three quarterly updates on the five key D&B business credit ratings and scores. Per EBOE: The District uses this service to monitor its credit rating and to establish proper terms of credit with its many suppliers. The cost of the service seems reasonable measured against the potential savings of improved credit terms on large purchases.
771	15-000-222-600-72-00--	06-02156	7/19/2005	ESPN- THE MAGAZINE	\$26.00	\$26.00	Subscription to ESPN The Magazine for Hamilton Middle School #72 Library		X		Purchase can be considered reasonable. There is no invoice filed, however.

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772	11-000-219-320-94-00-60-	06-02165	7/26/2005	J.F.K. JOHNSON REHABILITATION INSTITUTE	\$285.00	\$3,481.00	Contract with JFK Johnson Rehabilitation Institute to provide comprehensive career development program and vocational evaluation for students, effective August 15, 2005 (see board report 7/21/05).		X		
773	11-000-219-320-94-00-60-	06-02167	7/26/2005	J.F.K. JOHNSON REHABILITATION INSTITUTE	\$1,710.00	\$3,481.00	Contract with JFK Johnson Rehabilitation Institute to provide one month career development program and vocational evaluation (see board report 7/21/05).		X		
774	11-000-230-530-94-41-40-	06-02178	7/20/2005	METROCALL	\$7,482.36	\$7,482.36	Metrocall Wireless - Annual Service Renewal for Pagers for Tech Staff		X		
775	11-000-230-530-94-00-01-	06-02179	7/20/2005	VERIZON	\$23,098.00	\$23,098.00	Verizon Account # 201x52-0463-999, July 1-31, 2005 bill		X		
776	11-000-251-440-94-00--	06-02181	7/20/2005	HONEYWELL, INC.	\$42,249.16	\$168,996.64	Honeywell Lease #021-0019717-101, July 1, 2005-September 30, 2005		X		District-wide HVAC Maintenance - 15 year contract with Honeywell
777	15-000-240-320-81-00-60-	06-02243	7/21/2005	OFF DUTY POLICE OFFICERS	\$1,890.00	\$3,150.00	Off duty officers' payroll from July 1-15, 2005		X		
778	11-000-221-890-94-00-60-	06-02247	7/21/2005	NATIONAL ASSOCIATION OF SCHOOL NURSES	\$80.00	\$80.00	Membership Renewal to National Association of School Nurses for Supervisor of Nurses		X		
779	15-000-240-600-77-00--	06-02278	7/21/2005	SUPPLIES, SUPPLIES	\$3,257.22	\$3,257.22	Various office and cleaning supplies		X		
780	11-000-251-610-94-00-45-	06-02294	7/21/2005	HEINEMANN PUBLISHING	\$95.00	\$98.95	"Accredited Institutions of Post-Secondary Education" by Von Alt, ordered by Supervisor of Compensation and Benefits			X	Official guide to institutes of higher learning. It is not clear why the Supervisor of Compensation and Benefits requires this book.
781	15-000-218-600-22-00--	06-02324	7/21/2005	SCHOOL MATE	\$1,474.75	\$1,474.75	425 Student Planners - Elementary ELC		X		
782	15-000-240-600-77-00--	06-02337	7/21/2005	XEROX CORPORATION	\$1,560.00	\$1,560.00	20 Staple cartridges for McAuliffe Middle School #77		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
783	11-000-252-420-94-41-40-	06-02405	7/26/2005	NCS PEARSON	\$29,760.00	\$29,760.00	"6/362 OP6 MDL36 DUAL RFLT READ HEAD Maintenance" 8/5/05-8/4/06 - Various schools throughout District		X		Per EBOE: "Maintenance on attendance scanners at every school."
784	11-000-252-420-94-41-40-	06-02406	7/26/2005	SHI	\$28,495.00	\$28,495.00	Norton Annual Maintenance Renewal (Symantec Anti-virus Multi Enterprise edition 10 (1500 units); Symantec Anti-virus Multi Corporate for Workstations (Board Meeting: 7/21/05)		X		
785	12-000-400-450-52-41-40-	06-02410	7/25/2005	OPEN SYSTEMS INTEGRATORS	\$15,735.00	\$15,735.00	Install wiring for projectors & smart boards, Martin Luther King Jr. School #52			X	Contract recommended by Director of Technology & Information Systems. (This project was not included in the original school construction contract. The State initially agreed to process a change order to include this project, but ultimately did not.) There do not appear to be any other quotes obtained for this service, nor is the contract noted as "Professional Services".
786	15-000-240-600-75-00--	06-02438	7/26/2005	PREMIER	\$2,130.00	\$2,343.00	Premier TimeTracker (8.5 x 11) (Qty 550); Teacher's Editions (Qty 50); Handbooks (600) for Battin Middle School		X		Time management skills are necessary elements of education.
787	11-000-230-890-94-00-50-	06-02441	7/26/2005	NJ ASSN OF SCHOOL ADMIN	\$60.00	\$60.00	NJ Association of School Administration monitoring fee for Superintendent		X		Stipulated in Superintendent's contract.
788	11-000-230-890-94-00-50-	06-02443	7/26/2005	NEW JERSEY SUPERINTENDENT'S STUDY COUNCIL	\$250.00	\$250.00	Membership dues 2005-2006 for Superintendent		X		
789	11-000-260-580-95-00--	06-02456	7/27/2005	DYNAMIC TRAVEL	\$256.00	\$274.00	Round trip Amtrak transportation to Washington DC for the Office of Safe and Drug-free Schools 2005 National Conference, August 14-17, 2005. Attendee: the Director of Security		X		Efforts to ensure school safety are necessary expenditures.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
790	15-000-221-600-76-00--	06-02471	7/27/2005	TEACHER'S POSTER CO.	\$134.18	\$148.22	Posters for Reilly Middle School: Newton's Law, Lab Safety, Scientific Method, Perennial Constitution, Crazy Confusing Words		X		
791	15-000-222-600-81-00--	06-02522	7/28/2005	EBSCO PUBLISHING	\$5,179.00	\$5,179.00	Online reference memberships - 1 year		X		
792	15-000-222-600-81-00--	06-02524	7/28/2005	THOMSON GALE	\$5,185.00	\$5,185.00	Database access: Opposing Viewpoints Resource Center; Science Resource Center; and Biography Resource Center for Elizabeth HS		X		
793	11-000-251-580-94-00-45-	06-02531	7/28/2005	GARCIA, AIDA	\$60.00	\$660.00	Travel allowance for 2005-2006 School Year		X		
794	11-000-230-580-94-00-53-	06-02544	7/28/2005	LIDDAWI, STEPHEN	\$120.00	\$660.00	Travel allowance for 2005-2006 School Year (Payments for January & February 2006)		X		Per contract effective July 1, 2005, Assistant Superintendents are compensated \$60 per month for use of personal vehicles on District business.
795	11-000-230-339-94-00--	06-02571	7/28/2005	BALLARO, DR. JOSEPH	\$1,080.00	\$8,640.00	Medical Inspector 2005-2006 School Year (See July 21, 2005 Board Report) - bill for 15 hours of services rendered		X		Per EBOE: "Served as Medical Inspector in accordance with NJSA 18A:40. Was appointed at the reorganization meeting of the board, July 21, 2005. The fee is a fixed annual cost." This particular Doctor acts in a dual capacity as both Chief Medical Inspector (a salaried position) and as a Medical Inspector for which services are billed at an hourly rate.
796	11-000-230-339-94-00--	06-02573	7/28/2005	OLABINTAN, OLUGBENGA	\$3,000.00	\$36,000.00	Treasurer of School Monies Report - March 2006		X		NJ State Law 18A:17-31 requires an independent Treasurer of School Monies Report on a monthly basis. This is a Professional Services contract, thus no bidding process was required.
797	11-000-230-331-94-00--	06-02574	7/28/2005	NELSON, ESQ. KIRK C.	\$7,500.00	\$75,000.00	Bill for services as Board General Counsel for 2005/06 school year - April 2006		X		General Counsel receives a \$90,000 annual stipend, payable monthly, for Board related duties.

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
798	11-000-230-339-94-00--	06-02575	7/28/2005	BALLARO, DR. JOSEPH	\$2,100.00	\$21,000.00	Chief Medical Inspector 2005-2006 School Year (See July 21, 2005 Board Report) - December fees (\$2100/month)		X		Per EBOE: "Served as Medical Inspector in accordance with NJSA 18A:40. Was appointed at the reorganization meeting of the board, July 21, 2005. The fee is a fixed annual cost." This flat fee is for the Doctor's position as Chief Medical Inspector. He also serves as a Medical Inspector and bills for those services.
799	15-000-240-600-83-00--	06-02576	7/28/2005	MCCARTER PAPER CO.	\$1,455.00	\$1,455.00	Cases of 8.5x14" copy paper for EHS-Halsey House (Qty 50) purchased under State contract A83798		X		
800	15-000-222-600-12-00--	06-02580	7/28/2005	TRILOGY "MEMBERSHIP" TEACHOLOGY, INC.	\$49.99	\$49.99	"Teachnology" membership resources and tools for Technology Coordinator - Elmora School #12		X		These resources are designed to enhance the teaching of students through use of technology. It is a reasonable expenditure for the Technology Coordinator.
801	15-000-240-600-83-00--	06-02585	7/28/2005	SCHOOL SPECIALTY	\$2,260.99	\$2,276.80	Office supplies for Elizabeth HS		X		
802	15-000-222-600-81-00--	06-02600	8/1/2005	PERMA BOUND	\$4,463.67	\$4,025.57	List of books for EHS-Dwyer House Library		X		
803	15-000-222-600-81-00--	06-02606	8/1/2005	FOLLETT LIBRARY RESOURCES	\$5,556.47	\$3,488.61	Payment for invoice#376420-3: Various library books for E.H.S. Jefferson House		X		
804	11-000-260-420-03-00--	06-02618	8/3/2005	TOP HAT UNIFORM RENTAL & SALES	\$20.30	\$52,780.00	Amendment of contract for delivery of custodial uniforms for various schools, 2005-2006 School year. See Board Report July 21, 2005.		X		Check Board Minutes for amendment details
805	15-000-240-420-81-00--	06-02624	8/3/2005	SCHIFF CHARNEY	\$550.00	\$550.00	Magna print head (part #551953-999) to repair ID machine, Elizabeth HS		X		
806	11-000-252-610-94-41-40-	06-02652	8/4/2005	ANIXTER	\$1,476.00	\$1,476.00	Patch cable in various colors (Total qty 360) needed for School 52		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
807	11-000-230-331-94-00--	06-02659	8/3/2005	ZAUSNER, BARBARA	\$810.00	\$810.00	Arbitration fee in matter of Elizabeth Board of Education and Elizabeth Education Association (AR 2005-196). EBOE bears 50% of costs of Hearing and Consent Award Preparation and Travel Expenses for June 9, 2005 hearing		X		
808	11-000-230-890-94-00-41-	06-02665	8/3/2005	BARNES & NOBLE	\$1,627.20	\$1,507.20	"Lincoln on Leadership: Executive Strategies for Tough Times", "The Secret - What Great Leaders Know & Do" - 60 copies each, ordered by Superintendent			X	Per EBOE: "Professional development for Administrators, Directors, Coordinators, and Supervisors."
809	15-000-240-600-76-00--	06-02669	8/3/2005	HERTZ FURNITURE SYSTEMS CORP	\$1,582.74	\$1,582.74	Freestanding panel (20'5" x 6'8") for office conference room at Reilly Middle School #76, ordered by the Principal		X		
810	11-000-221-420-94-00-61	06-02678	8/3/2005	ALTENBURG PIANO HOUSE	\$180.00	\$180.00	Piano tuning (2 pianos), Halloran School #22, ordered by Supervisor of Fine Arts		X		
811	15-000-222-600-01-00--	06-02690	8/4/2005	WORLD ALMANAC EDUCATION	\$1,300.74	\$1,504.24	Elementary Research Kit, Using the Thesaurus Kit, other instructional materials for George Washington School #1 Library		X		
812	11-000-251-500-94-00--	06-02701	8/4/2005	HOME NEWS & TRIBUNE, THE	\$41.28	\$8,000.00	Advertisement (bids, legal etc.) for the 2005-2006 school year - March bills		X		
813	15-000-240-600-76-00--	06-02717	8/4/2005	SUPPLIES, SUPPLIES	\$1,180.11	\$1,180.11	Office supplies for Reilly Middle School #76		X		
814	11-000-260-420-95-00--	06-02719	8/8/2005	CLEVELAND AUTO & TIRE CO	\$21.90	\$21.90	Tire repair services for District vehicles		X		



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
815	11-000-260-580-95-00--	06-02730	8/4/2005	CASTANEDA, ISAAC	\$80.00	\$480.00	Travel allowance for the school year 2005-2006 (Payments for September & October) - Painter			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
816	11-000-260-580-95-00--	06-02740	8/4/2005	GONZALEZ, EDWIN	\$80.00	\$480.00	Travel allowance for the school year 2005-2006 (Payments for January & February) - General Repairman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
817	11-000-260-580-95-00--	06-02748	8/4/2005	SCHMITT, GARY	\$80.00	\$480.00	Travel allowance for the school year 2005-2006 (Payments for September & October) - Plumber Foreman			X	To minimize time- and resource-consuming paperwork for mileage reimbursement for certain tradesmen, the EBOE pays a flat \$40 stipend per month for all work-related travel. While this is certainly more efficient, there are no written policies/contracts governing this reimbursement, thus exposing it to potential inefficient or inappropriate use of funds.
818	11-000-260-420-81-00--	06-02760	8/4/2005	SUPERIOR WELDING	\$2,100.00	\$2,100.00	Remove and replace six tubes in the boiler at the High School; ordered by Coordinator of Maintenance		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
819	12-000-400-390-94-00--	06-02772	8/4/2005	CTEA, INC.	\$614.93	\$1,229.86	Energy monitoring for various schools (coordinated by Director of Property, Plant & Equipment		X		
820	11-000-260-420-94-00--	06-02775	8/4/2005	FIRST CALL SERVICES	\$189.97	\$189.97	Service on Leiktreiver (Accounts Payable Office)		X		
821	11-000-260-420-72-00--	06-02780	8/4/2005	A-1 FENCE, INC.	\$300.00	\$300.00	Repair fence at school # 72		X		
822	11-000-260-420-76-00--	06-02817	8/8/2005	GENE'S REFRIGERATOR SERVICE	\$120.00	\$240.00	Repair the ice machine in the nurse's offices at schools #14 and 76. SRO #1708		X		
823	11-000-252-610-94-41-40-	06-02857	8/8/2005	EPLUS	\$3,846.00	\$3,846.00	802.11g IOS w/Avail AIR-AP1231G-A-K9, Ceiling Mount Antennas AIR-ANT5959 (NJ State Contract # A81185). Access point and antennas ordered for School #52		X		
824	11-000-252-610-94-41-40-	06-02858	8/8/2005	TENEBRIL	\$3,497.00	\$3,497.00	Spy Catcher Enterprise		X		Protection of District's technological infrastructure is essential. The use of this proprietary software precludes the necessity of multiple bids.
825	11-000-252-610-94-41-40-	06-02859	8/8/2005	ALL BUSINESS SUPPLIES	\$1,762.50	\$1,762.50	Hanging data binders (Qty 100); insets for binders (monthly, Qty 150)		X		
826	15-000-221-600-01-00--	06-02890	8/8/2005	CLASSROOM DIRECT, CO.	\$4,868.32	\$4,868.32	Office supplies, George Washington School #1		X		
827	15-000-240-320-81-00-60-	06-02893	8/8/2005	OFF DUTY POLICE OFFICERS	\$1,417.50	\$4,410.00	Off duty police officers' payroll - July and August 2005		X		
828	15-000-218-600-12-00--	06-02913	8/8/2005	SOPRIS WEST	\$1,395.90	\$1,395.90	Various educational material. Ordered by Elmora School # 12 Principal.		X		
829	15-000-218-600-15-00--	06-02914	8/8/2005	SOPRIS WEST	\$1,529.00	\$1,529.00	Kindergarten Classroom Set and Benchmark Scoring Booklet; Complete Set of First Grade Consumables; Second Grade Classroom Set and Benchmark Scoring Booklet; Third Grade Classroom Set and Benchmark Scoring Booklet for Christopher Columbus School #15		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
830	15-000-218-600-21-00--	06-02918	8/8/2005	SOPRIS WEST	\$1,125.30	\$1,125.30	Kindergarten Classroom Set and Benchmark Scoring Booklet; Complete Set of First Grade Consumables; Second Grade Classroom Set and Benchmark Scoring Booklet; Third Grade Classroom Set and Benchmark Scoring Booklet; Victor Mravlag School #21; Attn: Principal , All K-3 Classes		X		
831	11-000-223-610-94-00-62-	06-02927	8/9/2005	SUPPLIES, SUPPLIES	\$1,470.96	\$1,470.96	School Supplies (Binders, label holders, adhesive notes, twin pocket portfolios, etc.)		X		
832	11-000-230-530-01-41-40-	06-02940	8/9/2005	VERIZON	\$400.00	\$352,904.00	ATM (T1) lines, July 1, 2005 to June 30, 2006, for school buildings throughout District.		X		The ATM lines are used for voice and data transfer among District buildings.
833	15-000-222-600-18-00--	06-02959	8/9/2005	FOLLETT LIBRARY RESOURCES	\$1,991.08	\$1,991.08	4 cartons of library books shipped to Robert Morris School #18		X		
834	11-000-251-580-94-00-44-	06-02992	8/9/2005	GREENE, JR, WILLIAM A.	\$120.00	\$660.00	Travel allowance for 2005-2006 School Year, May & June		X		Per contract effective July 1, 2005, the District Comptroller is to be compensated \$60 per month for use of his vehicle.
835	11-000-251-610-94-00-45-	06-03012	8/9/2005	SUPPLIES, SUPPLIES	\$118.18	\$118.18	Office Supplies - Human Resources		X		
836	11-000-251-500-94-00--	06-03035	8/10/2005	STAR LEDGER	\$139.00	\$139.00	Advertisement (bids, legal etc.) for the 2005-2006 school year - March bills		X		
837	11-000-252-610-94-41-40-	06-03041	8/10/2005	SCIENTIFIC DEVICES	\$2,176.80	\$2,176.80	HP JetDirect 300x 10/100 Base (Qty 10) - Spare JetDirects for stock		X		
838	11-000-230-530-94-00-01-	06-03043	8/10/2005	AT&T	\$855.62	\$855.62	AT&T OneNet Service, Account #1000-938-0287, Invoice #1233754658, Billing Period July 19 through August 18, 2005 Rate Discount Credit for use throughout District		X		
839	15-000-240-600-81-00--	06-03048	8/11/2005	SCHOOL SPECIALTY	\$3,119.11	\$3,119.11	School Specialty online order #A2377701 - List of school and office supplies for Elizabeth High School		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
840	11-000-252-420-94-41-40-	06-03049	8/11/2005	NCS PEARSON	\$1,920.00	\$1,920.00	2 6/362 op6 MDL 36 Dual RFLT Read Head scanner; maintenance. September 2005		X		Per EBOE: "Maintenance on attendance scanners at every school."
841	12-000-270-734-95-00--	06-03060	8/15/2005	WOLFINGTON BODY COMPANY	\$75,900.00	\$75,900.00	One 26 passenger 4 wheelchair positions school bus		X		Lowest responsible bid received in accordance with specifications
842	11-000-260-420-16-00--	06-03088	8/10/2005	HONEYWELL INC	\$856.67	\$115,204.32	Contract for energy and maintenance services to various schools. See board meeting report 6/28/2005.		X		This is part of a 15 year maintenance contract with Honeywell for the HVAC system throughout the District.
843	11-000-251-580-94-00-41-	06-03091	8/10/2005	KENNEDY, HAROLD E.	\$200.00	\$660.00	Travel expenses for 2005-2006 School Year (\$100/month) - September/October		X		The Business Administrator/Board Secretary's contract calls for \$60 monthly compensation for travel. This payment was made at a rate of \$100 monthly. FOLLOW UP: Business Administrator provided documentation (a screenprint of the amended Purchase Order) to show that the Travel Allowance was amended to the \$60 mandated contractually (from the \$100 previously awarded to the Business Administrator on an informal basis) and that the monthly allowance was withheld from November and December 2005 to account for overpayments from August-October.
844	11-000-260-420-81-00--	06-03147	8/15/2005	UNITED RENTALS	\$1,399.86	\$1,399.86	Parts and repair for JLG aerial platform lift, E.H.S. SRO 1720		X		
845	11-000-230-530-94-00-02-	06-03176	8/15/2005	FEDERAL EXPRESS	\$85.56	\$6,000.00	Fed Ex Mail Service district wide for the 2005-06 school year (March billing)		X		Per EBOE: Federal Express is used primarily for correspondence with the State DOE. All FedEx expenditures are reviewed by the Comptroller for appropriateness. The unused portion of the initial Purchase Order amount was closed out.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
846	15-000-240-600-82-00--	06-03184	8/15/2005	MCCARTER PAPER CO.	\$2,235.00	\$2,235.00	8.5"x11" Xerox paper (100 boxes) for EHS-Dwyer House purchased under State contract A83798		X		
847	11-000-221-890-94-00-61-	06-03194	8/15/2005	AMERICAN SCHOOL COUNSELOR ASSOC.	\$90.00	\$90.00	Membership dues - American School Counselor Association for Supervisor of Guidance		X		Membership in this organization should be considered reasonable for a Supervisor of Guidance.
848	11-000-221-610-94-00-61-	06-03195	8/15/2005	GANN LAW BOOKS	\$275.25	\$275.25	Two sets each: NJ Statutes Title 6, Title 6A, Title 18A - 1 set each for Director of Elementary and Secondary Education and Supervisor of Guidance		X		It is necessary that the Director of Elementary and Secondary Education and Supervisors of Guidance be knowledgeable about state education statutes.
849	11-000-230-331-94-00--	06-03219	8/15/2005	MURRAY LAW FIRM, LLC. THE	\$31,718.76	\$31,718.76	Legal services rendered during the month of July 2005		X		
850	11-000-230-331-94-00--	06-03220	8/15/2005	ZAUSNER, BARBARA	\$660.00	\$660.00	Arbitration fee in matter of Elizabeth Board of Education and former employee [Name redacted as case is ongoing] (AR 2005-121). EBOE bears 50% of costs of Hearing and Travel Expenses for May 16, 2004 hearing		X		
851	11-000-218-580-94-00-63-	06-03250	8/18/2005	KOSONOCKY, NATALIE	\$120.00	\$660.00	Travel allowance for 2005-2006 School Year (Payments for March through June, 2006) - Director of Accountability		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
852	11-402-100-610-00-00-64-	06-03265	8/17/2005	LIFETIMER INTERNATIONAL	\$1,425.00	\$1,646.50	Lifetimer full adjustable portable treatment table.	X			These items are not necessary to provide treatment to athletes (as First Aid equipment would be).

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
853	11-000-221-580-94-00-61-	06-03283	8/17/2005	FINNERTY, HAL	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payment for January & February, 2006) - Supervisor of Visual and Performing Arts		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
854	11-000-221-580-94-00-61-	06-03284	8/17/2005	SKOPAK, CAROL ANN	\$60.00	\$330.00	Reimbursement for travel within the Elizabeth School District for 2005-2006 School Year (Payments for the months of March and April , 2006) - Supervisor/Guidance		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
855	11-000-260-420-94-00--	06-03287	8/17/2005	GENE'S REFRIGERATOR SERVICE	\$270.00	\$270.00	Repair refrigerator in Payroll Department of Mitchell Building, July 21, 2005 - SRO 1753		X		The Order Date per Voucher is August 17, 2005. The Invoice is dated July 21, 2005.
856	12-000-400-390-94-00--	06-03294	8/17/2005	DETAIL ASSOCIATES	\$6,000.00	\$6,000.00	Elizabeth BOE - 6 months AHERA Inspection for 09/2005		X		Professional Services ordered by Director of Property, Plant & Equipment. The Order Date, however, is August 17, 2005 while the work was done from June 28, 2005 until July 15, 2005. It does not appear to be emergency work. However, while the District should have issued a Purchase Order at the beginning of the year for this planned inspection, the expenditure is nonetheless required.

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
857	11-000-219-320-94-00-60-	06-03295	8/17/2005	LYNDAKER, HEIDI	\$350.00	\$1,050.00	Psychological Assessments - 3 students, May 2005 - performed by School Psychologist, M.S.Ed.		X		This psychologist's fee of \$350 per Assessment was approved at the March 17, 2005 Board Meeting
858	11-000-221-890-94-00-61-	06-03303	8/17/2005	NATIONAL COUNCIL FOR SOCIAL STUDIES	\$83.00	\$83.00	Membership Renewal for Social Studies teacher to continue subscription to NCSS plus 2 Journal and 2 Member Bulletins. Membership # 1078353, expiration October 1, 2005		X		This is an appropriate membership for Social Studies teachers.
859	11-000-221-890-94-00-61-	06-03304	8/17/2005	ASSOCIATION FOR SUPERVISION & CURR DEV	\$79.00	\$69.00	Membership Renewal for Social Studies teacher, Comprehensive Membership #1422787		X		This is an appropriate membership for Social Studies teachers.
860	11-000-219-580-94-00-60-	06-03308	8/17/2005	MARLOWE, DIANE	\$147.05	\$147.05	Mileage reimbursement for travel outside the District - D. M., Special Services (School Psychologist)		X		This individual was a Psychologist employed by the District.
861	11-000-219-610-94-00-60-	06-03332	8/18/2005	BARNES & NOBLE	\$2,808.00	\$2,808.00	135 copies of "The 8th Habit: From Effectiveness to Greatness" by Stephen R. Covey, ordered by Director of Special Services			X	This book was distributed to Special Services staff as part of a Professional Development plan.
862	11-000-251-890-94-00-44-	06-03346	8/18/2005	MULTI VENDOR	\$2,100.00	\$11,070.00	Reimbursement for Staff Members who participated in the summer Math Institute held by the NJDOE		X		
863	15-000-240-600-71-00-	06-03351	8/22/2005	SUPPLIES, SUPPLIES	\$1,111.07	\$1,111.07	Office supplies for Mable Holmes Middle School #71, Main Office		X		
864	11-000-252-610-94-41-40-	06-03364	8/22/2005	DIGITAL CONTROLS CORPORATION	\$3,600.00	\$3,600.00	Cisco GE SFP LC Connector, SX Transceiver (part # GLC-SX-MM) - 12 units purchased by Technology department for use throughout District.		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
865	11-000-251-610-94-00-45-	06-03420	8/23/2005	XEROX OMNIFAX	\$313.00	\$313.00	Toner (Qty 3) and drum cartridge, ordered by Assistant Superintendent of Human Resources		X		
866	15-000-240-600-77-00--	06-03435	8/23/2005	SUPPLIES, SUPPLIES	\$1,432.63	\$1,432.63	Office supplies (binders etc.) for McAuliffe Middle School #77		X		
867	11-000-221-580-94-00-61-	06-03477	8/23/2005	MOTA DE CHERVILLE, ESPERANZA	\$30.00	\$330.00	Travel allowance for 2005-2006 School Year (Payment for August 2005 - \$30/month) - Supervisor of Language, Pre-K-8		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
868	11-000-221-890-94-00-61-	06-03478	8/23/2005	SOCIATION FOR SUPERVISION & CURR D	\$189.00	\$189.00	"Association for Supervision and Curriculum Development" Premium membership for Director of Elementary and Secondary Education.		X		Membership in this organization is deemed reasonable for the Director of Elementary and Secondary Education.
869	11-000-252-420-94-41-40-	06-03514	8/24/2005	HEWLETT PACKARD	\$16,116.00	\$16,116.00	Hewlett-Packard On-Site Maintenance, July 1, 2005-June 30, 2006 (itemized list of parts provided)		X		The Order Date of August 26, 2005 is nearly two months after the start of the On-Site Support agreement. Per EBOE: "Once the agreement was signed and the fee paid, the District was covered. Repairs made in the two months prior were covered retroactively once the renewal was processed."
870	11-000-252-610-94-41-40-	06-03515	8/24/2005	COMPU-CORP	\$1,123.15	\$1,123.15	9 toner and cartridge sets for use at EBOE Main Building (see the board report from 6/28/05).		X		
871	11-000-252-610-94-41-40-	06-03516	8/24/2005	XEROX CORPORATION	\$1,128.20	\$1,128.20	"Agreement #GRJ10 - 33-UP High Speeds"		X		Per EBOE: "These are blank labels for computer generated labels for student addresses."



Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
872	11-000-252-890-94-41-40-	06-03532	9/12/2005	IRON MOUNTAIN OFFSITE DATA PROTECTION	\$407.00	\$4,800.00	Record retention request to Iron Mountain: Pick up back-up tapes once a week and store them in a secure off-site location, July 2005-June 2006, @ \$400 per month. See Board Report 9/15/05.		X		The record retention process is a necessary activity.
873	15-000-221-600-75-00--	06-03535	8/24/2005	PRESENTATION SYSTEM, INC.	\$1,620.00	\$1,620.00	Cold laminator supplies for Battin Middle School #75. See Bid Report 8/18/05, prices of award from 8/15/05.		X		Contract was awarded at the August 15, 2005 Board meeting.
874	15-000-222-600-17-00--	06-03537	8/24/2005	PRESENTATION SYSTEM, INC.	\$2,594.95	\$2,600.00	Thermal transfer paper, laminate rolls, cold laminate machine - Roosevelt School #17 - See Board Report 8/15/05		X		Prices from 8/15/05 bid
875	11-000-221-320-94-00-60-	06-03546	9/12/2005	LUMINARY SERIES	\$359.00	\$359.00	Dr. Stephen R. Covey conference: "The 8th Habit", Wednesday, October 5, 2005. Attendee: Director of Special Services		X		Per EBOE: "Professional development for the Director who in turn trained other staff members."
876	12-000-400-390-94-00--	06-03559	8/25/2005	DETAIL ASSOCIATES	\$1,900.00	\$1,900.00	Mold Remediation - Charles Hudson School #25, Room 10. Professional Services and Analytical Testing		X		This was emergency work to deal with a situation where a classroom was overrun with mold after a leak
877	11-000-219-610-94-00-60-	06-03580	8/25/2005	LINGUI SYSTEMS INC.	\$179.80	\$197.78	Educational board games - Battin Middle School #75		X		
878	11-000-221-890-94-00-60-	06-03592	8/25/2005	FOOD & NUTRITION DEPT	\$316.79	\$1,336.74	Breakfast provided for participants at Verbal Behavior Training (Special Services) - July 5-27, 2005 (various dates)	X			It is not a necessary District expense to provide meals for Staff. Also, the Order Date for these expenditures is August 25, 2005, while the meetings took place in July 2005.
879	11-000-219-610-94-00-60-	06-03594	8/25/2005	HARCOURT ASSESSMENT	\$427.36	\$444.62	Wechsler Intelligence Scale for Children (WISC-IV) Record Forms (Qty 3), WISC-IV Response Booklet (Qty 2) for Marquis de Lafayette School #6.		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
880	15-000-240-320-21-00--	06-03595	9/12/2005	LUMINARY SERIES	\$359.00	\$359.00	Dr. Stephen R. Covey conference: "The 8th Habit", Wednesday, October 5, 2005. Attendee: Principal, Mravlag School #21		X		Per EBOE: "Professional development for the administrator. Administrator in turn trained other staff members."
881	12-000-260-732-94-00--	06-03615	9/16/2005	KITCHEN & BATH DESIGN CENTER BY FILIPE	\$5,620.00	\$5,620.00	Reception desk built per drawing - proposal 5714, 7/22/05 - See September 15, 2005 Board Report			X	This desk was purchased to create a reception/client service area at Human Resources. A more economical option than a custom-designed desk could have been found.
882	11-000-251-610-94-00-45-	06-03639	8/29/2005	SUPPLIES, SUPPLIES	\$114.78	\$114.78	Black toner (Qty 2), color toner (2) - One each for Human Resources employee and Superintendent		X		
883	15-000-240-600-87-00--	06-03652	8/30/2005	MCCARTER PAPER CO.	\$3,576.00	\$4,023.00	180 units 8.5*11 paper per case Generic Xerographic for EHS-Edison House		X		
884	11-000-251-610-94-00-44-	06-03655	8/31/2005	SUPPLIES, SUPPLIES	\$1,747.00	\$1,747.00	30" File Cabinets, 36" 5-drawer file cabinet for Administrative Assistant to Business Administrator		X		
885	11-000-251-610-94-00-44-	06-03657	8/31/2005	FIRST CALL SERVICES	\$189.50	\$190.00	Service work on Rapid Print Time Clock and Canon AP 850-III Typewriter; one motor		X		Emergency repairs of District equipment
886	11-000-230-580-94-00-50-	06-03660	8/31/2005	MUNOZ, JR., PABLO	\$120.00	\$660.00	Travel within the Elizabeth School District during the months of January & February 2006		X		This reimbursement is a flat fee of \$60/month with no documentation of actual business-related travel. While by contract, the Superintendent's travel is reimbursable at the IRS rate, the Acting Superintendent at this time was continuing the reimbursement policy of his old contract. The current Superintendent's contract calls for the IRS reimbursement rate.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
887	11-402-100-610-00-00-64-	06-03668	9/1/2005	RIDDELL / ALL AMERICAN	\$3,349.00	\$3,349.00	Order to deliver athletic supplies for the 05 - 06 school year - football pads, pants. Lowest responsible bid was selected. See board meeting report 8/18/05		X		
888	11-402-100-610-00-00-64-	06-03671	9/1/2005	PASSON'S SPORTS	\$8,952.41	\$9,780.89	Order to deliver athletic supplies for the 05 - 06 school years - baseball, volleyball etc.. Lowest responsible bid was selected. See board meeting report 8/18/05	X			While equipment is necessary for competition, some items (e.g. 24 dozen MLB baseballs with logo, multiple \$250 Easton Stealth bats) are excessively expensive.
889	11-402-100-610-00-00-64-	06-03672	9/1/2005	EFINGER SPORTING GOODS, CO.	24,371.77	\$51,066.60	Order to deliver athletic supplies for the 05 - 06 school years - multiple sports. Lowest responsible bid was selected. See board meeting report 8/18/05	X			The purchase of \$110 Nike Shox shoes, Nike travel game suits, And 1 hooded sweatsuits etc. is not necessary when alternatives can be purchased much more affordably.
890	11-402-100-610-00-00-64-	06-03673	9/1/2005	CIRCLE SYSTEM GROUP	\$31,659.95	\$31,659.95	Order to deliver athletic supplies for the 05 - 06 school year - wrestling, basketball, baseball, football. Lowest responsible bid was selected. See board meeting report 8/18/05		X		The quantities of goods and equipment ordered is reasonable and were purchased at the lowest responsible bid price. This company also treats and refurbishes uniforms.
891	11-402-100-610-00-00-64-	06-03674	9/1/2005	CANNON SPORTS	\$9,125.00	\$11,801.91	Order to deliver athletic supplies for the 05 - 06 school year - wrestling mat. Lowest responsible bid was selected. See board meeting report 8/18/05		X		Lowest responsible bid in accordance with specifications.
892	11-402-100-610-00-00-64-	06-03675	9/1/2005	ANACONDA SPORTS, INC.	\$2,400.00	\$17,468.38	Order to deliver athletic supplies for the 05 - 06 school year - apparel. Lowest responsible bid was selected. See board meeting report 8/18/05		X		Lowest responsible bid in accordance with specifications.
893	15-000-240-420-81-00--	06-03676	9/1/2005	FIRST CALL SERVICES	\$267.50	\$267.50	Service work on typewriters; main board; harness; keyboard - EHS-Dwyer House		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive
894	11-000-251-610-94-00-44-	06-03679	9/6/2005	AMERICAN ENVELOPE & PRINTING	\$59.20	\$59.20	Report card envelopes - Schools throughout District, ordered by Director of Accountability		X		
895	15-000-240-320-81-00-60-	06-03681	9/1/2005	OFF DUTY POLICE OFFICERS	\$1,575.00	\$1,575.00	Off duty officers' payroll from 8/8/2005 through 8/26/2005		X		While the overall expenditure is deemed necessary, the \$4/man hour "Administration Fee" seems excessive.
896	11-000-218-610-94-00-63-	06-03691	9/6/2005	BALLARD & TIGHE	\$10,144.78	\$10,144.78	Language arts teaching and testing materials for Director of Bilingual Education/ESL		X		
897	11-000-221-420-94-00-60-	06-03694	9/9/2005	NORTH EASTERN TECHNOLOGIES GROUP	\$1,570.70	\$1,570.70	Calibration of nurses' audiometers; replacement parts		X		
898	11-000-219-610-94-00-60-	06-03709	9/7/2005	ASEBA	\$117.00	\$117.00	Teacher's Report Form for Ages 6-18: Classic Forms Completed by Teachers; Profiles for Hand Scoring for Boys and for Girls; Templates; Manual for Benjamin Franklin School #13		X		
899	11-000-230-530-94-00-01-	06-03719	9/7/2005	VERIZON	\$31,336.52	\$31,336.52	Verizon Account # 201x52-0463-999, August 1-31, 2005		X		
900	15-000-240-600-84-00--	06-03726	9/7/2005	MCCARTER PAPER CO.	\$2,682.00	\$2,682.00	120 cases of paper for Xerox machine - EHS-Jefferson House		X		
901	11-000-221-610-94-00-60-	06-03735	9/8/2005	DAY TIMERS, INC.	\$42.99	\$42.99	2-page-per-day reference folio refill only - M23 Folio 2ppd ref refill for Supervisor - Donald Stewart Center for Early Childhood Education		X		
902	15-000-240-420-81-00--	06-03737	9/8/2005	CARD DATA SYSTEMS	\$2,400.00	\$2,400.00	Technical Support Agreement, Model ICMD 2001 Serial 1942 ID #21411, July 1, 2005 through June 30, 2006 - EHS-Halsey House		X		
903	11-000-252-610-94-41-40-	06-03742	9/7/2005	HEWLETT-PACKARD CO.	\$4,600.00	\$4,600.00	40 HP s7540 17-inch CRT monitors (part #PF997AA#ABA) - 25 ordered for stock and 15 ordered for classroom replacement		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
904	11-000-252-610-94-41-40-	06-03817	9/12/2005	ANIXTER	\$2,010.00	\$2,010.00	12 rolls of networking cable, ordered by Technology Department		X		
905	11-000-221-580-94-00-64-	06-03820	9/12/2005	JACKUS, EDWARD	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for May-June, 2006 - \$30/month) - Supervisor, Physical Education, Health & Safety		X		This employee is the Supervisor of Physical Education, Health and Safety. He is contractually entitled to a Travel Allowance and his position requires travel within the District.
906	11-000-221-580-94-00-60-	06-03834	9/12/2005	MORETTI, JOHN	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for May-June, 2006 - \$30/month) - Supervisor, Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a necessary expenditure.
907	15-000-240-580-81-00--	06-03851	9/12/2005	OCCHIPINTI, JAMES	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for January-February 2006 - \$30/month)		X		This employee is in the Accounting department but works with each of the six houses of EHS in budgeting and with activity funds.
908	11-000-221-580-94-00-60-	06-03852	9/12/2005	DUNN, VALERIE	\$60.00	\$330.00	Travel allowance for 2005-2006 School Year (Payments for May-June, 2006 - \$30/month) - Supervisor of Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a necessary expenditure.
909	15-000-240-420-81-00--	06-03858	9/12/2005	FIRST CALL SERVICES	\$50.00	\$50.00	Repair Brother MFC4650 fax machine in Guidance Office @ EHS-Dwyer House - SRO 1621		X		
910	11-000-230-530-94-00-01-	06-03864	9/12/2005	AT&T	\$855.03	\$855.03	AT&T OneNet Service, Account #1000-938-0287, Invoice #1234046752, Billing Period August 19 through September 18, 2005 - Usage Charges only (Phone service)		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
911	15-000-240-420-81-00--	06-03871	9/12/2005	CARD DATA SYSTEMS	\$1,440.00	\$152.92	Technical Support Agreement, Model MA20 Serial #E60317 ID #23963, July 1, 2005 through June 30, 2006 - EHS-Dwyer House		X		Technical support for card reader system in Elizabeth High School.
912	11-000-221-580-94-00-61-	06-03873	9/12/2005	KAYAALP, EMINE	\$152.92	\$152.92	Reimbursement for mileage and tolls for a four day workshop at Mercer College in West Windsor, NJ for Supervisor of Mathematics. [Voucher erroneously indicates that the workshop was in Tenafly. In fact, this employee resides in Tenafly.]		X		The mileage calculation was properly recorded for reimbursement.
913	15-000-240-420-81-00--	06-03880	9/12/2005	FIRST CALL SERVICES	\$242.00	\$242.00	Repair Brother fax machine 2500ML @ EHS-Dwyer House, Main Office; 1 drum unit DR100		X		
914	11-000-252-610-94-41-40-	06-03889	9/12/2005	AMER.COM	\$920.25	\$920.25	50-ft. patch cables (Qty 50) and 100-ft patch cables (Qty 25) for supply stock in Hardware Department		X		
915	11-000-252-610-94-41-40-	06-03890	9/12/2005	AMER.COM	\$1,779.91	\$1,780.41	KDW-08HA 8 port Rackmount switch w/ 15" LCD screen for Network Administration; network cables for server cabinet at School #29		X		
916	11-000-252-610-94-41-40-	06-03893	9/12/2005	CDW-G, INC.	\$1,079.85	\$1,079.85	Imation 8x DVD+R 50 pack (Qty 15); Fuji 48x CD-R 100 pack (Qty 10); Fellowes 100 pack floppy disks (Qty 5)		X		
917	15-000-240-600-02-00--	06-03908	9/13/2005	PREMIER	\$1,523.25	\$1,602.00	Student agendas, ordered for students at Winfield Scott School #2		X		Time management is necessary for students' educational success.
918	11-000-251-610-94-00-45-	06-03939	9/14/2005	ONE AMERICA	\$41.25	\$56.25	Diversity themed posters, ordered by EEO/Recruitment Officer		X		
919	11-000-240-610-94-00-61-	06-03942	9/13/2005	CDW-G, INC.	\$1,930.00	\$1,930.00	Microsoft Office 2004 for Mac - Standard Edition (Qty 10) - EHS		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive
920	11-000-252-420-94-41-40-	06-03956	9/14/2005	L.T. CONSTRUCTION	\$1,600.00	\$1,600.00	Project #10 (YES Program) construction for Jefferson School #84. Installation of 8 computer lines, 8 telephone lines, 1" wivemold for cables, 8 plastic boxes		X		
921	12-000-270-734-95-00--	06-03979	9/15/2005	AM TRAN BUS SALES, INC.	\$62,192.00	\$62,192.00	2006 I C Corp model F-E 54 passenger NJ-approved school bus		X		Lowest responsible bid received in accordance with specifications.
922	11-000-251-610-94-00-42-	06-03982	9/15/2005	XEROX CORPORATION	\$3,000.00	\$17,160.00	880 cases of 8 1/2x11 Xerox Paper 92 Brite (22 Pallets)		X		Per EBOE, there were multiple bids for this contract and it was awarded to the lowest bidder.
923	11-000-251-610-94-00-44-	06-03984	9/15/2005	SUPPLIES, SUPPLIES	\$1,046.30	\$1,046.30	Various office supplies, Business Office		X		
924	12-000-400-390-94-00--	06-03990	9/20/2005	IMPERIAL ARCHITECTURAL GROUP, INC.	\$14,787.00	\$18,535.00	Professional Service contract for bathroom remodeling at school #70, 81, &84 - See 9/15/05 Board Report				This expenditure was approved at the September 15, 2005 Board Meeting with a subsequent Order Date of September 20, 2005. The Invoice indicates a date of June 30, 2005.
925	11-000-252-610-94-41-40-	06-03993	9/16/2005	SCHOOL CENTER	\$31,700.00	\$31,700.00	Software License Agreement, Maintain & Support Web Developing tool for teachers and users - October 1, 2005 through September 30, 2006 - See Board Meeting 9/15/05		X		Professional services for software development
926	11-000-252-420-94-41-40-	06-04013	9/16/2005	OTIS EDUCATIONAL SYSTEMS	\$12,249.50	\$12,249.50	Annual maintenance and support for the school DataBus software; Annual maintenance and support for the development licenses. Renewal term on both is 10/1/05 to 9/30/06.		X		Otis Educational School DataBus provides a complete technology platform for data extraction, cleansing, transformation and reporting. It is deemed a necessary expenditure for the District.
927	11-000-252-420-94-41-40-	06-04018	9/16/2005	MICROSOFT CORPORATION	\$16,500.00	\$16,500.00	Microsoft necessary Support - Standard Plan Service Agreement, September 16, 2005 through September 15, 2006 - See Board Meeting 9/15/05		X		
928	11-000-230-610-00-00-61-	06-04022	9/16/2005	MCCARTER PAPER CO.	\$5,936.50	\$8,761.50	Purchase of cases of paper in different colors for EHS - Elizabeth House. Ordered by EHS Print shop.		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
929	11-000-218-320-94-00-63-	06-04026	9/19/2005	GRAPHIC PRESS	\$320.00	\$320.00	Registration for one-day course "Presenting Data and Information", Monday, September 26, 2005. Attendee: Director of Research, Valuation & Assessment		X		The presentation of data and information is critical for the Director of Research, Valuation and Assessment so the expenditure is deemed appropriate.
930	11-000-230-890-94-00-41-	06-04057	9/19/2005	HAVCO	\$13,375.00	\$13,375.00	Board share - printing of EEA Contracts for Teacher's Assistants, Custodians, Drivers & Cafeteria Workers		X		As the Board is party to the contract, they share the related costs.
931	11-000-218-610-75-00--	06-04059	9/20/2005	SUPPLIES, SUPPLIES	\$526.45	\$526.45	Office Supplies - Battin Middle School #75, ordered by Guidance Office		X		
932	15-000-240-320-81-00-60-	06-04061	9/19/2005	OFF DUTY POLICE OFFICERS	\$252.00	\$6,843.00	Off duty officers' payroll from 8/29/2005 through 9/9/2005		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
933	11-000-221-420-94-00-60-	06-04064	10/26/2005	MAXIMUS, INC.	\$35,292.00	\$35,292.00	Subscription for the Special Services TIENET Program, Web-based IEP software system. Subscription dates August 1, 2005-August 1, 2006. Ordered by Director of Special Services - See 10/20/05 Board Report		X		The Order Date on the Voucher is October 26, 2005, while the Invoice indicates that the software was shipped August 1, 2005.
934	11-150-100-320-94-00-60-	06-04065	10/26/2005	UNION COUNTY EDUCATIONAL	\$4,959.50	\$80,000.00	Home Instruction services to hospitalized students within Union County for the period of September 2005 through June 2006 at the rate of \$45.50 per hour, not to exceed \$80,000 total. See 10/20/05 Board Report		X		



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
935	11-000-252-610-94-41-40-	06-04068	9/20/2005	HEWLETT-PACKARD CO.	\$1,097.00	\$1,097.00	UPS R3000 XR Low Voltage - Reilly Middle School #76 purchased under State contract A81249/Z13418		X		Per HP website: "The HP R3000 UPS is a high power-density solution, designed for customers who want to provide power protection in space-constrained rack enterprise environments."
936	11-000-252-610-94-41-40-	06-04070	9/20/2005	SCIENTIFIC DEVICES	\$2,549.45	\$2,549.45	HP LaserJet 2420 Printer (Qty 5) - Ordered for stock		X		
937	11-000-251-610-94-00-44-	06-04077	9/20/2005	SUPPLIES, SUPPLIES	\$698.45	\$698.45	Office Supplies for Comptroller's office		X		
938	11-402-100-610-00-00-64-	06-04084	9/21/2005	HENRY SCHEIN, INC.	\$38.56	\$5,772.61	Athletic supply - crutches etc.			X	The payment provided was only a small portion of the Purchase Order and does not provide enough insight into the overall expenditure.
939	11-000-251-890-94-00-44-	06-04098	9/21/2005	NJASA	\$1,467.00	\$1,467.00	NJASA Membership Dues 2005-2006 for Assistant Superintendent for Human Resources		X		
940	15-000-240-320-81-00-60-	06-04105	9/21/2005	OFF DUTY POLICE OFFICERS	\$6,832.25	\$9,126.25	Off duty officers' payroll from 9/12/05-9/16/05		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
941	11-000-251-610-94-00-44-	06-04113	9/23/2005	JERSEY STATE SEATING CO	\$960.00	\$960.00	Ergonomic high back swivel armchairs - black leather (Qty 3) for members of Accounting staff	X			Less expensive items could be purchased.
942	11-000-230-580-94-00-51-	06-04128	9/21/2005	BARRETT, JENNIFER	\$120.00	\$660.00	Travel allowance for the school year 2005-2006, March & April - Assistant Superintendent of Schools		X		Per contract effective July 1, 2005, Assistant Superintendents are compensated \$60 per month for use of their vehicle.
943	11-000-230-339-94-00--	06-04171	9/22/2005	ROBINSON, DR. GUY	\$420.00	\$8,640.00	Medical Inspector for the 2005-06 school year. Hours logged at Schools #17 (3 hrs. on 1/17/06), #26 (2 hrs. on 1/19/06), #13 (2 hrs. on 1/31/06) - See Board Report 7/21/05		X		The Board approved a plan to pay Medical Inspectors an hourly fee for services rendered.

**Appendix B**

*Elizabeth City Subgroup Analysis*

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
944	11-000-230-890-94-00-52-	06-04193	9/23/2005	ACCC ELECTRICAL	\$350.00	\$845.00	IP address plus 2 additional IP addresses @ same location - NJSBA Annual Workshop & Exhibition, 2005 - October 26-28		X		The Workshop & Exhibition is for schools to exhibit their talents and achievements and expenses that support this effort are deemed appropriate.
945	15-000-240-600-72-00--	06-04227	9/23/2005	JERSEY STATE SEATING CO	\$204.00	\$204.00	Swivel armchair, black/blue - for Hamilton Middle School #72		X		
946	11-000-260-420-94-00-01-	06-04231	9/23/2005	MOTOROLA C/O ROYAL COMMUNICATIONS	\$2,434.45	\$2,434.45	Supplies for Repair & Maintenance Department for radio compatibility with repeater system - cables/software, ordered by the Director of Security		X		
947	11-000-252-420-94-41-40-	06-04253	9/26/2005	NOVELL, INC.	\$13,110.00	\$13,110.00	Zenworks Patch Management 6.5 subscription; 7000 Patchlink licenses; Per diem on site support (one day to setup configuration) - see board meeting report/12/15/05.		X		Protection of computer networks is necessary
948	11-000-221-610-94-00-60-	06-04255	9/26/2005	BOYS TOWN PRESS	\$63.45	\$63.45	"Character Matters", "And Words Can Hurt Forever", "Character Building Activities for Kids", ordered by School Nurse		X		
949	11-000-223-610-94-00-62-	06-04300	9/27/2005	SUPPLIES, SUPPLIES	\$1,289.12	\$1,520.02	Various office supplies for 27 Prince Street location, ordered by the Director of Staff and Development		X		
950	15-000-240-600-81-00--	06-04303	10/6/2005	SUPERIOR CONCEPT MONSTERS	\$4,900.00	\$4,900.00	4 giant skeleton puppets materials, design fee and labor, ordered by Director of Bands	X			While the expenditure is for the benefit of the student band, the cost seems excessive. Also, the Purchase Order was created on October 6, 2005 while the Contract Date reported by the vendor is May 8, 2005. Proper channels were not followed in spending District funds.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
951	11-000-221-890-94-00-61-	06-04311	9/27/2005	NEW YORK UNIVERSITY - READING RECOVERY PROJECT	\$6,000.00	\$6,000.00	Reading Recovery Technical Assistance Provided during the 2005-06 school year		X		
952	15-000-240-600-16-00--	06-04365	9/27/2005	MCCARTER PAPER CO.	\$1,117.50	\$1,117.50	Generic xerographic paper (Qty 50 boxes) for Madison-Monroe School #16		X		
953	11-000-221-610-94-00-61-	06-04378	9/27/2005	YOUR TOPS CUSTOM PRINTED T-SHIRTS	\$1,162.75	\$1,162.75	178 "Contagious Curiosity" Summer Enrichment T-shirts - various sizes		X		T-shirts are purchased for "Contagious Curiosity" Summer Program. As the program conducts field trips, etc., the shirts are necessary to quickly identify children in the group and are a necessary safety measure for teachers/chaperones. This order of shirts, however, was placed on July 27, 2005 (and the Purchase Order created September 27, 2005). The program runs during the summer and on Saturdays in the fall.
954	11-000-252-330-94-41-40-	06-04385	9/27/2005	NOVELL, INC.	\$2,173.50	\$2,173.50	Novell Training: ATT-Advanced Groupwise 7.0 Services and Troubleshooting. Dates: January 31-February 3, 2005. Attendee: Network Administrator		X		The attendee is the District Network Administrator. This training is necessary to his job function.
955	11-000-223-890-94-00-62-	06-04388	9/28/2005	FOOD & NUTRITION DEPT	\$1,076.07	11164.01	Breakfast/snacks provided for various staff/administration meetings, March-August 2005	X			It is not considered a necessary District expenditure to provide food for paid staff. Also, the Purchase Order was created September 28, 2005 while the meetings covered began in March 2005.
956	11-000-219-580-94-00-60-	06-04390	9/28/2005	WALTON, JANET	\$60.00	\$300.00	Travel allowance for the 2005-2006 School year (Payments for September & October) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a necessary expenditure.

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
957	11-000-221-580-94-00-60-	06-04394	9/28/2005	CLARKE, RYSONIA DAWN	\$60.00	\$330.00	Travel allowance for the 2005-2006 School year (Payments for January & February) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a necessary expenditure.
958	11-000-219-580-94-00-60-	06-04396	9/28/2005	GEISLER, BRIAN	\$60.00	\$300.00	Travel allowance for the 2005-2006 School year (Payments for March & April) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a necessary expenditure.
959	11-000-221-580-94-00-61-	06-04405	9/28/2005	BAQUERO, ISABEL	\$60.00	\$330.00	Travel allowance for 2005-2006 School year (Payments for August, November-February) - Supervisor of Bilingual Education/ESL (\$30/month)		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
960	11-000-218-580-94-00-63-	06-04409	9/28/2005	HANLEY, BARBARA	\$120.00	\$300.00	Travel expenses for 2005-2006 School Year (Payments for March-June 2006) - Accountability (\$30/month)		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As personnel in the Accountability office travel often throughout the district, this is a necessary expenditure.
961	11-000-219-580-94-00-60-	06-04415	9/28/2005	VINDAS, MARIA	\$60.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for November & December) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
962	11-000-219-580-94-00-60-	06-04416	9/28/2005	BEHM, CHARLES	\$60.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for March & April) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
963	11-000-219-580-94-00-60-	06-04417	9/28/2005	BORDO, DONNA	\$60.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for March & April) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
964	11-000-219-580-94-00-60-	06-04419	9/28/2005	JACOBS, JOSEPH	\$60.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for January & February) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
965	11-000-219-580-94-00-60-	06-04422	9/28/2005	PAGAN, GILBERTO	\$60.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for May & June) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
966	11-000-251-890-94-00-44	06-04433	9/28/2005	UNION COUNTY EDUCATIONAL	\$18,078.60	\$18,078.60	Non-public School Textbook Allocation Entitlement plus 10% surcharge		X		The amount needed for nonpublic school textbooks is \$180K (textbook allocation entitlement as per calculation attached to Purchase Order). State textbook aid for non-public schools is distributed through the Board of Education.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
967	11-000-251-890-94-00-44	06-04434	9/28/2005	UNION COUNTY EDUCATIONAL	\$34,320.00	\$34,320.00	Environmental Safety/Bloodborne Pathogens program for 05-06 school year. Fee is based on 19,987 students @ \$2.90 / student.		X		
968	11-000-219-580-94-00-60	06-04468	9/28/2005	TAYLOR, SIMONE-CHER	\$120.00	\$300.00	Travel allowance for 2005-2006 School Year (Payments for September-December) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
969	11-000-251-610-94-00-44	06-04491	9/28/2005	COX STATIONERS & PRINTERS	\$205.31	\$205.31	Office meeting supplies (easel pads, markers etc.), for office of Comptroller		X		
970	11-000-252-610-94-41-40	06-04512	9/29/2005	JACOBSON DISTRIBUTING CO	\$1,950.00	\$1,950.00	25 JVC VCR (VCR's needed for stock)		X		VCR's ordered to warehouse for stock to be distributed to schools throughout District as needed.
971	15-000-240-320-81-00-60	06-04513	9/29/2005	OFF DUTY POLICE OFFICERS	\$6,260.75	\$8,528.75	Off duty officers' payroll from 9/12/05-9/23/05		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
972	11-000-251-440-94-00-44	06-04557	9/30/2005	XEROX CORPORATION	\$1,187.35	\$13,060.00	Xerox August base charge - 2101 Digital System, 60 month agreement including equipment, maintenance and supply charges		X		
973	11-150-100-320-94-00-60	06-04573	9/30/2005	LIGHTHOUSE AT MAYS LANDING	\$560.00	\$560.00	Home instruction services provided for one student at The Lighthouse from November 18-30, 2003 @ rate of \$40/hr for 14 hours of instruction		X		The Lighthouse at May's Landing is a residential drug- and alcohol-treatment center. The District is obligated to provide education for students in such a facility. The Purchase Order is dated September 30, 2005 when the Invoice is dated November 30, 2003. Per EBOE: "This was a State placement for services. We are unaware of the placement until the State retroactively bills us."

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive
974	15-000-240-600-71-00--	06-04584	9/30/2005	MCCARTER PAPER CO.	\$1,341.00	\$1,341.00	Purchase of 60 boxes of Xerox paper for Mable Holmes Middle School #71, ordered by Principal		X		
975	15-000-240-600-70-00--	06-04612	9/30/2005	JERSEY GRAPHICS	\$652.50	\$652.00	Royal blue T-Shirts, Grover Cleveland Middle School #70		X		Per EBOE: T-shirts purchased as incentives/rewards for student achievement.
976	11-000-270-810-95-00--	06-04617	9/30/2005	NEW JERSEY DIVISION OF MOTOR VEHICLES	\$1,075.00	\$1,075.00	41 motor vehicle inspections for District buses plus 2 re-inspections.		X		
977	11-000-251-610-94-00-45-	06-04633	10/3/2005	GANN LAW BOOKS	\$817.25	\$821.00	NJ Admin Code Titles 6 & 6A - Education 2005-2006; NJ Statutes Title 18A - Education 2005-2006 (Qty 6 each) for Assistant Superintendent for Human Resources		X		It is necessary for the District BOE to be aware of current educational law in the State.
978	11-000-221-610-94-00-61-	06-04634	10/3/2005	GLENCOE-MACMILLAN/MCGRAW HILL	\$1,819.91	\$1,893.22	Social Studies, World History, Geography books, CD's & Teachers' Editions for Grover Cleveland Middle School #70		X		
979	11-000-219-610-94-00-60-	06-04638	10/3/2005	SMILE MAKERS	\$180.05	\$186.00	38 rolls of "I Had My Ears Checked" stickers for Frances C. Smith Center, ordered by District Audiologist		X		As these stickers are for the benefit of the students, the expenditure is deemed reasonable
980	11-000-221-610-94-00-61-	06-04648	10/3/2005	SUPPLIES, SUPPLIES	\$2,996.50	\$2,996.50	Various office supplies, 27 Prince Street		X		
981	11-000-251-890-94-00-41	06-04686	10/6/2005	SCHOOL BOARDS ASSOC. INSURANCE G	\$100.00	\$100.00	Registration fee for "Risk Management Seminar" . Participants: Business Administrator and Board Attorney (2X\$50), October 7, 2005		X		The management of risk is necessary to the governance of the District Board of Education.
982	15-000-240-800-76-00--	06-04784	10/11/2005	BURGER KING (S. BROAD STREET)	\$325.00	\$975.00	Honor Roll Breakfast for Students & Parents		X		This is considered necessary as it is in recognition of academic achievement.
983	11-000-230-331-94-00--	06-04812	10/11/2005	MASTRIANI, JAMES W.	\$1,200.00	\$1,200.00	Arbitration fee in matter of Elizabeth Board of Education and Elizabeth Education Association (AR 2005-521). EBOE bears 50% of costs of June 13 & September 9, 2005 Arbitration Hearing fees (\$1200 per diem)		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
984	11-000-251-440-94-00-44-	06-04816	10/11/2005	XEROX CORPORATION	\$437.74	\$3,939.66	Xerox base monthly charge for printer/stand (Serial #UTV-105714). 60 month agreement which includes equipment, maintenance and supply charges.		X		This machine is located in the Plant, Property & Equipment office.
985	11-000-230-530-94-41-40-	06-04826	10/11/2005	DATA-COM TELECOMMUNICATIONS	\$21,901.13	\$21,901.13	Replacement PBX (Private Branch Exchange) for Victor Mravlag School #21, installation and Nortel expedite fee		X		It appears that the Purchase Order was created on the date on which the Invoice was received. The replacement was made as a result of flood damage on October 8th and 9th.
986	15-000-222-600-02-00--	06-04865	10/11/2005	TOM SNYDER PRODUCTIONS	\$6,625.00	\$7,240.17	Study aids & licensing fees for use (math software)		X		
987	15-000-260-320-81-00-60-	06-04890	10/12/2005	OFF DUTY POLICE OFFICERS	\$4,100.50	\$16,372.88	Off duty officers' payroll from 9/19/05-10/7/05		X		While the overall expenditure is deemed appropriate, the \$4/man hour "Administration Fee" seems excessive.
988	15-000-240-600-83-00--	06-04906	10/12/2005	HEWLETT-PACKARD CO.	\$1,065.00	\$2,130.00	HP LaserJet Printers (Qty 2) and LaserJet 1200 print cartridges (Qty 6) and HP LaserJet 3380 All-in-One for EHS-Halsey House Main Office and Dwyer House Main Office		X		
989	11-000-230-890-94-00-52-	06-04907	10/12/2005	TUN TAVERN	\$899.55	\$1,080.00	Restaurant receipts for 18 for lunch 10/26-10/27/05, including kids' meals		X		Lunch provided for participants at the Interactive Classroom exhibit at the NJASA in Atlantic City
990	11-000-230-890-94-00-52-	06-04910	10/12/2005	TEAMWORK EVENT SPECIALISTS	\$2,130.00	\$1,955.00	Various special events items (red carpet, chairs, etc) including freight and setup.			X	This expenditure covers Union labor for transportation and setup of District tables, chairs, carpet, smartboards etc. at NJASA Convention in Atlantic City. Freight charges were higher than initially expected, resulting in the overspending vs. the Purchase Order.
991	11-000-230-331-94-00--	06-04924	10/14/2005	MURRAY LAW FIRM, LLC. THE	\$41,831.85	\$41,831.85	Legal services rendered during the month of September 2005		X		
992	11-000-230-890-94-00-41-	06-04952	10/14/2005	FOOD & NUTRITION DEPT	\$96.22	\$241.22	Dinner served to participants: "Long Range Facilities Plan" meeting and "Finance and Accounting" meeting.	X			Food provided to staff is not necessary for the educational process.



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993	11-000-219-610-94-00-60-	06-04959	10/14/2005	ENABLING DEVICES/TOYS FOR SPEC. CHILDREN	\$1,024.65	\$1,072.12	Educational toys for Special Education students, George Washington #1, ordered by Special Services		X		
994	11-000-219-610-94-99-60-	06-04960	10/14/2005	MAYER-JOHNSON CO.	\$213.40	\$213.40	Language builder cards for George Washington School #1		X		
995	11-000-219-610-94-00-60-	06-04963	10/14/2005	RIVERSIDE PUBLISHING CO	\$1,516.76	\$1,554.30	Complete Battelle Developmental Inventory BDI-2 Kit with BDI-2 Scoring Pro Software; BDI-2 Spanish Kit; Achenbach System Child Behavior Checklist for Martin Luther King Jr. School #45, ordered by Child Study		X		
996	11-000-230-530-94-41-40-	06-04980	10/14/2005	METROCALL	\$238.30	\$238.00	Lost pager and replacement charges		X		In response to a question about whether the District had insurance coverage on pagers, EBOE: "District no longer has pagers. Only lost one in 5 years. Insurance has a deductible that is higher than the replacement costs."
997	11-000-219-580-94-00-60-	06-05075	10/17/2005	JANSON, JOSEPHINE	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for May & June) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
998	11-000-219-580-94-00-60-	06-05077	10/17/2005	GESUMARIA, DENISE	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for September & October) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
999	11-000-219-580-94-00-60-	06-05079	10/17/2005	PASTEUR, KELLIA	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for November & December) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
1000	11-000-219-580-94-00-60-	06-05081	10/17/2005	DAVIDOSKI, EDWARD	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for March & April) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
1001	11-000-221-580-94-00--	06-05119	10/19/2005	SMUTEK, RICHARD J.	\$60.00	\$300.00	Travel reimbursement for 2005-2006 School Year (Payments for September & October)		X		The Administrative Assistant is contractually entitled to \$60 per month in travel reimbursement. It is unclear why compensation in this case is \$30 per month.
1002	11-000-230-890-94-00-41-	06-05122	10/18/2005	GONZALEZ, ROGER	\$2,700.00	\$2,700.00	Contract for Portrait of Assistant Superintendent Donald Stewart - See Board Report 6/28/05	X			This portrait was commissioned for the school named after a former Superintendent
1003	12-000-400-390-94-00--	06-05170	10/21/2005	CTEA, INC.	\$633.38	\$7,600.56	Energy monitoring for various schools, July 1, 2005 through June 30, 2006.		X		
1004	11-000-240-610-81-41-40-	06-05171	10/21/2005	NATIONAL COMPUTER SYST	\$2,031.00	\$6,072.20	Grading reports and progress reports for High School (Qty 20,000 & 5,000) and Middle School. (30,000 & 20,000).		X		
1005	11-000-240-610-81-41-40-	06-05172	10/21/2005	NATIONAL COMPUTER SYST	\$12,565.89	\$12,663.30	Class Attendance Sheets & printing service (129 units/cases X \$97.41/unit). See board meeting report 10/20/05.		X		
1006	11-000-240-610-81-41-40-	06-05173	10/21/2005	NATIONAL COMPUTER SYST	\$17,345.43	\$17,011.00	"Absent Verification 46574-3 With Alterations" - (398.5 units X \$42.40). See the board meeting report 10/20/05		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive
1007	12-000-400-390-94-00--	06-05174	10/28/2005	THOMAS ASSOC.		\$20,000.00	Amendment to long range facilities plan contract (Original P.O. 05-08587 & 06-00222) to include the following: (1) Small learning communities in various high school settings, (2) Municipal planning assistance, (3) District planning assistance		X		
1008	11-000-221-320-94-00-60-	06-05253	10/24/2005	U.C.A.S.E. (DEPT. OF SPECIAL SERVICES)	\$60.00	\$120.00	Renewal of membership for Union County Administrators of Special Education for Director and Supervisor of Special Services		X		This membership is complementary to the positions held by these employees.
1009	15-000-222-600-72-00--	06-05256	10/24/2005	REDBOOK	\$15.00	\$15.00	1 year subscription to "Redbook" magazine, Hamilton Middle School #72 Library	X			This magazine subscription is not a necessary expenditure for the educational process in a Middle School. The purchase seems more suited for the librarian than the students.
1010	15-000-222-600-72-00--	06-05257	10/24/2005	AUTOMOBILE	\$20.00	\$20.00	1 year subscription to "Automobile" magazine, Hamilton Middle School #72 Library		X		This magazine can be considered appropriate for school children.
1011	11-000-230-890-94-00-41-	06-05268	10/24/2005	GIRASOLI RESTAURANT	\$900.00	\$900.00	Dinner reservations for 18 for Wednesday, October 26, 2005 - Dinner for NJASA participants			X	This dinner was for staff working at the NJASA. Per the Business Administrator, the daily meal allowance is \$42. The staff used the entire day's allowance as well as part of the following day's to pay for this meal.
1012	11-000-230-890-94-00-41-	06-05269	10/24/2005	KENNEDY, HAROLD E.	\$1,500.00	\$1,500.00	To cover expenses for the NJSBA/NJASBO workshop Oct 25-28, 2005, Atlantic City		X		
1013	11-000-230-890-94-00-41-	06-05270	10/24/2005	N J SCHOOL BOARD ASSOC	\$400.00	\$400.00	NJSBA/NJASA/NJASBO workshop registration additional cost for badges for Tech personnel		X		These individuals' attendance at the workshop was necessary because of the technological requirements of the EBOE booth.
1014	11-000-252-610-94-41-40-	06-05292	10/25/2005	ALL BUSINESS SUPPLIES	\$9,015.20	\$9,015.20	Laser checks with security features - payroll, direct deposit and agency.		X		

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1015	11-000-230-890-94-00-52-	06-05303	10/25/2005	LUMINARY SERIES	\$2,843.00	\$2,843.00	Registration cost (17 people X \$179/person) to attend Luminary Series program: "Leading to Greatness: Building True Success". Attendees included the Superintendent, Assistant Superintendents, Comptroller, Business Administrator, Directors.		X		This event was hosted by "Rutgers University, Center for Management and Development" and was intended for professional development among staff.
1016	11-000-252-610-94-41-40-	06-05309	10/25/2005	CDW-G, INC.	\$1,570.75	\$1,560.00	Troy black micro toner HP 8 (Qty 4), ordered for Mitchell Building		X		
1017	15-000-260-320-81-00-60-	06-05351	10/25/2005	OFF DUTY POLICE OFFICERS	\$6,814.50	\$16,231.25	Off duty officers' payroll from 10/11/05 to 10/21/05		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
1018	11-000-260-420-95-00--	06-05356	10/26/2005	GARCIA UNIFORMS	\$21.40	\$19,000.00	Contract for the dust mop service for various schools for the 2005-2006 School year. (See board report/8/18/05).		X		This contract was recommended by the Director of Plant, Property & Equipment and was rewarded to the sole responsible bidder.
1019	11-000-252-610-94-41-40-	06-05369	10/28/2005	JACOBSON DISTRIBUTING CO	\$1,950.00	\$1,950.00	Toshiba 32" Color TV (Qty 5)		X		Per EBOE: "Assigned to Schools 72, 77, 3, 87, 26. These units are used for power point presentations, United Streaming educational films, etc. There are no projectors in these rooms."
1020	11-000-218-610-94-00-63-	06-05370	10/28/2005	HEWLETT-PACKARD CO.	\$2,183.50	\$2,183.50	Purchase of a HP Tablet PC and accessories for Research, Evaluation & Assessment Teacher		X		Per EBOE: This teacher had to work in a mobile capacity throughout the District.
1021	11-000-219-580-94-00-60-	06-05377	10/28/2005	MOSQUERA, KATHERINE	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for May & June) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.

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1022	11-000-221-890-94-00-61-	06-05380	10/28/2005	ASSOCIATION FOR SUPERVISION & CURR DEV	\$69.00	\$69.00	Membership in the Association for Supervision and Curriculum Development for Supervisor in Fine Arts Department		X		This is an association related to curriculum development so membership of the Supervisor of Visual and Performing Arts, can be considered reasonable.
1023	11-000-219-580-94-00-60	06-05407	10/28/2005	RICCIARDI, JESSICA	\$60.00	\$300.00	Travel allowance for the School year 2005-2006 (Payment for November & December) - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
1024	11-000-218-890-94-00-63-	06-05430	10/28/2005	DARA'S CATERERS	\$111.25	\$111.25	HSPA Meeting on Tuesday, October 11, 2005	X			Providing meals for staff in meetings is not a necessary District expenditure. Also, the Purchase Order was created October 28th, while the meeting/catering took place on October 11th.
1025	15-000-221-320-81-00--	06-05440	10/28/2005	JANOWSKI, ELLEN MARY	\$80.00	\$79.00	Conference: New Jersey Association of School Librarians, Cherry Hill NJ, October 27-29, 2005. Attendee: Librarian, EHS-Halsey House		X		The attendee faxed the registration form to the Conference on September 16, 2005, however the Purchase Order was not created until October 28, 2005.
1026	11-000-221-320-94-00-60-	06-05451	10/28/2005	N.J.A.P.S.A.	(\$165.00)	\$165.00	Registration for Conference "How to Determine the Need for a Personal Aide for a Special Education Student" , November 18, 2005. Attendee: Director - Special Services		X		NOTE: This amount (-\$165) represents the cancellation of the check originally issued as the address on the check was incorrect. The check was stopped, the address changed and the new check (for \$165) issued May 4, 2006 (Check 154301).
1027	11-000-221-890-94-00-61-	06-05468	10/28/2005	ASSOCIATION FOR SUPERVISION & CURR DEV	\$129.00	\$129.00	Renewal of membership for Association for Supervision and Curriculum Development for Supervisor of Bilingual/ESL Education (Pre-K to 8th). Member # 751812		X		

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1028	11-000-221-890-94-00-61-	06-05474	10/28/2005	FOOD & NUTRITION DEPT	\$154.79	\$154.79	Breakfast - Division Meeting, Curriculum and Instruction (September 7, 2005) and snacks, Supervisors Meeting, Curriculum and Instruction (September 14, 2005)	X			Providing meals to staff is not considered a necessary District expenditure.
1029	15-000-240-600-77-00--	06-05496	10/28/2005	PRESENTATION SYSTEM, INC.	\$2,390.00	\$2,390.00	Dual-sided lamination, 24 inches (Qty 10); dual-sided lamination, 8.5 inches (Qty 10) for McAuliffe Middle School #77. See Board Report 8/15/05.		X		Lowest responsible bid received in accordance with specifications.
1030	11-000-251-592-94-00-45-	06-05504	10/31/2005	POSNER ADVERTISING	\$19,719.72	\$19,719.72	Newspaper advertisements for job vacancies in Asbury Park Press and Star Ledger, 9/4/05 and 9/25/05		X		
1031	15-000-240-600-77-00--	06-05505	10/31/2005	BECKER'S SCHOOL SUPPLIES	\$81.47	\$95.45	Classroom banners/posters/borders for McAuliffe Middle School #77.		X		
1032	11-000-221-890-94-00-61-	06-05511	10/31/2005	FOOD & NUTRITION DEPT	\$169.79	\$169.79	Food provided to the "Auditing and Testing" workshop participants., September 13, 2005. Ordered by Supervisor, Bilingual/ESL Education	X			Food served to staff is not considered a necessary expense.
1033	12-000-400-390-94-00--	06-05524	10/31/2005	MDM CONSULTING ENGINEERS	\$10,869.15	\$10,869.15	Professional Service Contract - New rooftop HVAC System for Computer Lab at EHS. See board meeting report 10/20/05.		X		The Purchase Order was created on October 31, 2005 (following discussion at the October 20, 2005 Board Meeting), however work on the project had begun September 12, 2005, according to documents sent by the vendor.
1034	11-000-223-610-94-00-62-	06-05542	10/31/2005	BARNES & NOBLE	\$26.35	\$12,650.00	Two books: "Thank You Mr. Falker" and "Testing Miss Malarkey"		X		
1035	11-000-218-610-94-00-63-	06-05551	10/31/2005	WALL STREET JOURNAL	\$107.50	\$107.50	Wall Street Journal subscription for 2005 - 2006 (26 weeks).			X	Per EBOE: This subscription was used to keep current with issues in Education by the Director of Accountability.

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1036	11-000-218-610-94-00-63-	06-05556	10/31/2005	PHI DELTA KAPPA	\$85.00	\$85.00	Subscription for Phi Delta Kappa International, 2005-2006 for Director of Research, Evaluation and Assessment		X		This association is for educators involved in curriculum development. It is reasonable to assume that this membership will benefit the students of Elizabeth Public Schools.
1037	15-000-218-600-14-00--	06-05574	11/9/2005	CTB/ MCGRAW-HILL	\$4,675.51	\$4,937.00	Materials needed for Terra Nova Spring Testing in Grades 1, 2 and 5 at Abraham Lincoln School #14: Multiple Assessment Level 11, 12 and 15 test booklets and materials		X		
1038	11-000-219-580-94-00-60-	06-05626	11/1/2005	RAUGAS, VAL	\$60.00	\$300.00	Travel expense for the month of March and April 2006 - School Psychologist		X		The Elizabeth Education Association's contract entitles School Psychologists who travel in the normal course of School business to \$30 per month in travel costs. This is a reasonable expenditure.
1039	11-000-221-580-94-00-60-	06-05643	11/1/2005	FIRETTO, KATHY	\$150.00	\$330.00	Travel allowance for the school year 2005-2006, August-December - Supervisor, Special Services		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel.
1040	11-000-221-890-94-00-60-	06-05665	11/1/2005	FOOD & NUTRITION DEPT	\$39.79	\$159.16	Refreshments for professional seminars at School #52 (10/27/05) and 922 Lafayette St. Annex (11/8/05)	X			Providing refreshments during professional seminars is not a necessary expenditure for the educational process.
1041	11-000-251-440-94-00--	06-05695	11/1/2005	HONEYWELL, INC.	\$32,122.12	\$96,366.36	Quarterly charges for lease #035 0019717-002. Payments 4-6 of 23. See Board Report 6/28/05.		X		Maintenance of HVAC system in schools.

**Appendix B**

*Elizabeth City Subgroup Analysis*

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1042	15-000-221-320-81-00--	06-05705	11/3/2005	NJPSA/FEA	\$135.00	\$135.00	"Building Data Leadership Capacity" workshop fee. Attendee: Supervisor of World Languages		X		The attendee is a Supervisor of Languages (9-12). In response to a question about how this workshop relates to her role, EBOE: "All instructional supervisors are encouraged to participate in training opportunities that bring data driven decision making into their skill set. The Bilingual /ESL department works with data and standardized assessment on a continuous basis. Using data gathered from those assessments to inform instruction and curriculum planning is an integral part of that work."
1043	11-000-230-890-94-00-50	06-05733	11/2/2005	LEXISNEXIS MATTHEW BENDER	\$165.78	\$165.78	New Jersey Register. Service period: January 2006-December 2006. Ordered by Superintendent.		X		This registration is for updated versions of NJSA 18A, knowledge of which is appropriate for the Superintendent.
1044	11-000-230-890-94-00-50	06-05734	11/2/2005	AASA	\$366.00	\$366.00	"American Association of School Administrators" - Membership dues for 2006 for Superintendent		X		
1045	11-000-230-610-94-00-50-	06-05761	11/3/2005	BARNES & NOBLE	\$221.96	\$229.20	"Freakonomics", "7 Habits of Highly Effective People", "7 Habits of Highly Effective Families", "7 Habits of Highly Effective Teens", "Martin Luther King, Jr. on Leadership", "Higher Standard of Leadership" books, ordered by Superintendent	X			While these books may be beneficial, they should not be purchased with District funds.
1046	11-000-251-890-94-00-45	06-05821	11/4/2005	KEAN UNIVERSITY	\$50.00	\$50.00	Registration fee to attend the Science Job Fair 2005. Attendees: Acting Supervisor of Human Resources and Supervisor of Science		X		Teacher recruitment is a necessary expenditure for the school system.



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1047	15-000-218-600-06-00--	06-05832	11/4/2005	CTB/ MCGRAW-HILL	\$3,623.73	\$3,623.73	Test booklets Level 11 to Level 17 (Grades 1-7), Marquis de Lafayette School #6, ordered by Testing Chairperson		X		
1048	11-402-100-610-00-00-64-	06-05835	11/7/2005	PFUNDHELLER ENTERPRISES GOLF REPAIRS	\$4,250.00	\$4,250.00	Various golf equipment ordered by athletic director.	X			It is necessary to provide equipment for athletic teams, however \$160 rainsuits and 10 dozen Titleist NXT Tour golf balls are not necessary items.
1049	15-000-221-600-22-00--	06-05845	11/7/2005	SCHOOL SPECIALTY	\$1,570.04	\$1,570.04	63 magnetic desktop trifolds, 4 rolls of laminate		X		
1050	11-000-223-610-94-00-62	06-05875	11/7/2005	SUPPLIES, SUPPLIES	\$1,121.65	\$1,121.65	Various office supplies, ordered by the Director of Staff and Development, 27 Prince Street		X		
1051	11-000-218-580-94-00-63	06-05892	11/8/2005	KOSONOCKY, NATALIE	\$51.23	\$51.23	Travel allowance for attendance of Director of Research, Evaluation & Assessment to a training event (Test Coordinator Training) in Windsor, NJ (70.2 miles) and another (Presenting Data and Information) in East Brunswick, NJ (35 miles).		X		The attendee was the Director of Research, Evaluation and Assessment (f.k.a. Assistant Superintendent for Testing). This training is in line with her role and is deemed necessary.
1052	11-000-219-320-94-00-60-	06-05909	11/9/2005	KANTOR, JENNIFER	\$350.00	\$1,750.00	Psychological evaluations for five students by J. K., Psy.M., School Psychologist.		X		Psychological evaluation and treatment is a necessary expenditure for the educational process.
1053	11-000-219-320-94-00-60-	06-05910	11/9/2005	EDUARDO, PAMELA	\$350.00	\$700.00	Social Work Evaluation for one student performed by P. E., Social Worker		X		
1054	11-000-219-320-94-00-60-	06-05911	11/9/2005	MARTINS-NENO, SILVIA C.	\$350.00	\$700.00	Psychological evaluations for two students by S. M., Psy.M., School Psychologist.		X		Psychological evaluation and treatment is a necessary expenditure for the educational process.
1055	15-000-221-320-81-00--	06-05919	11/9/2005	NJPSA/FEA	\$140.00	\$140.00	"Preparing Your Students for the NJASK, GEPA and HSPA" workshop at NJASCD/FEA/NJSPA Headquarters, Monroe Township		X		The description does not provide information about who attended this workshop. However, it appears that the cost of the workshop was a flat fee to the District, so the expenditure is deemed necessary.

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1056	15-000-260-320-81-00-60-	06-05924	11/8/2005	OFF DUTY POLICE OFFICERS	\$23,515.25	\$23,515.25	Off duty officers' payroll from 10/24/05 to 11/04/05		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
1057	15-000-218-600-22-00--	06-05928	11/9/2005	CTB/ MCGRAW-HILL	\$155.54	\$2,277.00	10 Multiple assessment Level 15 and 16.		X		The products were returned to the vendor. The shipping and handling charges were still paid.
1058	11-000-251-580-94-00-41-	06-05943	11/9/2005	KENNEDY, HAROLD E.	\$85.61	\$112.28	Business Administrator/Board Secretary's travel to Atlantic City to attend the NJSBA 2005 Convention.		X		
1059	11-000-230-610-94-00-50-	06-05950	11/9/2005	FIRST CALL SERVICES	\$270.00	\$270.00	Canon L50 Toner (Qty 2), ordered for Superintendent's office		X		
1060	15-000-218-600-17-00--	06-05961	11/9/2005	MCGRAW-HILL	\$3,762.97	\$3,958.00	TerraNova (2nd Edition) - purchase of various assessment packages - Level 11 through Level 17.		X		Student assessment is necessary for the educational process.
1061	15-000-218-600-16-00--	06-05966	11/9/2005	CTB/ MCGRAW-HILL	\$1,462.74	\$2,153.80	Various educational materials ordered for Madison Monroe School # 16.		X		
1062	11-000-219-320-94-00-60-	06-05978	11/10/2005	NEGRON, BRUNILDA	\$350.00	\$1,400.00	4 cases of speech and language testing material, ordered by District speech therapist		X		
1063	11-000-221-320-94-00-61-	06-05992	11/18/2005	FERGUSON, RONALD A.	\$6,845.32	\$6,845.32	Workshop conducted for district administrators on 1/17/06 to address the achievement / gender gap that exists in Elizabeth HS District. Workshop leader was also to conduct a student survey in November 2005 for 9th graders at EHS for school improvement and present his findings. See 11/17/05 (Board Report)		X		
1064	11-150-100-320-94-00-60-	06-06007	11/21/2005	SOMERSET HOME/TEMP. DISPLACED CHILDREN	\$418.00	\$418.00	October tuition for student J.C. This company provides instruction for temporarily displaced children.		X		

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1065	15-000-218-600-03-00--	06-06045	11/14/2005	QUEUE, INC.	\$1,859.55	\$1,859.55	NJ Ask 3 (New Jersey Assessment of Skills and Knowledge) materials ordered for Peterstown School #3		X		Testing/assessment materials are necessary for the educational process.
1066	15-000-218-600-17-00--	06-06046	11/14/2005	QUEUE, INC.	\$1,408.75	\$1,408.75	NJ Ask 3 (New Jersey Assessment of Skills and Knowledge) materials ordered for Theodore Roosevelt School #17.		X		Testing/assessment materials are necessary for the educational process.
1067	15-000-218-600-13-00--	06-06050	11/14/2005	QUEUE, INC.	\$1,199.45	\$1,199.45	NJ Ask 3 (New Jersey Assessment of Skills and Knowledge) materials ordered for Benjamin Franklin School #13.		X		Testing/assessment materials are necessary for the educational process.
1068	15-000-218-600-01-00--	06-06051	11/14/2005	QUEUE, INC.	\$2,439.15	\$2,439.15	Grade 3 & Grade 4 Math workbooks		X		The purchase is deemed necessary, however the quantities ordered exceed the number of students in the grade levels by 20-25. Also, the books were purchased in December (mid-school year). Per EBOE: "These are consumable workbooks and are not reusable. We have a high turn over rate of students during the year. Students need to be given a new work book so they can work any previous pages according to their specific needs."
1069	15-000-218-600-02-00--	06-06052	11/14/2005	QUEUE, INC.	\$1,135.05	\$1,135.05	NJ Ask 3 (New Jersey Assessment of Skills and Knowledge) materials ordered for Winfield Scott School #2		X		Testing/assessment materials are necessary for the educational process.
1070	15-000-218-600-06-00--	06-06053	11/14/2005	QUEUE, INC.	\$1,843.45	\$1,843.45	NJ Ask 3 (New Jersey Assessment of Skills and Knowledge) materials ordered for Marquis de Lafayette School #6		X		Testing/assessment materials are necessary for the educational process.
1071	11-000-223-890-94-00-62	06-06075	11/14/2005	FOOD & NUTRITION DEPT	\$1,980.88	\$8,171.54	Food provided to various training events' participants.	X			Food provided to staff is not considered necessary expenditure.
1072	11-000-230-331-94-00--	06-06095	11/14/2005	MURRAY LAW FIRM, LLC. THE	\$38,486.54	\$38,486.54	Legal services rendered during the month of October 2005		X		

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1073	15-000-260-320-81-00-60-	06-06107	11/15/2005	OFF DUTY POLICE OFFICERS	\$4,118.25	\$6,701.25	To cover off duty police officers' payroll		X		
1074	11-000-252-610-94-41-40-	06-06149	11/15/2005	XEROX CORPORATION	\$2,469.00	\$2,469.00	3 units of red dry ink (Cardinal Toner) ordered by Technology department		X		
1075	15-000-218-600-23-00--	06-06153	11/15/2005	CTB/ MCGRAW-HILL	\$4,654.69	\$4,928.00	Various educational materials ordered by Principal for Nicholas Murray Butler School # 23.		X		
1076	11-000-221-890-94-00-60-	06-06161	11/15/2005	SUPPLIES, SUPPLIES	\$63.11	\$103.99	Supply order by Special Services supervisor		X		
1077	15-000-221-600-23-00--	06-06177	11/17/2005	UNIBIND, INC.	\$2,008.39	\$1,999.00	School Laminating/binding matching package - Butler School #23, ordered by Principal		X		
1078	11-000-252-610-94-41-40-	06-06185	11/17/2005	HP EXPRESS SERVICES	\$10,300.00	\$10,300.00	10 units of post-warranty, next business day onsite support . As per NJ State contract A81249.		X		
1079	15-000-221-320-81-00--	06-06190	11/18/2005	NJASCD	\$140.00	\$140.00	Workshop fee for "Preparing your Students for the NJASK, GEPA, HSPA" - Attendee: ESL Teacher from Dwyer House Elizabeth H.S.		X		
1080	11-000-252-890-94-41-40-	06-06193	11/18/2005	VERICENTER, INC.	\$400.00	\$400.00	Tier 1 Local Server Storage (1 Gigabit)		X		Data backup offsite is necessary to Disaster Recovery

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
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1081	11-000-230-890-94-00-52-	06-06197	11/18/2005	SPLINTER GROUP, LLC	\$10,000.00	\$10,000.00	BOE pocket folders and insert sheets, design and development of a 9" x 12" two pocket folder with four stepped inserts promoting the EBOE and one sheet on the other side promoting the convention schedule of events. Printing of 2500 folders (4/0) with business card slit, and 5 inserts (4 stepped, one 8 1/2" x 11"), Printing of 10 digital color prints of each sheet (total 500) for the first day of the show; Shipping of folders and inserts, one shipment to Elizabeth overnight, the second truck to Atlantic City. See board report 12/15/05.			X	This expenditure seems quite high.
1082	15-000-218-600-02-00--	06-06198	11/18/2005	MCGRAW-HILL	\$1,903.34	\$1,903.34	Purchase of test books, test booklets, and other various assessment material.		X		
1083	15-000-218-600-18-00--	06-06215	11/17/2005	CTB/ MCGRAW-HILL	\$1,859.87	\$1,620.30	Various educational materials ordered for Nicholas Murray Butler School # 23.		X		
1084	15-000-211-800-14-00	06-06218	11/17/2005	FOOD & NUTRITION DEPT	\$177.40	\$177.40	Breakfast provided to the Parent Workshop participants.		X		Efforts aimed at involving parents in the educational process can be considered reasonable
1085	11-000-230-890-94-00-52-	06-06231	11/18/2005	ACE MARKETING & ADVERTISING, INC.	\$1,513.67	\$6,583.73	Materials, supplies, give-a-way to showcase Elizabeth District students in the display booth at the NJ School Boards Convention in Atlantic City	X			The amount spent is excessive.
1086	11-000-252-610-94-41-40-	06-06233	11/21/2005	SOFTMART	\$7,650.00	\$7,650.00	1500 units of Windows 2003 user licenses (Board Meeting of 11/17/05)		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1087	12-000-252-732-94-41-40-	06-06241	11/18/2005	NCS PEARSON	\$12,100.00	\$12,100.00	Two Opscan #6 scanners (school 29 and 52) used for test scoring.		X		Per EBOE: "Schools 29 and 52 were new. These scanners were used for attendance and grade scanning . These are the proprietary scanners that work with our EduMet student system. Other scanners won't work with the system."
1088	11-000-252-420-94-41-40-	06-06242	11/18/2005	KLOGIX, LLC	\$15,701.00	\$15,701.00	Klogix Websense Web Security Suite (1000 users). See board meeting report 11/17/05		X		This is an appropriate purchase for protecting the safety of students online as well as protecting the District from legal exposure.
1089	15-000-218-600-20-00--	06-06258	11/21/2005	CTB/ MCGRAW-HILL	\$1,203.72	\$1,251.80	Various educational material ordered by Principal, John Marshall School # 20.		X		
1090	11-000-230-890-94-00-52-	06-06265	11/18/2005	SUPPLIES, SUPPLIES	\$168.80	\$168.80	10 certificate holders and 10 document frames.		X		These certificate holders and frames are presented to individuals, including students, honored by the Board of Education.
1091	11-000-252-610-94-41-40-	06-06282	11/21/2005	ALL BUSINESS SUPPLIES	\$6,256.50	\$5,817.50	W-2 forms, 1099 forms, envelopes for mailing tax information to employees		X		It is necessary to produce tax documents for employees.
1092	15-000-218-320-21-00--	06-06284	11/21/2005	PROACTIVE EDUCATIONAL CONCEPTS	\$165.00	\$330.00	Seminar fee for "Motivating the Disaffected and Hard to Handle Student". Attendees: Social Worker and Guidance Counselor		X		
1093	15-000-218-600-13-00--	06-06324	11/22/2005	CTB/ MCGRAW-HILL	\$2,288.36	\$2,363.90	Various educational materials ordered for School 13		X		
1094	11-000-221-890-94-00-61-	06-06336	11/22/2005	FOOD & NUTRITION DEPT	\$246.00	\$246.00	Breakfast and Lunch provided to participants to "Laptop Training" course.	X			Meals provided to staff are not considered necessary expenditures.
1095	11-000-223-890-94-00-62-	06-06340	11/22/2005	FOOD & NUTRITION DEPT	\$248.79	\$6,562.28	Breakfast and Lunch provided to participants in 15 workshops.	X			Meals provided to staff are not considered necessary expenditures.
1096	15-000-218-600-21-00--	06-06355	11/22/2005	MCGRAW-HILL	\$1,216.61	\$1,260.60	Basic multiple assessment level 11 54296, CAT Plus only level 11, Basic multiple assessment level 12, CAT plus only level 12 - Victor Mravlag School #21		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1097	12-120-100-731-31-41-40-	06-06363	11/29/2005	TELE-MEASUREMENTS INC.	\$79,620.00	\$79,620.00	Purchase of 60 units interactive whiteboards, 60 units power supply, 60 units, serial cable for School 31 purchased under State contract A50954.		X		
1098	11-000-260-890-94-00--	06-06364	11/29/2005	ARD APPRAISAL CO	\$3,000.00	\$6,000.00	Appraisal fee for 2 locations (786-790 Trumbull Street; 801-871 Livingston Street) Ordered by Director of PPE		X		The Elizabeth BOE has built several schools and moved several others in recent years. Assessing available properties is a necessity.
1099	11-000-251-610-94-00-44-	06-06367	11/30/2005	COMPU-CORP	\$188.96	\$188.96	Purchase of 4 black and 4 color cartridges.		X		
1100	11-000-221-580-94-00-61-	06-06387	11/29/2005	DYNAMIC TRAVEL	\$340.00	\$340.00	Round trip transportation to 2006 NABE (National Association of Bilingual Education) conference for Supervisor of Bilingual /ESL elementary education. See the 11/17/05 board meeting report .		X		
1101	15-000-240-600-13-00--	06-06393	11/29/2005	ALFAX	\$1,260.30	\$1,172.60	Mail station base and sorter module for Benjamin Franklin School # 13.		X		The sorter provides each staff member at the school with a mailbox.
1102	11-000-221-320-94-00-61-	06-06397	11/29/2005	NEW JERSEY SYMPHONY ORCHESTRA	\$4,000.00	\$4,000.00	The NJ Symphony Orchestra will provide musicians to participate in a program entitled "Kaleidoscope of American Music"		X		This can be considered appropriate for musical and cultural enrichment.
1103	11-000-219-580-94-00-60-	06-06414	11/29/2005	A POLLON, ELSIE	\$60.00	\$60.00	Travel expenses for May & June 2006		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs. As Special Services personnel travel often throughout the district, this is a reasonable expenditure.
1104	15-000-240-420-81-00--	06-06440	11/29/2005	FIRST CALL SERVICES	\$175.00	\$175.00	Service call for 2 IBM typewriters (parts and labor) - EHS Halsey House		X		Maintenance of District equipment is necessary, however District should consider replacing outmoded equipment such as typewriters.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1105	15-000-240-600-01-00--	06-06471	11/29/2005	CLASSROOM DIRECT, CO.	\$2,618.38	\$3,208.73	Arts & crafts supplies for George Washington School #1		X		
1106	15-000-240-320-81-00--	06-06528	11/29/2005	MIKSAL PRINTING	\$3,250.00	\$3,250.00	Printing of 5600 parents newsletters for the 2005-2006 school year (handbook edition).		X		
1107	11-150-100-320-94-00-60-	06-06604	12/20/2005	SUMMIT OAKS HOSPITAL	\$570.00	\$2,000.00	Bedside Instruction at Summit Oaks Hospital, Summit NJ - Student: H.J.. 9/26-9/30/05, 5 hrs. instruction; 10/3-10/26/05, 20 hrs.; 11/1-11/16, 15 hrs.		X		
1108	11-150-100-320-94-00-60-	06-06605	12/20/2005	NEW HOPE CAROLINAS INC.	\$1,296.00	\$12,960.00	30 days - High Management Rehab Educational Services., student J.C.		X		
1109	11-000-251-610-94-00-44-	06-06656	12/12/2005	SUPPLIES, SUPPLIES	\$155.41	\$155.41	Office supplies - Purchasing Department		X		
1110	11-000-230-331-94-00--	06-06664	12/5/2005	EDUCATION LAW CENTER	\$22,092.00	\$22,092.00	Contract for professional services to keep Elizabeth BOE apprised of developments in the Abbott v. Burke case, as resolved at December 15, 2005 Board Meeting. The amount is \$1 per student		X		The legal interests of the District in this case are the obligation of the District and expenditures in support of these interests are necessary.
1111	11-000-219-320-94-00-60-	06-06669	12/5/2005	NEGRON, BRUNILDA	\$350.00	\$350.00	Per case speech evaluation for services rendered on 11/15/05.		X		
1112	11-000-219-320-94-00-60-	06-06675	12/5/2005	BLANCO, MARIA	\$350.00	\$350.00	Per case educational evaluation for student A.A., 11/15/05 - Christopher Columbus School #15		X		
1113	11-000-251-610-94-00-44-	06-06704	12/5/2005	SUPPLIES, SUPPLIES	\$6.95	\$498.31	Office/desk supplies, ordered by Comptroller		X		
1114	15-000-260-320-81-00-60-	06-06745	12/6/2005	OFF DUTY POLICE OFFICERS	\$6,511.25	\$15,437.00	To cover off duty police officers payroll, 11/21 - 12/2 (2005)		X		
1115	15-000-218-600-01-00--	06-06785	12/6/2005	CTB/ MCGRAW-HILL	\$3,713.31	\$3,852.20	Various educational materials ordered for George Washington School # 1.		X		
1116	11-000-252-610-94-41-40-	06-06790	12/6/2005	OFFICE MAX-BOISE COMPANY	\$390.24	\$570.94	Various office supplies, ordered by Manager of Network & Computer Services		X		



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1117	11-000-230-890-94-00-41-	06-06791	12/6/2005	L & M, INC.	\$139.00	\$139.00	Picture frame with gold filet around each picture (1 diploma and one picture in the same frame)		X		Per EBOE, this is a reward for EHS valedictorian.
1118	11-000-221-320-94-00-61-	06-06800	12/20/2005	KAPLAN K12 LEARNING SERVICES	\$3,000.00	\$3,000.00	Kaplan K12 Learning Services to conduct 6 hours of training for Elizabeth School District Teachers; Board Meeting 12/15/05		X		
1119	15-000-240-600-72-00--	06-06806	12/8/2005	CORWIN PRESS, INC.	\$104.35	\$104.35	"The 3 Minute Classroom Walk Through" (Qty 3). Ordered by Hamilton Middle School Principal.		X		Per EBOE: "Improves supervision of instruction for the school. Used as professional development in administrators so that they would be more effective in their supervision of instruction. Ultimately, better supervision of instruction results in higher performance of students."
1120	15-000-222-600-72-00--	06-06808	12/8/2005	SPORTING NEWS MAGAZINE	\$22.97	\$22.97	Three year subscriptions to Sporting News to School #72 library		X		
1121	15-000-218-600-03-00--	06-06838	12/8/2005	CTB/ MCGRAW-HILL	\$2,256.66	\$2,328.70	Various educational materials ordered by Main office of Peterstown School #3.		X		
1122	11-000-221-890-94-00-61-	06-06843	12/8/2005	NABE	\$60.00	\$60.00	National Association for Bilingual Education membership dues for the Supervisor of Bilingual Elementary Education/ESL.		X		Membership dues for one individual in the appropriate field.
1123	11-000-221-320-94-00-61-	06-06899	12/8/2005	AMTNJ	\$95.00	\$95.00	Registration for Supervisor of Mathematics to attend the "Preparing for State Assessments in Grades 5,6 &7" Date: 1/26/06 Place: Jamesburg Holiday Inn, Jamesburg, NJ Time: 8:30 am to 4:30 pm		X		The attendee is a Supervisor of Mathematics.
1124	15-000-218-600-19-00--	06-06904	12/8/2005	CTB/ MCGRAW-HILL	\$3,351.54	\$3,492.50	Various educational material - Woodrow Wilson School #19.		X		

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1125	12-000-400-450-20-99--	06-06912	12/8/2005	CHRISTOPHER, EDWARD F., ESQ.	\$9,900.00	\$9,900.00	Payment for monies owed to Dynamic Automation by Framan Mechanical. DOE owed \$17,440 to Framan Mechanical . After a legal dispute DOE made a payment of \$7,540 to Framan and a payment of \$9,900 to Dynamic Automation (for funds owned by Framan to Dynamic). Reference PO's #02-15310 and 05-10302.		X		Under the 2002 DOE contract with Framan, Dynamic Automation provided labor and materials for work done at John Marshall School #20. The 20th payment to Framan was blocked by DOE and subsequently submitted partially to Dynamic because Dynamic placed a lien to "the full value of the labor performed or materials furnished".
1126	11-000-230-610-94-00-53-	06-06935	12/13/2005	SUPPLIES, SUPPLIES	\$1,189.68	\$1,657.01	Presentation/meeting materials (portable easels, easel pads, markers) - Ordered by the Director of Testing and Monitoring		X		
1127	11-000-230-890-94-00-41-	06-06937	12/13/2005	NATIONAL SCHOOL BOARDS ASSOC.	\$780.00	\$780.00	Non-member registration fee for the attendance of one of the board members to the National School Board Meeting Associations Conference, April 8-11, 2006, Chicago IL.		X		While NJDOE report indicates approval of Out-of-State travel in the amount of \$2204 on January 27, 2006, this Board Member ultimately did not attend the conference and a refund was issued.
1128	11-000-230-331-94-00--	06-06938	12/13/2005	NELSON, ESQ. KIRK C.	\$3,107.00	\$3,107.00	General counsel charges for November, 2005. See board meeting report 12/15/05		X		
1129	15-000-218-390-81-00--	06-06946	12/16/2005	CTB/ MCGRAW-HILL	\$54,022.38	\$355,041.01	Terranova Multiple Assessment scoring services for 05/06 school year as ordered by Director of Accountability. Subject discussed at the Board Meeting on 12/15/2005.		X		Assessment/testing materials are necessary to the educational process.
1130	11-150-100-320-94-00-60	06-06950	12/20/2005	ST. CLARE'S HOSPITAL	\$132.00	\$2,000.00	Contract with St. Clare's Hospital, Boonton NJ, to provide bedside instruction for students placed there for the 2005-2006 School year at the rate of \$44 per hour, 5 days per week, total not to exceed \$2000. See December 15, 2005 Board meeting		X		

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1131	11-000-219-320-94-00-60-	06-06986	12/14/2005	ARONSON, SONIA	\$700.00	\$700.00	Per case social evaluation - student D.O. 11/9/05, V.C. 11/22/05		X		
1132	11-000-219-320-94-00-60-	06-06987	12/14/2005	NEGRON, BRUNILDA	\$350.00	\$350.00	Per case speech evaluation - student C.A.R. 12/6/05		X		
1133	11-000-219-320-94-00-60-	06-06989	12/14/2005	NEGRON, BRUNILDA	\$700.00	\$700.00	Per case speech evaluations - students A.R. 11/28/05 and S.C. 11/29/05		X		
1134	11-000-219-320-94-00-60-	06-06992	12/14/2005	KOMETES, ENA	\$350.00	\$350.00	Per case psychological evaluation for services rendered 11/20/05		X		
1135	11-000-219-580-94-00-60-	06-06993	12/14/2005	DAVIDOSKI, EDWARD	\$336.53	\$336.53	Reimbursement for out-of-District travel, September/October 2005		X		Travel by Special Services personnel is necessary. This out-of-District travel is above and beyond the allowance for travel within the District.
1136	12-000-260-732-95-00--	06-07034	12/16/2005	MRI SERVICES	\$4,200.00	\$4,200.00	Ryan Lawnaire 7.5HP Core Aerator, Price per 11/9/05 quote		X		
1137	11-000-251-610-94-00-45-	06-07079	12/16/2005	MOTOROLA C/O ROYAL COMMUNICATIONS	\$880.25	\$6,792.75	3 EX 600 Portable Radios, 8 PR-400 Radios to include w/2 year warranty, ordered by the Director of Security for disaster preparedness		X		Disaster preparedness is necessary for the safety of students and personnel.
1138	12-120-100-731-29-41-40-	06-07081	12/16/2005	OPEN SYSTEMS INTEGRATORS	\$66,405.00	\$72,900.00	Installation of A/V wiring, speakers, amps, wiremold for school # 29 (see board meeting report 12/15/05).		X		Contract was awarded to the lowest responsible bidder.
1139	11-000-221-890-94-00-61-	06-07089	12/16/2005	FOOD & NUTRITION DEPT	\$176.79	\$176.79	Breakfast for 40 people for RFB&D Training, Lafayette Annex, 10/14/05	X			Breakfast provided to staff is not a necessary expenditure to the educational process.
1140	11-000-219-610-94-00-60-	06-07099	12/16/2005	HARCOURT ASSESSMENT	\$1,287.55	\$1,287.55	Payment for the following: Invoice #0001065059 - Harcourt Assessment (Quality Assessment Tools); Ship to: Elmora School #29 (Child Study)		X		Assessment/testing materials are necessary to the educational process.

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1141	11-000-251-610-94-00-45-	06-07111	12/20/2005	HEWLETT-PACKARD CO.	\$689.00	\$983.00	HP LaserJet 3380 All-in-One; HP Next-Day Exchange (warranty), 3 years; 2 high capacity print cartridges. Purchased for Human Resources outer office, under State contract A81249		X		
1142	11-000-230-580-94-00-50-	06-07149	12/20/2005	MUNOZ, JR., PABLO	\$15.76	\$15.76	Travel reimbursement for Superintendent to attend Union County Superintendent Roundtable Holiday Gathering in Berkeley Heights, NJ		X		Monthly Professional meeting hosted by Union County Superintendents. Similar to previous monthly Superintendent Roundtables, business was discussed and important information was distributed. NJDOE Union County Superintendent was also in attendance at this meeting.
1143	11-000-219-320-94-00-60-	06-07150	12/20/2005	NEW HILL SERVICES	\$199.00	\$199.00	IDEA Compliance Alert / 12 issues, ordered by Director of Special Services		X		This newsletter provides updates and information on issues surrounding the Individuals with Disabilities Education Act. It can be considered an appropriate expenditure for the Director of Special Services
1144	11-000-219-320-94-00-60-	06-07173	12/20/2005	OLIVERA-SOKOL, JESSICA	\$350.00	\$700.00	2 cases of "Social Evaluations" conducted by District social worker		X		
1145	11-000-219-320-94-00-60-	06-07174	12/20/2005	NEGRON, BRUNILDA	\$350.00	\$700.00	Two cases of speech evaluation, for two students (11/22/05)		X		
1146	11-000-230-890-94-00-41-	06-07178	12/20/2005	LEXISNEXIS MATTHEW BENDER	\$104.25	\$104.25	Order of 4 documents from Lexis Nexis 9NJ Open Public Meeting Act 1994, NJ Basic Boardsmanship 2004, NJ Press and Community Relations, NJ Dollars and Sense). They were delivered to Business Administrator/Board Secretary.		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1147	11-000-230-890-94-00-41-	06-07198	12/21/2005	FOOD & NUTRITION DEPT	\$911.68	\$2,697.15	Breakfast and lunch provided in multiple occasion to participants to board or staff meetings.	X			Meals provided to board members or to staff is not considered an appropriate expenditure.
1148	11-000-230-610-94-00-50-	06-07228	12/22/2005	SUPPLIES, SUPPLIES	\$476.13	\$476.13	Office Supplies - Notebooks, Gel Mouse Pads, Gel Wrist Pad, telephone wipes, mechanical pencils, standard chisel staples, brown kraft envelope, envelopes, tab dividers, pens, and ring binders - EBOE Administration		X		
1149	11-000-230-530-29-41-40-	06-07236	12/22/2005	HEWLETT-PACKARD CO.	\$1,065.00	\$2,130.00	HP LaserJet 3380 all-in-one (2 units) for Albert Einstein Academy #29		X		
1150	11-000-251-610-94-00-45-	06-07238	12/22/2005	HEWLETT-PACKARD CO.	\$12,740.00	\$12,740.00	6 tablet PC's for District Investigator, Assistant Superintendent for Human Resources, Supervisor of Labor Relations, Supervisor of Compensation and Benefits, Supervisor of Hiring and Recruitment			X	The cost of these portable computers makes the expenditure questionable.
1151	11-000-230-610-94-00-52-	06-07240	12/22/2005	HEWLETT-PACKARD CO.	\$2,073.50	\$2,199.00	Tablet PC for Administrative Assistant to Superintendent			X	The cost of these portable computers makes the expenditure questionable.
1152	15-000-260-320-81-00-60-	06-07242	12/21/2005	OFF DUTY POLICE OFFICERS	\$5,300.00	\$19,009.25	To cover off duty police officers payroll, December 5-16, 2005		X		
1153	11-000-230-890-94-00-50-	06-07252	12/22/2005	FOOD & NUTRITION DEPT	\$112.50	\$112.50	Food provided to the participants to NJDOE - Dr. Struthers meeting (13 participants).			X	Per EBOE: "NJDOE came into the district to conduct a meeting regarding the Secondary Education Initiative. Food was provided as requested."
1154	11-000-221-890-94-00-61-	06-07254	12/22/2005	PEOPLE EN ESPANOL	\$29.99	\$29.99	Renewal for membership of "People en Espanol" - 30 issues.		X		Ordered by the Bilingual Education coordinator.
1155	15-000-222-600-22-00--	06-07347	12/29/2005	CYBERGUYS	\$345.91	\$367.90	Computer supplies (diskettes, recordable CD's, mousepads, headphones etc.) for William Halloran School #22		X		

**Appendix B**

*Elizabeth City Subgroup Analysis*

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1156	15-190-100-320-81-00--	06-07392	12/29/2005	UNION COUNTY EDUCATIONAL	\$228,000.00	\$228,000.00	Hillcrest Academy tuition for one month, 150 students (\$1520 per month), November 2005		X		
1157	15-000-218-600-14-00--	06-07401	12/29/2005	SCHOOL SPECIALTY	\$200.00	\$2,857.98	Various educational supplies and accessories for Abraham Lincoln School #14		X		
1158	11-000-223-890-94-00-62-	06-07411	12/29/2005	FOOD & NUTRITION DEPT	\$652.22	\$6,313.88	Food provided to the participants to multiple staff development meetings (34 events).	X			Meals provided to staff are not considered an appropriate expenditure.
1159	11-000-218-890-94-00-63-	06-07415	12/29/2005	FOOD & NUTRITION DEPT	\$172.72	\$172.72	Breakfast and lunch for 15 people.	X			Meals provided to staff are not considered an appropriate expenditure.
1160	11-000-230-610-94-00-53-	06-07425	1/3/2006	SUPPLIES, SUPPLIES	\$2,709.08	\$2,709.08	Office supplies for Assistant Superintendent for Teaching and Learning - Mailing labels, folders, pencils, binder clips, etc.		X		
1161	15-000-222-600-22-00--	06-07428	1/3/2006	BEACH CAMERA & ELECTRONICS	\$803.00	\$803.00	Camcorder w/accessory kit and tri-pod - William Halloran School #22		X		Per EBOE: "Teachers and students will be using the camcorder to tape student performances."
1162	15-000-260-320-81-00-60-	06-07433	1/3/2006	OFF DUTY POLICE OFFICERS	\$1,008.00	\$9,950.75	To cover off duty police officers' payroll.		X		
1163	11-000-219-320-94-00-60-	06-07460	1/4/2006	NEGRON, BRUNILDA	\$350.00	\$700.00	Two case of speech evaluation (12/12/05)		X		
1164	11-000-219-320-94-00-60-	06-07461	1/4/2006	EDUARDO, PAMELA	\$350.00	\$350.00	Social work evaluation conducted by District Social Worker.		X		
1165	11-000-230-530-94-00-01-	06-07474	1/5/2006	VERIZON WIRELESS	\$1,107.41	\$1,107.41	Verizon Wireless service (billing period ending 12/20/05). Division of Special Services - Account #106395183, Invoice #3161273922. Monthly Charges, Usage charges, equipment charges, Verizon Wireless surcharges		X		Special Services personnel travel often and need to remain in touch with the department.
1166	15-000-218-320-21-00--	06-07498	1/5/2006	RAINBOWS INC.	\$75.00	\$300.00	Rainbows Inc. training - Winter 2005-2006 (Facilitator Training) for Victor Mravlag School # 21.		X		Rainbows Inc. is a support group curriculum for children who have suffered emotionally.

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1167	11-000-251-890-94-00-45-	06-07501	1/5/2006	FIRST CALL SERVICES	\$1,001.50	\$1,001.50	Repair done to Lektriever Series 80 (file retrieval system): replaced keypad and main board.		X		
1168	11-000-251-610-94-00-44-	06-07510	1/6/2006	JACOBSON DISTRIBUTING CO	\$295.00	\$295.00	Refrigerator: Summit 4 cubic feet (Self defrosting).		X		Per EBOE, this is a refrigerator shared by Accounts Payable and Business offices in the Mitchell Building.
1169	11-000-230-890-94-00-41-	06-07542	1/9/2006	FOOD & NUTRITION DEPT	\$554.66	\$554.66	Supper for school property meeting.	X			Meals provided to staff are not considered an appropriate expenditure.
1170	15-000-240-600-77-00--	06-07547	1/9/2006	R.Y.C.O.	\$844.20	\$844.20	Educational Materials - Bilingual / ESL 6th; McAuliffe Middle School #77		X		
1171	15-000-218-600-76-00--	06-07582	1/9/2006	ERIC ARMIN, INC. (EAI)	\$2,542.50	\$2,542.50	TI-84 Plus silver graphing calculators (Qty 25). Ordered by the Principal for Reilly Middle School # 76.		X		
1172	11-000-222-610-94-00--	06-07602	1/11/2006	PAR CODE SYMBOLOGY INC.	\$606.98	\$606.98	10,000 fixed asset BAD code labels numbering sequence 65001-75000 (\$.06 each)		X		Per EBOE, labels used to tag fixed assets.
1173	11-000-230-890-94-00-41-	06-07628	1/12/2006	FOOD & NUTRITION DEPT	\$119.48	\$263.39	Supper for finance and accounting staff meeting.	X			Meals provided to staff are not considered an appropriate expenditure.
1174	11-000-230-890-94-00-41-	06-07629	1/12/2006	NEW JERSEY EDUCATION LAW REPORT	\$380.00	\$380.00	2 years subscription for NJ Education Law Report		X		EBOE needs to be updated with the educational legislation changes.
1175	11-000-251-610-94-00-45-	06-07648	1/13/2006	HEWLETT-PACKARD CO.	\$618.00	\$3,313.00	HP Black LaserJet 2400 Series Cartridge; EBOE Annex #96 (Supervisor of Operations)		X		
1176	11-000-219-610-94-00-60-	06-07683	1/12/2006	PSYCHOLOGICAL ASSESSMENT RESOURCES	\$1,451.52	\$1,472.00	1 Merrill Palmer complete kit and 1 K-Seals kit ordered for Donald Stewart Center for Early Childhood.		X		Merrill Palmer kits help to assess visual motor, learning, and problem solving issues from birth-6.5 years and K-Sales kit measures children's language skills, preacademic skills, and articulation in ages 3-6 years.

**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1177	11-000-230-890-94-00-41-	06-07696	1/13/2006	AASA	\$366.00	\$366.00	American Association of Schools / Administrator's membership dues for Superintendent's membership, 2006			X	While this individual was the nominal Superintendent at the beginning of 2006, he was in fact on sabbatical and not performing Superintendent's duties. His contract allowed for his continuing memberships in such organizations, but it is of questionable value to the District.
1178	11-000-221-580-94-00-61-	06-07705	1/13/2006	HILTON NEW YORK	\$1,305.00	\$1,305.00	Two staff member and five students to attend the American Choral direct association convention at Carnegie hall in New York . This expenditure covers 3 nights' hotel stay.			X	Per EBOE: Events started very early and ended late. Traveling home was not practical.
1179	11-000-219-320-94-00-60-	06-07716	1/13/2006	NEGRON, BRUNILDA	\$350.00	\$350.00	One case of speech evaluation (1/5/06)		X		
1180	11-000-230-890-94-00-50-	06-07727	1/13/2006	FOOD & NUTRITION DEPT	\$60.77	\$60.77	Coffee and cookies for the Superintendent's roundtable with principals.	X			Meals provided to staff are not considered an appropriate expenditure.
1181	11-402-100-320-00-00--	06-07749	1/17/2006	OFF DUTY POLICE OFFICERS	\$126.00	\$9,956.38	Off duty police officers' payroll (12/21/05-1/7/06)		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
1182	11-000-252-610-94-41-40-	06-07766	1/17/2006	ANIXTER	\$2,342.52	\$2,342.52	1000 foot per box of Cat 5e Plenum Cable; EBOE Annex #96		X		
1183	11-000-252-610-94-41-40-	06-07767	1/17/2006	ANIXTER	\$1,200.00	\$1,200.00	100 '6 Outlet surge protectors'		X		
1184	11-000-252-610-94-41-40-	06-07769	1/17/2006	HEWLETT-PACKARD CO.	\$1,836.00	\$2,718.00	HP LaserJet 4320tn Printer US; Ship to EBOE Annex #96 (Supervisor of Operations)		X		
1185	11-000-221-890-94-00-61-	06-07797	1/18/2006	PERAINO, BARBARA	\$400.00	\$400.00	Registration and ticket fees for two music teachers to attend the American Choral Directors Association at Carnegie Hall, 2/15-2/18/06		X		These employees are music teachers/choral directors at School #22.
1186	11-000-230-890-94-00-50-	06-07811	1/18/2006	FOOD & NUTRITION DEPT	\$50.77	\$50.77	Snacks provided to the Superintendent Roundtable participants.	X			Meals provided to staff are not considered necessary expenditures.



**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1187	11-000-219-320-94-00-60-	06-07818	1/18/2006	SPAN	\$75.00	\$75.00	5 registration fees for "Parent - Educator Collaboration in the IEP Process" (15X5). Processed by Director of Special Services.		X		Parental involvement in the educational process is considered necessary.
1188	11-000-230-331-94-00--	06-07828	1/19/2006	MURRAY LAW FIRM, LLC. THE	\$33,404.00	\$33,404.00	Legal services rendered during the month of December 2005.		X		
1189	11-000-221-890-94-00-61-	06-07848	1/19/2006	FOOD & NUTRITION DEPT	\$696.21	\$696.21	Dinner provided to the "SEED" meeting participants for meetings held 10/19/05, 11/16/05, 12/14/05	X			Meals provided to staff are not considered necessary expenditures.
1190	11-402-100-320-00-00--	06-07924	1/20/2006	OFF DUTY POLICE OFFICERS	\$1,173.50	\$12,888.25	Off duty police officers' payroll (1/7/06-1/14/06)		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
1191	11-000-230-890-94-00-41-	06-07939	1/24/2006	FOOD & NUTRITION DEPT	\$821.38	\$821.38	Board meeting supper, 12/15/05	X			Meals provided to staff are not considered necessary expenditures.
1192	12-000-400-390-94-00--	06-07941	1/20/2006	DETAIL ASSOCIATES	\$8,500.00	\$8,500.00	Professional services for soil investigation at school #16.		X		Professional Services contract related to removal of underground oil tank performed by licensed environmental engineers.
1193	11-000-230-890-94-00-41-	06-07943	1/20/2006	GONZALEZ, ROGER	\$2,700.00	\$2,700.00	Commission of portrait of Dr. Martin Luther King for dedication of Martin Luther King School.	X			
1194	11-000-251-592-94-00-45-	06-07966	1/24/2006	POSNER ADVERTISING	\$16,170.91	\$16,170.91	Newspaper ads (job vacancies) for month of December 2005 - Newark Star Ledger & Asbury Park Press		X		
1195	15-000-240-600-81-00--	06-07967	1/24/2006	BAYWAY LUMBER & HOME CTR	\$99.00	\$99.00	Ladder 8' Fiberglass Step Type 1; Ship to: Edison House- Eliz HS		X		
1196	11-000-251-610-94-00-44-	06-07978	1/24/2006	JACOBSON DISTRIBUTING CO	\$285.00	\$285.00	Refrigerator Summit 4 cub. Ft. FF4 self defrosting; Nicholas Murray Butler School #23		X		
1197	11-000-221-420-94-00-61-	06-07987	1/24/2006	ALTENBURG PIANO HOUSE	\$1,010.00		Repairing and tuning of pianos at various schools		X		Necessary to support music programs in the schools.
1198	11-000-251-890-94-00-45-	06-07990	1/25/2006	COURTYARD WINSTON-SALEM	\$335.61	\$335.61	EEO Officer - 3 nights, Winston-Salem NC		X		Per EBOE: Teacher recruiting trip to Winston-Salem State University conducted by EEO Officer.

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1199	11-000-221-890-94-00-61-	06-08012	1/26/2006	QUINLAN PUBLISHING COMPANY	\$154.37	\$154.37	Subscription for Student Discipline Law Bulletin. (12 issues)		X		
1200	11-000-251-610-94-00-45-	06-08021	1/26/2006	SUPPLIES, SUPPLIES	\$187.47	\$276.61	Various office supplies: crate system, file box, bulleting board, Eldon jumbo pencil holder, paper clip holder, notebooks, hanging file folder, pens, pencils for Human Resources		X		
1201	11-000-230-890-94-00-41-	06-08034	1/26/2006	TOTAL MEDIA	\$325.00	\$325.00	Purchase of 50 units of Panasonic mini DV 80 Chipless (Videotapes) for EHS - Dwyer House		X		Per EBOE: These videotapes were used to record student performances, activities, events, etc.
1202	11-000-252-610-94-41-40-	06-08036	1/26/2006	HEWLETT-PACKARD CO.	\$2,695.00	\$2,695.00	HP LaserJet 2420 Printer (Qty 5) for School #41		X		
1203	11-000-230-890-94-00-50-	06-08048	1/27/2006	FOOD & NUTRITION DEPT	\$60.77	\$60.77	Snacks provided to Superintendent VP Roundtable participants, 12/15/05	X			Meals provided to staff are not considered necessary expenditures.
1204	11-000-230-890-94-00-50-	06-08049	1/27/2006	FOOD & NUTRITION DEPT	\$60.77	\$60.77	Snacks provided to Superintendent Roundtable participants, 12/19/05	X			Meals provided to staff are not considered necessary expenditures.
1205	11-000-230-890-94-00-50-	06-08051	1/27/2006	FOOD & NUTRITION DEPT	\$111.50	\$111.50	Lunch provided to "Administrator Interview" meeting participants.	X			Meals provided to staff are not considered necessary expenditures.
1206	11-000-221-890-94-00-61-	06-08102	1/27/2006	FOOD & NUTRITION DEPT	\$142.29	\$142.29	Meal provided to "Revision of ESL Materials" meeting, 9/26/05	X			Meals provided to staff are not considered necessary expenditures.
1207	11-000-223-890-94-00-62-	06-08126	1/30/2006	FOOD & NUTRITION DEPT	\$148.22	\$9,225.04	Meals provided to the participants to various meetings/workshops	X			Meals provided to staff are not considered necessary expenditures. Also there is a \$100 difference between voucher and bills.
1208	11-000-230-530-94-00-02-	06-08134	1/30/2006	POSTMASTER-BULK MAILING	\$16,000.00	\$16,000.00	"Postage Bulk Mail" - Prepaid Account		X		Per EBOE, bulk mailing replenishment for parents and students. The USPS requires pre-payment for bulk mailing.

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1209	11-000-218-580-94-00-63-	06-08141	1/30/2006	WESTIN LONG BEACH THE	\$550.00	\$550.00	Focus on Results Institute - 2 night stay at The Westin Long Beach Dates: Feb 2 and 3, 2006 Reservation for Director of Accountability (See 06-08145 and 06-08146)		X		Travel was below \$2200 threshold requiring approval. The conference topic is appropriate for the Director of Accountability.
1210	11-150-100-320-94-00-60-	06-08142	3/17/2006	MONMOUTH OCEAN EDUCATIONAL SERV.	\$1,260.00	\$4,000.00	New Hope Program, April 2006 - Instruction for student J.L. at New Hope Foundation, Marlboro NJ		X		
1211	11-000-218-890-94-00-63-	06-08145	1/30/2006	FOCUS ON RESULTS	\$350.00	\$350.00	Focus on Results Institute : Registration fee for "Getting Districtwide Results" program. It was attended by the Director of Accountability (See 06-08141 and 06-08146)		X		
1212	11-000-218-580-94-00-63-	06-08146	1/30/2006	DYNAMIC TRAVEL	\$342.10	\$342.10	Continental Airlines (Newark to LA) for Director Of Accountability, to travel to Focus on Results Institute		X		
1213	11-000-251-890-94-00-44-	06-08147	1/30/2006	UNION COUNTY EDUCATIONAL	\$3,997.40	\$3,997.40	Membership fee for 2005-2006 school year (Resident enrollment figure (19,987) X \$0.20).		X		
1214	11-000-230-331-94-00--	06-08148	1/31/2006	MCCARTER & ENGLISH, LLP	\$25,000.00	\$25,000.00	Legal fee retainer, result of special Board Meeting 1/26/06		X		This law firm was retained by the Board of Education as part of a real estate dispute with the City of Elizabeth
1215	11-000-221-420-94-00-61-	06-08154	1/31/2006	MUSIC SHOP	\$2,656.15	\$3,791.00	Music instrument repairs		X		
1216	12-000-260-732-95-00--	06-08155	1/31/2006	DAN'S CAMERA	\$4,999.00	\$4,999.00	Canon XL2 Digital Camcorder, ordered by District Investigator	X			This equipment is for use by the District investigator for staff investigations. While the activity is necessary the cost seems excessive and less costly equipment could be used.
1217	12-000-260-732-95-00--	06-08156	1/31/2006	UNIQUE PHOTO	\$2,979.50	\$3,554.50	Canon Model EOS 5D Camera/Canon Image Stabilizer, ordered by District Investigator	X			This equipment is for use by the District investigator for staff investigations. While the activity is necessary the cost seems excessive and less costly equipment could be used.

**Appendix B**  
Elizabeth City Subgroup Analysis

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1218	11-000-251-890-94-00-45-	06-08205	1/31/2006	TEACHERS COLLEGE	\$200.00	\$200.00	Teachers' College/Columbia University career fair registration fee (3 representatives)		X		
1219	11-402-100-320-00-00--	06-08217	2/1/2006	OFF DUTY POLICE OFFICERS	\$1,505.25	\$25,324.50	Off duty police officers' payroll (1/13/06-1/27/06)		X		While the overall expenditure is deemed reasonable, the \$4/man hour "Administration Fee" seems excessive.
1220	15-000-221-320-81-00--	06-08225	2/1/2006	NEW JERSEY SCIENCE LEAGUE	\$340.00	\$340.00	New Jersey Science League (4 days, 3 coaches): EHS - Halsey House #8		X		
1221	11-000-230-890-94-00-41-	06-08226	2/1/2006	FOOD & NUTRITION DEPT	\$768.58	\$768.58	Dinner for Community Relations meeting, 12/12/05	X			Meals provided to staff are not considered necessary expenditures.
1222	11-000-230-420-94-00--	06-08263	2/2/2006	FIRST CALL SERVICES	\$150.00	\$150.00	Repair RapidPrint date/time machine in Assistant Superintendent's office at Mitchell Building		X		
1223	11-000-230-890-94-00-50-	06-08267	2/2/2006	FOOD & NUTRITION DEPT	\$40.77	\$40.77	Snacks provided to Superintendent Roundtable participants, 1/9/06.	X			Meals provided to staff are not considered necessary expenditures.
1224	11-000-251-610-94-00-45-	06-08303	2/2/2006	SUPPLIES, SUPPLIES	\$595.99	\$595.99	Office Supplies, ordered by Confidential Secretary to Asst. Superintendent for Human Resources		X		
1225	11-000-230-339-94-00--	06-08311	2/3/2006	FLEISCHER, DR. GILBERT E.	\$1,440.00	\$8,640.00	To enter into contract with Gilbert Fleischer, MD to conduct athletic physicals district wide (\$60/hour).		X		
1226	11-150-100-320-94-00-60-	06-08364	3/17/2006	ABS NEW HOPE, INC./PINES	\$1,296.00	\$12,960.00	163 days of "high management rehabilitation educational services" for student E.E. (October 2005-March 2006)		X		
1227	11-000-252-610-94-41-40-	06-08366	2/6/2006	AMER.COM	\$1,027.00	\$1,027.00	U10-b 10 foot Cat5e UTP cable - booted Grey (300 units), USB10-AB 10 foot Cables (100 units); EBOE Annex #96		X		
1228	11-000-252-610-94-41-40-	06-08369	2/6/2006	OFFICE MAX-BOISE COMPANY	\$383.92	\$83.92	Office Supplies - Technology Department		X		

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1229	15-000-221-600-72-00--	06-08406	2/6/2006	SCANTRON CORPORATION	\$648.41	\$648.41	Scantron Paper (500 sheets per pack) (16 packs); Ship to: Hamilton Middle School #72		X		
1230	15-000-240-600-72-00--	06-08413	2/6/2006	XEROX CORPORATION	\$312.00	\$936.00	Boxes of Xerox Staple Cartridges (3 Cartridges per box); Ship to: Hamilton Middle School #72		X		
1231	12-000-260-732-94-00--	06-08459	2/7/2006	BILCAR SIGNS	\$3,900.00	\$3,900.00	One set of aluminum casted letters in capital (Dr. Albert Einstein Academy)		X		This sign is for a newly-constructed school.
1232	11-000-251-890-94-00-45-	06-08547	2/9/2006	COLUMBIA UNIVERSITY CENTER FOR CAREER EDUCATION	\$100.00	\$100.00	Columbia University career fair registration fee (campus recruitment).		X		
1233	15-000-240-320-21-00--	06-08550	2/9/2006	PRESENTATION SYSTEM, INC.	\$150.00	\$150.00	Service and repair for postmaster machine; Victor Mravlag School #21		X		
1234	11-000-219-320-94-00-60-	06-08560	2/9/2006	NEGRON, BRUNILDA	\$350.00	\$350.00	Speech / Language evaluation for one student - 1/30/06		X		
1235	11-000-219-320-94-00-60-	06-08569	2/9/2006	BLANCO, MARIA	\$350.00	\$350.00	One educational evaluation by Bilingual Education Teacher - Self Contained		X		
1236	15-000-240-600-82-00--	06-08620	2/10/2006	JERSEY STATE SEATING CO	\$1,013.00	\$1,013.00	Executive Chair, 2-drawer File Cabinet, Secretaries Chair; Ship to: Dwyer House Eliz HS #82		X		
1237	11-000-251-592-94-00-45-	06-08669	2/14/2006	POSNER ADVERTISING	\$22,942.64	\$22,942.64	Newspaper ads for the month of January, 2006. Newark Star Ledger and Asbury Park Press		X		
1238	11-000-230-890-94-00-41-	06-08672	2/14/2006	FOOD & NUTRITION DEPT	\$1,532.14	\$1,532.14	Snacks provided for Frances C. Smith memorial service, 1/6-1/7/06	X			Meals provided to staff are not considered necessary expenditures.
1239	11-000-252-610-94-41-40-	06-08713	2/16/2006	HEWLETT-PACKARD CO.	\$5,412.00	\$5,412.00	6 units of Super DLT tape data cartridge.		X		Backup storage solution. Protecting District data is necessary
1240	11-000-223-890-94-00-62-	06-08729	2/16/2006	FOOD & NUTRITION DEPT	\$193.22	\$4,044.51	Food provided to participants in various training events.	X			Meals provided to staff are not considered necessary expenditures.
1241	11-000-221-610-94-00-60-	06-08740	2/16/2006	KURZWEIL EDUCATIONAL SYSTEMS	\$1,105.00	\$1,105.00	Kurzweil Educational Systems - Scanning Software; EBOE - Prince Street		X		

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1242	11-000-219-320-94-00-60-	06-08752	2/17/2006	NEGRON, BRUNILDA	\$350.00	\$700.00	Per case speech evaluations for CM 1/27/06, KM on 2/7/06; EBOE - Prince St.		X		
1243	11-000-252-610-94-41-40-	06-08755	2/17/2006	PRINCETON TECHNOLOGY	\$1,100.00	\$1,100.00	25 units of 512MB DDR Ram Modules (\$44 per unit)		X		Per EBOE: "Needed to update hardware so that current Student Info software could be used. Existing model did not have sufficient memory to function appropriately. Upgrade was much cheaper than replacing PCs."
1244	11-000-252-610-94-41-40-	06-08768	2/17/2006	AMERICAN ENVELOPE & PRINTING	\$1,285.35	\$1,285.35	Window Envelope for Payroll 2.55/M to be delivered 25,000 per month warehousing and shipping included (Board Meeting 2/16/06)		X		
1245	11-000-252-610-94-41-40-	06-08790	2/17/2006	SUDITACK ELECTRIC CORPORATION	\$1,872.00	\$1,872.00	1000 foot per box of Cat 5e Plenum Cable; EBOE Annex #96		X		
1246	11-000-219-320-94-00-60-	06-08800	2/21/2006	FILSAIME PIERRE, JEAN	\$350.00	\$350.00	Per Case Social Work Evaluation for M.J. 2/15/06 - Special Services		X		
1247	15-190-100-320-15-00--	06-08830	3/17/2006	DOVETAIL PRESENTATIONS	\$1,200.00	\$1,200.00	Two days of "Anger Management" & "No Bully" Magic show		X		
1248	11-000-252-610-94-41-40-	06-08871	2/22/2006	HEWLETT-PACKARD CO.	\$3,450.00	\$34,250.00	30 17" monitors (NJ State Contract #A81249); Ship to: EBOE Annex #96		X		Used for replacement throughout District.
1249	15-000-240-600-81-00--	06-08877	2/22/2006	HEWLETT-PACKARD CO.	\$4,355.00	\$4,355.00	Three computers and parts for instructional coaches		X		
1250	11-000-260-580-95-00--	06-08885	2/22/2006	TRUMP CASTLE	\$190.00	\$190.00	41st Annual NJ Pupil Transportation Conference (Lodging Fee). Attendee: Coordinator of Transportation		X		This is appropriate for the Coordinator of Transportation.
1251	11-000-230-339-94-00-44-	06-08901	2/23/2006	GONZALEZ, ROGER	\$3,700.00	\$3,700.00	Professional Services - Portrait of Dr. Albert Einstein for Albert Einstein Academy	X			
1252	11-000-221-610-94-00-61-	06-08903	2/23/2006	WALTON, DONNIE	\$405.00	\$405.00	Choices for Youth Books (Qty 50)		X		
1253	15-000-221-320-06-00--	06-08925	2/23/2006	STAFF DEVELOPMENT EDUCATORS	\$175.00	\$350.00	5th Annual 2nd Grade Conference for New Jersey Teachers; Marquis De Lafayette School #6		X		Professional development is critical for District staff.

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1254	11-000-251-440-94-00-44-	06-08926	2/23/2006	XEROX CORPORATION	\$765.90	\$765.90	Xerox Copier / Printer to be installed in Mitchell Building - 60 month lease		X		
1255	11-000-230-890-94-00-50-	06-08930	2/23/2006	FOOD & NUTRITION DEPT	\$116.99	\$116.99	Lunch provided to staff (Administrator interview event - 13 people), 12/23/05	X			Food provided to staff is not considered a necessary expense for the educational process.
1256	11-000-230-890-94-00-50-	06-08931	2/23/2006	FOOD & NUTRITION DEPT	\$34.79	\$34.79	Snacks provided to participants to Superintendent's round table.	X			Food provided to staff is not considered a necessary expense for the educational process.
1257	11-000-221-320-94-00-60-	06-08935	2/23/2006	PROGRESSIVE BUSINESS PUBLICATIONS	\$199.00	\$199.00	Registration for Audio Conference: "Idea & Current Legal Issues: What You Need to Do Now" - Special Services		X		
1258	11-000-219-610-94-00-60-	06-08951	2/24/2006	SUPPLIES, SUPPLIES	\$814.68	\$814.00	Chairs, Tab folders, Staplers, white out - Peterson School #03		X		
1259	11-000-230-331-94-00--	06-08959	2/27/2006	MCCARTER & ENGLISH, LLP	\$25,000.00	\$25,000.00	Replenish Account for Legal Services.		X		Per EBOE: McCarter & English LLP were special counsel hired specifically to work on the District's behalf in a real estate dispute. This expenditure represents the firm's retainer. The District assumes responsibility for legal representation.
1260	11-000-221-890-94-00-61-	06-08999	2/28/2006	FOOD & NUTRITION DEPT	\$122.07	\$122.07	Breakfast provided to college fair participants, 10/27/05	X			Food provided to staff is not considered a necessary expense for the educational process.
1261	11-000-252-610-94-41-40-	06-09003	2/28/2006	GOVCONNECTION, INC.	\$1,161.15	\$1,161.15	2GB Cruzer Mini USB Flash Drive SANDISK (15 items); Quote # 1575941.01; EBOE Annex #9		X		
1262	11-000-252-610-94-41-40-	06-09004	2/28/2006	HEWLETT-PACKARD CO.	\$1,308.00	\$1,526.00	Payment for Invoice #39887332 - HP 8 Cell Battery 4.4Hr (14 items)		X		
1263	11-000-252-610-94-41-40-	06-09008	3/1/2006	COMPU-CORP	\$3,737.36	\$3,737.36	Laser Toner Cartridge HP; Board Report 6/28/05 EBOE #94		X		

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1264	11-000-252-610-94-41-40-	06-09014	3/1/2006	CDW-G, INC.	\$2,032.39	\$2,146.39	Omni View All-in-One Pro Cables (16 Units), Belkin Omni view switch, super tool kit, recordable CD (100 pack) - (15 units), DVD+R storage media (20 Units); Ship to: EBOE Annex #96		X		Per EBOE: "[For use in] Schools. This is the hardware department. They make computer images for the Computer Techs to use in fixing and maintaining computers in schools. Cables and other supplies are for schools."
1265	11-000-218-390-94-00-63-	06-09015	3/1/2006	HUNTERDON COUNTY EDUCATIONAL SERVICES	\$371.80	\$371.80	Scan and Score IPT extra students.		X		
1266	11-000-223-890-94-00-62-	06-09018	3/1/2006	FOOD & NUTRITION DEPT	\$300.12	\$3,283.55	Food provided to participants to various training events.	X			Meals provided to staff are not considered necessary expenditures.
1267	11-402-100-320-00-00--	06-09020	3/1/2006	OFF DUTY POLICE OFFICERS	\$141.75	\$18,775.75	Cover off duty police officers' payroll (extra duty assignments), 1/19-2/24/06		X		
1268	11-000-230-890-94-00-41-	06-09027	3/1/2006	FOOD & NUTRITION DEPT	\$831.39	\$1,480.70	Board Dinner, 1/19/06 - Special Meeting 1/26/06	X			Meals provided to staff are not considered necessary expenditures.
1269	11-000-221-580-94-00-61-	06-09035	3/3/2006	TRAVEL PLANNERS, INC.	\$758.16	\$758.16	Hotel accommodation for Director of Elementary and Secondary Education to attend the ASCD (Association for Supervision and Curriculum Development) pre conference in Chicago, IL.		X		This employee is the Director of Elementary and Secondary Education. Her attendance at this conference can be considered necessary.
1270	11-150-100-320-94-00-60-	06-09040	3/6/2006	ESSEX COUNTY EDUC.SERV.COMMISSION	\$570.00	\$893.00	Home instruction for the following students serviced by Essex County commission for 2005-2006 school year: K.D., A.O., J.L., K.B.		X		
1271	11-000-230-890-94-00-41-	06-09055	3/2/2006	FOOD & NUTRITION DEPT	\$3,764.10	\$3,764.10	Food services for dedication of Martin Luther King Jr. School #52, 1/18/06			X	Food provided for a school opening may be considered reasonable, however the costs here are quite high.
1272	11-000-251-610-94-00-44-	06-09056	3/2/2006	HERTZ FURNITURE SYSTEMS CORP	\$2,859.00	\$2,859.00	Office furniture ordered by Supervisor of Payroll		X		
1273	11-000-223-610-94-42-62-	06-09075	3/2/2006	KANTOLA PRODUCTIONS	\$199.50	\$199.50	Professional development videos - "The Exceptional Leader..." and "How Great Companies Achieve...", ordered by Assistant Superintendent of Schools		X		Used for staff development.



**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1274	11-000-251-610-94-00-44-	06-09090	3/2/2006	BOARD OF EDUCATION-PETTY CASH	\$93.93	\$1,282.98	Petty Cash Reimbursement, March 2, 2006		X		The petty cash box is held at the Comptroller's office and is used to reimburse drivers for tolls and other small cash outlays. The box typically holds \$500 in cash as well as a checkbook. The account is reconciled on a regular basis and a log of payouts is available.
1275	11-000-230-580-94-00-53-	06-09100	3/2/2006	SMUTEK, RICHARD J.	\$60.00	\$330.00	Travel Reimbursement for 2005-2006 School Year (Payment for January and February 2006)		X		The Elizabeth Administrative and Supervisory Council's contract with the EBOE calls for a \$30 monthly travel allowance to provide for efficient reimbursement of business-related travel among the many District schools to which Supervisors/Directors travel. As Administrative Assistant to the Superintendent, this employee is also entitled to this stipend.
1276	11-000-252-610-94-41-40-	06-09103	3/3/2006	JACOBSON DISTRIBUTING CO	\$1,950.00	\$1,950.00	Toshiba 32" Color TV (Qty 5)		X		Per EBOE: "These units are used for power point presentations, United Streaming educational films, etc."
1277	11-000-252-610-94-41-40-	06-09106	3/3/2006	HEWLETT-PACKARD CO.	\$11,370.00	\$11,370.00	HP Compaq dc5100 Base Unit (15 items) (includes mouse, keyboard, Windows WUSB, DVD, CD)		X		
1278	11-000-221-890-94-00-61-	06-09119	3/3/2006	FOOD & NUTRITION DEPT	\$232.07	\$232.07	Dinner provided to participants in "SEED" meeting., 1/18/06	X			Meals provided to staff are not considered necessary expenditures.
1279	11-000-260-420-94-00--	06-09129	3/3/2006	ARTISTIC MIRROR & GLASS	\$277.00	\$277.00	72x36 Desk Top in 1/4 clear glass (price per proposal 5303 2/28/06); Ship to: EBOE #94		X		Per EBOE, this was used by the Coordinator of Construction to protect his desk.
1280	11-000-251-610-94-00-44-	06-09165	3/7/2006	NEOPOST INC	\$702.00	\$702.00	Office supplies: Ink cartridges, color red (Qty 5), ordered by Comptroller		X		
1281	11-000-251-890-94-00-44-	06-09166	3/7/2006	WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT	\$4,495.60	\$4,495.60	Reimbursement for tuition paid to Elizabeth for D.M., 12/05-3/06 - Student was terminated from Woodbridge Township School District 11/23/05		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1282	11-000-252-610-94-41-40-	06-09171	3/7/2006	COMPU-CORP	\$1,170.00	\$1,170.00	Laser Toner Cartridge HP (Qty 15); Board Report 6/28/05 EBOE #94		X		EBOE contracted with Compu Corp as of the June 28, 2005 Board meeting for HP toner supplies.
1283	15-000-240-420-81-00--	06-09184	3/6/2006	AUDIO INC.	\$2,569.35	\$3,240.00	Maintenance of existing audio system - EHS Jefferson House #84		X		
1284	11-000-221-890-94-00-61-	06-09202	3/7/2006	FOOD & NUTRITION DEPT	\$179.79	\$179.79	Breakfast provided to "Supera Training" participants, 1/31/06	X			Meals provided to staff are not considered necessary expenditures.
1285	11-000-221-890-94-00-60-	06-09220	3/8/2006	FOOD & NUTRITION DEPT	\$74.79	\$74.79	Breakfast provided to the state and county meeting participants.	X			Meals provided to staff are not considered necessary expenditures.
1286	15-000-218-600-14-00--	06-09230	3/8/2006	QUEUE, INC.	\$1,488.62	\$1,550.35	150 math prep student's books and 6 prep study guide		X		
1287	11-000-251-610-94-00-44-	06-09242	3/8/2006	SUPPLIES, SUPPLIES	\$258.00	\$258.00	Standard Expansion Vertical File Pockets (200 items) - Accounts Payable Department		X		
1288	11-000-230-580-94-00-53-	06-09243	3/8/2006	INN AT HARVARD HOTEL	\$603.89	\$603.89	Hotel accommodation for Asst. Superintendent for Teaching and Learning at the Inn at Harvard Hotel - 3 day learning lab: "Systematic Change for Student Success"		X		This is appropriate for the Assistant Superintendent of Teaching and Learning
1289	11-000-230-890-94-00-53-	06-09244	3/8/2006	HARVARD UNIVERSITY/CHANGE LEADERSHIP GROUP	\$745.00	\$745.00	Harvard University three days learning lab "Systematic Change for Student Success", Assistant Superintendent for Teaching and Learning- April 5-7, 2006		X		This is appropriate for the Assistant Superintendent of Teaching and Learning
1290	11-000-230-580-94-00-53-	06-09245	3/8/2006	DYNAMIC TRAVEL	\$248.00	\$248.00	Amtrak train roundtrip tickets for Asst. Superintendent for Teaching and Learning - to attend 3 day seminar at Harvard Graduate School Education "Systematic Change for Student Success"		X		This is appropriate for the Assistant Superintendent of Teaching and Learning
1291	15-190-100-320-70-00--	06-09262	3/17/2006	WINCEYCO, LLC	\$1,300.00	\$1,300.00	African Discovery Thru Music 1 Troupe		X		This is deemed necessary for support of music and arts programs.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1292	15-190-100-320-14-00--	06-09263	3/17/2006	GOMER, GARY	\$2,925.00	\$2,925.00	Workshop of "Let's Bake Bread, Let's Break Bread Together" presented by Dr. Gary Gomer during five days of 5/2006 4th and 5th grades of Abraham Lincoln School #14 student		X		This is for the benefit of students and is a reasonable expenditure
1293	15-190-100-320-03-00--	06-09264	3/17/2006	COLLIS, CRAIG	\$750.00	\$750.00	School assembly for the students K to 5th grade called "You Can Solve It". It is intended to raise the children's test scores.		X		The assembly was intended to improve students' test results.
1294	11-000-218-890-94-00-63-	06-09291	3/10/2006	FOOD & NUTRITION DEPT	\$206.72	\$589.94	Breakfast and lunch provided to CAPA Breakfast at School #2, 11/16-11/18/2005			X	Per EBOE: "NJDOE sent CAPA group for a working meeting and asked to provide refreshments for the group."
1295	11-000-251-610-94-00-44-	06-09302	3/10/2006	FIRST CALL SERVICES	\$50.00	\$50.00	Service on Canon AP850-III Typewriter in Purchasing Dept. (Invoice #13106-07)		X		It is appropriate to maintain District equipment, however the District should consider replacing outdated equipment like typewriters.
1296	11-000-221-890-94-00-61-	06-09367	3/14/2006	FOOD & NUTRITION DEPT	\$112.07	\$112.07	Lunch served at the Curriculum of Inclusion Advisory Meeting., 1/24/06	X			Meals provided to staff are not considered necessary expenditures.
1297	11-000-251-610-94-00-44-	06-09378	3/14/2006	FIRST CALL SERVICES	\$353.12	\$353.12	Repair 4 typewriters in the payroll dept. at the Mitchell building (Payroll). Model #2600		X		It is appropriate to maintain District equipment, however the District should consider replacing outdated equipment like typewriters.
1298	11-000-230-890-94-00-41-	06-09411	3/14/2006	SULLIVAN-HILL, LINDA	\$238.75	\$238.75	The bill is issued for the shorthand transcription of a deposition related to a case.		X		This expenditure is for a certified shorthand reporter hired under a Professional Services contract in relation to a personnel matter in which the District was involved.
1299	15-000-221-320-81-00--	06-09429	3/15/2006	NATIONAL PAIDEIA CENTER	\$102,450.00	\$102,450.00	Agreement with the University of North Carolina, National Paideia Center, for Elizabeth High School Whole School Reform Model (2005-2006), as authorized at the Board meeting on November 17, 2005 as an Extraordinary Unspecified Service		X		The Whole School Reform Model was recommended by Director of Curriculum and Instruction

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1300	11-000-223-890-94-00-62-	06-09436	3/15/2006	FOOD & NUTRITION DEPT	\$299.94	\$1,886.50	Breakfasts and Lunches served during various staff meetings.	X			Meals provided to staff are not considered necessary expenditures.
1301	11-000-221-580-94-00-61-	06-09440	3/15/2006	COUTO, LOURDES MARIA	\$120.00	\$300.00	Travel within the Elizabeth School District 2005-2006 School Year (Payments for March-June 2006)		X		This employee was part of the Whole School Reform Implementation Team. As this project incorporates the entire District, the travel allowance can be considered necessary.
1302	11-000-221-580-94-00-61-	06-09441	3/15/2006	DYNAMIC TRAVEL	\$212.10	\$212.10	Round trip airline ticket for Director of Elementary & Secondary Education, to attend the ASCD (Association for Supervision and Curriculum Development) pre-conference in Chicago IL.		X		The topic of this conference is appropriate for the Director of Elementary & Secondary Education.
1303	12-000-400-450-94-00-02-	06-09448	3/15/2006	F.G.S. INC.	\$1,875.00	\$1,875.00	Emergency removal of floor, insulation, and debris from 2 classroom trailers - William Halloran School #22. SRO 2041		X		
1304	11-000-230-890-94-00-41-	06-09469	3/16/2006	FOOD & NUTRITION DEPT	\$1,360.70	\$1,360.70	Food provided for Community Relations Meeting, February 2, 2006, at School #51		X		Food provided with the intent of involving parents in the educational process can be considered an appropriate District expense.
1305	15-000-260-320-81-00-60-	06-09474	3/16/2006	OFF DUTY POLICE OFFICERS	\$1,228.50	\$13,604.75	To cover off duty police officers' payroll(s) extra duty assignments		X		
1306	11-000-251-890-94-00-45-	06-09533	3/17/2006	RADISSON HOTEL	\$123.17	\$400.00	Hotel accommodations for EEO Officer, in Hampton, VA, March 20-21, 2006.		X		Per EBOE: This was a teacher recruitment trip to Hampton University.
1307	11-000-251-580-94-00-45-	06-09534	3/17/2006	DYNAMIC TRAVEL	\$253.00	\$253.00	EEO Officer - Amtrak ticket, Newport News VA, March 20-22, 2006		X		Per EBOE: This was a teacher recruitment trip to Hampton University.
1308	11-000-221-320-94-00-60-	06-09563	3/17/2006	N.J. SCHOOL DEVELOPMENT COUNCIL	\$500.00	\$500.00	Registrants for "Gaps in Achievement Workshops"		X		Registrants were all Assistant Superintendents and Supervisors. Their attendance at these workshops can be considered necessary.

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1309	15-000-221-320-06-00--	06-09564	3/17/2006	BERGEN COUNTY ETTC	\$200.00	\$200.00	Bergen County ETTC (Educational Technology Training Center) Workshop. Attendees: Teachers from Marquis De Lafayette School		X		
1310	11-000-252-610-94-41-40-	06-09581	3/20/2006	COMPU-CORP	\$1,496.65	\$1,496.65	Toner/ink cartridges. See Board Report 6/28/05 for contract information with Compu-Corp.		X		
1311	11-000-252-610-94-41-40-	06-09582	3/20/2006	HEWLETT-PACKARD CO.	\$1,930.00	\$1,930.00	HP Jetdirect 625n Ethernet Print Services; Ship to: Annex #96		X		
1312	11-000-251-592-94-00-45-	06-09588	3/20/2006	POSNER ADVERTISING	\$13,037.44	\$13,037.44	Ads placed in the newspaper for job vacancies - February 2005		X		
1313	11-000-230-890-94-00-41-	06-09638	3/21/2006	L & M, INC.	\$427.00	\$427.00	3 Martin Luther prints plus dry mounting (glass and mahogany frame).	X			Artwork is not considered an necessary District expense.
1314	11-000-230-890-94-00-41-	06-09642	3/21/2006	L & M, INC.	\$40.00	\$40.00	Replace broken glass and refit frame		X		Replacing broken glass is a necessary expenditure for the safety of students.
1315	15-000-218-390-13-00--	06-09644	3/21/2006	CTB/ MCGRAW-HILL	\$594.38	\$638.00	Basic Multiple Assessment Tests - Level 12 (Qty 4)		X		Assessment/testing is necessary to the educational process.
1316	11-000-221-890-94-00-61-	06-09680	3/22/2006	ASSOCIATION FOR SUPERVISION & CURR DEV	\$69.00	\$69.00	Membership in the Association for Supervision and Curriculum Development		X		
1317	11-000-230-890-94-00-41-	06-09682	3/21/2006	DEBBIE'S GRAND GALLERY	\$5,967.00	\$5,967.00	27x32 inch frames (39)			X	Per EBOE: "Used for the Keys to Excellence action plan that is displayed at each school building. We are required by NJDOE to involve parents in a meaningful way in planning, implementing, and evaluating school improvement plans (#7 from No Child Left Behind)."
1318	15-000-240-320-21-00--	06-09701	3/21/2006	HEIPERTZ, PAMELA	\$160.00	\$160.00	Reimbursement for workshop. Title: "Music: The Heart in Education 2006" - Victor Mravlag School #21		X		
1319	11-000-218-890-94-00-63-	06-09706	3/22/2006	DARA'S CATERERS	\$88.95	\$88.95	Food provided to HSPA meeting participants, 3/9/06	X			Meals provided to staff are not considered necessary expenditures.

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1320	15-000-222-600-72-00--	06-09713	3/22/2006	ESPN- The Magazine	\$14.97	\$14.97	29 Issues of ESPN the magazine; Ship to: Hamilton Middle School #72		X		
1321	11-402-100-320-00-00--	06-09720	2/16/2006	OFF DUTY POLICE OFFICERS	\$6,848.00	\$27,373.00	To Cover Off Duty Police Officers' Payroll, January-February 2006		X		While the overall expenditure is deemed appropriate, the \$4/man hour "Administration Fee" seems excessive.
1322	15-000-240-600-72-00--	06-09729	3/22/2006	SCHOOL SPECIALTY	\$288.67	\$607.08	School Specialty Order		X		
1323	11-000-252-610-94-41-40-	06-09734	3/23/2006	CRUCIAL TECHNOLOGY	\$819.46	\$819.46	Server upgrade		X		
1324	11-000-230-339-94-00--	06-09774	3/23/2006	B.B. MILLER & CO.	\$1,000.00	\$1,000.00	Accident and Health insurance renewal. Policy #ABL 633621 (4/9/06 - 4/9/07)		X		Adequate insurance coverage is necessary to the financial management of the District.
1325	11-402-100-320-00-00--	06-09786	3/23/2006	OFF DUTY POLICE OFFICERS	\$1,292.00	\$27,199.13	Cover off duty police officers payroll (extra duty assignments), 3/6-3/17/06		X		
1326	11-000-221-890-94-00-60-	06-09813	3/24/2006	FOOD & NUTRITION DEPT	\$102.29	\$102.29	Snacks for 25 people	X			Food provided to staff is not considered an appropriate expense for the educational process.
1327	11-000-221-420-94-00-61-	06-09814	3/24/2006	PEARSON NCS	\$324.00	\$324.00	Continuation of warranty coverage on software for Pearson NCS scanner 3/26/06-3/25/07		X		
1328	11-000-230-530-94-41-40-	06-09818	3/24/2006	DATA-COM TELECOMMUNICATIONS	\$60.00	\$60.00	Datacom Communications (SEB11 Battery Replacement Kit)		X		Battery for the modem which connects to the PBX (phone) system.
1329	11-000-230-331-94-00--	06-09862	3/27/2006	MCCARTER & ENGLISH, LLP	\$25,000.00	\$25,000.00	Replenish Account for Legal Service.		X		Per EBOE: McCarter & English LLP were special counsel hired specifically to work on the District's behalf in a real estate dispute. This expenditure represents the firm's retainer. The District assumes responsibility for legal representation.
1330	11-000-219-580-94-00-60-	06-09869	3/29/2006	DAVIDOSKI, EDWARD	\$349.50	\$349.50	Travel Reimbursement - January and February, Special Services		X		Travel for Special Services teacher among facilities outside of District.

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Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1331	11-000-230-610-94-00-50-	06-09880	3/29/2006	NATIONAL CTR FOR EDUCATIONAL ACCOUNTABILITY JUST FOR KIDS	\$4,610.50	\$4,610.50	"Do What Works" by Tom Luce and Lee Thompson, purchased by Superintendent (at 5% discount)			X	200 copies distributed to District staff, principals, directors, Board members for professional development
1332	15-000-222-600-72-00--	06-09889	3/28/2006	GOOD HOUSEKEEPING	\$10.00	\$10.00	1 year subscription to "Good Housekeeping" magazine, Hamilton Middle School #72 Library	X			This magazine subscription is not an appropriate expenditure for a Middle School.
1333	15-000-222-600-72-00--	06-09890	3/28/2006	READER'S DIGEST MAGAZINE	\$10.00	\$10.00	1 year subscription to Reader's Digest Magazine		X		
1334	11-000-221-890-94-00-61-	06-09902	3/29/2006	FOOD & NUTRITION DEPT	\$202.07	\$202.07	Refreshments for the Guidance Department meeting., 2/26/06 - EHS Halsey House	X			Food provided to staff is not considered an appropriate expense for the District.
1335	11-000-251-890-94-00-45-	06-09909	3/29/2006	FREYRE, DAPHNE	\$3,831.00	\$3,831.00	Tuition reimbursement to employee for Summer and Fall session of 2005.		X		Per EBOE: "[This employee] was the District's Affirmative Action/Compliance Officer. Courses were part of the Master's program in School Administration. Courses covered School Policy, Law, Research, and Evaluation."
1336	15-000-240-800-14-00--	06-09928	3/30/2006	BRUNO'S PIZZERIA	\$500.00	\$500.00	Incentive Pizza Party for Perfect Attendance - Abraham Lincoln School #14, January 24, 2006		X		Per EBOE: "The attendance rewards are done three times a year. Attendance of 95% is required for promotion, so this is a critical effort to reward and increase attendance. Children with less than great attendance will be considered for retention in their current grade."
1337	11-000-221-890-94-00-61-	06-09932	3/30/2006	FOOD & NUTRITION DEPT	\$1,218.00	\$1,218.00	Payments to the "Contagious Curiosity Program" (1218 paid meals @ \$1 each)., November & December, School #26 and Jefferson High		X		As the meals are indicated to be mainly for students, this expenditure is considered reasonable
1338	15-000-221-600-03-00--	06-09948	3/31/2006	ASSOCIATION FOR SUPERVISION & CURR DEV	\$2,869.49	\$2,869.49	"Building Shared Responsibility for Student Learning" - Educational Materials; Peterson School #03		X		
1339	15-000-260-320-81-00-60-	06-09964	3/31/2006	OFF DUTY POLICE OFFICERS	\$882.00	\$13,839.00	To Cover Off Duty Police Officers' Payroll(s)		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1340	12-000-400-450-82-00--	06-09965	3/31/2006	TEC-CON CONTRACTORS, INC.	\$160,787.50	\$197,250.00	Contract for bleacher construction and modification for Williams baseball field. (Project #B-3392 ; see board report 3/16/06)	X			
1341	15-000-218-600-81-00--	06-09992	4/4/2006	PSSS	\$10,250.00	\$10,250.00	2006 Preliminary SAT Scoring Services: 1340 Test Books; 1005 Answer Sheets returned for scoring; student data on disk; system-level summary of answers & skills		X		
1342	11-000-221-610-94-00-61-	06-10000	4/5/2006	GOVCONNECTION, INC.	\$1,481.78	\$1,629.95	Various printer maintenance products for various schools.		X		
1343	11-000-221-890-94-00-61-	06-10010	4/4/2006	FOOD & NUTRITION DEPT	\$300.76	\$300.76	Dinner provided for SEED meeting, 2/15/06	X			Meals provided to staff are not considered necessary expenditures.
1344	11-000-221-890-94-00-61-	06-10011	4/4/2006	FOOD & NUTRITION DEPT	\$224.14	\$224.14	Dinner provided to Curriculum of Inclusion meeting participants, 10/11/05	X			Meals provided to staff are not considered necessary expenditures.
1345	12-000-400-390-94-00--	06-10022	4/11/2006	DETAIL ASSOCIATES	\$7,500.00	\$7,500.00	AHERA - 6 month re-inspection, whole district. See Board meeting report 4/10/06.		X		AHERA inspections are necessary to comply with state laws.
1346	11-000-230-530-94-41-40-	06-10023	4/11/2006	TEST TECHNOLOGY INC.	\$2,100.00	\$3,570.00	Test Technology Inc. Telephone repair - Board Report 4/10/06		X		
1347	11-000-221-420-94-00-61-	06-10055	4/11/2006	MUSIC SHOP	\$600.00	\$5,691.20	Instrument repairs for various schools. Ordered by Supervisor of Fine Arts		X		
1348	15-000-240-600-81-00--	06-10062	4/12/2006	HERFF JONES, INC.	\$2,340.00	\$4,061.80	1000 diploma covers & plastic sheets		X		Enrollment at Elizabeth HS is approximately 1000 12th graders
1349	11-000-221-320-94-00-61-	06-10065	4/11/2006	GRAMERCY BRASS OF NY, INC.	\$9,500.00	\$9,500.00	The Gramercy Brass orchestra provided side by side rehearsal and concert with members of the Elizabeth HS orchestra.			X	While there are clear benefits to some students, the amount spent makes the expenditure questionable.
1350	11-000-230-331-94-00--	06-10076	4/7/2006	MURRAY LAW FIRM, LLC. THE	\$50,715.47	\$50,715.47	Legal services (employment-related) rendered during the Month of March 2006		X		



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1351	11-000-252-610-94-41-40-	06-10081	4/6/2006	A & M INDUSTRIAL SUPPLY	\$1,375.00	\$1,375.00	Folding hand cart 275 lb. capacity freight (Replaces PO 06-09741 cancelled); Invoice 51513081.001; EBOE Annex #96		X		
1352	11-000-252-610-94-41-40-	06-10110	4/10/2006	PRESS ANY KEY INC.	\$1,647.95	\$1,751.10	Computer supplies and cables (Commercial dub cable sets, Video wires, etc.)		X		
1353	11-000-252-610-94-41-40-	06-10115	4/10/2006	HEWLETT-PACKARD CO.	\$4,515.00	\$4,515.00	PM215AV HP Compaq dc5100 SFF w/1 GB Ram (w/mouse, DVD, CD, 5 monitors); Ship to: EBOE (Supervisor of Operations)		X		
1354	11-000-223-610-94-00-62-	06-10121	4/11/2006	SUPPLIES, SUPPLIES	\$1,046.23	\$1,046.23	Various supplies: Jumbo Paperclips, optical trackball, CD-R, gel mousepads, string envelopes legal, string envelopes letter, stapler, envelopes, correction fluid, bulletin board, labels, two-pocket folders, tape, rubber bands, light blue legal size folders, push pins, straight blade for paper trimmer, clips, folders, highlighters, black / blue gel pens for EBOE Prince St. offices		X		
1355	11-000-230-890-94-00-41-	06-10147	4/11/2006	DEBBIE'S GRAND GALLERY	\$306.00	\$306.00	27x32 inx frames w/mats			X	Per EBOE: "Used for the Keys to Excellence action plan that is displayed at each school building. We are required by NJDOE to involve parents in a meaningful way in planning, implementing, and evaluating school improvement plans (#7 from No Child Left Behind)."
1356	11-000-223-890-94-00-62-	06-10168	4/11/2006	FOOD & NUTRITION DEPT	\$332.22	\$2,088.41	Meals provided to various meetings participants.	X			Meals provided to staff are not considered necessary expenditures.
1357	11-000-260-890-94-00--	06-10201	4/12/2006	FOTI, GARY	\$1,500.00	\$1,500.00	Cash advance for travel expenses in connection to the Elizabeth High School Band trip to Washington D.C.		X		Provided that travel expenses are subsequently accounted for, this expenditure is necessary.

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	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
1358	11-000-218-890-94-00-63-	06-10220	4/13/2006	FOOD & NUTRITION DEPT	\$216.79	\$216.79	Snacks provided to the "GEPA and Ask" training participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1359	15-000-260-320-81-00-60-	06-10226	4/13/2006	OFF DUTY POLICE OFFICERS	\$1,134.00	\$27,427.75	To Cover Off Duty Police Officers' Payroll(s)		X		
1360	11-000-219-610-94-00-60-	06-10273	4/19/2006	HOSKINS, BARBARA, PH. D	\$479.03	\$479.03	"Developing Inclusive Schools Guide" (Qty 15)		X		
1361	11-000-219-320-94-00-60-	06-10343	4/24/2006	EDUARDO, PAMELA	\$350.00	\$350.00	Per Case Social Evaluation for E.G., March 28, 2006		X		
1362	11-000-252-610-94-41-40-	06-10355	4/26/2006	HEWLETT-PACKARD CO.	\$3,318.00	\$3,318.00	HP 146 GB 15K hard drives (Qty 6) ordered for School #31 Edu server under State contract A81249		X		
1363	11-000-230-530-94-41-40-	06-10356	4/26/2006	NEXTEL GOVERNMENT ACCTS	\$1,963.70	\$3,849.06	Nextel Direct Connect charges, April 2006 - Used by Technology staff		X		This equipment is used to stay in contact with employees while working at disparate sites.
1364	11-000-230-530-94-00-01-	06-10358	4/26/2006	VERIZON	\$40,023.03	\$40,023.03	Verizon bills for four lines for the month of April 2006		X		
1365	15-000-240-420-81-00--	06-10359	4/26/2006	H P PARTS DIRECT	\$238.10	\$238.10	Maintenance kit for LaserJet 4050 in Room H315 of School 83		X		
1366	11-000-221-890-94-00-61-	06-10370	4/26/2006	FOOD & NUTRITION DEPT	\$74.79	\$74.79	Snacks provided to "Classroom Management" meeting participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1367	15-000-260-320-81-00-60-	06-10381	4/26/2006	OFF DUTY POLICE OFFICERS	\$1,008.00	\$10,940.51	To cover off duty police officers' payroll(s) extra duty assignments - April 10-13, 2006		X		
1368	11-000-251-610-94-00-45-	06-10403	4/26/2006	ULTIMATE OFFICE, INC.	\$41.90	\$41.90	Pocket file folders (2 packages of 25 each) shipped to Assistant Superintendent of Human Resources		X		
1369	11-000-251-610-94-00-45-	06-10404	4/26/2006	QUINLAN PUBLISHING COMPANY	\$147.00	\$147.00	School Law Bulletin - one year, 24 issues - Asst. Superintendent for Human Resources		X		This is an appropriate expenditure for the Assistant Superintendent for Human Resources.
1370	11-000-218-610-94-00-63-	06-10419	4/26/2006	BALLARD & TIGHE	\$8,809.58	\$8,879.73	Test booklets, story board, story pieces, Pre-IPT English and Spanish, ordered by Director of Research & Evaluation		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
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1371	12-000-400-390-94-00--	06-10423	4/26/2006	USA ARCHITECTS	\$9,027.50	\$129,800.00	Professional Service contract for Field House/Batting Cages @ Williams Field - Design, Construction Documents, Construction Administration	X			
1372	12-000-400-390-94-00--	06-10424	4/26/2006	LAN ASSOCIATES	\$4,500.00	\$34,650.00	Professional services contract - Westminster Academy. Field work, site design.	X			
1373	12-000-400-390-94-00--	06-10425	4/26/2006	LAN ASSOCIATES	\$4,500.00	\$34,650.00	Professional services - Williams Field Baseball Field. Field work, site design.	X			
1374	11-000-252-610-94-41-40-	06-10426	4/27/2006	HEWLETT-PACKARD CO.	\$5,485.00	\$5,485.00	UPS R3000 XR Low L530 US (Uninterruptible Power System).		X		
1375	11-000-221-890-94-00-61-	06-10440	4/27/2006	FOOD & NUTRITION DEPT	\$49.72	\$49.72	Lunch provided to the meeting participants at W.L. Program Evaluation meeting, 2/27/06	X			Food provided to staff is not considered an appropriate expense for the District.
1376	11-150-100-320-94-00-60-	06-10459	5/9/2006	YOUTH CONSULTATION SERVICE	\$760.00	\$2,000.00	Home instruction for student A.R., April 2006 (17.5 hours at \$38/h)			X	Home instruction is an essential expenditure, however no log of dates/hours is provided to justify the 17.5 hours claimed.
1377	11-000-230-890-94-00-50-	06-10471	4/27/2006	FOOD & NUTRITION DEPT	\$44.79	\$44.79	Snacks provided to Superintendent Round Table meeting, 2/6/06	X			Food provided to staff is not considered an appropriate expense for the District.
1378	11-000-230-890-94-00-50-	06-10472	4/27/2006	FOOD & NUTRITION DEPT	\$77.77	\$77.77	Snacks provided to Superintendent Round Table meeting at EHS-Edison, 2/27/06	X			Food provided to staff is not considered an appropriate expense for the District.
1379	11-000-230-890-94-00-50-	06-10473	4/27/2006	FOOD & NUTRITION DEPT	\$48.77	\$48.77	Snacks provided to Superintendent Round Table meeting at EHS-Halsey, 3/6/06	X			Food provided to staff is not considered an appropriate expense for the District.
1380	11-000-230-890-94-00-50-	06-10474	4/27/2006	FOOD & NUTRITION DEPT	\$126.50	\$126.50	Lunch provided to NJDOE meeting participants, 3/8/06			X	Per EBOE: "NJDOE asked to provide refreshments for the group."
1381	11-000-230-890-94-00-41-	06-10496	4/28/2006	CROWN SPECIALTIES	\$232.50	\$232.50	1/2" x 3" satin brass w/tape & engraving with name of board member	X			
1382	11-000-252-330-94-41-40-	06-10501	4/28/2006	NEW HORIZONS OF NEW JERSEY	\$3,400.00	\$3,400.00	New Horizons Computer Learning Centers - Local Applications Training		X		District purchased 16 coupons for applications training for staff. Three quotes for this service were obtained.

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1383	11-000-230-890-94-00-41-	06-10508	4/28/2006	FOOD & NUTRITION DEPT	\$1,963.44	\$2,151.28	Dinner provided for the Board Supper, 4/10/06	X			Food provided to staff is not considered an appropriate expense for the District.
1384	11-000-230-331-94-00--	06-10512	4/28/2006	NELSON, ESQ. KIRK C.	\$7,500.00	\$7,500.00	For Services as General Counsel for 2005/2006 school year for the month of May 2006		X		General Counsel is paid \$7500 monthly stipend for Board duties.
1385	11-000-230-890-94-00-41-	06-10515	4/28/2006	FOOD & NUTRITION DEPT	\$166.91	\$166.91	Dinner provided to the Legal Committee Meeting, 4/24/06	X			Food provided to staff is not considered an appropriate expense for the District.
1386	11-000-252-610-94-41-40-	06-10530	4/28/2006	COMPU-CORP	\$1,297.96	\$1,297.96	16 HP laser toner ordered by Supervisor of Information Systems for various schools		X		
1387	11-000-260-890-94-00-01-	06-10531	4/28/2006	RESPONSE LAW, INC.	\$185.00	\$185.00	Seminar on School - Police Partnership: "How to Expand Your Rights and Power Within the School Zone"		X		
1388	11-000-252-420-94-41-40-	06-10545	5/1/2006	POWER TECHNOLOGY SALES	\$600.00	\$600.00	PTS Data Center Solutions - Power Technology; Ship to: EBOE #94		X		
1389	11-000-251-610-94-00-41-	06-10546	5/1/2006	WARNER COMMUNICATIONS CO.	\$2,322.80	\$2,322.80	Warner Communications Co., Headsets and antennas w/batteries		X		Per EBOE: "These are used with the sound system housed at School 51 by tech staff recording and televising School Board meetings and is used at other schools for student activities."
1390	11-000-221-890-94-00-60-	06-10561	5/1/2006	TREASURER, STATE OF NEW JERSEY	\$11.50	\$11.50	Breakfast and Lunch fee for the participant to a round table organized by the DOE, 5/12/06		X		Breakfast and lunch fee appears to be required for attendance at the meeting.
1391	15-000-240-420-81-00--	06-10572	5/2/2006	FIRST CALL SERVICES	\$100.00	\$433.35	Service on Canon NP 7130 Edison House Drum Unit (Invoice #92705-1)		X		
1392	11-000-221-890-94-00-61-	06-10578	5/2/2006	FOOD & NUTRITION DEPT	\$149.36	\$149.36	Dinner provided to the Curriculum of Inclusion meeting participants, 3/21/06	X			Food provided to staff is not considered an appropriate expense for the District.
1393	11-000-221-890-94-00-61-	06-10579	5/2/2006	FOOD & NUTRITION DEPT	\$275.14	\$275.14	Dinner provided to the SEED meeting participants, 4/12/06	X			Food provided to staff is not considered an appropriate expense for the District.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
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1394	11-000-221-890-94-00-61-	06-10580	5/2/2006	FOOD & NUTRITION DEPT	\$264.14	\$264.14	Dinner provided to the SEED meeting participants, 3/15/06	X			Food provided to staff is not considered an appropriate expense for the District.
1395	11-000-230-331-94-00--	06-10587	5/2/2006	MURRAY LAW FIRM, LLC. THE	\$42,059.52	\$42,059.52	Legal Services - April 2006		X		
1396	11-000-218-890-94-00-63-	06-10613	5/3/2006	FOOD & NUTRITION DEPT	\$169.22	\$169.22	Breakfast/lunch for 15 people - CAPA, School #2			X	Per EBOE: "NJDOE sent CAPA group for a working meeting and asked to provide refreshments for the group."
1397	11-000-218-890-94-00-63-	06-10614	5/3/2006	FOOD & NUTRITION DEPT	\$218.79	\$218.79	Snacks provided to NJ ASK 5, 6, 7 and Terranova training participants, 3/27/06 @ Annex Building	X			Food provided to staff is not considered an appropriate expense for the District.
1398	12-120-100-731-94-41-40-	06-10624	5/3/2006	APPLE COMPUTER, INC.	\$12,605.90	\$12,665.90	Two Apple computers and various software and accessories for EHS Media Specialist - See Board Meeting April 11, 2006. Purchased under State contract A81253.		X		These computers were purchased for the Media Specialist at Elizabeth High School and are high performance items for media classes.
1399	11-000-221-610-94-00-61-	06-10625	5/3/2006	GOVCONNECTION, INC.	\$7,368.00	\$7,368.00	USB PC headsets with microphone (Qty 300).		X		For use in computer labs in schools.
1400	15-000-260-320-81-00-60-	06-10630	5/3/2006	OFF DUTY POLICE OFFICERS	\$1,260.00	\$13,919.75	To cover off duty police officers' payroll(s) extra duty assignments, April 12-28, 2006		X		
1401	11-000-251-592-94-00-45-	06-10655	5/4/2006	POSNER ADVERTISING	\$24,117.05	\$24,117.05	Newspaper advertisements for the months of February and March 2006		X		
1402	15-000-240-320-81-00--	06-10656	5/4/2006	MAGLIONE'S ITALIAN ICES	\$476.50	\$476.50	Pushcart with Italian ices for Project Graduation, June 21, 2006		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.

**Appendix B**  
Elizabeth City Subgroup Analysis

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1403	15-000-240-320-81-00--	06-10657	5/4/2006	MAC'S UNIFORMS	\$3,072.00	\$3,072.00	T-shirts for Project Graduation, June 21 2006			X	Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
1404	11-000-230-890-94-00-41-	06-10658	5/4/2006	FOOD & NUTRITION DEPT	\$2,304.30	\$2,304.30	Food provided to the "Reorganization Board Meeting" participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1405	11-000-230-890-94-00-41-	06-10659	5/4/2006	FOOD & NUTRITION DEPT	\$1,639.52	\$12,099.65	Board meeting suppers (2/16 and 3/16 of 2006), Also dinners served to the participants to 4 events (Public Hearing, School 29 - Dedication - Albert Einstein, Finance and Accounting Meeting, and Special board meeting - all in March/April 2006).	X			Food provided to staff is not considered an appropriate expense for the District.
1406	11-000-251-610-94-00-45-	06-10661	5/4/2006	FAST SIGNS	\$560.00	\$560.00	Two nylon reinforced banners, ordered by Assistant Superintendent for Human Resources, for use at job fairs and other school events.		X		Per EBOE: "The banners are reused every year for our job fair. There is a lot of competition for teachers and we must have a professional appearance." The Business Administrator also noted that the banners were used at other school events such as dedications of new schools.
1407	15-000-218-600-77-00--	06-10678	5/5/2006	MAX L.COWENS STUDENT STORES INC.	\$1,359.33	\$1,359.33	Various educational items - School #77		X		

**Appendix B**

*Elizabeth City Subgroup Analysis*

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1408	15-000-240-320-81-00--	06-10681	5/9/2006	CREATIVE ENTERTAINMENT ASSOCIATES, INC.	\$3,850.00	\$3,850.00	Project Graduation June 2006 Entertainment (Board Meeting 5/8/06)		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
1409	15-000-240-320-81-00--	06-10682	5/9/2006	NEW JERSEY PARTY WORKS, INC.	\$11,247.00	\$11,247.00	Project Graduation June 2006 Entertainment (Board Meeting 5/8/06)			X	Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
1410	11-000-252-610-94-41-40-	06-10696	5/5/2006	COMPU-CORP	\$1,686.94	\$1,686.94	Toner cartridges, ordered by Supervisor of Information Systems		X		
1411	11-000-221-890-94-00-61-	06-10719	5/9/2006	FOOD & NUTRITION DEPT	\$95.00	\$95.00	Breakfast served to the "Access" training participants (20 people X \$4/person).	X			Food provided to staff is not considered an appropriate expense for the District.
1412	11-000-252-610-94-41-40-	06-10725	5/9/2006	DLT SOLUTIONS, INC.	\$4,500.00	\$5,490.00	Enterprise Edition Internet Application (Perpetual Named User License) and one year support.		X		DLT provides technology solutions for government entities.
1413	15-000-240-320-81-00--	06-10727	5/9/2006	LA PLACA SALES LLC	\$5,167.50	\$5,167.50	Project Graduation, June 2006 - Food (5/8/06 Board Report)		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
1414	15-000-240-600-29-00--	06-10742	5/9/2006	CONTROL SCREENING, LLC	\$3,570.00	\$3,570.00	Metal detector plus installation, School 29		X		Board minutes 5/8/06

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1415	11-000-230-890-94-00-41-	06-10746	5/10/2006	ATLANTIC CITY HILTON	\$4,320.00	\$4,858.20	NJSBA/NJASBO Workshop, Oct 2006		X		Good governance is necessary to the proper functioning of the school district.
1416	11-000-251-890-94-00-45-	06-10755	5/10/2006	SPLINTER GROUP, LLC	\$2,921.36	\$2,921.36	Human Resources recruitment material.		X		
1417	11-000-230-331-94-00--	06-10798	5/10/2006	MCCARTER & ENGLISH, LLP	\$44,538.12	\$78,189.27	Legal services rendered - March/April 2006		X		Per EBOE: McCarter & English LLP were special counsel hired specifically to work on the District's behalf in a real estate dispute. This expenditure represents the firm's retainer. The District assumes responsibility for legal representation.
1418	11-000-251-610-94-00-45-	06-10834	5/10/2006	BUSINESS & LEGAL REPORTS, INC.	\$716.25	\$716.25	"Preventing Sexual Harassment in Schools - A Guide for Teachers" (Qty 300)		X		This is necessary to protect the District from legal liability.
1419	11-000-251-610-94-00-45-	06-10835	5/10/2006	B & B PRESS	\$511.25	\$511.25	1 job fair banner, full digital color imaging, 12"4", fine strip mesh material, hemmed & grommeted, print-ready file supplied		X		The recruitment and hiring process is necessary to the District.
1420	11-000-221-890-94-00-61-	06-10871	5/11/2006	FLENJ	\$110.00	\$110.00	Foreign Language Educators of NJ Statewide World Language Supervisors Roundtable meeting/workshop		X		Attendee is the Supervisor for Bilingual/ESL Elementary Education
1421	11-000-219-320-94-00-60-	06-10875	5/15/2006	BLANCO, MARIA	\$350.00	\$350.00	Per case educational evaluation for student E.G., 4/15/06		X		
1422	12-000-400-390-94-00--	06-10879	5/15/2006	DETAIL ASSOCIATES	\$2,250.00	\$2,250.00	Asbestos awareness training course for all custodians, ordered by the Director of Plant, Property & Equipment		X		
1423	15-000-240-600-81-00--	06-10909	5/17/2006	ERIC ARMIN, INC. (EAI)	\$2,094.00	\$2,090.00	20 calculators and sets of batteries - Elizabeth High School		X		
1424	11-000-218-610-94-00-63-	06-10915	5/16/2006	STAR LEDGER SUBSCRIPTIONS	\$24.00	\$24.00	Star Ledger, Mon-Fri Div of Accountability, 27 Prince Street	X			
1425	11-000-221-320-94-00-60-	06-10931	5/15/2006	BROWNSTONE PUBLISHERS, INC.	\$194.00	\$389.00	"IEP team Trainer" (renewal) and "Idea Compliance Insider" (renewal), ordered by Supervisor of Special Services		X		



**Appendix B**  
Elizabeth City Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of A analysis			
Control Number	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1426	11-000-218-890-94-00-63-	06-10960	5/16/2006	BRUNO'S PIZZERIA	\$40.25	\$40.25	TerraNova Meeting - May 9, 2006, ordered by Director of Accountability	X			Providing meals for staff is not considered an appropriate District expenditure
1427	11-000-230-890-94-00-41-	06-10961	5/16/2006	N J SCHOOL BOARD ASSOC	\$150.00	\$150.00	Board members registration fees for New Jersey School Boards Association Superintendent Contract Training (2 Board members).		X		
1428	15-000-240-600-75-00--	06-10963	5/17/2006	JERSEY GRAPHICS ONE, INC.	\$1,196.52	\$1,196.52	200 T-Shirts.		X		Student rewards/incentives for academic performance under Whole School Reform Model #9
1429	15-000-240-600-75-00--	06-10970	5/17/2006	JOSTEN'S PUBLICATION	\$1,705.10	\$2,181.30	100 Yearbooks (2006) for Battin Middle School #75		X		Middle school yearbooks
1430	11-000-230-890-94-00-50-	06-10975	5/17/2006	FOOD & NUTRITION DEPT	\$92.84	\$92.00	Dinner provided to attendees of a meeting with attorneys (8 people X \$6.50 per person), 4/3/06.	X			Providing meals for staff is not considered an appropriate District expenditure. Additionally, this requisition was made on May 17, 2006 - 6 weeks after the meeting and after the service had already been provided.
1431	11-000-230-890-94-00-41-	06-10986	5/18/2006	N J SCHOOL BOARD ASSOC	\$550.00	\$550.00	New board members orientation conference , June 2-4 2006 - Board Member J.G.		X		This is a necessary expenditure for new Board members.
1432	11-000-230-890-94-00-41-	06-10996	5/19/2006	FOOD & NUTRITION DEPT	\$1,228.77	\$1,402.84	Dinner provided to the Board meeting (11/17/05) and the School Properties Committee meeting (11/29/05) participants.	X			Providing meals for staff is not considered an appropriate District expenditure. Additionally, this requisition was made on May 19, 2006 - 6 months after the meetings and after the services were provided.
1433	11-000-230-890-94-00-50-	06-11016	5/18/2006	FOOD & NUTRITION DEPT	\$55.77	\$55.77	Snacks provided to the Superintendent Roundtable participants (15 people X \$2/person), May 1, 2006.	X			Providing meals for staff is not considered an appropriate District expenditure. This requisition was made on May 18th - over two weeks after the meeting.

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
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1434	15-000-240-600-20-00--	06-11029	5/18/2006	HERTZ FURNITURE SYSTEMS CORP	\$6,704.00	\$6,704.00	32 chairs and 6 tables for John Marshall School #20, ordered by Principal				This is billed to three separate account #'s - 15-000-(218,222,240)-600-20-00. The purchaser appears to have been spreading this purchase out to accounts with available funds.
1435	11-000-221-420-94-00-61-	06-11047	5/22/2006	MUSIC SHOP	\$52.00	\$728.50	Instrument repairs for various schools.		X		
1436	11-000-221-580-94-00-60-	06-11085	5/22/2006	O'DEA, ANNE	\$189.08	\$189.08	Travel Reimbursement for Supervisor, Special Services for travel between Prince Street offices and a number of schools outside the District (Pingry School, Windsor School, Governor Livingston School et al.)		X		
1437	11-000-230-890-94-00-41-	06-11099	5/23/2006	N J SCHOOL BOARD ASSOC	\$750.00	\$750.00	NJSBA's Leadership Conference, June 16-17, 2006. Attendees: two Board Members		X		Strong governance is critical to a well-run School Board, thus the expenditure is deemed necessary.
1438	11-000-251-890-94-00-45-	06-11103	5/23/2006	VISIVO	\$194.40	\$194.40	Purchase of a banner (2'x6', custom canvas two color logo) for job fair., 5/6/06		X		The recruitment and hiring process is necessary to the District.
1439	15-000-240-420-81-00--	06-11117	5/23/2006	AUDIO INC.	\$1,500.00	\$1,500.00	Maintenance of microphones/wireless equipment at Elizabeth HS-Jefferson House		X		
1440	11-000-260-890-94-00--	06-11168	5/25/2006	E-Z RENTAL CENTER	\$270.00	\$270.00	Rental, delivery and setup of a tent used for the ground breaking of School #28.		X		This is a reasonable expenditure considering the unpredictability of weather and the minor cost.
1441	15-000-240-800-14-00--	06-11211	5/26/2006	BRUNO'S PIZZERIA	\$650.00	\$650.00	Incentive Pizza Party for Perfect Attendance - Abraham Lincoln School #14, Tuesday, May 23, 2006, ordered by Principal		X		Per EBOE: "The attendance rewards are done three times a year. Attendance of 95% is required for promotion, so this is a critical effort to reward and increase attendance. Children with less than great attendance will be considered for retention in their current grade."
1442	11-000-230-890-94-00-50	06-11213	5/26/2006	FOOD & NUTRITION DEPT	\$92.84	\$92.84	Dinner served at meeting with Attorneys (8 people X \$6.50/person)., April 3, 2006	X			Food provided to staff is not considered an appropriate expense for the District.

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1443	11-000-230-890-94-00-50	06-11214	5/26/2006	FOOD & NUTRITION DEPT	\$55.77	\$55.77	Snacks provided to the "Superintendent's Roundtable" participants at EHS-Aboff, April 3, 2006	X			Food provided to staff is not considered an appropriate expense for the District.
1444	11-000-221-890-94-00-60	06-11270	5/30/2006	FOOD & NUTRITION DEPT	\$238.18	\$185.06	Snacks provided to "Parent Workshop" participants (75 people X \$3/person), August 29, 2005 - School #51, ordered by Director of Special Services		X		Snacks provided to parents of students can be considered an appropriate expense as parents' increased involvement should be beneficial to students.
1445	11-000-221-890-94-00-61	06-11274	5/30/2006	FOOD & NUTRITION DEPT	\$156.84	\$496.86	Lunch/Dinner provided to the following meetings: Parents Meeting, Division Meeting, and Alternative School Parents. Meetings held from June 2005 through April 2006.	X			While snacks/meals provided to parents can be considered necessary, this Purchase Order also includes orders for staff meetings, providing food for which is not necessary.
1446	11-000-223-890-94-00-62	06-11277	5/30/2006	FOOD & NUTRITION DEPT	\$331.51	\$2,881.30	Food provided to participants to various training sessions.	X			Food provided to staff is not considered an appropriate expense for the District.
1447	11-000-230-331-94-00--	06-11280	5/30/2006	GREENBERG TRAURIG, L.L.P.	\$20,000.00	\$20,000.00	Legal fee retainer (real estate law in Trinitas matter)		X		Per EBOE: Greenberg Traurig LLP were special counsel hired specifically to work on the District's behalf in a real estate dispute. This expenditure represents the firm's retainer.
1448	11-000-230-890-94-00-41	06-11290	5/31/2006	FOOD & NUTRITION DEPT	\$2,209.09	\$2,209.09	Board Meeting supper, May 8, 2006	X			Food provided to staff is not considered an appropriate expense for the District.
1449	15-000-240-320-81-00--	06-11311	6/1/2006	PARTY CITY	\$163.53	\$175.17	Project Graduation party materials - June 2006		X		Per EBOE: "Project Graduation is a nationally recognized program that rewards students' academic efforts and completion of high school. It has been shown to save lives by keeping students off the streets, reducing under age drinking, and DWIs." NJDOE to decide on propriety of this expenditure.
1450	11-000-221-890-94-00-60-	06-11330	6/1/2006	CEC PUBLICATIONS	\$175.00	\$175.00	Renewal of Council for Exceptional Children membership - Director of Special Services		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1451	11-000-221-890-94-00-60-	06-11331	6/1/2006	NATIONAL INST. OF BUSINESS MANAGEMENT	\$127.00	\$127.00	12 Issues of "Executive Leadership", ordered by Director of Special Services	X			This appears to be of a personal nature and not for the benefit of the students of the District.
1452	15-000-240-420-81-00--	06-11338	6/1/2006	FIRST CALL SERVICES	\$50.00	\$50.00	Service on Brother 2820 fax machine - EHS		X		
1453	11-000-251-440-94-00--	06-11343	6/2/2006	LINDABURY, MCCORMICK & ESTABROOK	\$10,000.00	\$10,000.00	Lease payment Trinitas Hospital Lafayette Street Annex 6/5/06 to 6/11/06		X		This one-week payment was made at the time of the BOE's eviction from the facility. The SCC subsequently reimbursed the Board for legal fees and the lease. Relevant documents were examined in Business Administrator's office.
1454	11-000-223-610-94-42-62-	06-11346	6/2/2006	COMPU-CORP	\$751.75	\$751.75	Toners (Qty 5) shipped to EBOE - Prince St. building		X		
1455	12-190-100-732-06-00--	06-11353	6/2/2006	STEMPLER DRAPERY & CARPET	\$2,821.85	\$2,821.85	Fabrication and installation of a pair front curtain and a panel front valance (stage drapery).		X		Per the Business Administrator, this was a planned project to replace old and worn stage drapes.
1456	11-000-221-320-94-00-60-	06-11359	6/5/2006	SUPPLIES, SUPPLIES	\$180.47	\$180.47	School supplies; Ship to: EBOE Prince Street - Special Services		X		
1457	11-000-223-890-94-00-62-	06-11368	6/5/2006	FOOD & NUTRITION DEPT	\$337.22	\$2,412.32	Food provided to participants to various training sessions.	X			Food provided to staff is not considered an appropriate expense for the District.
1458	11-000-251-440-94-00-44-	06-11397	6/6/2006	SAFEGUARD SELF STORAGE	\$2,764.80	\$2,764.80	3 storage containers rentals for Lafayette Offices. 3 month rentals; Replaces req. #14312 PO 06-11378; Ship to: BOE Warehouse 95		X		
1459	11-000-223-610-94-42-62-	06-11399	6/6/2006	SUPPLIES, SUPPLIES	\$328.48	\$328.48	Office Supplies - Prince Street location		X		
1460	11-000-223-890-94-00-62-	06-11412	6/6/2006	FOOD & NUTRITION DEPT	\$544.28	\$3,495.71	Food provided to participants to various training sessions.	X			Food provided to staff is not considered an appropriate expense for the District.
1461	11-000-230-890-94-00-41-	06-11414	6/6/2006	FOOD & NUTRITION DEPT	\$507.61	\$507.61	Dinner provided to the Finance and Accounting meeting participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1462	15-000-240-600-81-00--	06-11415	6/6/2006	H.P. FARBER	\$50.44	\$1,005.97	Arts and crafts supplies - mini quilt kits for EHS		X		
1463	11-000-230-610-00-00-61-	06-11435	6/6/2006	SUPPLY-SAVER CORPORATION	\$4,655.20	\$4,655.20	Printer Ink cartridges (Over 50 units): EHS-Gold Admin. #81		X		

**Appendix B**  
Elizabeth City Subgroup Analysis

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1464	11-000-221-890-94-00-61	06-11439	6/6/2006	NSTA PUBLICATIONS	\$74.00	\$74.00	Membership renewal in the National Science Teachers Association for Science & Enrichment Teacher (Member #735535). Individual membership with one journal (Science and Children)		X		Member is a Science & Enrichment Teacher
1465	11-000-221-890-94-00-61	06-11464	6/7/2006	FOOD & NUTRITION DEPT	\$149.36	\$149.36	Dinner provided to the "Curriculum of Inclusion" meeting participants, May 23, 2006.	X			Food provided to staff is not considered an appropriate expense for the District.
1466	11-000-219-320-94-00-60-	06-11467	6/7/2006	NEGRON, BRUNILDA	\$350.00	\$700.00	Two student speech evaluations (5/30/06).		X		
1467	11-000-219-320-94-00-60-	06-11468	6/7/2006	NEGRON, BRUNILDA	\$350.00	\$700.00	Two student speech evaluations (5/26/06).		X		
1468	15-000-218-600-26-00--	06-11490	6/7/2006	CROWN AWARDS	\$199.56	\$199.56	Academic Excellence and Attendance awards, Westminster Academy #26		X		
1469	11-000-251-610-94-00-45-	06-11518	6/13/2006	SUPPLIES, SUPPLIES	\$957.00	\$957.00	School Supplies; EBOE #94 - Human Resources Department		X		
1470	15-000-218-600-26-00--	06-11568	6/12/2006	BARNES & NOBLE	\$250.00	\$250.00	25 gift cards for Barnes & Noble \$10 each shipped Guidance-Main office of Westminster Academy Sch.#26			X	Per EBOE: "These were given to students who were Superintendent's Scholars for 4 marking periods. WSR requires student incentives (#9)."
1471	11-000-218-610-94-00-63-	06-11572	6/12/2006	HARVARD EDUCATION PUBLISHING GROUP	\$2,759.80	\$2,759.80	"Data Wise" - 130 paperback copies ordered by Director of Accountability		X		Used for Professional Development. Book's description: "A Step-by-Step Guide to Using Assessment Results to Improve Teaching and Learning".
1472	15-000-260-320-81-00-60-	06-11574	6/12/2006	OFF DUTY POLICE OFFICERS	\$1,873.11	\$24,262.00	To Cover Off Duty Police Officers' Payroll(s) May 2006		X		
1473	11-000-221-610-94-00-61-	06-11577	6/12/2006	AWARDS TROPHY COMPANY	\$590.00	\$590.00	List of trophy and office accessories ordered by Director of Bilingual/ESL			X	Not enough information is provided from available documentation.
1474	15-000-240-800-22-00--	06-11599	6/13/2006	MICHELINO'S PIZZERIA	\$743.80	\$743.80	Pizza Delivery and Drinks - William Halloran School		X		End of year pizza lunch for students at William Halloran School #22
1475	11-000-270-810-95-00--	06-11648	6/14/2006	ESSEX COUNTY EDUC. SERV. COMMISSION	\$1,415.97	\$1,415.97	Transportation for one student to Hillcrest Academy South and one student to YCS May Academy for March 2006		X		Despite the high costs, transporting students to school is an essential District expense.

**Appendix B**  
Elizabeth City Subgroup Analysis

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1476	11-000-260-420-81-00--	06-11652	6/19/2006	ARCON, INC.	\$6,650.00	\$6,650.00	Materials and labor to repair roof leaks in Rooms 451, 452, boiler room hallway of School #81		X		
1477	11-000-223-890-94-00-62	06-11659	6/15/2006	FOOD & NUTRITION DEPT	\$813.72	\$4,452.81	Food provided to the participants to various training sessions.	X			Food provided to staff is not considered an appropriate expense for the District.
1478	11-000-223-890-94-00-62-	06-11660	6/15/2006	FLOWERS BY EMILIO, INC.	\$127.00	\$172.00	Flowers for Reading Recovery Graduation and for Leads Program	X			Flowers are considered not necessary for the educational process.
1479	11-000-251-890-94-00-44	06-11711	6/19/2006	FOOD & NUTRITION DEPT	\$2,703.88	\$3,919.88	Breakfast and Lunch provided to the "Job Fair" participants, May 6, 2006	X			Food provided to staff is not considered an appropriate expense for the District.
1480	11-000-230-890-94-00-41-	06-11713	6/19/2006	VISIVO	\$120.00	\$363.00	Change existing name on banners from one board member to another, installation charges, and purchase of magnetic sign pair.	X			These items are not necessary purchases. Additionally, the Purchase Order for these items was created June 19, 2006 while the order was shipped May 17, 2006.
1481	11-000-230-332-94-00--	06-11735	6/19/2006	MENDONCA & SUAREZ, L.L.C.	\$2,887.50	\$2,887.50	Work performed in connection with employment practices policies (Business Administrator/Board Secretary).		X		Professional services - Development of attributes for testing, analysis of HR data reports and follow up communications with Business Administrator and Assistant Superintendent for Human Resources
1482	11-000-223-890-94-00-62	06-11759	6/19/2006	FOOD & NUTRITION DEPT	\$562.68	\$2,737.08	Food provided to the participants to various training sessions.	X			Food provided to staff is not considered an appropriate expense for the District.
1483	11-000-230-890-94-00-41	06-11766	6/19/2006	FOOD & NUTRITION DEPT	\$165.75	\$165.75	Breakfast provided at groundbreaking ceremony of School #28		X		Food provided for a school opening may be considered reasonable and the costs here are not excessive.
1484	11-000-219-580-94-00-60-	06-11813	6/19/2006	LOPEZ, WENDY	\$441.35	\$441.35	Travel reimbursement (out of district) - School Psychologist		X		Per EBOE: "9 CST case managers to service over 300 student w/ disabilities who are attending over 80 out of district schools throughout the state. The assignment of these case managers is in accordance w/ NJAC 6A:14-3.2."

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1485	15-190-100-320-81-00--	06-11842	6/21/2006	HAVCO		\$4,000.00	Purchase of 800 "Elizabeth High School Rewind Magazine" - 24 pages self cover 4/4 with bleeds.			X	The unit costs of this magazine, which was distributed to EHS Seniors who signed up to receive it, make this a questionable expenditure.
1486	15-190-100-320-81-00--	06-11846	6/21/2006	MIKSAL PRINTING	\$4,000.00	\$4,000.00	4000 booklets - Coated 28 pages w/cover		X		These are student handbooks distributed to each student.
1487	11-000-230-530-94-00-01-	06-11856	6/21/2006	VERIZON	\$38,406.53	\$38,406.53	Verizon Phone Bill, June 2006		X		
1488	15-000-240-600-81-00--	06-11859	6/21/2006	SCHOOL SPECIALTY		\$5,126.63	School Specialty Online Order #S2664144 - Elizabeth H.S. Gold Admin #81		X		Per EBOE: "General instructional and office supplies for all seven houses of the High School in order to complete the year, conduct commencement, end of year mailings, and complete cumulative records for the year."
1489	11-000-219-320-94-00-60-	06-11875	6/26/2006	KANTOR, JENNIFER	\$350.00	\$1,400.00	Psychological evaluations (4 cases)		X		
1490	11-000-219-320-94-00-60-	06-11877	6/26/2006	NEGRON, BRUNILDA	\$350.00	\$1,050.00	Per case speech evaluation for student M.V. 6/8/06		X		
1491	11-000-221-890-94-00-61-	06-11880	6/26/2006	FOOD & NUTRITION DEPT	\$232.07	\$232.07	Dinner provided to the "SEED" meeting participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1492	11-000-230-331-94-00--	06-11913	6/21/2006	MURRAY LAW FIRM, LLC. THE	\$38,831.74	\$38,831.74	Legal Services - May, 2006		X		Legal representation is essential for the District.
1493	11-000-221-890-94-00-61-	06-11941	6/26/2006	FOOD & NUTRITION DEPT	\$232.07	\$232.07	Dinner provided to the "SEED" meeting participants.	X			Food provided to staff is not considered an appropriate expense for the District.
1494	11-000-251-890-94-00-44-	06-11942	6/26/2006	FOOD & NUTRITION DEPT	\$800.00	\$1,524.14	Board meeting dinner (7/13 and 10/20 of 2005)	X			Food provided to staff is not considered an appropriate expense for the District.
1495	11-000-230-530-01-41-40-	06-11987	6/27/2006	VERIZON	\$2,856.00	\$122,460.20	Verizon Phone Bills		X		
1496	11-000-251-890-94-00-44-	06-11988	6/27/2006	WILLIAM MCCLINTOCK ASSOCIATES	\$7,750.00	\$20,060.00	Print and mail letters to parents for school #31, Cyber Letters print and mail, Print and mail letters and response envelopes.		X		Letters delivered to parents of School 31 regarding lottery; 2-3 page letters to all school families regarding use of internet by students; letters sent about lottery to enter Ronald Reagan Academy; "fraudulent letter" communication to community

**Appendix B**  
Elizabeth City Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed  Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of A analysis			
	Account Number	PO #	PO Date	Vendor Name	Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1497	12-000-400-390-94-00--	06-12097	6/30/2006	ELKIN/SOBOLTA & ASSOC.		\$8,250.00	Contract for the Corridor Separation Doors Project		X		
1498	12-000-400-390-94-00--	06-12099	6/30/2006	MDM CONSULTING ENGINEERS		\$33,000.00	Professional Svc. Contact - Boiler Replacement, School #23		X		Professional Services contract
1499	12-000-400-450-30-41-40-	06-12246	6/30/2006	TBS NETWORK INTELLIGENCE, INC.		\$83,811.45	Audio visual wiring and speakers system for Ronald Reagan School # 30. See board meeting report 6/1506.		X		Lowest responsible bid for this project received in accordance with specifications. The contract was awarded at June 15, 2006 Board meeting. Nothing was paid against this Purchase Order during the 2005 2006 School Year.
1500	12-000-400-390-94-00--	06-12285	6/30/2006	USA ARCHITECTS	\$82,500.00	\$82,500.00	Additional monies for contract for conversion of Schools #22 and 76 into Gifted/Talented HS Program		X		Board Report 5/8/06. Per EBOE: "This was an addition to an existing PO 06-10422. The original PO was for a feasibility study and schematic design. Additional work was for full construction drawings, construction documents, project administration, and construction monitoring. These are professional services."



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1	11999999999999999999	04-04949	7/1/2004	XEROX CORPORATION	\$2,242.10	\$14,253.00	Lease for Xerox copy machine (Renewal for '03-'04 school year) - Aboff House Elizabeth HS #86		X		
2	11999999999999999999	04-04987	7/1/2004	HU, JIA-HUEI	\$661.74	\$500,000.00	Payment to employees for tuition reimbursement. Program for 2004 school year: Summer 2003, Fall 2003, Spring 2004		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
3	11999999999999999999	04-04987	7/1/2004	LATZA, ADDIE	\$661.74	\$500,000.00	Payment to employees for tuition reimbursement. Program for 2004 school year: Summer 2003, Fall 2003, Spring 2004		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
4	11999999999999999999	04-05993	7/1/2004	TURNER, SALLY	\$60.00	\$300.00	Travel Expenses for year 2003-2004 - Special Services		X		The Elizabeth Education Association's contract entitles teachers who travel in the normal course of School business to \$30 per month in travel costs.
5	15999999999999999999	04-07896	7/1/2004	FOOD & NUTRITION DEPT	\$108.75	\$108.75	Food provided to the participant to "Parents for Parent" workshop - Madison Monroe School # 16.		X		The involvement of parents in the educational process being critical to success, efforts to support this endeavor are considered reasonable expenditures.
6	15999999999999999999	04-07901	7/1/2004	DONATOS PIZZA	\$500.00	\$500.00	Award Luncheon (food provided to 200 students) - Madison Monroe School # 16.		X		As this luncheon was in recognition of students' academic achievement, it may be considered appropriate.
7	15999999999999999999	04-09683	7/1/2004	SUCCESS FOR ALL FOUNDATION	\$4,000.00	\$4,000.00	"Success For All" Foundation reading contract for Christopher Columbus School # 15 for year 2003-2004. For details see the board meeting report 3/18/04		X		
8	20999999999999999999	04-10014	7/1/2004	INSTITUTE FOR EDUCATIONAL DEVELOPMENT	\$179.00	\$179.00	Facilitator from Hamilton Middle School attended the "Writing in Mathematics" workshop.		X		This workshop will instruct the teacher how to help their students develop their writing skills using mathematics (grades 3 - 8).
9	15999999999999999999	04-10360	7/1/2004	STATEN ISLAND ZOO	\$250.00	\$250.00	Admission to the Staten Island Zoo for two kindergarten classes (50 + 20 people) - Westminster Academy School #26.		X		
10	15999999999999999999	04-10996	7/1/2004	PETER PAN BUS COMPANY	\$569.25	\$1,100.00	Peter Pan bus company provided transportation (2 buses) to the Staten Island Zoo for 63 students and 14 adults.		X		
11	20999999999999999999	04-11520	7/1/2004	SUPPLIES, SUPPLIES	\$86.16	\$114.90	Wall planner - VIO DS701, Batteries - DUR MX1500B8Z, Batteries - DUR MX2400B8Z - Prince Street		X		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
12	209999999999999900000	04-11598	7/1/2004	QUILL CORP.	\$254.27	\$279.27	Various office supplies for the Battin Middle School #75. Order based on quote Q0616-25.		X		
13	110002606109599	04-11705	7/1/2004	SANITARY SUPPLY SPECIALTIES	\$430.80	\$430.80	6 cases of pumice bar soap and 6 cases of white floating soap for various schools		X		
14	119999999999999900000	04-11732	7/1/2004	TODD HARRIS CO., INC.	\$191.00	\$191.00	Service pool and the pool filtration system at Elizabeth High School		X		Maintenance work at schools' facilities is an appropriate expenditure.
15	209999999999999900000	04-11914	7/1/2004	FOOD & NUTRITION DEPT	\$5,197.26	\$7,328.30	Breakfast/lunch for a number of staff meetings	X			Food provided to staff is not considered an appropriate District expenditure
16	150002705121399	04-11918	7/1/2004	VILLANI BUS CO	\$560.00	\$560.00	Field trip to Waterloo Village in Stanhope, NJ . Expense for the 4th grade students from Benjamin Franklin #13 school.		X		The initial charge was \$1,150 with a partial payment of \$590 (by check).
17	11190100610942100	05-00164	7/1/2004	SCHOOL SPECIALTY	\$951.17	\$951.17	Equipment for physical activities - Gripstrachute, tug-o-war rope, solo jump, ball set, scrimmage vests, hockey set, tetherball set, etc. - William Halloran School # 22.		X		
18	110002912809400	05-00187	7/1/2004	CUMMINGS, MICHAEL	\$702.00	\$500,000.00	Payment to employees for tuition reimbursement, School year 2004-2005		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
19	110002912809400	05-00187	7/1/2004	AMATO, KATHERINE	\$351.00	\$500,000.00	Payment to employees for tuition reimbursement, School year 2004-2005		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
20	110002912809400	05-00187	7/1/2004	WALKER, LARRY	\$481.50	\$500,000.00	Payment to employees for tuition reimbursement, School year 2004-2005		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
21	110002912809400	05-00187	7/1/2004	NICOLETTA, NICHOLAS	\$702.00	\$500,000.00	Payment to employees for tuition reimbursement, School year 2004-2005		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract
22	110002912809400	05-00187	7/1/2004	BARASH, SARA	\$339.12	\$500,000.00	Payment to employees for tuition reimbursement, School year 2004-2005		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract. [Name change confirmed]
23	154011006000100	05-00303	7/1/2004	USATF - New Jersey	\$204.00	\$204.00	USATF: Eleven 18-and-under memberships and one 19-and-over Coach's membership, plus one team membership. George Washington School #1		X		
24	151901006102200	05-00422	7/7/2004	SCHOOL SPECIALTY	\$393.32	\$399.26	Supplies for William Halloran School # 22 - Pencils, erasers, white board markers, pencils, crayons, etc.		X		
25	151901006101400	05-00510	7/8/2004	HARCOURT SCHOOL PUBLISHERS	\$757.71	\$818.00	Activity books for grade 4 students - Abraham Lincoln School		X		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
26	152431006102300	05-00592	7/8/2004	SCHOOL SPECIALTY	\$411.98	\$436.60	School supply order (online) for Nicholas Murray Butler School #23, Various Teachers		X		
27	152041006107200	05-00628	7/12/2004	SCHOOL SPECIALTY	\$124.66	\$124.66	School supply order for Hamilton Middle School # 72 - Pencils, erasers, markers, etc.		X		
28	15190100610810000	05-00645	7/12/2004	Eric Armin Inc.	\$1,150.50	\$1,150.50	130 scientific calculators ordered by Supervisor of Equity 2000 Integrated Math from Elizabeth HS.		X		
29	151901006102000	05-00678	7/13/2004	CENTRAL LEWMAR PAPER CO	\$125.10	\$125.10	6 cases of white copy paper order by Principal for John Marshall School # 20.		X		
30	15241100610120000	05-00740	7/13/2004	EVERYDAY MATHEMATICS	\$407.57	\$432.14	Math - Student material set and "Everything Math" deck purchase for Elmora School # 12.		X		
31	151901006107100	05-00776	7/13/2004	SCHOOL SPECIALTY	\$493.55	\$493.55	School supplies purchase for Mable Holmes Middle School # 71.		X		
32	151901006101700	05-00880	7/15/2004	MUSIC IN MOTION	\$1,151.92	\$1,174.56	Purchase of 26 books and CDs with various musical material. It was order by Vocal Music Teacher for Theodore Roosevelt School # 17.		X		
33	151901006100300	05-00929	7/15/2004	SCHOOL SPECIALTY	\$202.47	\$202.47	School supplies purchased for 5th Grade - Peterstown School #03.		X		
34	11000223320940000	05-01009	7/19/2004	COMPU - MASTER	\$99.00	\$99.00	Fee for attendance to one day workshop "Getting the Most From Microsoft Excel". Attendee: Staff Development Coordinator		X		
35	111901006107500	05-01074	7/19/2004	SCHOOL SPECIALTY	\$154.36	\$154.36	School supplies for Alternative Program from Battin Middle School #75.		X		
36	151901006102500	05-01247	7/21/2004	EVERYDAY MATHEMATICS	\$887.22	\$965.92	Educational Math material for 2nd grade students - Hudson School #25		X		
37	15190100610010000	05-01374	7/28/2004	ABC SCHOOL SUPPLY INC	\$1,611.80	\$1,635.14	Arts & crafts supplies ordered for George Washington School #1.		X		
38	15241100610170000	05-01388	7/21/2004	HARCOURT BRACE & CO & SUBSIDIARIES	\$599.09	\$17,644.77	Ordered by the principal of the Theodore Roosevelt School # 17 for various grades		X		Books ordered in July for start of school year.
39	151901006101600	05-01389	7/21/2004	HARCOURT BRACE & CO & SUBSIDIARIES	\$2,406.64	\$14,700.57	Ordered by the principal of the Madison - Monroe School # 16 for various grades		X		Books ordered in July for start of school year.
40	111901006107500	05-01431	7/26/2004	PRENTICE HALL	\$373.15	\$2,573.15	Order by Supervisor of Alternative Education for Battin Middle School # 75.		X		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
41	110002606109500	05-01485	7/26/2004	MCMASTER - CARR	\$150.17	\$142.82	Purchase of a flexible duct connector order by the Coordinator of Maintenance for the Warehouse #95.		X		A flexible duct connector saves as a connector between two sections of an air conditioning system.
42	202111005600000	05-01568	7/26/2004	WONDER WORLD	\$567,968.20	\$626,799.00	"Lil' Scholars Inc. (dba Wonder World Nursery Schools) tuition for pre-school students for the 2004-2005 school year. See the board meeting report 7/20/04.		X		Recommended by Supervisor of Early Childhood/Elementary Education to enter into contract with Lil' Scholars Inc. to provide intensive, high quality Early Childhood classes for three-year-olds, in accordance with NJSA 6A:10A-2.2 et seq. as a Professional Service
43	2099999999999999900000	05-01605	7/1/2005	HERB'S HOUSE	\$17,366.73	\$403,281.00	"Herb's House Tuition" for Pre-School students for the 2004-2005 school year. See 7/20/04 Board report.		X		Recommended by Supervisor of Early Childhood/Elementary Education to enter into contract with Lil' Scholars Inc. to provide intensive, high quality Early Childhood classes for three-year-olds, in accordance with NJSA 6A:10A-2.2 et seq. as a Professional Service
44	152041006100200	05-01612	7/26/2004	DELTA EDUCATION	\$5,163.46	\$22,102.40	FOSS Science Program materials - Winfield Scott Middle School #2		X		Program designed to provide meaningful science education to children in diverse classrooms.
45	11190100420140000	05-01809	7/28/2004	XEROX CORPORATION	\$4,084.69	\$21,841.00	Lease and Maintenance charge (renewal) for "Document Centre 490 Digital Copier" for the 2004-2005 school year for Abraham Lincoln School # 14		X		
46	15190100610810000	05-01843	7/28/2004	FESTIVAL ICE CREAM	\$989.60	\$1,000.00	Supermarket Career program. There is also the following note on the PO: "Commodity orders from festival ice cream will be drawn from this account during the 2004 - 2005 school year		X		The program, at EHS-Edison House, trains students in Supermarket Management. The money expended is recaptured in sales.
47	152441006108100	05-01909	7/28/2004	SUPPLIES, SUPPLIES	\$110.08	\$110.08	Colored legal ruled pads, dry erase, HP Printer Transparency film, Binder Clips - Elizabeth HS		X		
48	203621008900000	05-02159	8/2/2004	CAZEQULT, JOAQUIN	\$14.25	\$1,009.00	Classroom training related expenses for the EHS/WIA summer skills program (July-August 2004)		X		
49	151901006100200	05-02182	8/2/2004	SUPPLIES, SUPPLIES	\$385.68	\$9,884.05	Composition books, latex gloves, easel pads ordered for all District schools			X	We would like clarification on the purpose of this group of supplies.

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
50	151901006100200	05-02182	8/2/2004	SUPPLIES, SUPPLIES	\$64.57	\$9,884.05	Composition books, latex gloves, easel pads ordered for all District schools			X	We would like clarification on the purpose of this group of supplies.
51	202111006105102	05-02243	8/2/2004	LAKESHORE LEARNING	\$312.17	\$326.60	Various educational products (hollow unit blocks, posters, aprons) for Classroom 19 - Early Childhood Center		X		
52	202114007320000	05-02479	8/2/2004	Control Screening	\$3,520.00	\$3,520.00	Metal detector system ordered by the Principal from Early Childhood Center.		X		
53	151901006400100	05-02487	8/4/2004	INTERSTATE MUSIC SUPPLY	\$435.69	\$435.69	Musical instruments and instructional books Ordered by Music Teacher at George Washington School #1		X		
54	11215100610000000	05-02488	8/4/2004	CREATIVE DIVERSITY, LLC	\$448.67	\$430.68	Various educational material ordered by the Supervisor of Early Child / Elementary and the teacher pre-kindergarten from George Washington School # 1.		X		
55	11190100610940000	05-02668	8/9/2004	INDUSTRIAL RUBBER CO	\$5,084.50	\$5,084.50	Fire Extinguishers and fire blankets. Ordered by principals from various location.		X		
56	202111006105002	05-02809	8/9/2004	LAKESHORE LEARNING	\$408.40	\$429.89	Various educational material for Dual Language Pre-K classroom - Frances Smith Center.		X		
57	15190100610020000	05-02875	8/10/2004	HIGH/SCOPE	\$34.72	\$30.25	Purchase of High Scope Recourse Book 1991 ordered for kindergarten class at Winfield Scott School # 2.		X		
58	110002606108100	05-02933	8/10/2004	MCMASTER - CARR	\$241.23	\$213.12	Stair tread nosing ordered by the Coordinator of Maintenance at school # 87.		X		This work was done to address a safety issue.
59	15190100640810000	05-02969	8/10/2004	HOLT RINEHART WINSTON	\$14,245.66	\$14,929.92	Purchase of various educational books and CDs ordered for Elizabeth High School - Halsey House. The order includes a purchase of 240 units of "Science Spectrum A Balance Approach".		X		
60	202111006105102	05-03011	8/10/2004	CHILDCRAFT EDUCATION	\$10,451.98	\$10,451.98	Various classroom furniture and supplies (Pillow set, easel center, learning rug, tool set, hide, small furniture) - Early Childhood Center (44) - Classroom 152		X		
61	151901006100100	05-03257	8/18/2004	SCOTT FORESMAN/ADDISON WESLEY	\$1,810.31	\$2,965.08	Various educational books and CDs for the 2nd and 3rd grade students - George Washington Elementary School #1		X		

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62	202111006105002	05-03259	8/18/2004	INSECT LORE	\$97.50	\$90.81	Educational insect-themed toys and games ordered for Room 15 of the Frances Smith Center.		X		
63	151901006107700	05-03283	8/16/2004	BMI EDUCATIONAL SERVICES	\$22,979.81	\$33,421.26	Paperback books - multiple grade levels. Purchased by Principal of McAuliffe Middle School # 77.		X		
64	110001005629400	05-03354	9/14/2004	COASTAL LEARNING CENTER	\$11,747.40	\$82,231.80	Coastal Learning Center tuition for two students (2004/2005 school year) - Special Services		X		
65	11190100440814100	05-03378	8/17/2004	HEWLETT-PACKARD COMPANY	\$31,430.25	\$128,222.08	4 year lease for wireless Laptop carts - Schools 2, 13, 16, 20, 23, 72, 76, 81. The order was processed as per State Contract A81249, Z13418. Approved in the board meeting report 8/24/04.		X		
66	11190100580000000	05-03421	8/17/2004	SUAREZ, INGRIG	\$119.20	\$144.00	Travel within the school district for the 03/04 school year (180 days @ \$0.80/day).			X	Travel allowance for certain teachers is \$0.80 per day by contract. This employee is a World Language (Spanish) teacher - we would like verification of business-related travel.
67	151901006101900	05-03466	8/17/2004	HOUGHTON MIFFLIN	\$2,053.94	\$2,029.17	Various practice books for grade 4 and grade 5 students - Woodrow Wilson School # 19.		X		
68	202111006105002	05-03549	8/18/2004	TEACHER'S DISCOVERY	\$329.57	\$331.29	Various educational material (in Spanish) ordered by Pre-K Dual Language teacher - Frances C. Smith Center (Room 15).		X		
69	110002705119500	05-03596	8/19/2004	VOGEL BUS CO INC	\$25,718.70	\$25,718.65	Student transportation services for school year 2004-2005 . Transaction was generated by a resource center teacher from Edison House (HS). Also see the board meeting report June 24, 2004.		X		The contract for these routes was awarded through the standard bidding process and was awarded to the lowest responsible bidder.
70	152011006407000	05-03737	8/23/2004	UCSMP TRANSITIONS MATHEMATICS - PRENTICE HALL SCH DIV.	\$63.29	\$101.75	Transitional math student text and study skills handbook. Special Services - Cleveland Middle School #70.		X		
71	202111006105102	05-03773	8/24/2004	LAKESHORE LEARNING	\$416.95	\$438.90	Purchased 22 units of "Hold - A - Ring Walking Rope" - Early Childhood Center.		X		
72	202111006100000	05-03904	8/26/2004	SAX ARTS & CRAFTS	\$188.18	\$188.18	Arts and Crafts supplies. The order was requested by the Supervisor of Early Child / Elementary from Woodrow Wilson School # 19.		X		

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73	202111006100000	05-04128	9/7/2004	STAPLES BUSINESS ADVANTAGE	\$829.53	\$948.77	Classroom supplies - various teachers, George Washington School No. 1.		X		
74	11000260620180000	05-04261	9/7/2004	PUBLIC SERVICE ELECTRIC & GAS CO.	\$191,373.92	\$191,373.83	Electricity Charges for July, 2004 - throughout District		X		
75	11000217320940000	05-04280	9/20/2004	RODRIGUEZ, MONICA	\$417.08	\$1,550.00	To enter into a contract to provide sign language interpreting services for 2004-2005 School year. (25 hours at \$50 per hour + \$300 mileage) - Special Services		X		
76	202111006100000	05-04302	9/10/2004	LAKESHORE LEARNING	\$217.55	\$284.05	Hollow Unit Blocks ordered by the Supervisor of Early Child / Elementary from George Washington School # 1.		X		
77	202111006100000	05-04349	9/13/2004	ED RESOURCES	\$193.83	\$205.04	Various educational items/books ordered by the Supervisor of Early Child / Elementary for Egenolf Early Childhood Center.		X		
78	151901006100100	05-04478	9/21/2004	XEROX CORPORATION	\$2,176.00	\$3,676.00	Xerox: 12 units of Hi-Yield toner and 4 cartridges of staples - George Washington School #1.		X		
79	11190100610940000	05-04814	9/29/2004	ROSELLE CATHOLIC HIGH SCHOOL	\$125.00	\$125.00	Entry fee for the 3rd annual volleyball tournament (ordered by Director of Physical Wellness and Communication Services)		X		
80	15241100610120000	05-04847	9/29/2004	SCHOOL SPECIALTY	\$219.86	\$219.86	Classroom supplies - Reading Recovery Teachers, Butler School #23		X		
81	110001005669400	05-05772	10/25/2004	LAKESIDE SCHOOL	\$8,230.00	\$61,200.00	2004-2005 School Year tuition for one student (10 months)		X		
82	151901006101600	05-05875	10/25/2004	SCHOOL SPECIALTY	\$63.02	\$63.02	Envelopes, sheet protectors, pop up notes, and Post-It Notes - Madison-Monroe School # 16		X		
83	151901006108100	05-05876	10/25/2004	SCHOOL SPECIALTY	\$221.30	\$221.30	Chalkboard with aluminum trim ordered by the Media Specialist and Administrative Secretary from EHS.		X		
84	11213100580940000	05-06031	10/27/2004	HURAJT-DUNLAP, MARY	\$300.00	\$300.00	Travel expense for the school year 04/05 - Facilitator-Inclusion		X		This position requires travel throughout the District.
85	151901006107500	05-06141	10/29/2004	LIBRARY VIDEO CO	\$391.56	\$391.56	Purchase of various educational video resources (VHS & DVDs) . Ordered from Battin Middle School # 75.		X		
86	152441006101600	05-06360	11/9/2004	HOUGHTON MIFFLIN	\$48.18	\$96.36	Grade 4 and 5 practice books in Spanish; Madison- Monroe School #16		X		

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87	152041006102500	05-06378	11/9/2004	BMI EDUCATIONAL SERVICES	\$1,153.10	\$994.05	BMI Educational Services; Paperback books - Charles J. Hudson School No. 25		X		
88	151901006107700	05-06982	12/2/2004	TRIUMPH LEARNING, LLC	\$1,751.20	\$1,751.20	GEPA Exam Math Coach (Qty 160) - McAuliffe Middle School # 77.		X		
89	11000260620700000	05-07011	12/6/2004	WOODRUFF ENERGY	\$343.95	\$67,064.89	Natural gas charges for October, 2004 (various locations).		X		
90	200851006000000	05-07118	12/7/2004	A G S PUBLISHING	\$3,254.80	\$3,254.80	Testing packages (WRMT - Woodcock Reading Mastery Tests).		X		
91	151901006107700	05-07137	12/7/2004	CAROLINA BIO. SUPPLY	\$2,220.00	\$2,304.50	Module EM, 1st Class Energy, Machines, and Motion ordered by Principal from McAuliffe Middle School # 77.		X		
92	152011006107700	05-07157	12/7/2004	REALLY GOOD STUFF	\$688.77	\$688.77	Classroom accessories/learning kits for McAuliffe Middle School #77 - Special Services		X		
93	202111006105002	05-07278	12/10/2004	LAKESHORE LEARNING	\$87.67	\$87.67	Classroom supplies shipped to Frances C. Smith Center attention Teacher Pre-K Dual Language Room 27		X		
94	152011006101500	05-07348	12/10/2004	SCHOOL SPECIALTY	\$109.92	\$408.12	Various purchases (Card storage, holiday pencils, yarn, paper, smile faces, name tags, etc.) ordered by Teacher Bilingual Kindergarten, Teacher Cognitive Moderate, and Teacher of Resource Center for Christopher Columbus School # 15.		X		
95	151901006107200	05-07465	12/17/2004	STANTON SHEET MUSIC	\$121.16	\$129.00	Various education material (books and video) ordered by Music Teacher from Hamilton Middle School # 72.		X		
96	11190100420024100	05-07611	12/21/2004	HEWLETT PACKARD CO. - SERVICE	\$116.30	\$174.00	Fuser Assembly for LaserJet 4000 ordered by a Repair Technician		X		
97	202111006105002	05-07636	12/21/2004	LAKESHORE LEARNING	\$238.50	\$251.09	Educational tool and supplies; Ship to Frances C. Smith Center		X		
98	151901006102100	05-07779	12/28/2004	CHILDCRAFT EDUCATION	\$852.43	\$852.49	Various educational items ordered by 1st Grade Teacher / Principal from Victor Mravlag School # 21.		X		
99	151901006102300	05-07785	12/28/2004	SCHOOL SPECIALTY	\$1,162.21	\$1,162.21	Reading Recovery teachers order (Repair Technician) for Nicholas Murray Butler School # 23).		X		Various educational materials and supplies.
100	202612006006300	05-07871	12/28/2004	PCC Technology Group	\$1,685.00	\$1,685.00	Toshiba Satellite laptop ordered for Principal, St. Patrick's High School. As per state contract # A81210.		X		Title 5 of NCLB - Monies for non-public schools flow through the District



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101	11000260620010000	05-07996	12/28/2004	SOUTH JERSEY ENERGY COMPANY	\$89,825.99	\$89,825.99	Electricity usage for the period of: November '04 thru December '04 throughout District		X		
102	154011008008100	05-08086	1/12/2005	VALERIO, BRYAN	\$75.00	\$525.00	Judges fees for forensic tournament.		X		
103	151901006101600	05-08182	1/14/2005	SPORTIME SELECT SERVICE & SUPPLY CO., INC	\$479.30	\$533.54	Gym class supplies (jump ropes, hula hoops, etc.) The order was requested by Principal / Physical Education Teacher from Madison Monroe School # 16.		X		
104	15241100610020000	05-08399	1/21/2005	SCHOOL SPECIALTY	\$196.39	\$196.39	Supplies: Headphones, paper, kindergarten storybook, cd/cassette recorder, pens, etc. - Winfield Scott School # 2.		X		
105	151901006102500	05-08484	1/31/2005	PEARSON EDUCATION/PRENTICE HALL	\$186.52	\$350.00	Reader's Companion English Learners - Charles J. Hudson School #25.		X		
106	11000260620190000	05-08504	2/1/2005	SOUTH JERSEY ENERGY COMPANY	\$73.12	\$94,443.76	Electricity Usage - December 2004/January 2005 - Schools throughout District		X		
107	11000260620210000	05-08518	2/3/2005	NUI CORPORATION	\$389.96	\$22,069.80	Regular natural gas transportation fees for the period December, 04 to January, 05. various schools		X		
108	110002705039500	05-08590	2/4/2005	OKORONKWO, ETHEL	\$1,156.50	\$168,467.18	Payments to parents for first half of school year 04/05 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
109	110002705039500	05-08590	2/4/2005	LEWITTER, RACHELLE	\$385.50	\$168,467.18	Payments to parents for first half of school year 04/05 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
110	110002705039500	05-08590	2/4/2005	ANTUNES, DINA	\$771.00	\$168,467.18	Payments to parents for first half of school year 04/05 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
111	150002705127600	05-08936	2/16/2005	TRANSPORTATION DEPARTMENT - B.O.E.	\$227.50	\$227.50	The use of school bus for a trip to Princeton University, April 15-16, 2005 - Reilly Middle School # 76.			X	There was no invoice provided, nor an explanation of the purpose of the trip.
112	202111008005002	05-08944	2/16/2005	JENKINSON'S AQUARIUM	\$120.00	\$120.00	Trip to Jenkinson's Aquarium for 30 Pre-Kindergarten students.		X		
113	110002606109400	05-09024	2/23/2005	DISCO ELECTRONICS	\$450.00	\$450.00	GS-150 Bogen Amplifier			X	No indication of where amplifier was to be used (ordered to Warehouse) nor indication of the purpose for the expenditure.
114	150002136002500	05-09525	3/8/2005	OFFICE DEPOT	\$22.02	\$46.66	Office supplies ordered by Charles J Hudson School Nurse		X		

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115	202112006105102	05-09621	3/10/2005	SCHOOL HEALTH CORPORATION	\$782.75	\$852.50	Y52-375 Instaline Plus Pre School Model Shipping (Vision Screening Equipment); Ship to: Early Childhood Center (44) (Principal)		X		
116	151901006102300	05-09635	3/10/2005	USI, INC.	\$47.62	\$42.17	Blue Friction Stud for laminator leather washers for laminator (replacement parts) - Nicholas Murray Butler School #23		X		
117	11000260620720000	05-09693	3/14/2005	PUBLIC SERVICE ELECTRIC & GAS CO.	\$6,839.90	\$240,271.56	Electricity Charges for January-February 2005 - Various Locations		X		
118	1199999999999999900000	05-09791	3/14/2005	JOSEPH O'GRADY	\$935.00	\$6,875.00	Investigator appointed to continue to investigate the Elizabeth residences of students enrolled in the district and to provide the documentation needed to disenroll students found to be attending Elizabeth schools illegally. (Board Report - March 17, 2005).		X		
119	150002705128100	05-09810	3/14/2005	VILLANI BUS CO	\$350.00	\$350.00	Transportation for field trip to Continental Arena, Rutherford, NJ, March 16, 2005 for NBA game	X			Professional sporting events are not considered to be appropriate District expenditures.
120	203641006109400	05-09966	3/29/2005	ASSOCIATED AUTO PARTS	\$75.09	\$75.09	Fuel Pump Evacuation Tool - EAG MY7201		X		
121	11000260620060000	05-10009	4/1/2005	ELIZABETHTOWN GAS CO.	\$502.48	\$57,041.61	Natural Gas Transportation charges - February-March 2005		X		
122	11000260620060000	05-10009	4/1/2005	ELIZABETHTOWN GAS CO.	\$3,237.18	\$57,041.61	Natural Gas Transportation charges - February-March 2005		X		
123	11000260620060000	05-10009	4/1/2005	ELIZABETHTOWN GAS CO.	\$490.16	\$57,041.61	Natural Gas Transportation charges - February-March 2005		X		
124	2099999999999999900000	05-10128	7/1/2005	HATCH	\$390.00	\$390.00	Spanish language software for Technology Library-Room 153 of ECC. Includes installation and training.		X		
125	2099999999999999900000	05-10365	7/1/2005	BMI EDUCATIONAL SERVICES	\$49,396.75	\$49,584.32	Literature books for District use, as recommended by Assistant Superintendent for Curriculum and Instruction (See board meeting 4/14/05)		X		
126	11000260620760000	05-10477	4/20/2005	ELIZABETHTOWN GAS CO.	\$337.81	\$5,462.78	Natural Gas Transportation charges - March-April 2005		X		
127	11000260620210000	05-10478	4/20/2005	SOUTH JERSEY ENERGY COMPANY	\$76.64	\$61,485.51	Electricity charges for the period of March-April 2005 - Various Locations		X		

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128	11000260620060000	05-10479	4/20/2005	SOUTH JERSEY ENERGY COMPANY	\$3,925.59	\$119,868.11	Electricity charges for the period of February-March 2005 - Various Locations		X		
129	110002606105100	05-10490	4/20/2005	PARK GLASS CO. INC	\$228.00	\$676.00	Replace broken glass: Battin Middle School #75 and Donald Stewart Early Childhood Center #51		X		
130	110002606109500	05-10493	4/20/2005	WINZER CORPORATION	\$256.88	\$256.88	Industrial Repair Supplies (nuts, bolts, washers, etc.) - Warehouse #95 (Coordinator of Maintenance)		X		
131	1599999999999999900000	05-10564	7/1/2005	FOOD & NUTRITION DEPT	\$351.06	\$351.06	14 Cases of Pop Tarts and 26 cases of water (Crisis Supply) - Charles J. Hudson School #25 (Principal)		X		
132	15190100610030000	05-10633	4/29/2005	MCCARTER PAPER CO.	\$193.20	\$958.95	Xerox Paper - Peterson School #3		X		
133	11000260620190000	05-10652	5/4/2005	PUBLIC SERVICE ELECTRIC & GAS CO.	\$127.04	\$21,417.90	Electricity Charges for March, 2005 - Various Locations		X		
134	151901006107100	05-10814	5/9/2005	SUPPLIES, SUPPLIES	\$399.96	\$399.96	Recycled Project Display Boards SHW SB36-18; Mable Homes Middle School #71		X		
135	202842006004300	05-10937	5/13/2005	DEMCO INC.	\$745.67	\$789.64	Books, audiotapes, listening centers, headphones - Purchased for Elizabethport Catholic School		X		Title 4 of NCLB - Monies for non-public schools flow through the District
136	110002606109500	05-10950	5/12/2005	MAFFEYS LOCK AND SAFE CO	\$162.00	\$162.00	Keys; file cabinet locks		X		
137	11000260620980000	05-11118	5/25/2005	SOUTH JERSEY ENERGY COMPANY	\$90.94	\$41,617.86	Electricity Charges for the period of: March, 05 thru April, 05; Ship to: Various Locations		X		
138	204541006000001	05-11147	5/25/2005	FLAME COMPANY	\$2,481.22	\$2,481.22	Educational Materials about space (Spanish/English) - Director of ESL/Bilingual Education		X		
139	202321006007600	05-11206	5/27/2005	SCHOOL SPECIALTY	\$215.01	\$215.01	Pens, paper, erasers, staples, etc. for Reilly Middle School #76		X		Various supply and educational material.
140	150002626002500	05-11227	6/1/2005	MOTOROLA C/O ROYAL COMMUNICATIONS	\$790.00	\$24,958.25	36 Portable Radios, with warranties, and batteries for Security Guards at each District School.		X		Purchased under State contract A53804
141	11000260620720000	05-11241	6/1/2005	WOODRUFF ENERGY	\$2,257.49	\$53,389.06	Regular Natural Gas Charges for the Period of: May 18, 2005		X		Bill was restated to amend for previous reporting error on the part of the energy company.
142	2099999999999999900000	05-11273	7/1/2005	PEARSON EDUCATION/PRENTICE HALL	\$1,376.18	\$1,507.81	Pearson Education - Textbooks and other reading materials; Cleveland Middle School#70 (Summer School)		X		

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143	110002705039500	05-11396	6/8/2005	VEGA, ISRAEL	\$385.50	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
144	110002705039500	05-11396	6/8/2005	SANTIAGO, TABITA	\$385.50	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
145	110002705039500	05-11396	6/8/2005	LEBRON, PEDRO	\$924.48	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
146	110002705039500	05-11396	6/8/2005	BLACK, EVELYN	\$385.50	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
147	110002705039500	05-11396	6/8/2005	PARENTI, PATRICIA	\$385.50	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
148	110002705039500	05-11396	6/8/2005	REBELO, PATRICIA	\$385.50	\$187,966.78	Payments to parents for second half of school year 2004-2005 private transportation reimbursement.		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
149	119999999999999900000	05-11597	7/1/2005	COLLEGIATE PACIFIC	\$2,382.60	\$2,382.60	Fence guard - capping fence for safety around football field		X		This can be considered necessary as a matter of safety and protecting the District from litigation.
150	202112005805202	05-11620	6/20/2005	CASTELLANOS, GLADYS	\$20.93	\$20.93	Travel reimbursement for a Principal to attend the "Does 'Qualified' mean 'Quality?': Filling in the Gaps of NJ's Early Childhood Teacher" workshop at Rutgers University, February 4, 2005		X		
151	11000260620810000	05-11697	6/23/2005	WOODRUFF ENERGY	\$267.43	\$1,795.51	Natural Gas Charges for June, 2005 - Various Schools		X		
152	209999999999999900000	05-11735	7/1/2005	SCHOOL SPECIALTY	\$171.05	\$171.05	School Specialty - Summer Order. Educational Tools (White Board Cleaner, neat book, newsprint paper, dry erase marker; Ship to: Elmora Elementary School 12		X		
153	11000260620940000	05-11740	6/22/2005	WOODRUFF ENERGY	\$137.04	\$2,510.77	Regular natural gas for the period of: June, 2005 - Various Locations		X		
154	209999999999999900000	05-11742	7/1/2005	CORWIN PRESS, INC.	\$174.20	\$174.20	Educational books; EBOE - Prince Street		X		
155	209999999999999900000	05-12054	7/1/2005	ELIZABETH PUBLIC SCHOOLS. PAYROLL	\$92,303.39	\$1,620,085.77	6/30/2005 - Payroll Accrual - Reserve for retroactive pay and milestones		X		There is no invoice associated with the payroll processing.

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156	50910310610060000	05-C0090	10/26/2004	PFG/AFI FOODSERVICE DIST	\$928.70	\$13,246.35	Bi-Weekly food delivery to 19 locations - September 2004		X		
157	50910310610230000	05-C0107	9/1/2004	SHIFF & GOLDMAN, INC.	\$1,783.14	\$94,474.50	Contract awarded to provide and deliver snacks and crackers to the Elizabeth BOE food service department (04-05). See board meeting report August 18, 2005.		X		The board's minutes were reviewed. The contract was awarded through the bid process.
158	50910310610230000	05-C0107	9/1/2004	SHIFF & GOLDMAN, INC.	\$4,553.84	\$94,474.50	Contract awarded to provide and deliver snacks and crackers to the Elizabeth BOE food service department (04-05). See board meeting report August 18, 2005.		X		The board's minutes were reviewed. The contract was awarded through the bid process.
159	50910310610260000	05-C0112	9/15/2004	PIERRE FOODS	\$780.96	\$78,127.38	Meat purchase between 8/26/04 and 6/30/05.		X		USDA Processed Commodities
160	50910310610950000	05-C0168	10/7/2004	ECOLAB INC.	\$2,153.80	\$2,751.53	Various cleaning products (spray, drano, grease cutter, soap dispenser, etc.) purchased by School #51 in the month of August, 2004.		X		
161	50910310610200000	05-C0181	11/15/2004	SHIFF & GOLDMAN, INC.	\$217.48	\$32,787.88	B-weekly food delivery, October 2004 - Various schools		X		
162	50910310610750000	05-C0208	10/7/2004	JESS, ROSEANN	\$300.00	\$59,100.00	Uniform reimbursement for the Food Service Department (cook managers, general workers, food service workers).		X		
163	50910310610060000	05-C0222	10/26/2004	HOT BAGEL EXPRESS	\$248.99	\$53,735.00	Contract awarded to provide and deliver bagels and rolls to the Elizabeth BOE Food Service Department (effective Dec 1st 2004 through August 31, 2005).		X		Contract awarded at August 18, 2005 Board meeting through bidding process.
164	50910310610760000	05-C0224	1/7/2005	JAMAC FROZEN FOODS	\$232.70	\$23,065.42	Bi-Weekly food delivery to various locations.		X		
165	50910310610760000	05-C0224	1/7/2005	JAMAC FROZEN FOODS	\$7,657.79	\$23,065.42	Bi-Weekly food delivery to various locations.		X		
166	50910310610950000	05-C0237	12/10/2004	MIVILA CORP.	\$1,840.00	\$1,840.00	Order of Canned and Dry Foods for the BOE Warehouse		X		Contract awarded at August 18, 2005 Board meeting through bidding process.
167	50910310610500000	05-C0243	1/14/2005	ACME FOOD PRODUCTS COMPANY, INC.	\$72.80	\$9,747.64	Bi-Weekly food delivery to various locations.		X		
168	50910310610020000	05-C0253	1/13/2005	SHIFF & GOLDMAN, INC.	\$10.80	\$90.00	Distribution of Jennie-o-Turkey products (Sliced turkey, sliced ham, and pastrami) to 9 schools		X		USDA Processed Commodities
169	50910310610870000	05-C0281	1/13/2005	JAMAC FROZEN FOODS	\$579.84	\$20,440.67	Bi-weekly food deliveries to various locations		X		
170	50910310610170000	05-C0285	12/7/2004	ECOLAB INC.	\$132.00	\$5,965.21	Chemical materials and supplies for various locations (10 locations).		X		Ecoblab offers solutions for food safety and security. This is an appropriate expenditure.

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171	50910310610180000	05-C0295	1/11/2005	CITY SUPPLY COMPANY, INC.	\$194.96	\$25,998.54	Contract awarded to provide and deliver paper goods to various locations (Food Service Department). See board meeting report - August 18, 2004.		X		Lowest responsible bid in accordance with specifications.
172	50910310610220000	05-C0352	6/2/2005	FRANK GARGIULO & SON, INC.	\$313.85	\$7,765.70	Food & produce delivery (May 2005) to various locations.		X		
173	50910310610260000	05-C0364	2/2/2005	NARDONE BROS. BAKING CO., INC.	\$460.56	\$22,679.45	Weekly pizza delivery to various locations		X		
174	509999999999999900000	05-C0385	7/1/2005	CITY SUPPLY COMPANY, INC.	\$169.68	\$30,356.50	2004-2005 School year: Materials & supplies (Bowl foam, foam hinge, foam tray)		X		
175	50910310610190000	05-C0398	5/25/2005	MAIN STREET FOOD DISTRIBUTION	\$51.84	\$51.84	2004-2005 School year: Food distribution - chicken & beef (May 2005)				This represents a payment from the account of School #19 to School #20 to correct an error on the first distribution in the month of May.
176	50910310610720000	05-C0406	6/8/2005	MAIN STREET FOOD DISTRIBUTION	\$79.68	\$1,413.28	2004-2005 School year: Food distribution - chicken & beef (June 2005)		X		
177	50910310610190000	05-C0448	6/8/2005	ACME FOOD PRODUCTS COMPANY, INC.	\$703.19	\$12,853.14	Food products delivery (April 2005) to various locations.		X		
178	50910310610950000	05-C0449	5/4/2005	JAMAC FROZEN FOODS	\$3,983.60	\$15,402.45	2004-05 school year (weekly deliveries) payments for the month of April 2005, deliver to various school locations		X		
179	50910310610060000	05-C0542	5/4/2005	JAMAC FROZEN FOODS	\$8,558.47	\$8,558.47	Food products delivery (June 2005) to various locations. Ordered by Secretary I-12.		X		
180	152411006101600	06-00249	7/1/2005	REALLY GOOD STUFF	\$231.84	\$231.84	Zaner Grid Desk Top Helper (Qty 30) and 5 units of Store More (chair pockets) - Madison-Monroe School #16		X		Product used to organize student desktops.
181	202111006105102	06-00301	7/1/2005	BMI EDUCATIONAL SERVICES	\$136.78	\$136.78	Paperback books - Early Childhood Center (44) (Teacher Pre-K - Room118)		X		
182	152441006101500	06-00435	7/1/2005	SCHOOL SPECIALTY	\$293.00	\$10,843.92	Online school supply orders deliver to Christopher Columbus #15		X		
183	15190100610810000	06-00461	7/1/2005	NATIONAL HEALTH SUPPLY	\$187.00	\$187.00	2006 Physician Desk Reference - Edison House-EHS		X		
184	15190100610810000	06-00467	7/1/2005	MOSBY'S DIV. ELSEVIER	\$44.63	\$42.85	Mosby's Medical, Nursing, & Allied Health Dictionary -6th Edition - EHS-Edison House (Nurse)		X		
185	151901006107600	06-00490	7/1/2005	J.W. PEPPER & SONS, INC.	\$151.15	\$153.06	Educational books - Reilly Middle School #76		X		
186	152121006100600	06-00593	7/1/2005	PEARSON EDUCATION/PRENTICE HALL	\$738.78	\$716.25	Writing & grammar books - Marquis de Lafayette School #6		X		

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187	111901004401400	06-00669	7/1/2005	XEROX CORPORATION	\$17,849.59	\$27,861.00	Lease maintenance renewal for 2005-2006 school year - Abraham Lincoln School #14		X		
188	152411006408100	06-00964	7/1/2005	MCDUGAL LITTEL/HOUGHTON MIFFLIN	\$16,312.45	\$16,226.11	Educational books and reference materials for Media Specialist of EHS		X		
189	152431006100200	06-01067	7/5/2005	SCHOOL SPECIALTY	\$135.28	\$150.01	Classroom supplies - Winfield Scott School # 2.		X		
190	151901006101400	06-01198	7/6/2005	HARCOURT SCHOOL PUBLISHERS	\$1,542.02	\$1,918.00	Book orders for Social Studies Horizon Program (Grade 3) - Abraham Lincoln School #14		X		
191	151901006102500	06-01301	7/7/2005	SCHOOL SPECIALTY	\$387.26	\$711.72	Online school supply orders for various teachers on Charles J. Hudson School #25		X		
192	151901006101600	06-01352	7/7/2005	ART IMAGE PUBLICATIONS	\$308.88	\$308.88	Art prints (Qty 52) for Madison-Monroe School #16		X		Company specializes in art for classrooms.
193	151901006102600	06-01452	7/7/2005	ORIENTAL TRADING COM., INC.	\$72.25	\$69.34	Classroom supplies (Measuring tape, stamps, stickers, tattoos, rainbow glitter, pencil grips) - Westminster Academy School #26		X		
194	110001005669400	06-01466	7/11/2005	CEREBRAL PALSY LEAGUE	\$1,062,462.48	\$1,062,154.80	2005/2006 School Year tuition for 16 students with Cerebral Palsy - Special Services		X		
195	150002912701700	06-01569	7/13/2005	NEW JERSEY STATE HEALTH BENEFITS	\$1,508,400.00	\$30,164,400.00	Health Benefits 2005-2006 School Year		X		
196	110001005669400	06-01646	7/13/2005	FELICIAN SCHOOL FOR EXCEPTIONAL CHILDREN	\$27,167.40	\$27,167.40	2005/06 School Year tuition (10 months) for one student - Special Services		X		
197	110002606109400	06-01679	8/8/2005	BAYWAY LUMBER & HOME CTR	\$823.33	\$823.33	Building hardware for Mitchell Building - creating new office		X		
198	151901006101600	06-01701	7/13/2005	MCCARTER PAPER CO.	\$162.00	\$162.00	Boxes of different colored paper - Madison Monroe School # 16.		X		Purchased under State Contract A-83798
199	152021006100300	06-01753	7/18/2005	SCOTT FORESMAN/ADDISON WESLEY	\$55.00	\$6,301.05	Various teaching material. Ordered by the Peterstown School # 3 principal.		X		
200	152041006100600	06-01771	7/18/2005	HARCOURT BRACE & CO & SUBSIDIARIES	\$696.58	\$9,853.66	Teaching materials (textbooks, videos) for History - Marquis De Lafayette School #6		X		
201	202111006100000	06-01949	7/19/2005	BECKER'S SCHOOL SUPPLIES	\$140.96	\$162.07	Educational supplies ordered by Supervisor of Early Childhood / Elementary Education of Elmora School #12		X		
202	202111006100000	06-02177	7/20/2005	BECKER'S SCHOOL SUPPLIES	\$865.57	\$880.79	Educational supplies ordered by Supervisor of Early Childhood / Elementary Education of Jefferson Park Day Care		X		
203	151901006402600	06-02200	7/20/2005	SCOTT FORESMAN/ADDISON WESLEY	\$5,110.50	\$6,045.93	Various teaching material (CDs) - Westminster Academy #26		X		

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204	152041006102200	06-02240	7/21/2005	EVERYDAY MATHEMATICS	\$552.67	\$646.22	Grade 5 and 6 student materials and study links - Special Education Math; William Halloran School #22		X		
205	152091006107700	06-02560	7/28/2005	PEARSON EDUCATION/PRENTICE HALL	\$2,408.18	\$2,493.03	Selection Support Skills Support, Readers Companion Teacher Guide, Readers Companion, Resource Pro CD-ROM - McAuliffe Middle School #77		X		
206	15190100610810000	06-02723	8/4/2005	DICK BLICK COMPANY	\$664.16	\$624.02	Blick paints and art supplies - EHS-Dwyer House, Art Department		X		
207	110002606109500	06-02759	8/4/2005	SUDITACK ELECTRIC CORPORATION	\$119.58	\$119.58	Electrical supplies (receptacles and plates) for Warehouse		X		
208	152411006100100	06-02867	8/8/2005	DELTA EDUCATION	\$1,737.97	\$13,910.92	FOSS Science Kits, Measurement, Mason Line 25 Ft, Compass, paper, pens, etc - George Washington School #1 (all classes)		X		
209	202112006005002	06-02935	8/9/2005	PUBLIC SERVICE ELECTRIC & GAS CO.	\$12,553.26	\$305,074.83	Electricity charges - July 2005 - Various locations throughout district		X		
210	110002606102500	06-02965	8/10/2005	BAYWAY LUMBER & HOME CTR	\$462.13	\$462.13	For School #25: Sheetrock 4x10, Sheetrock 4x8, Insulation 6x15, ceiling tie wire, sheetrock taping, drywall screw. Ship to: BOE Warehouse 95 (Coordinator of Maintenance)		X		
211	151901006107100	06-03022	8/9/2005	SUPPLIES, SUPPLIES	\$80.14	\$101.93	Office supplies - Mable Holmes Middle School #71		X		
212	150002116007600	06-03065	8/10/2005	NATIONAL PEN CORPORATION	\$200.50	\$189.07	Pens (Qty 430). Ordered by Principal, Reilly Middle School # 76.		X		
213	152411006401900	06-03094	8/10/2005	SRA - MCGRAW HILL	\$1,502.76	\$11,207.78	Various educational materials - Woodrow Wilson School #19		X		
214	152411006100300	06-03098	8/10/2005	MCGRAW-HILL	\$19,893.67	\$64,908.78	Various mathematics teaching books / tools ("Everyday Math") - Peterstown School #3 (Principal)		X		
215	202111006100000	06-03167	8/15/2005	HATCH	\$1,521.99	\$1,596.95	Educational Materials - William Halloran School #22 (Pre-K teachers)		X		
216	202111006100000	06-03492	8/23/2005	BECKER'S SCHOOL SUPPLIES	\$100.60	\$109.27	Art supplies (Tape, staples, post it notes, hook and loop fastener, ring notes, teacher apron, bulletin board); Charles J. Hudson School No. 25		X		



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217	110002706109500	06-03597	8/25/2005	ROYAL CHEMICAL INC	\$374.80	\$374.80	Paint - 5 Gallons 704 Vandal Gel/Graffiti; Ship to: Edison House - Elizabeth HS (Coordinator of Transportation)		X		For graffiti removal on District buses
218	202952005800000	06-03614	8/25/2005	PELLEGRINO, JOSEPH	\$478.22	\$478.22	Reimbursement - National Education Computing Conference in Philadelphia (Hotel, food, car mileage, tolls, and parking). (June 28, 2005 through June 30, 2005)		X		Attendee: Director of Technology, EBOE
219	151901006102500	06-03734	9/8/2005	SRA - MCGRAW HILL	\$4,444.06	\$4,805.30	Open Court: Reading, writing, spelling, language arts materials - Charles J. Hudson School No. 25 (Grade 2)		X		
220	152091006107700	06-03778	9/9/2005	100 BOOK CHALLENGE	\$1,428.84	\$16,737.84	100 Book Challenge Material - Grades 6, 7, 8, Special Education - McAuliffe Middle School (Principal)		X		
221	151901006402600	06-03789	9/9/2005	SOCIAL STUDIES SCH SERV	\$57.20	\$57.20	Art in History (7 Resource Books) - Westminster Academy School #26 (Teacher Social Studies)		X		
222	152041006107500	06-03792	9/9/2005	100 BOOK CHALLENGE	\$4,286.52	\$21,432.60	100 Book Challenge Material - Battin Middle School #75 (Principal)		X		
223	202112006005002	06-03867	9/12/2005	WOODRUFF ENERGY	\$89.68	\$7,292.93	Natural Gas for August, 2005 - Various Locations		X		
224	11000260620940000	06-03868	9/12/2005	ELIZABETHTOWN GAS CO.	\$146.07	\$14,005.50	Regular Natural Gas - Transportation - for the period August-September 2005 - Various Locations		X		
225	110002606109500	06-04196	9/23/2005	COMMERCIAL INTERIORS DIRECT INC.	\$1,658.00	\$1,658.00	Carpet Installation for the Mitchell Building Rooms #176 and #177		X		Quote #5272; State Contract A-84608
226	200932006000000	06-04217	9/26/2005	ULTIMATE OFFICE, INC.	\$219.32	\$219.32	Office Supplies - Grants Department, 27 Prince Street		X		
227	11402100610000000	06-04347	9/27/2005	CIRCLE SYSTEM GROUP	\$846.00	\$846.00	Circle System - Reconditioned previously used athletic uniforms; Eliz BOE	X			Bowling uniforms for staff are not an appropriate District expenditure.
228	152041006100200	06-04449	9/28/2005	DELTA EDUCATION	\$3,974.26	\$4,259.26	FOSS Science materials (Grades 2-3); Winfield Scott School #2 (Principal, FOSS Science-Special)		X		
229	202111008005102	06-04595	9/30/2005	MELICK'S TOWN FARM	\$178.50	\$178.50	Field Trip Admission for field trip on 10/20/05 to Melicks Town Farm, Oldwick NJ - Donald Stewart Center for Early Childhood Education		X		
230	151901006407600	06-04703	10/6/2005	J.W. PEPPER & SONS, INC.	\$508.05	\$508.05	Instrumental String Music Textbooks - Reilly Middle School #76 (Principal)		X		

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231	151901006101800	06-04723	10/6/2005	ERIC ARMIN, INC. (EAI)	\$369.30	\$369.30	Texas Instrument TI-15 Explorer Fraction Calculator (Qty 30) - Robert Morris School #18 (See August 18, 2005 Board Report)		X		
232	152411006107000	06-04776	10/11/2005	RAND MCNALLY EDUCATIONAL PUBLISHING	\$150.12	\$146.30	Grade 7 Spring Roller Mounted Wall Map of NJ; Cleveland Middle School #70		X		
233	152411006107000	06-05001	10/17/2005	AMERICAN ENVELOPE & PRINTING	\$275.00	\$275.00	50 #10 Plain White Envelopes (25 per package) - Cleveland Middle School #70		X		
234	152041006100300	06-05159	10/20/2005	HARCOURT SCHOOL PUBLISHERS	\$478.70	\$7,915.36	Assessment & Activity Books; other textbooks - Peterstown School #3, Grades 1-3		X		
235	150002705121800	06-05200	10/24/2005	TALLY - HO	\$1,050.00	\$1,050.00	Tally-Ho Buses (2) to Lee Turkey Farm Hightown NJ 9 AM 10/19/2005 - Robert Morris School #18		X		
236	11000260620200000	06-05225	10/21/2005	PUBLIC SERVICE ELECTRIC & GAS CO.	\$319.71	\$48,508.34	Electricity charges - September 2005 Various locations throughout district		X		
237	110002606100100	06-05298	10/25/2005	PARK GLASS CO. INC	\$196.00	\$497.00	Glass work: 27 Prince St (SRO 1856); School #26 (SRO 1843); School #1 (SRO 1833); Mitchell Building (SRO 1831)		X		Emergency repairs
238	110002706109500	06-05332	10/25/2005	CLEVELAND AUTO & TIRE CO	\$109.74	\$109.74	Flat tire repair; Firestone tire and service for Bus #35		X		
239	151901006101400	06-05495	10/28/2005	LAKESHORE LEARNING	\$462.46	\$486.80	Lakeshore Mobile Teaching Center easel, 2 units of Write & Wipe Markers and 2 units of Dominoes - Abraham Lincoln School #14		X		
240	202111008005102	06-05536	10/31/2005	WILKINS THEATRE KEAN UNIVERSITY	\$252.00	\$252.00	36 tickets for field trip admission on 3/10/06-Kean University Wilkins Theatre "Very Hungry Caterpillar" for students at Donald Stewart Center for Early Childhood Education		X		
241	151901006407200	06-05739	11/3/2005	GLENCOE-MACMILLAN/MCGRAW HILL	\$9,887.54	\$11,197.97	6th grade World Geography textbooks and teaching materials - Alexander Hamilton Middle School		X		
242	11000291270940000	06-05883	11/8/2005	SPECTERA, INC.	\$26,442.00	\$26,442.00	Optical Care Program - EBOE Staff. November 2005 Invoice		X		The Elizabeth Education Association's contract with the Board of Education stipulates eye care as part of the comprehensive insurance benefit.
243	11402100890940000	06-05898	11/8/2005	METUCHEN CENTER/TEAM SPORTS	\$180.00	\$180.00	Embroidered logos to be applied to tennis shirts (Qty 36)		X		Students on tennis team are the beneficiaries

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244	110002912809400	06-05987	11/10/2005	DI FONZO, ANTONIO	\$684.60	\$500,000.00	Payment to employees for tuition reimbursement - Fall 2005.		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract. (As per EEA Contract - amount Increased to \$519,750)
245	110002912809400	06-05987	11/10/2005	KMEC, WILLIAM	\$684.60	\$500,000.00	Payment to employees for tuition reimbursement - Fall 2005.		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract. (As per EEA Contract - amount Increased to \$519,750)
246	110002912809400	06-05987	11/10/2005	LECHNER, LESLIE ANN	\$684.60	\$500,000.00	Payment to employees for tuition reimbursement - Fall 2005.		X		Teachers are entitled to reimbursement under the Elizabeth Education Association contract. (As per EEA Contract - amount Increased to \$519,750)
247	110002606109500	06-06016	11/14/2005	MAFFEYS LOCK AND SAFE CO	\$161.75	\$161.75	Locksmith services and repairs - Various Schools, October 2005. SRO 1860		X		
248	151901006107200	06-06202	11/17/2005	PEARSON EDUCATION/PRENTICE HALL	\$2,151.59	\$2,084.50	Dictionaries (Qty 100) for Alexander Hamilton Middle School #72		X		
249	152411006101900	06-06267	11/18/2005	DELTA EDUCATION	\$207.90	\$207.90	Spanish language books for Grades 2, 3 and 5 - Woodrow Wilson School #19		X		
250	151901006107200	06-06814	12/8/2005	SCHOOL SPECIALTY	\$3,066.60	\$3,108.70	Online school supply orders placed by Vice Principal and art teacher at Hamilton Middle School #72		X		
251	150002136001400	06-06844	12/8/2005	ELMORA HEALTHCARE	\$30.00	\$30.00	Refill oxygen tank. Ordered by School Nurse for Abraham Lincoln School # 14.		X		
252	150002626007600	06-07030	12/15/2005	INTAPOL INDUSTRIES	\$397.05	\$35,640.50	Security and maintenance staff uniforms.		X		Bid awarded to Intapol Industries at November 17, 2005 Board meeting. Lowest responsible bid received in accordance with specifications.
253	151901006102900	06-07137	12/20/2005	JACOBSON DISTRIBUTING CO	\$750.00	\$750.00	Uline ice maker BI-98W. Ordered by school nurse for School # 29.		X		
254	110002606109500	06-07326	12/29/2005	O.K. ELECTRIC SUPPLY COMPANY	\$4,940.12	\$4,940.12	Electrical supplies, ordered by electrician foreman for warehouse.		X		Lowest responsible bid received in accordance with specifications. Awarded at December 15, 2005 Board meeting.
255	110002606102100	06-07365	12/29/2005	DISCO ELECTRONICS	\$234.00	\$234.00	Disco mixer - School #21			X	
256	202111006105202	06-07515	1/9/2006	CHILDCRAFT EDUCATION	\$287.56	\$341.38	Arts and Crafts materials - Martin Luther King, Jr. School #52		X		
257	15241100610230000	06-07596	1/11/2006	SCHOOL SPECIALTY	\$1,000.43	\$7,000.97	Online School Specialty Orders - Nicholas Murray Butler School #23 (1st Grade Teachers)		X		

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258	151901006101900	06-07925	1/20/2006	KURTZ BROTHERS	\$645.00	\$645.00	Enclosed Bulletin Board - Child Development, Woodrow Wilson School # 19.		X		
259	200911006007100	06-07977	1/24/2006	RAG SHOP	\$746.65	\$740.00	Scrapbooks, solid color background papers, stickers - Mable Holmes Middle School #71		X		
260	202111006100000	06-08011	1/26/2006	LAKESHORE LEARNING	\$353.28	\$353.28	Educational tools and classroom supplies - Special Services		X		
261	202311006000200	06-08020	1/26/2006	SCHOOL SPECIALTY	\$490.05	\$499.05	Physical Education supplies (jump ropes, soccer balls, etc.) - Ordered by Physical Education teacher, Winfield Scott School #2		X		Various supply and educational material.
262	11402100610940000	06-08120	1/30/2006	SPORT SUPPLY GROUP INC.	\$95.88	\$95.88	Order to furnish and deliver athletic supplies for the 2005-2006 School Year - (Soccer goalie gloves)		X		Lowest responsible bid in accordance with specifications.
263	110002705039500	06-08308	2/3/2006	JOSEPH, JEAN-CLAUDE	\$397.00	\$169,152.71	Payment to parents for private transportation, 2005-2006 - first half of year		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
264	110002705039500	06-08308	2/3/2006	AZEVEDO, SANDRA	\$397.00	\$169,152.71	Payment to parents for private transportation, 2005-2006 - first half of year		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
265	110002705039500	06-08308	2/3/2006	CASTOR, PAULA	\$397.00	\$169,152.71	Payment to parents for private transportation, 2005-2006 - first half of year		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
266	111901006101701	06-08518	2/8/2006	CHILDCRAFT EDUCATION	\$8,903.18	\$9,249.47	Classroom furniture, accessories, supplies - Theodore Roosevelt School #17		X		
267	111901006102101	06-08519	2/8/2006	CHILDCRAFT EDUCATION	\$1,021.07	\$1,031.42	Arts & crafts supplies ordered for John Marshall School #20		X		
268	200911006007100	06-08589	2/10/2006	J.W. PEPPER & SONS, INC.	\$334.99	\$341.17	Music education materials for Marble Holmes Middle School #71 after-school program		X		
269	11000223320940000	06-08626	3/8/2006	SKILLPATH SEMINARS	\$199.00	\$199.00	Fee for Director of Athletics to attend Skillpath Workshop: "The Complete Guide to Poised and Powerful Public Speaking", May 19, 2006	X			This workshop appears to be for the benefit of the attendee, not the students of the District.
270	110002606109500	06-08973	2/27/2006	JEWEL ELECTRIC SUPPLY CO	\$99.00	\$99.00	Atlite Emergency Fixture Batteries (Qty 6) w/connectors - for Warehouse		X		
271	11000260620020000	06-09002	2/28/2006	PUBLIC SERVICE ELECTRIC & GAS CO.	\$1,035.73	\$33,334.31	Electricity charges for January 2006 - various locations		X		
272	11190100420124100	06-09004	2/28/2006	HEWLETT-PACKARD CO.	\$109.00	\$1,526.00	DG105A NC6000/8000 batteries for laptop repairs. Ordered to restock used inventory.		X		Purchased under State contract A81249

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273	200932005000000	06-09130	3/3/2006	FOOD & NUTRITION DEPT	\$29.58	\$271.58	Snacks provided to various meetings/workshops participants.	X			Food provided to staff is not considered an appropriate District expenditure
274	202322003209400	06-09375	3/14/2006	MORRIS-UNION JOINTURE COMMISSION	\$375.00	\$375.00	3 teachers' enrollment fee to the workshop: "Teaching Irregular Learners in the Regular Classroom"		X		Attendees were Instructional Coaches
275	11190100440124100	06-09390	3/15/2006	HEWLETT-PACKARD COMPANY	\$13,030.25	\$195,453.75	15 laptop carts for thirteen schools (Board Meeting 1/15/04)		X		Note: These are different schools than those referenced in PO 05-03378
276	151901006107500	06-09403	3/14/2006	SUPPLIES, SUPPLIES	\$44.29	\$52.95	Memory Foam seat rest for Parent Liaison of Battin Middle School #75	X			This is for personal usage and should be purchased by individual employee.
277	151901006100600	06-09648	3/21/2006	CAROLINA BIO. SUPPLY	\$111.47	\$1,287.40	FOSS Science Program - Cows Eyes Perfect Solution (science materials)		X		
278	110001005619400	06-09775	3/23/2006	UNION COUNTY EDUCATIONAL	\$1,368,000.00	\$1,010,863.00	Tuition for students attending Hillcrest Academy North & Hillcrest Academy South 2005-2006 school year, January-June		X		The purchase order was amended to \$1,368,000 to accommodate additional students attending Hillcrest Academy. The amendment of the purchase order was in line with Board approval.
279	151901006402900	06-09825	3/27/2006	SRA - MCGRAW HILL	\$663.88	\$730.57	Reading textbooks - School #29 - Room 225		X		
280	110002115809400	06-09980	4/3/2006	ROMAN, NASSER	\$85.88	\$85.88	Travel expense investigator's residency verification mileage: 193 miles @ 44.5 cents per mile.		X		
281	202111006105002	06-09993	4/4/2006	TEACHER'S DISCOUNT	\$369.91	\$369.91	ABC Caterpillar Rug - Kindergarten Room 1 of Frances C. Smith Center		X		
282	11000260620810000	06-10019	4/5/2006	ELIZABETHTOWN GAS CO.	\$9,274.32	\$241,832.10	Regular natural gas and transportation for February and March 2006 - various schools		X		
283	11000260620810000	06-10019	4/5/2006	ELIZABETHTOWN GAS CO.	\$97,652.77	\$241,832.10	Regular natural gas and transportation for period of 2/06 thru 3/06 at various school locations		X		
284	110002606109500	06-10034	4/6/2006	RICCIARDI BROS INC	\$1,550.00	\$1,550.00	50 units of Benjamin Moore high gloss latex enamel battleship grey., ordered by Coordinator of Warehouse.		X		Purchased under State contract# A-63979
285	151901006107200	06-10037	4/6/2006	DELTA EDUCATION	\$2,726.66	\$19,670.38	Foss Order for Science - Human Brain & Senses (Grade 8); lab supplies - Various schools		X		
286	151901006101485	06-10042	4/5/2006	ORIENTAL TRADING COM., INC.	\$31.85	\$27.39	1 natural canvas graduation tote bag and 1 tie-dye kite		X		The Whole School Reform Model calls for incentives for students.
287	110002606109400	06-10282	4/18/2006	SUPPLIES, SUPPLIES	\$2,651.25	\$2,676.14	Office supplies - Property, Plant & Equipment office		X		

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288	110001005669400	06-10432	4/27/2006	CEREBRAL PALSY OF NORTH JERSEY	\$533.00	\$533.00	Audited tuition adjustment for the 2004/05 school year - Cerebral Palsy of North Jersey, Inc. Horizon School - Special Services		X		
289	11190100610264100	06-10573	5/2/2006	OPTIMUM - PHOTONICS GRAPHICS	\$1,010.00	\$1,010.00	1 NJ ASK site license unlimited users and 1 GEPA site license unlimited users 1 per building shipped to Tech. Coordinator-Library of Westminster Academy School #26		X		
290	11000260620940000	06-10604	5/2/2006	VERIZON	\$25.22	\$25.22	Telephone charges for period of : 4/11/06 thru 5/10/06 - Prince Street Building elevator phone		X		
291	151901006101800	06-10644	5/3/2006	SCHOOL SPECIALTY	\$42.88	\$42.88	Order processed by Vice Principal from Robert Morris School # 18.			X	There is insufficient information to make a determination.
292	110002606109500	06-10847	5/11/2006	WINZER CORPORATION	\$243.81	\$243.81	Drill & drill bits ordered by Coordinator of Maintenance		X		
293	110002606100200	06-10861	5/11/2006	SUDITACK ELECTRIC CORPORATION	\$51.00	\$102.00	School 1 and 2 - Safety Caps (Electrical Supplies) - Coordinator of Maintenance		X		
294	202321006007500	06-11093	5/11/2006	SUPPLIES, SUPPLIES	\$578.57	\$578.57	School/classroom supplies (desk organizer; pencil sharpener; papers; stickers; composition books) -7th grade teacher, Battin Middle School # 75.		X		
295	203642005909400	06-11161	5/24/2006	HAYDU, PATRICIA	\$79.00	\$85.88	Reimbursement of registration fee for in-service professional development workshop. Theme: "Obesity, Lifestyle and Controversy of Carbohydrates"		X		Continuing professional development.
296	202112005800000	06-11367	6/5/2006	BARISH, MARIANNE	\$10.44	\$15.55	Round trip William Paterson University, ELAS Training (May 15, 2006); Ship to: Frances C. Smith Center		X		
297	11000260620940000	06-11405	6/6/2006	PUBLIC SERVICE ELECTRIC & GAS CO.	\$7,368.50	\$174,352.34	Electricity charges for the month of April, 2006		X		
298	110002706109500	06-11511	6/9/2006	ELIZABETH AUTO WRECKING CO INC.S	\$150.00	\$150.00	Side Glass cut to size and installed school bus #6		X		
299	11402100610940000	06-11531	6/9/2006	K & K TROPHY	\$140.00	\$140.00	Plaques and trophies (2 first place plaques middle school baseball and softball; 2 second place plaques - middle school baseball and softball)		X		
300	110002705039500	06-11623	6/13/2006	VIGIER, LOURDES	\$397.00	\$187,001.38	Payment to parents for school year 2005-2006 (second half) private transportation reimbursement		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.

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301	110002705039500	06-11623	6/13/2006	AIME, YVROSE	\$794.00	\$187,001.38	Payment to parents for school year 2005-2006 (second half) private transportation reimbursement		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
302	110002705039500	06-11623	6/13/2006	STEINHART, EUGENE	\$794.00	\$187,001.38	Payment to parents for school year 2005-2006 (second half) private transportation reimbursement		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
303	110002705039500	06-11623	6/13/2006	ABALO, ROCIA	\$397.00	\$187,001.38	Payment to parents for school year 2005-2006 (second half) private transportation reimbursement		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
304	110002705039500	06-11623	6/13/2006	FERNANDES, STEPHEN	\$397.00	\$187,001.38	Payment to parents for school year 2005-2006 (second half) private transportation reimbursement		X		Payments to parents in lieu of transportation. The District is obligated to make these payments.
305	50910310610010000	06-C0010	8/2/2005	CONSOLIDATED DAIRIES	\$76,165.81	\$955,000.79	2005-06 (Milk/Juice/Food) Board Meeting 7/21/05 As recommended by Dir. Of Food and Nutrition Services, that the Elizabeth BOE enter into contract with the vendor for the purchase of Milk and Fluid Juices for food services, from 9/1/05 through 8/31/06, at the same price as the previous year, in an amount not to exceed \$955,000.79, in accordance with NJSA 18A:A-5a (22)		X		Lowest responsible bid in accordance with specifications.
306	50910310610670000	06-C0020	8/11/2005	ACME FOOD PRODUCTS COMPANY, INC.	\$1,529.88	\$3,151.18	Bi-weekly food deliveries, Summer Programs 2005-2006 School Year - Vended & Warehouse		X		
307	50910310890960000	06-C0050	8/11/2005	SCHOOL-LINK TECHNOLOGIES	\$19,066.55	\$50,000.00	SNAP Training, Equipment and Wireless Terminals used in Food Services		X		SNAP is used throughout the Food Services processes and is necessary for record keeping and processing.
308	50910310610640000	06-C0068	10/14/2005	PFG/AFI FOODSERVICE DIST	\$118.24	\$118.24	Welcome Back Breakfast - 4 Schools (26, 50, 51, 52) - Juice and food for students		X		Students are the beneficiaries.
309	50910310610200000	06-C0103	8/24/2005	COOKIES AND MORE/SNACKS & MORE	\$1,398.11	\$177,565.55	School year 2005-06 purchase of snack foods & crackers (Board Meeting on 8/18/05) contract awarded to provide and deliver snacks and crackers to all sites & vending machines. This company will deliver to all sites.		X		Lowest responsible bid received in accordance with specifications

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310	50910310610170000	06-C0104	8/24/2005	COOKIES AND MORE/SNACKS & MORE	\$4,617.38	\$31,669.75	Beverage Purchase (Spring water & Gatorade) - Various schools. Contract was awarded on August 18, 2005 to deliver soda & other beverages to all sites, the BOE and Food Services at same price as previous year.		X		Lowest responsible bid received in accordance with specifications
311	50910310610170000	06-C0104	8/24/2005	COOKIES AND MORE/SNACKS & MORE	\$738.27	\$31,669.75	Beverage Purchase (Spring water & Gatorade) - Various schools. Contract was awarded on August 18, 2005 to deliver soda & other beverages to all sites, the BOE and Food Services at same price as previous year.		X		Lowest responsible bid received in accordance with specifications
312	50910310610180000	06-C0106	8/24/2005	S.P. BEVERAGE	\$339.90	\$19,347.00	Beverage Purchase (Soda) - Various schools. Contract was awarded on August 18, 2005 to deliver soda & other beverages to all sites, the BOE and Food Services at same price as previous year.		X		Contract awarded August 18, 2005, effective September 1, 2005 through March 31, 2006, at same prices as previous year.
313	50910310610750000	06-C0124	12/7/2005	FRANK GARGIULO & SON, INC.	\$1,176.35	\$12,852.19	Food & produce delivery (October 2005) to various locations.		X		
314	50910310610620000	06-C0129	12/7/2005	S.P. BEVERAGE	\$476.50	\$476.50	Beverages distributed to School No's 1, 26, 51, 52, - Food Service)		X		
315	50910310610670000	06-C0136	10/7/2005	JAMAC FROZEN FOODS	\$6,799.03	\$6,799.03	Summer Vended Program (No. 67), August 2005 - Food shipped to Charles Hudson School		X		
316	50910310890960000	06-C0145	9/9/2005	LODGE, CAROL	\$1,000.00	\$1,000.00	10 Hours of In-Service Sanitation Training for Food Services staff		X		
317	50910310610260000	06-C0182	12/7/2005	SHIFF & GOLDMAN, INC.	\$1,067.90	\$42,535.38	Bi-weekly food delivery to Schools throughout District - October 2005		X		
318	50910310610640000	06-C0183	11/9/2005	BD. OF ED. - FOOD SERVICE PETTY CASH	\$396.70	\$999.14	Petty cash expenditures for October 2005 to Food Services		X		Petty cash used for small purchases in emergencies
319	50910310610170000	06-C0205	11/9/2005	NARDONE BROS. BAKING CO., INC.	\$1,017.30	\$23,966.01	Weekly pizza delivery to various locations - October 2005		X		
320	50910310610170000	06-C0212	10/17/2005	ALFARO, DEBORAH	\$326.35	\$61,353.80	2005-06 School year uniform reimbursement, October 2005 payment. Uniform allowance checks payable to cook managers, asst. cook managers, general workers, food service workers, multi-purpose aides		X		



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321	50910310610170000	06-C0212	10/17/2005	LOVE, CASSIE	\$326.35	\$61,353.80	2005-06 School year uniform reimbursement, October 2005 payment. Uniform allowance checks payable to cook managers, asst. cook managers, general workers, food service workers, multi-purpose aides		X		
322	50910310610960000	06-C0221	10/31/2005	XEROX CORPORATION	\$681.06	\$681.06	2005-06 school year (office supplies) month of Sept and Oct, 2005 to Secretary I-12 of EBOE 922 Layayette St		X		
323	50910310610130000	06-C0257	3/9/2006	FRANK GARGIULO & SON, INC.	\$237.20	\$10,994.90	Food & produce delivery (February 2006) to various locations.		X		
324	50910310420840000	06-C0290	2/6/2006	COMMERCIAL KITCHEN REPAIRS	\$451.25	\$1,687.73	2005-06 school year equipment repairs at various school locations - January 2006		X		
325	50910310420710000	06-C0341	3/10/2006	COMMERCIAL KITCHEN REPAIRS	\$213.20	\$3,194.20	2005-06 school year equipment repairs at various school locations - February 2006		X		
326	50910310610190000	06-C0349	2/9/2006	NARDONE BROS. BAKING CO., INC.	\$694.73	\$19,588.45	Weekly pizza delivery to various locations - January 2006		X		
327	50910310420710000	06-C0350	2/10/2006	GENE'S REFRIGERATOR SERVICE	\$560.00	\$3,040.00	Equipment repairs, School year 2005-2006, at various school locations - January 2006		X		
328	50910310610290000	06-C0364	2/10/2006	FRANK GARGIULO & SON, INC.	\$346.35	\$6,001.70	Food & produce delivery (April 2006) to various locations.		X		
329	50910310610180000	06-C0387	6/23/2006	FRANK GARGIULO & SON, INC.	\$374.90	\$7,765.70	Food & produce delivery (May 2006) to various locations.		X		
330	50910310610820000	06-C0427	5/1/2006	ACME FOOD PRODUCTS COMPANY, INC.	\$2,760.24	\$18,674.12	Bi-weekly food deliveries - various schools - April 2006		X		
331	50910310610180000	06-C0438	6/12/2006	ACME FOOD PRODUCTS COMPANY, INC.	\$1,291.75	\$36,601.18	Bi-weekly food deliveries - various schools - May 2006		X		
332	50910310610180000	06-C0438	6/12/2006	ACME FOOD PRODUCTS COMPANY, INC.	\$735.85	\$36,601.18	Bi-weekly food deliveries - various schools - May 2006		X		
333	50910310610870000	06-C0444	5/25/2006	NEW VISIONS MARKETING GROUP, INC.	\$897.50	\$2,949.25	Bi-weekly food deliveries - various schools - April 2006		X		
334	50910310420710000	06-C0456	6/12/2006	GENE'S REFRIGERATOR SERVICE	\$105.00	\$5,250.00	Equipment repairs, School year 2005-2006, at various school locations - January 2006		X		
335	50910310610010000	06-C0478	3/29/2006	NARDONE BROS. BAKING CO., INC.	\$887.93	\$14,906.24	2005-06 school year equipment repairs at various school locations - March 2006		X		
336	509103105809600	06-C0520	6/26/2006	RODRIQUEZ, ANA	\$42.39	\$42.39	Travel reimbursement - Cook Manager II - April & May 2006		X		
337	50910310610870000	06-C0539	6/23/2006	NARDONE BROS. BAKING CO., INC.	\$149.30	\$8,458.92	2005-06 school year equipment repairs at various school locations - June 2006		X		