



State of New Jersey
Department of
Education

Performance Audit of
Millville City School District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

This report presents the results of our performance audit (audit) of the Millville City 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."

Audit Methodology	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.
Audit Observations	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.
Management Response	See State of New Jersey Department of Education response on following pages.

KPMG LLP



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Governor

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Commissioner

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 and “Standards for Internal Control in the Federal Government” by GAO at 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, “Internal Auditing for School Districts” at www.asbointl.org/, and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at 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





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 Millville City 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; 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 the 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 Test work	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	5,593	\$10,728,538	1,000	\$2,879,976
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,836	\$7,500,885	428	\$1,910,516
2. Noninstructional Miscellaneous Purchases	324	\$1,169,780	108	\$510,473
3. Noninstructional Supplies and Materials	2,315	\$1,186,016	401	\$233,668
4. Regular Instructional Purchased Professional Educational Services	47	\$25,815	43	\$21,337
5. School Sponsored Athletic Supplies and Materials	11	\$5,946	10	\$5,450
6. Capital Outlay	60	\$840,096	10	\$198,531
Statistical Sample of Remaining Accounts	13,935	\$73,220,113	296	\$749,889
Total PO Review	19,528	\$83,948,651	1,296	\$3,629,864

Note: The number of transactions and expenditure amounts provided in the chart above have 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 professional services such as psychiatric evaluations for students who qualify for special education services, purchases of software licenses in cases where the District realized software was being used without the proper number of licenses, maintenance-related repairs for the District’s buildings, and advertisements in newspapers advertising open positions at the school.

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 the purchase of food for faculty staff meetings, laptops, digital cameras, Toshiba flat screens, and gifts for employees.

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 mileage reimbursements without supporting documentation, DVD players for classrooms without further clarification as to why they were needed, reimbursement for airline tickets without supporting documentation, and software license fees without supporting documentation. 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 (Total for Subgroups 1–6 Presented Below)	860	\$2,638,207	67	\$20,514	73	\$221,255
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	378	\$1,736,323	8	\$1,770	42	\$172,423
2. Noninstructional Miscellaneous Purchases	88	\$507,442	19	\$2,932	1	\$100
3. Noninstructional Supplies and Materials	338	\$184,272	40	\$15,812	23	\$33,585
4. Regular Instructional Purchased Professional Educational Services	39	\$20,847	–	–	4	\$490
5. School Sponsored Athletic Supplies and Materials	9	\$5,313	–	–	1	\$138
6. Capital Outlay	8	\$184,011	–	–	2	\$14,520
Statistical Sample of Remaining Accounts	264	\$347,463	17	\$9,303	15	\$393,122
Total PO Review	1124	\$2,985,671	84	\$29,817	88	\$614,387

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 aide 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>	469	40	<p>As per our analysis, we noted that an employee whose hire date was not recorded in the system was due to the employee’s starting work prior to 1989.</p> <p>In 1989 the District had a system change in which they decided to only carry forward all data from 1989. We noted that three employee files were missing due to this reason.</p> <p>We also noted that two of the individuals without a birth date recorded within the system were substitutes and thus no HR files were located/maintained.</p> <p>We noted that one individual was entered into the system since the individual was hired but never worked for the District.</p> <p>One individual was entered into the system twice. One file record contained an incorrect social security number with no pay records and thus the hourly rate was missing from the profile in the system. The other file record with the proper social security number has pay records.</p> <p>We recommend the District establish a process for ensuring all payroll files are up-to-date, as well as conduct reviews of all edits/changes/additions processed to the personnel files.</p>
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	–	–	This is not applicable as all of the District employees listed in the data file received a form of a benefit deduction.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	–	–	This is not applicable as the District does not have employee matches to the Social Security Administration death master file.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i></p>	<p>4</p>	<p>4</p>	<p>We noted that employees being hired and terminated within a short period of time could occur for multiple reasons. The most common include:</p> <ol style="list-style-type: none"> 1. Substitute teachers must provide certification documents at the time of hiring. Such certifications are valid for only three years. If an employee does not provide recertification documents within the necessary time frame, he/she will be terminated until he/she provides the necessary documents. 2. Criminal history background checks suggest that the employee is no longer qualified to work for the District. 3. Employees who were hired for a summer youth/seasonal program. <p>Of the four HR personnel files we reviewed, all of the files contained termination documentation. However, after reviewing the employees' termination and hire dates on the system, we found that two employees were rehired after being terminated for one of the reasons mentioned above. The other two employees were not rehired.</p> <p>All four employees, while paid after their termination date, were paid in the first pay cycle after their termination.</p> <p>Based upon the procedures performed, further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	117	40	<p>Employees often receive paychecks after termination for services rendered prior to termination. This generally occurs within the first couple of pay cycles after the employee’s termination. As such, we focused our testwork on those employees who received payment more than 90 days after their termination date. We requested the personnel files for 40 individuals and upon review noted:</p> <ul style="list-style-type: none"> ● 26 employees were retired and were paid for sick leave, vacation pay, or retro pay after retirement date. ● 13 employees were rehired after their termination dates. ● One employee had never left the District. The electronic data provided from the District indicated that the employee was terminated. However, we reviewed the employee’s HR personnel file and confirmed that the employee was still active and had never left the District. ● Six employees do not have a rehire in the system. For these employees, the number of pay periods after the termination date ranged from 37 through 66. ● Personnel files were not provided for two employees by the District. <p>There is no way to determine when employees were rehired and/or terminated in the system. Therefore, it appears as if the employee is being paid after the termination date.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i></p>	<p>15</p>	<p>15</p>	<p>We noted that it is not uncommon for an employee to receive greater than 52 checks over the span of two fiscal years. Certain employees have cocurricular contracts in which employees are paid with additional/separate checks for their additional positions within the District (i.e., cocurricular activities, coaching, and summer work).</p> <p>In addition, a new contract was in effect which required two payments for the stipend amounts instead of one lump-sum payment. Therefore, the District had to void the one lump-sum payment check after the new contract was negotiated which caused certain employees to receive more than 52 checks in a given year.</p> <p>In summary, employees can receive more than two checks per month if there is a reimbursement for catch up payment (payment due to an employee for additional work performed in the past), payments for performing cocurricular activities (i.e., coaching), or payments for performing duties in the summer.</p> <p>For the sample selected, the number of checks an employee received in a given month ranged from one to four.</p> <p>The additional checks for each of the sample items were for stipends. Based upon the procedures performed, further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i></p>	<p>178</p>	<p>30</p>	<p>We noted that a formal documented process to assess if the correct gross pay increase was applied to each employee does not exist. However, the District does follow procedures where the Payroll Department, Business Administrator, the Board, the Directors, and the Professional Review Committee review and access gross pay increases on a yearly basis. In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 for 30 employees, we noted:</p> <ul style="list-style-type: none"> ● Supporting documentation indicated that gross pay increases for 14 employees were due to the change in position of the employee from substitute in 2004–2005 to full time in 2005–2006. ● Supporting documentation indicated that gross pay increases for eight employees were due to the employees having been hired in 2004–2005 resulting in less time worked in 2004–2005 compared to 2005–2006. ● Supporting documentation indicated that gross pay increases for four employees were due to the receipt of new contracts. The timing and terms of the new agreement called for the employees to receive retroactive pay in 2005–2006. ● Supporting documentation indicated that one employee was on military leave for part of 2004–2005 school year. ● Supporting documentation for two employees was not provided by the District to verify that the employee was hired full time and supporting documentation for one employee was not provided by the District to verify that the employee was retired. <p>We recommend that for the two exceptions noted, the District attempt to locate the supporting documentation.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	90	31	<p>As per our interviews with the HR and Payroll Personnel, a formal documented process to assess if the correct salary increase was applied to each employee does not exist. However, the District does follow procedures where the Payroll Department, Business Administrator, the Board, the Directors, and the Professional Review Committee review and access salary increases on a yearly basis. In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 for 31 employees, we noted the following exceptions:</p> <ul style="list-style-type: none"> ● Supporting documentation for one employee was not provided by the District to verify that the employee was retired. ● Supporting documentation was not provided for one employee to justify the increase in salary from one year to the next. <p>We recommend that the District conduct further analysis to ensure the appropriate documents are obtained and the employee files are updated.</p>
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	–	–	<p>We were unable to complete this analysis due to how the District codes compensation as well as primary job functions for each employee. Specifically, an employee can have more than one “primary” job for which they can receive pay in a fiscal year. Additionally, we noted that the District does have job descriptions and job titles; however, there is no way to accurately classify the single primary job by either of these descriptions. For example, a computer technician is a role and it appears to be paid both hourly stipend pay and regular base pay depending upon the employee. Therefore, it is difficult for the District or KPMG, as part of this analysis, to assess what is the base salary for an employee without going back to each personnel file and assessing which is the correct base or “primary” job for each employee.</p> <p>The District indicated that they cannot generate a report which provides the results of the analysis.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	–	–	<p>We were unable to complete this analysis due to how the District codes compensation as well as primary job functions for each employee. Specifically, an employee can have more than one “primary” job for which they can receive pay in a fiscal year. Additionally, we noted that the District does have job descriptions and job titles; however, there is no way to accurately classify the single primary job by either of these descriptions. For example, a computer technician is a role and it appears to be paid both hourly stipend pay and regular base pay depending upon the employee. Therefore, it is difficult for the District or KPMG, as part of this analysis, to assess what is the base salary for an employee without going back to each personnel file and assessing which is the correct base or “primary” job for each employee.</p> <p>The District indicated that they cannot generate a report which provides the results of the analysis.</p>

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>	2297	50	<p>After reviewing the sample purchase orders, it was determined that controls, as well as a formal process, are lacking to prevent disbursements that exceed an approved purchased order amount. Based upon our review, we noted that it is common for purchase orders to be processed without proper approval and supporting documentation. As a result, documentation maintained for purchase orders is inconsistent when reviewing for written approvals.</p> <p>We selected 50 purchase orders to review and noted:</p> <ul style="list-style-type: none"> ● Eight purchase orders were overpaid from the original purchase order amount and no supporting documentation showing approval to do so was provided. ● One purchase order was paid for more than twice the original purchase order amount. The District was unable to provide further clarification and supporting documentation showing why a purchase order was paid for almost twice the amount. ● Invoices could not be provided for seven purchase orders and only partial invoices could be provided for nine purchase orders tested. ● Purchase Orders could not be provided for three samples tested and only partial purchase order documentation could be provided for two samples tested. ● Purchase orders are done as estimates for utility-related payments in the beginning of the fiscal year and payments are made on actual usage of these utilities on a monthly basis. ● Emergencies in which the amount cannot be quickly and accurately computed. <p>There is no control in the APECS Accounting system to prevent payments that exceed the approved purchase order amount from being processed. Additionally, a formal process does not exist relating to adjustments made to the approved purchase order amount.</p> <p>We recommend a formal approval policy defining criteria, including dollar thresholds for adjusted purchase orders, should be instituted and communicated.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	7,563	30	<p>We selected a sample of 30 purchase orders where the data supplied indicated that the purchase order was issued after the invoice was received.</p> <p>In reviewing documentation we noted:</p> <ul style="list-style-type: none"> ● Fifteen purchase orders did not have proper approvals prior to receiving the invoices. ● Six purchase orders were created after the invoice was received. ● Three purchase orders related to annual fees were issued after invoice was received. ● Three purchase orders for course fee reimbursements were made after the invoice date. <p>The two primary reasons for the remaining three purchase orders being issued after the invoice date are:</p> <ul style="list-style-type: none"> ● Items that need to be purchased such as parts and supplies for an ongoing emergency repair job ● Data entry error. <p>The number of occurrences (approximately 7,500) represents a control gap in the District's Accounts Payable process. It appears that controls to help ensure proper approval prior to committing District resources are lacking.</p> <p>We recommend the District expand this analysis as a result of the high number of occurrences.</p>
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	58	10	<p>We noted that vendors were paid using correct mailing addresses. In addition, all 10 vendors were part of the vendor master file. If they were a first time vendor, the vendor name was added to the vendor master file. Proper business certification was also provided for vendors when there was more than 15% of the bid threshold of \$29,000 (\$3,750) worth of activity with the Vendor, for a given year.</p> <p>Based on the results of the procedures performed, further analysis is not considered necessary.</p>

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 was 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
Inventory 7 observations 7 short term 5 high risk 2 medium risk	Standard Operating Procedures		√	√		
	Segregation of Duties – Inventory in the Warehouse		√	√		
	Inventory Distribution Procedures		√	√		
	Tagging of Inventory		√	√		
	Physical Inventory for Fixed Assets		√		√	
	Segregation of Duties – Fixed Asset Accounting		√	√		
	Management Review		√		√	
Facilities Management 3 observations 1 long term 2 short term 2 high risk 1 low risk	Standard Operating Procedures		√	√		
	Authority Limits in SchoolDude System		√	√		
	System Integration	√				√
Purchasing/Accounts Payable 5 observations 5 short term 4 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Distribution of Petty Cash Funds		√		√	
	Vendor Master File Maintenance		√	√		
	System Access for AP Personnel		√	√		
	Overpayments on Purchase Orders		√	√		
Payroll/Human	Standard Operating Procedures		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Controls – Terminations		√	√		
	Documentation		√		√	
	Hiring Process		√	√		
	Access to Payroll files		√	√		
	Distribution and Access of Payroll Checks		√	√		
	Manual Attendance Processes		√		√	
	Standard Payroll Change Forms		√			√
General Operations/ Accounting 3 observations 3 short term 2 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Management Review		√		√	
	Cash Management		√	√		
Food Services 2 observations 1 long term 1 short term 1 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Manual Inventory Processes	√			√	
Transportation 2 observations 1 long term 1 short term 1 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Manual Processes	√			√	
Technology 7 observations 7 short term 5 high risk 2 medium risk	Formally Documented Policies and Procedures		√	√		
	Acceptable Use Policy		√	√		
	Password Requirements for Applications		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Procedure and Evidence of the Creation, Modification or Deletion of User Accounts on the Network and Applications		√		√	
	User Account Reviews and Segregation of Duties Review		√	√		
	Backup Tape Off-site Storage Facilities are Not Appropriate		√	√		
	Backup Tape Restores are Not Performed on a Periodic Basis		√		√	
Student Activities 3 observations 3 short term 2 high risk 1 low risk	Segregation of Duties		√	√		
	Cash Management Procedures/Standard Operating Procedures		√	√		
	Supporting Documentation/Signature		√		√	





Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of Millville City 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 timeline 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 timeline
- 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 and Business Administrator. 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
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Professional Services Contracts.

Internal Control Questionnaire (ICQ) – An internal control questionnaire 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 that the District complete the electronic version by 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 30 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	
Superintendent	Warehouse Manager
Assistant Superintendent	Food Services Manager
Business Administrator	Director of Operational Technology
Director of Human Resources	Supervisor of Transportation
Director of Purchasing	Executive Secretary for Business Office
Accounting Supervisor	Grants Supervisor
Payroll Clerk	Financial Secretary
Administrative Secretary	Human Resources Clerk
Senior Accounts Clerk	Facilities Manager

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 Business 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/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** – presents 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 area/office, 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 additional observations noted during the course of the historical expenditure analysis as well as the results of our certified staff review.

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

In order to facilitate the historical expenditure 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 each of the 27 schools under review on March 6, 2007. The Department requested the Districts to provide KPMG with the requested data by March 9, 2007.

Description of Data Review Process

Upon receipt of the data from a District, KPMG loaded the data into a quality assurance environment. The District's data was imported into a unique Microsoft SQL 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. These 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.
- Checked that all vendors that received payments in the check register to the vendors listed in the vendor master.

- Checked that all vendors had a unique vendor ID.
- Check that the sum of payroll check amounts matches the payroll summary files.
- Check that all employee ids receiving checks exist in the HR master file.
- Check that all duplicate records are canceled out by a voided check reference.

In addition to the data files themselves, KPMG asked the District to provide the code they used to extract the date. The code 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 SQL 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 each school 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 is 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 they 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 Districts' represents 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 Millville City School District

Accounts Payable/Purchase Order Files

- We noted several thousand records within the Check Register with Vendor IDs that were not found within the vendor master file. The District confirmed that the payee type for these records was “employee” and that we would not find them in the vendor master file.

HR and Payroll

- We noted that the HR master file contained a column titled rehire date. KPMG used the rehire date in order to adjust for employees that were rehired after termination. For example, we compared the rehire date to the termination date in order to determine if the rehire date was later than the termination date. The results were used to reduce false positives when conducting analysis related to employees that were paid after termination.
- The employee master file list several jobs as “Primary” jobs for individual employees. These employees may get paid for one or more of the primary jobs within a fiscal year. In total there are approximately 280 distinct payroll codes in the payroll detail file supplied by the District. As a result, KPMG noted the following findings which affected our approach:
 - Salaried employees may also have hourly jobs and in some cases may even get overtime.
 - Some hourly employees may have multiple hourly jobs.
- In order to address the issues noted above, KPMG utilized the overall gross from the Payroll summary. KPMG utilized the payroll summary file because we noted a discrepancy between the summary file and the detail file. The discrepancy related to a difference in gross pay amounts between the two files for a subset of employees.
- We then attempted to determine the employee’s “true” primary job by taking the highest annual salary position from the master list. This was done for each school year under review. Employees with more than one primary job in a year with pay totaling more than \$10,000, were listed in an exception report. Most of these employees were recipients of midyear raises or promotions. For employees having multiple hourly jobs, we identified the job with the most hours incurred as the primary job for the individual employee. The remaining hours were classified as stipend/other pay.
 - All earnings that are not included in the above are placed into other earnings.
 - Any overtime is calculated by summing all entries that have a factor of ‘1.5000.’

As a result of the data analysis normalization process, the engagement team noted the following:

- During the process of reconciling the various data files, KPMG noted that approximately 5% of checks failed to reconcile between the detail disbursement files and the purchase order summary files supplied by the District.
- We found check numbers duplicated to different vendor IDs. The District confirmed that this would only occur between to different financial accounts.

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, and 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 Test work	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	5,593	\$10,728,538	1,000	\$2,879,976
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,836	\$7,500,885	428	\$1,910,516
2. Noninstructional Miscellaneous Purchases	324	\$1,169,780	108	\$510,473
3. Noninstructional Supplies and Materials	2,315	\$1,186,016	401	\$233,668
4. Regular Instructional Purchased Professional Educational Services	47	\$25,815	43	\$21,337
5. School Sponsored Athletic Supplies and Materials	11	\$5,946	10	\$5,450
6. Capital Outlay	60	\$840,096	10	\$198,531
Statistical Sample of Remaining Accounts	13,935	\$73,220,113	296	\$749,889
Total PO Review	19,528	\$83,948,651	1,296	\$3,629,864

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 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 (Total for Subgroups 1–6 Presented Below)	860	\$2,638,207	67	\$20,514	73	\$221,255
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	378	\$1,736,323	8	\$1,770	42	\$172,423
2. Noninstructional Miscellaneous Purchases	88	\$507,442	19	\$2,932	1	\$100
3. Noninstructional Supplies and Materials	338	\$184,272	40	\$15,812	23	\$33,585
4. Regular Instructional Purchased Professional Educational Services	39	\$20,847	–	–	4	\$490
5. School Sponsored Athletic Supplies and Materials	9	\$5,313	–	–	1	\$138
6. Capital Outlay	8	\$184,011	–	–	2	\$14,520
Statistical Sample of Remaining Accounts	264	\$347,463	17	\$9,303	15	\$393,122
Total PO Review	1,124	\$ 2,985,671	84	\$29,817	88	\$614,378

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. Five unique themes were identified for the purchases reviewed as follows. 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 nine transactions with a dollar value of \$3,704 that were discretionary and 10 transactions with a dollar value of \$22,504 that were inconclusive. For example:
 - \$1,439 for thermal papers (poster paper used to print images)
 - \$308 for welded steel bookcase
 - \$1,260 for conference table
- *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 six transactions with a dollar value of \$5,794 that were discretionary and 24 transactions with a dollar value of \$84,105 that were inconclusive. For example:
 - \$10,081 for AT&T intrastate private line service
 - \$2,639 for laptop to be used by Board of Education member
 - \$5,628 for 42 DVD/VCR combo's for Grades 1–5 teaching supplies
 - \$348 for a TV/VCR/DVD combo
- *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 (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified two transactions with a dollar value of \$3,204 that were discretionary and 13 transactions with a dollar value of \$40,956 that were inconclusive.
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as bowling or skiing, and tickets to sporting events. In summary, we identified 41 transactions with a dollar value of \$10,444 that were discretionary and six transactions with a dollar value of \$1,051 that were inconclusive. For example:

- \$3,382 for retirement party dinners (160 guests)
 - \$83 for sandwiches for a special Board meeting
 - \$341 for 65 sandwiches and salads for meeting
 - \$618 for teacher recognition program luncheon (11 teachers and 11 District guests).
- *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 16 transactions with a dollar value of \$5,060 that were discretionary and two transactions with a dollar value of \$382,979 that were inconclusive. For example:
 - \$367,779 for Health Insurance without proper supporting documentation
 - \$756 for Teacher and Staff Appreciation Snack Packs
 - \$1,040 for 2006 yearbooks for 16 board of education members
 - \$157 for a newspaper subscription of the Atlantic City Press delivered to a staff member.

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

Area	No. of Instances
Missing Proper Approvals – A Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.	31
Improperly Coded – The transaction was coded to an incorrect Account Code.	4

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 Ghost Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A “Ghost” 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 –** Identified payments against any purchase order where the date on the invoice received from the vendor was prior to the date of the purchase order.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses –** Compared vendor addresses against known PO mail drop box addresses, which are equivalent to PO Box addresses, but appear to be a legitimate address.

The results of these queries were summarized and stratified to aid 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	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements.</p>	<p>We noted 469 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 469 employees:</p> <ul style="list-style-type: none"> • Eight did not have a hire date recorded within the system • One did not have an address recorded within the system • 166 did not have a birth date recorded within the system <p>The remainder of the 469 employees was not applicable to the missing data elements tested. Our criteria was all active employees who have one or more of the fields missing with the exception of the Social Security Number/employee number, projected annual salary, daily rate, or hourly rate. For the Social Security Number/employee number, the criteria was that both must be blank in order for that employee to be flagged. Also, for the three salary fields, the criterion was having all blank fields.</p>	<ul style="list-style-type: none"> • Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. • Selected a sample of 40 transactions from the listing of employees to further understand the anomalies presented. • Requested the HR files for the sample of employees selected. • Reviewed the HR file to identify the data elements that were missing within the system. • Noted any data elements that could not be identified based on review of the HR file as an exception. 	<p>As per our interviews with HR and Payroll Personnel, we noted that employees whose hire date was not recorded in the system was due to these employees having worked within the District prior to 1989. In 1989, the District had a system change in which they decided to only carry forward all data from 1989. Based upon the procedures performed to the sample selected, we noted the following:</p> <ul style="list-style-type: none"> • Three employee files were missing personnel data as a result of their hire date being prior to 1989. • Two of the individuals without a birth date recorded within the system were substitutes and thus no HR files were located/maintained. • One individual was entered into the system since the individual was hired but never worked for the District. This employee should have been removed from the system. • One individual was entered into the system twice. • One file record contained an incorrect social security number with no pay records and thus the hourly rate was missing from the profile in the system. The other file record with the proper social security number has pay records. <p>The District should consider performing an annual audit of HR records to determine that all HR employees in the system are valid (i.e., individuals that were hired and were put into the system but never physically joined the District). Such individuals should be purged from the system on a periodic basis.</p> <p>In order to eliminate duplicated employees in the system, it would benefit the District to run exception reports each month to review if there is any duplication in the system and update and delete any errors.</p> <p>The District should maintain personnel records, including payroll documentation for all employees. An employee's classification as a substitute should not preclude them from this control.</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.	This test resulted in zero exceptions.	Based upon the procedures performed, follow-up procedures are not considered necessary.	This is not applicable as all of the District employees listed in the data file received a form of a benefit deduction.

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.	This test resulted in zero exceptions.	Based upon the results of analysis, follow-up procedures are not necessary.	This is not applicable as the District does not have employee matches to the Social Security Administration death master file.

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 four employees that were terminated within 90 days of their hire date and received pay after their termination date.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. ● Selected a sample of four transactions from the results column. ● For each sample item selected, we: ● Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. <ul style="list-style-type: none"> – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – 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. 	<p>Per our interviews with HR personnel and based on reviewing HR personnel files in the system, employees being hired and terminated within a short period of time could occur for multiple reasons. The most common include:</p> <ol style="list-style-type: none"> 1. Substitute teachers must provide certification documents at the time of hiring. Such certifications are valid for only three years. If an employee does not provide recertification documents within the necessary time frame, he/she will be terminated until he/she provides the necessary documents. 2. Criminal history background checks suggest that the employee is no longer qualified to work for the District. 3. Employees who were hired for a summer youth/seasonal program. <p>Of the four HR personnel files we reviewed, all of the files contained termination documentation. However, after reviewing the employees' termination and hire dates on the system, we found that two employees were rehired after being terminated for one of the reasons mentioned above. The other two employees were not rehired.</p> <p>All four employees, while paid after their termination date, were paid in the first pay cycle after their termination.</p> <p>Based upon the procedures performed, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date.</p>	<p>We noted 117 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$1,464,742.83. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 11 of 117 employees were paid between 31 and 90 days after termination totaling \$34,703.70. ● 106 of 117 employees were paid greater than 90 days after termination totaling \$1,430,039.13. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees may receive pay after termination ● Selected a sample of 40 terminated employees for analysis. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. ● 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. ● Inquired about potential settlement payments owed to the employee. ● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable). 	<p>Employees often receive paychecks after termination for services rendered prior to termination. This generally occurs within the first couple of pay cycles after the employee's termination. As such, we focused our testwork on those employees who received payment more than 90 days after their termination date. We requested the personnel files for 40 individuals and upon review noted:</p> <ul style="list-style-type: none"> ● 26 employees were retired and were paid for sick leave, vacation pay, or retro pay after retirement date. ● 13 employees were rehired after their termination dates. ● One employee had never left the District. The electronic data provided from the District indicated that the employee was terminated. However, we reviewed the employee's HR personnel file and confirmed that the employee was still active and had never left the District. ● Six employees do not have a rehire in the system. For these employees, the number of pay periods after the termination date ranged from 37 through 66. ● Personnel files were not provided for two employees by the District. <p>There is no way to determine when employees were rehired and/or terminated in the system. Therefore, it appears as if the employee is being paid after the termination date.</p> <p>The system should be enhanced and upgraded to keep a history of hire, rehire, and termination dates and/or this documentation should be maintained manually in the employees file. We identified this as a control gap. Per the Human Resources Administrative Assistant, the District is working on upgrading their HR software.</p> <p>In addition, we recommend that the District perform additional analysis on the active employee referenced above that was classified as terminated in the electronic data provided by the District.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006.</p>	<p>We noted 15 employees that received greater than 52 checks in the two year period covering 2004–2005 and 2005–2006 totaling \$1,033,063.86 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 13 employees received between 53 and 59 checks totaling \$949,869.64 in gross pay. • Two employees received between 60 and 79 checks totaling \$83,194.22 in gross pay. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, expense reimbursement). • Selected a sample of 15 transactions from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item the engagement team: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team) 	<p>Based upon our interviews, we noted that it is not uncommon for an employee to receive greater than 52 checks over the span of two fiscal years. Certain employees have cocurricular contracts in which employees are paid with additional/separate checks for their additional positions within the firm (i.e., cocurricular activities, coaching, and summer work).</p> <p>In addition, a new contract was in effect which required two payments for the stipend amounts instead of one lump-sum payment. Therefore, the District had to void the one lump-sum payment check after the new contract was negotiated, which caused certain employees to receive more than 52 checks in a given year.</p> <p>In summary, employees can receive more then two checks per month if there is a reimbursement for catch up payment (payment due to an employee for additional work performed in the past), payments for performing cocurricular activities (i.e., coaching), or payments for performing duties in the summer.</p> <p>For the sample selected, the number of checks an employee received in a given month ranged from one to four.</p> <p>The additional checks for each of the sample items were for stipends.</p> <p>Based upon the procedures performed, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006.</p>	<p>We noted 178 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$3,067,988.44. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 78 employees received a gross pay increase between \$7,501 and \$12,500. ● 69 employees received a gross pay increase between \$12,501 and \$25,000. ● 31 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases ● Selected a sample of 30 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase 	<p>As per our interviews with the HR and Payroll Personnel, a formal documented process to assess if the correct gross pay increase was applied to each employee does not exist. However, the District does follow procedures where the Payroll Department, Business Administrator, the Board, the Directors, and the Professional Review Committee review and access gross pay increases on a yearly basis. In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 for 30 employees, we noted:</p> <ul style="list-style-type: none"> ● Supporting documentation indicated that gross pay increases for 14 employees were due to the change in position of the employee from substitute in 2004–2005 to full time in 2005–2006. ● Supporting documentation indicated that gross pay increases for eight employees were due to the employees having been hired in 2004–2005 resulting in less time worked in 2004–2005 compared to 2005–2006. ● Supporting documentation indicated that gross pay increases for four employees were due to the receipt of new contracts. The timing and terms of the new agreement called for the employees to receive retro-active pay in 2005–2006. ● Supporting documentation indicated that one employee was on military leave for part of 2004–2005 school year. ● Supporting documentation for two employees was not provided by the District to verify that the employee was hired full time, and supporting documentation for one employee was not provided by the District to verify that the employee was retired. We recommend that for the two employees that lack supporting documentation the District conduct further analysis to ensure the appropriate documents are obtained and the employee files are updated. <p>Supporting documentation for all employees should be properly maintained. Furthermore, it would benefit the District to have formal documented policies and procedures to assess whether gross pay increases were appropriately applied for employees. These policies and procedures should then be updated on an annual basis, as appropriate.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006.</p>	<p>We noted 90 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$1,503,019.20. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 46 employees received a salary increase between \$7,501 and \$12,500 ● 31 employees received a salary increase between \$12,501 and \$25,000 ● 13 employees received a salary increase greater than \$25,001 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases ● Selected a sample of 31 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting a large salary increase 	<p>As per our interviews with the HR and Payroll Personnel, a formal documented process to assess if the correct salary increase was applied to each employee does not exist. However, the District does follow procedures where the Payroll Department, Business Administrator, the Board, the Directors, and the Professional Review Committee review and access salary increases on a yearly basis. In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 for 31 employees, we noted:</p> <ul style="list-style-type: none"> ● Supporting documentation indicated that difference in salary from 2004–2005 to 2005–2006 was due to 10 employees start dates from one year to the next year and that the 10 employees worked significantly less time in 2004–2005 versus 2005–2006. ● Supporting documentation indicated that five employees received new contracts and retroactive pay in the 2005–2006 school year. ● The data provided by the District for three employees only had longevity pay. After reviewing job history document and check history document, we verified that the gross difference in paychecks received by the employee for 2005–2006 was the same as those received in 2004–2005 once longevity pay and teacher salary was factored in. ● Supporting documentation indicated that salary increases for five employees were due to the employee only working as a substitute in the 2004–2005 school year and obtaining a full-time position for the 2005–2006 year. ● Supporting documentation indicated that three employees were retired after the 2004–2005 school year and received either sick leave pay or severance pay. One employee was rehired as a substitute. ● One employee was promoted from Assistant Superintendent to Superintendent. ● Two employee salary accounts were transferred from a different account number in the 2004–2005 school year. Verified that the gross difference in paychecks received by the employee for 2005–2006 were virtually the same as those received in 2004–2005. ● Supporting documentation for one employee was not provided by the District to verify that the employee was retired. ● Supporting documentation was not provided for one employee to justify the increase in salary from one year to the next. <p>We recommend that for the two employees without supporting documentation, the District conduct further analysis to help ensure the appropriate documents are obtained and the employee files are updated.</p> <ul style="list-style-type: none"> ● Supporting documentation for all employees should be properly maintained. Furthermore, it would benefit the District to have formal documented policies and procedures to assess whether salary increases were appropriately applied for employees. These policies and procedures should then be updated on an annual basis, as appropriate.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received greater than 10% of base salary in stipends.	Due to limitations within the data provided, this analysis could not be performed.	This is not applicable as this test was not able to be performed.	<p>Analysis point nine was unable to be completed due to issues that were identified with the data. Specifically, an employee can have more than one “primary” job for which they can receive pay in a fiscal year. Additionally, we noted that the District does have job descriptions and job titles; however, there is no way to accurately classify the single primary job by either of these descriptions. For example, a computer technician is a role and it appears to be paid both hourly stipend pay and regular base pay depending upon the employee. Therefore, it is difficult for the District or KPMG, as part of this analysis, to assess what is the base salary for an employee without going back to each personnel file and assessing which is the correct base or “primary” job for each employee.</p> <p>The District indicated that they cannot generate a report which provides the results of the analysis.</p> <p>We recommend that the District consider reviewing its process for coding the employee job functions in the payroll/HR systems. Each employee should have one primary job function and to the extent additional services are provided by the employee, such services should be appropriately coded as secondary job functions.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received greater than 25% of base salary in overtime.	Due to limitations within the data provided, this analysis could not be performed.	This is not applicable as this test was not able to be performed.	<p>Analysis point 10 was unable to be completed due to issues that were identified with the data. Specifically, an employee can have more than one "primary" job for which they can receive pay in a fiscal year. Additionally, we noted that the District does have job descriptions and job titles; however, there is no way to accurately classify the single primary job by either of these descriptions. For example, a computer technician is a role and it appears to be paid both hourly stipend pay and regular base pay depending upon the employee. Therefore, it is difficult for the District or KPMG, as part of this analysis, to assess what is the base salary for an employee without going back to each personnel file and assessing which is the correct base or "primary" job for each employee.</p> <p>The District indicated that they cannot generate a report which provides the results of the analysis. We recommend that the District consider reviewing its process for coding the employee job functions in the payroll/HR systems. Each employee should have one primary job function and to the extent additional services are provided by the employee, such services should be appropriately coded as secondary job functions.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	<p>Payments that exceed the original purchase order amount.</p>	<p>We noted 2,297 payments totaling \$9,100,030.86 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 2,180 purchases made where the payment amount exceeded the original purchase order amount by \$1,000 totaling \$137,377.99 in excess ● 25 purchases made where the payment amount exceeded the original purchase order amount by between \$1,000 and \$2,500 totaling \$41,082.17 in excess ● 19 purchases made where the payment amount exceeded the original purchase order amount by between \$2,500 and \$5,000 totaling \$67,562.80 in excess ● 73 purchases made where the payment amount exceeded the original purchase order amount by greater than \$5,000 totaling \$8,854,007.90 in excess 	<ul style="list-style-type: none"> ● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. ● Inquired as to why new POs are not issued when an increase is required. ● Selected a sample of 50 transactions from the listing of disbursements that exceeded the PO amount. ● For each sample item, the engagement team: <ul style="list-style-type: none"> – 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 – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<p>After reviewing the sample purchase orders, it was determined that controls, as well as a formal process, are lacking to prevent disbursements that exceed an approved purchased order amount. Based upon our review, we noted that it is common for purchase orders to be processed without proper approval and supporting documentation. As a result, documentation maintained for purchase orders is inconsistent when reviewing for written approvals.</p> <p>We selected 50 purchase orders to review and noted:</p> <ul style="list-style-type: none"> ● Eight purchase orders were overpaid from the original purchase order amount, and no supporting documentation showing approval to do so was provided. ● One purchase order was paid for more than twice the original purchase order amount. The original purchase order amount was \$500 and the total payment amount for the purchase order was \$1,004. The District was unable to provide further clarification and supporting documentation showing why a purchase order was paid for almost twice the amount. ● Invoices could not be provided for seven purchase orders and only partial invoices could be provided for nine purchase orders tested. ● Purchase Orders could not be provided for three samples tested and only partial purchase order documentation could be provided for two samples tested. ● Purchase orders are done as estimates for utility-related payments in the beginning of the fiscal year and payments are made on actual usage of these utilities on a monthly basis. ● Emergencies in which the amount cannot be quickly and accurately computed. <p>The APECS Accounting System requires a modified purchase order to be created when a purchase order exceeds the original approved purchase order amount. However, this modified purchase order is not routed for approval.</p> <p>We recommend that a formal policy defining an approval criteria, including dollar thresholds for adjusted purchase orders, should be instituted and communicated. The policy should include additional procedures for overpayments, such as obtaining an updated purchase order or written approval from a Department Head or the Business Administrator. Additionally an edit/change report listing all payments made in excess of the approved purchase order amount should be generated and reviewed to help ensure that all payments made are authorized.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	<p>Invoice dates that are prior to purchase order dates.</p>	<p>We noted 7,563 payments totaling \$38,359,056.38 in invoices with dates that are prior to the purchases order dates. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 5,664 payments totaling \$18,802,148.31 in invoices with dates that are 1–30 days prior to the purchase order dates • 1,391 payments totaling \$12,506,595.23 in invoices with dates that are 31–90 days prior to the purchase order dates • 508 payments totaling \$7,050,312.84 in invoices with dates that are over 90 days prior to the purchase order dates 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing and accounts payable personnel why POs would be issued after an invoice was received. • Inquired as to whether there is any repercussion to the individual that places an order when an invoice is received that does not have a PO. • Selected a sample of 30 transactions from the listing of purchase orders with dates after the invoice date. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, purchase requisition, etc.) to assess if the disbursement was properly approved and processed prior to payment 	<p>We selected a sample of 30 purchase orders where the data supplied indicated that the purchase order was issued after the invoice was received.</p> <p>In reviewing documentation we noted:</p> <ul style="list-style-type: none"> • Fifteen purchase orders did not have proper approvals prior to receiving the invoices. The District provided the explanation that the purchases were verbally approved; however, the formal PO process was not followed. • Six purchase orders related to purchase of answering machines, travel for employees, calendars, and uniforms were created after the invoice was received. • Three purchase orders related to annual fees were issued after invoice was received. • Three purchase orders for course fee reimbursements were made after the invoice date. The District explained that the purchase orders cannot be fully approved until an employee successfully passes the class and submits a transcript. <p>The two primary reasons for the remaining three purchase orders being issued after the invoice date are:</p> <ul style="list-style-type: none"> • Items that need to be purchased such as parts and supplies for an ongoing emergency repair job • Data entry error. <p>The high number of occurrences represents a control gap in the District's Accounts Payable process. It appears that controls to help ensure proper approval prior to committing District resources are lacking.</p> <p>We recommend that the District formally document its purchase order process and distribute it to the District personnel for review. Purchase orders should be formally approved by the appropriate authorized individual prior to committing District resources. Verbal approvals should not be accepted. Additionally, we recommend the District expand this analysis as a result of the high number of vendor invoices dated prior to the purchase order date.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.).	We noted 58 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample 10 of vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>We selected 10 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Upon further review, vendors were paid at correct mailing addresses. Invoices reflected a correct address, and payments were mailed to the correct addresses. In addition, all 10 vendors were part of the vendor master file. If they were a first time vendor, the vendor name was added to the vendor master file. Proper business certification was also provided for vendors when there was more than 15% of the bid threshold of \$29,000 (\$3,750) worth of activity with the Vendor, for a given year.</p> <p>Based on the results of the procedures performed, further analysis is not considered necessary.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 79 certified teachers and 21 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	32
	Middle School	16
	High School	31
Nonteaching Certified Staff	Principals	4
	Guidance Counselors	6
	Supervisors	1
	Department Chair	1
	Other	9

We performed the following for each 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 help ensure that it supported the primary role of the teacher
- 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.

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



Assessment of Internal Controls





Assessment of Internal Controls

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

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

Through review of the Internal Control Questionnaire 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.

Inventory

Overview

The Purchasing Manager is also responsible for the Inventory function at the District. The overall structure of the Inventory Department at the District includes the Purchasing Manager, the Warehouse Leader, the Warehouse Assistant, and the Warehouse Secretary.

Inventory items at the District include custodial supplies, copy paper, and food supplies. The Inventory department receives inventory, distributes inventory to the schools in the District, and monitors and orders custodial supplies and copy paper for the District. Food supplies in the warehouse are tracked and maintained by the Food Services Manager. All other inventory items in the warehouse are tracked using an Access database maintained by the Purchasing Manager and Warehouse Leader.

The District also has supplies shipped directly to the schools and other administrative buildings. The supplies that are delivered directly to other buildings do not go to the warehouse and are not recorded in the Access database. These items may be tracked using the computerized Purchase Order process. Food supplies are tracked and maintained by the Food Services department.

When items are received into the warehouse, the Warehouse Leader will inspect the order with the packing slip to verify all goods have been received and sign the receiving slip. Once the order is complete, the Warehouse Leader will send the PO package, packing slip, and signed receiving slip to the Business Office for payment processing. A physical inventory is performed annually of all inventory stock items.

The accounting for fixed assets is managed by the Accounting Supervisor and Senior Accounts clerk. This includes tracking and monitoring fixed assets, including fixed asset additions, deletions, transfers, and recording depreciation for the 10 schools within the District and one administration building.

In accordance with the 2001 NJDOE memorandum requiring New Jersey School Districts to increase their fixed assets capitalization threshold, the Senior Accounts Clerk will enter any assets over \$2,000 in the fixed assets module of the APECS accounting system. The Senior Accounts Clerk and the Warehouse Leader are both responsible for monitoring new fixed assets. The Warehouse Leader will attach a barcode to any items that come into the warehouse that are over the \$2,000 threshold based on the amount showing on the purchase order. There are two stickers for each bar code. One sticker is attached to the PO and receiving slip and sent to the Senior Accounts Clerk in the Business Office, and the other is attached to the fixed asset.

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

- Tagging Process
- Tracking and Monitoring Assets
- Receiving Process
- Distribution
- Reconciliation of Inventory
- Safeguarding of Assets
- Disposal Process.

We identified key controls within the inventory 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 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:

- Fixed assets are recorded in the fixed assets module and verified assets are properly tagged.
- Year-end fixed asset disposal report was properly reviewed.
- Year-end depreciation report was reviewed timely (prior to final report run).
- Receiving slips from the Warehouse are properly approved by the Warehouse leader.
- Inventory order forms are signed off by the Head Custodian.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the inventory 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.

Standard Operating Procedures

The District does not have formal documented procedures or policies regarding the receipt, storage, tracking, and distribution of inventory and fixed assets.

We recommend that the District develop a Standard Operating Procedure manual for Inventory and Fixed Assets that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls. The manual should also provide standard procedures around the maintenance of the list of approved Facilities personnel provided to retail stores for authorization of purchases on the District's account. These procedures should document the requirements for additions and deletions of authorized personnel from these retail lists.

Segregation of Duties – Inventory in the Warehouse

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.

A physical inventory of the custodial supplies and copy paper in the warehouse is performed once per year by warehouse employees who are responsible for stocking the inventory in the warehouse bins and for delivering the items to the schools.

There appears to be a segregation of duties issue regarding the warehouse inventory since the warehouse employees who stock and deliver the food participate in the inventory counts. There is a risk that personnel responsible for the delivery of items can manipulate physical count records to cover irregularities.

We recommend that the District organize the teams responsible for executing the physical inventory count in a manner that excludes individuals that have delivery functions. A detailed procedures document outlining the inventory count procedures would be a useful informational tool when new teams are being created.

Inventory Distribution Procedures

Head Custodians at each of the 10 schools in the District fill out monthly supply order forms for custodial supplies (i.e., cleaning supplies, toilet paper, etc.). The forms are sent to the Facilities Manager who reviews and approves the orders and sends them to the District Warehouse Leader. The Warehouse Leader pulls the supplies from the warehouse and delivers to the Head Custodians at the School District. As procedures were described during the process interview, the Facilities Manager should review and sign off on all custodial supply forms prior to the supplies being delivered to the schools by the warehouse employees. Also, the Head Custodians are required to sign off on the work order for custodial supplies and receiving slips for all other inventory items delivered to the school. Any adjustments are made to the work order or receiving slips based on the amounts delivered to the school at the time of delivery.

In our attribute testing, we noted the Facilities Manager did not sign off on custodial supply order forms for seven out of 15 order forms obtained from the Warehouse Leader. The supplies were still delivered to the schools without the Facilities Manager's signature of approval.

It was also noted that the Head Custodians are not held accountable for the inventory items that are delivered from the warehouse. The District has had incidents of items missing from the medical supplies delivered to the nurses by the custodians after the Head Custodian signed off on the receiving slips to verify the number of items delivered to the school by the warehouse.

We recommend that the District create a detailed document outlining the appropriate procedures for inventory distribution and provide to the warehouse and facilities employees. This document should emphasize the requirement for the Facilities Manager's documented review of custodial supply order forms prior to delivery to the District.

We also recommend the District revise the procedures for inventory delivery to the schools in the District. The Head Custodian should only sign off for receipt of custodial supplies. All other inventory supplies should be provided for acknowledgement of receipt to the appropriate personnel. For example, all medical supplies should be delivered directly to the Head Nurse.

Tagging of Inventory

The Warehouse Leader is required to attach a barcode to any items received in the Warehouse over \$2,000, based on the amount showing on the purchase order. However, fixed assets are not always tagged upon arrival at the District. For larger items that are sent directly to the school, the Warehouse Leader relies on the Food Services Manager or other school personnel to inform him of the asset.

We recommend that the Central Warehouse tag each fixed asset as it arrives and record it in the fixed asset system. For assets delivered directly to an alternate location, the delivery time should be planned and coordinated with the Warehouse Leader so that the asset may be tagged on a timely basis.

Physical Inventory for Fixed Assets

The District does not perform an annual fixed asset inventory at the schools or the warehouse. The District contracted with the independent contractor, Industrial Appraisal, to perform a physical inventory of the District's fixed assets in the 2000–2001 school year. This physical inventory included all fixed assets owned as of that school year. However, a physical inventory of fixed assets has not been performed since the 2000–2001 school year.

The ability to accurately count physical inventories is an important factor for improving the reliability of asset records. We recommend that the District perform an inventory of fixed assets as soon as possible to reconcile assets in the District to the current fixed asset ledger. Also, the District should continue to perform a physical inventory of fixed assets on an annual basis to help ensure the reliability of asset records. Lastly, the District should impose a formal process for the disposal of assets so that expired or useless assets are removed from the premises. This should include changing the status of the asset's tag number to "disposed."

Segregation of Duties – Fixed Asset Accounting

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.

In the course of our review of Inventory, we noted segregation of duties concerns relating to the recording, tracking, reconciling, and disposing of the District's assets. The Senior Accounts Clerk has the ability to add and dispose of fixed assets in the APECS system and has the responsibility for reconciling the expenditures report to the fixed asset additions report. Without proper segregation of duties, there is the potential for assets to be taken from the District for personal use without the disposition of the asset being recorded or without the asset ever having been recorded as part of inventory.

We recommend such conflicting responsibilities be separated to the extent possible. Management should segregate the duties and responsibilities of the Senior Accounts

Clerk. The Senior Accounts Clerk should not be able to record, track, reconcile, and dispose of the District's assets.

Management Review

When a process is completed, there should be another level of review and approval performed by a knowledgeable individual who is independent of the process. The approval should be documented to verify that a review was performed without exception.

It was noted in our attribute testing that the Accounting Supervisor does not document a review of the trial fixed asset disposal report or trial depreciation reports run at year end. Based on our interviews, the Accounting Supervisor reviews these reports prepared by the Senior Accounts Clerk prior to running the final disposal and depreciation activity at year end.

We recommend that the District develop a process for review and approval of the fixed asset disposal and depreciation activity reports. The evidence of the review and approval should be documented (e.g., signed or initialed and dated by the reviewer/approver, or recorded in meeting minutes).

Facilities Management

Overview

The Facilities Management Processes at the District consist of two primary areas: maintenance and janitorial functions. In order to complete the tasks for each area, the District uses a combination of in-house employees and outsourced employees. The in-house employees within the Department comprises 68 janitors/custodians, four maintenance workers, three grounds workers, one supervisor, and one manager. The Facilities Department uses contracted services for skilled labor, HVAC, roofing, asphalt work, and electrical work.

The District spends approximately \$2,700,000 per year for in-house employees within the Facilities Management Department. This includes \$2,600,000 in personal services (excluding overtime) and \$90,000 in overtime. In addition, the District spends approximately \$500,000 per year for the positions that are outsourced.

The District is responsible for the maintenance and upkeep of 10 school buildings and three administrative buildings, which comprises approximately one million interior square feet.

The Department has approximately 11 District owned and operated trucks. Currently, the long-term facility plan is being reviewed by the Department of Education (DOE).

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:

- Facilities Budget
- Overtime Approval

- Health and Safety
- Insurance Coverage
- Routine Maintenance.

We identified key controls within the facilities 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 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:

- Board approval was obtained for the budget.
- Proper approval was obtained for the custodial supply order forms.
- Appropriate review and approval on work orders.
- Maintenance of an authorized list of Facilities personnel for each retail account.
- System authorization profiles in the Facilities work order system are appropriate.

Summary of Observations and Recommendations

On the following pages 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.

Standard Operating Procedures

Throughout the District and particularly within Facilities Management there is a lack of policies and procedures both in existence and implementation. Without current Standard Operating Procedures (SOPs) in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures, and safety measures that may not be followed could lead to potential lawsuits and/or workers' compensation claims.

We recommend that the District develop SOPs with the Facilities Management department. Upon completion, we recommend that a copy of the SOPs be distributed to all Facilities Management employees.

Authority Limits in SchoolDude System

The District's work order system, SchoolDude, is used by District personnel to request and approve work orders. It was noted from testing approval limits for work orders in the SchoolDude system that approval rights are not limited to the Facilities Manager and Supervisor as explained during the process interview. From review of the user profiles in the SchoolDude system, we determined that the Facilities Manager, Facilities Supervisor, Business Administrator, and Information Technology Manager have administrator access, which grants approval authority. In addition, it was noted that the Warehouse Leader has a Supervisor II user profile, which grants approval authority for work orders in the warehouse. Furthermore, we noted that the individual screen shots were provided showing user profiles/access; however, we concluded that this does not provide assurance to the complete listing of users with administrator access.

We recommend that the Business Administrator and Facilities Manager perform a review of the user profiles in the SchoolDude system for appropriateness. The Facilities Manager should work with the Information Technology Manager and the external software company to help ensure user profiles with administrator access are limited to the Facilities Manager and Supervisor. A review of user profiles and authority limits within those profiles should be reviewed on an annual basis. Approval forms should be maintained for changes to user access documenting the reason for change.

System Integration

The District's work-order system, SchoolDude, is used by District personnel to request and approve work orders. The APECS system is the central accounting system used to process purchase orders. There is no integration between the SchoolDude system and the APECS system, which limits the District's capabilities of capturing the costs of material and labor on a work-order basis.

We recommend the District assess the viability of integrating the work-order system with the central Accounting system to accurately determine the costs of material and labor per work order.

Purchasing/Accounts Payable

Overview

The Purchasing department at the District consists of one Purchasing Manager. The Purchasing department is responsible for setting up the Request for Proposal (RFP) and Bid process. The Purchasing department is also responsible for the purchasing of goods and services for the schools, warehouse, and the Administrative building. The District utilizes the APECS system to create purchase orders (POs) and it is integrated with Accounts Payable.

The Accounts Payable (AP) department consists of an Accounting Supervisor, an Administrative Secretary, an Accounts Clerk, and two Business Office Secretaries. The AP department processes payments once a month. AP utilizes the APECS system to process payments. Responsibilities of the AP Department include processing payments, issuance of checks, vendor master file maintenance, and reviewing open purchase orders.

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

- Purchase Requisitions and Purchase Orders
- New Vendor and Vendor Maintenance
- Competitive Bid Process
- State Contracts
- Supporting Documentation
- Petty Cash
- PO Adjustments
- Travel and Expenses.

We identified key controls within the Purchasing and AP. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory 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.
- The contracting requirements established by the State Bid Law are adhered to where applicable and that the District utilizes a competitive bid process as appropriate.
- Bids were reviewed by purchasing manager and approved within the board minutes.

- Appropriate and timely approvals on expenditures.
- Verify the Administrative Secretary's review and signature on the check run.
- Existence and compliance with a travel and reimbursement policy.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the Purchasing/AP 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.

Standard Operating Procedures

Throughout the District, and particularly within AP, there is a lack of policies and procedures both in existence and implementation. Also, there is no formalized policy regarding authorization levels for expenditures. Without current Standard Operating Procedures (SOPs) in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

Purchasing procedures were drafted by the Purchasing Manager and provided to the Business Administrator for review and approval at the beginning of the 2005–2006 school year. However, the Business Administrator has not yet approved the procedures and distributed to District employees.

We recommend that the District develop a comprehensive SOP for Accounts Payable that combines current processes and any enhancements made based on the results of this assessment and other audits/reviews. The SOP should pay special attention to and clearly document internal controls. Also, we recommend the Business Administrator complete his review of the purchasing procedures draft and distribute to District employees to provide instruction on proper purchasing procedures and ensure District compliance with State Bid Law.

Distribution of Petty Cash Funds

There are currently 17 petty cash funds in use at the District. Every School Principal has a fund. Also, the Athletic Director, the District Gaming Official, the Business Administrator, the Assistant Superintendent of Curriculum, the Supervisor of Transportation, and Central Registration have petty cash funds. The total dollar value of petty cash funds in the District is \$13,500, with funds ranging from \$200 for the Business Administrator, \$4,000 for the Athletic Coordinator, and \$6,000 for the District Gaming Official. Petty cash funds in the District are used to pay for small dollar expenditures and reduce the number of POs being processed. The District Gaming Official's fund is used for payments to referees and the Athletic Director's fund is used for miscellaneous athletic expenses (registration fees, meals prior to games, etc.).

Though the total dollar value of petty cash funds are immaterial in relation to total expenditures in the District, it was noted from our testwork in the Historical

Expenditure Analysis that many of the inconclusive and discretionary items such as miscellaneous food purchases and gifts for employees were purchased using petty cash funds. Also, it appears that there are an excessive number of funds in the District.

We recommend the District establish petty cash procedures that define allowable expenses and distribute to all District employees. Also, the District's Board of Education should assess the necessity of each petty cash fund and determine if the number of funds or dollar amount of funds can be reduced in the District.

The District should consider outlining specific purchases that can be made using petty cash. All petty cash purchases should be submitted for approval with appropriate receipts. If the purchase is deemed inappropriate, the individual should be required to reimburse the petty cash fund.

Vendor Master File Maintenance

The vendor master database is maintained within the APECS system, which is used for PO processing and accounting functions. New vendors can be added by any personnel in the District when creating a requisition. The vendor is flagged as temporary in the system until approved by the AP department. However, the responsibility to approve/add vendors into the APECS system is assigned to a Business Office secretary. Though the AP Department requests some validation for new vendors, such as the invoice or the back of the vendor's catalog, evidence for validation varies and is not always sufficient. Also, there is no periodic review of the vendor database for inactive vendors.

We recommend the District establish procedures and criteria to formally approve the addition of new vendors to the Vendor Database. Vendor approval forms should be maintained for all active vendors in the vendor master database. Also, we recommend the District perform a periodic review of the vendor database to help ensure validity of all current vendors. Lastly, the responsibility to update the vendor database should not be with Accounts Payable.

System Access for AP Personnel

It was noted that the Accounting Supervisor and the Administrative Secretary are able to override the APECS system and create a requisition for an account that does not have sufficient funding. No approval is required for this override.

We recommend that system access for Business Office personnel be reviewed by the Business Administrator. The Business Administrator should identify what access level each member of the Accounts Payable, Accounting, and Purchasing departments should have in the system. The Business Administrator should work with the Information Technology Manager to help ensure that system access rights are updated for all employees and that a review of system access is performed on a consistent basis. All employee system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duty and/or system access controls. Authorized system access change forms should be maintained, including the reason for the change for all updates.

Overpayments on Purchase Orders

Purchase requisition amounts are sometimes entered as estimates for payments where the actual is not known in advance. Items that are typically estimated include transportation costs (buses for athletic events, after school activities, etc.), utilities, and health benefits. It was noted from our process interviews and testing performed in Point 11 (Payments which exceed the original purchase order amount) of the 13 Point Analysis that there is a lack of controls to prevent disbursements that exceed the originally approved estimated purchased order amount. In addition, there is no formal process or procedures for approving overpayments.

We recommend that a formal policy defining criteria and dollar thresholds for adjusted purchase orders should be instituted and communicated. The policy should include additional procedures for overpayments, such as obtaining an updated purchase order or written approval from a Department Head or the Business Administrator. Additionally an edit/change report listing all payments made in excess of the approved purchase order amount should be generated and reviewed periodically to help ensure that all payments made are authorized. The repercussion for remitting payment for an unauthorized transaction should be outlined and provided to all AP personnel.

Human Resources/Payroll

Overview

The Human Resources (HR) Department consists of the HR Director, one Administrative Assistant, and two Secretaries. HR is responsible for the hiring process, terminations, personnel file maintenance, and attendance tracking for employees within the District. The Payroll Department consists of the Accounting Supervisor and two Payroll secretaries. Payroll enters pay information (W-4s, benefits, etc.) for employees and processes payroll checks. Check runs are completed twice a month, at the middle and end of the month. Approximately 1,300 checks are processed each pay cycle.

The HR Department works directly with the Payroll Department to complete the personnel services for the District. Payroll and HR are both processed in the APECS system in separate modules. Access to add new employees in APECS is restricted to the HR Director and HR Administrative Assistant. Also, Payroll cannot access or adjust an employee's salary level in the APECS system.

The District's Board of Directors (BOD) is required to approve all new hires. Human Resources compiles and enters all new hire information into the system. A new hire checklist is prepared for all new employees and provided to the Payroll Department. The Payroll Department verifies that the APECS system is turned on to pay the new employee and that the number of pay periods left in the year and the salary information are correct. For employee terminations, HR will enter the employee's end date for pay and the job information screen is turned inactive. Termination checklists are prepared and provided to Payroll. Once the last check is processed for the terminated employee, the job information screen is turned inactive by the HR Department and the Payroll Department turns off the employee's pay profile in APECS.

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

- New Hire Process
- Changes to Payroll
- Attendance Process
- Overtime Policy and Procedures
- Payroll Checks
- Employee Benefits
- Termination

We identified key controls within the Payroll and HR processes 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 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. Comparison of the controls/policies should be compared with:
Travel Expense and Reimbursement Policy – NJAC 6A:10A-8.3, which was adopted September 22, 2005.
- 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.
- Existence of a new hire checklist and approving initials/signatures, which helps ensure completeness of employee's file.
- Salary for new hire in system is consistent with salary guide.
- Existence of a termination checklist and approving initials/signatures (Accounting Supervisor).
- Employee Payroll Status is terminated timely and verify the date of last check issued to terminated employee was appropriate with their termination date.
- Existence and use of a time reporting system and the effectiveness of such a system by reconciling a payroll run against time records for a sample (5) of employees.
- Appropriate approval signatures (employee and supervisor) on processed time bank cards for a sample of employees.
- Reconciliation of group summary report showing the total pay for various groups of employees with the manual summary for a sample of payroll runs to help ensure completeness, reconciling items are documented, and timeliness (prior to final payroll run).

Summary of Observations and Recommendations

On the following pages 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.

Standard Operating Procedures

It was noted that there are no documented standard operating procedures for the HR or Payroll functions.

We recommend that the District develop a Standard Operating Procedure manual for the HR and Payroll operations that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls.

Controls – Terminations

The District does not have any specific controls in place to ensure that former employees are taken off the payroll system other than relying on board resolutions or word of mouth.

Also, it was noted during our process interview with the HR Administrative Assistant that several part-time aides have been paid after being terminated from the District because HR was not notified of the termination in a timely manner. In these instances, the District had to formally request for the extra pay back from the terminated employee. Generally, the District is successful in obtaining the funds.

We recommend that the District enhance the controls around the communication of terminations in the District. A requirement for formal communication of terminations to the HR Department for all District employees should be instituted in the District immediately. The District should consider documenting formal exit procedures for all employees that will no longer be employed by the District. This process should include a checklist that is provided to HR/Payroll upon completion and maintained in the employee's personnel file.

Documentation

Based on controls outlined during process interviews, a termination checklist is created for each terminated employee. Once the HR Administrative Assistant completes her procedures for terminating the employee in the APECS system, she prints the screens showing the changes and forwards them, along with the checklist, to the Accounting Supervisor for review. The Accounting Supervisor will review and forward the packet to the Payroll department for processing.

It was noted in our attribute testing that two of three (67%) terminated employees had no termination checklist available for review.

We recommend that the District implement appropriate policies and procedures to help ensure that terminated employees are processed consistently and timely, and appropriate documentation is maintained.

Controls – Hiring Process

We noted the following lack of controls around the hiring process in the District:

- The Administrative Assistant can enter new hires prior to them being approved by the BOD.
- There is no reconciliation between the information for new hires entered by the Administrative Assistant and what was approved by the BOD.
- Payroll will still process a new employee's information if the new hire checklist is not signed off by the HR Department and the Accounting Supervisor.

The lack of review or reconciliation of the information entered for new hires by the Administrative Assistant and what was approved by the Board may result in unapproved activity being entered for a new employee. Also, it may result in irregularities, fraud, and errors going undetected.

Payroll processing new employees' information without properly authorized new hire checklists represents a control breakdown.

We recommend that the District enhance the controls around the hiring process in the District. The HR Administrative Assistant should not be able to enter new hires into the system until a board resolution has been obtained. Also, a reconciliation by someone other than the HR Administrative Assistant should be performed between the new hire information entered by the Administrative Assistant and the board resolution. In addition, appropriate procedures should be developed to help ensure that the Payroll Department will not enter new hire payroll information for an employee without an appropriately authorized new hire checklist.

Access to Payroll Files

It was noted during the process interview that employee files maintained in the Payroll Office are not locked. We noted that confidential employee forms such as W-4s, benefit forms, and direct deposit forms are maintained in file cabinets in the Payroll office.

We recommend that the District install locks on the file cabinets containing the payroll files with confidential employee information. Because the Payroll Office is a high traffic area, we recommend that the files remain locked throughout the day and accessed by only the appropriate and authorized individuals.

Distribution and Access of Payroll Checks

During our process interview, we noted the following deficiencies around the distribution and access of payroll checks:

- The Head Maintenance Employee in the Administrative Building has access to the payroll safe and will remove the checks from the safe on paydays to provide to the Mail Clerk.
- The processed payroll checks are provided to each school's main secretary for distribution to employees at the school. The main secretary is not required to sign off on any document to witness her receipt of the checks.

We recommend the District eliminate the Head Maintenance Employee's access to the payroll safe. Only the Payroll Assistants and Accounting Supervisor should have access to the payroll safe. Also, we recommend that the Payroll Department develop a standard receipt form and require the main secretary at each school to sign off to witness his/her receipt of the payroll checks and the total amount of checks received.

In addition, we recommend enhanced communication efforts to increase awareness of the Direct Deposit payment option to decrease the number of payroll checks processed in the District. The District should consider requiring that all payroll checks be mailed to the employee's home address. If an employee would like to pick their check up, an authorization form should be completed.

Manual Attendance Processes

The District uses SubFinder to capture employees' absences and to find substitutes for the absences that require substitution. SubFinder is an automated Employee Absence Management and Substitute Placement system. The employee reports absence via phone or the web. For teacher absences requiring substitutes, the potential substitute is called by SubFinder and the substitute teacher is able to accept the assignment if he or she is available.

The HR Secretary prints out the attendance sheet from SubFinder every day. The Administrative Assistant will then compile the attendance sheets and enter absences every three to four days into the APECS system. She performs a reconciliation of attendance before every pay period using negative attendance reports from the APECS system.

The manual reconciliation of attendance between SubFinder and the APECS system is cumbersome to administer and prone to errors. Also, this presents a segregation of duties issue in that the Administrative Assistant records the attendance in the APECS system and is also responsible for reconciling the attendance before each pay cycle. Without proper segregation of duties there is the potential for the Administrative Assistant to perpetrate an error or irregularity and to conceal it.

We recommend that the District segregate the responsibilities for recording attendance in APECS and reconciling attendance between Subfinder and APECS. Also, the District should assess the viability of interfacing the SubFinder attendance tracking system with the APECS system to further enhance automated control of the attendance tracking process.

Standard Payroll Change Forms

For changes related to employee benefits, deductions, and direct deposit information, it was noted that there are no standard forms or procedures. Payroll can be notified by e-mail, verbally, or someone coming into the office and completing a form.

We recommend that the District develop standard change forms to document employee request to change his/her payroll information. Also, we recommend the District disallow verbal requests for changes to payroll information.

General Operations/Accounting

Overview

The General Operations/Accounting Processes at the District include Accounting, Grants Management, and Budget. The Accounting department at the District is responsible for the Financial Management processes and day-to-day accounting activities of the District, including budgeting, the monthly closing process, grant accounting, financial reporting, and accounts payable functions within the District. The Accounting department consists of the Accounting Supervisor, an Administrative Secretary, an Accounts Clerk, and two Business Office Secretaries.

The Grants Management Department is responsible for financial management or grants, reporting aspects, and administration of applied and received Discretionary Grants. The Grants Management Department consists of one Grants Supervisor, two Grant Writers, and one Grant Secretary.

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:

- Payment of Invoices
- Edits to Purchase Orders
- Tracking Purchase Orders
- Financial Accounting
- Monthly Reporting
- Grants Management
- Budget.

We identified key controls within the General Operations/Accounting 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 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:

- Appropriate approvals by the Business Administrator, Superintendent, and Board for grant applications.
- Grant accounts in the APECs system.
- Journal entries are reviewed by appropriate parties.
- Journal entries agree to supporting documentation; trace entries to the Accounting system.
- Proper approval by the Board for District budgets.
- Monthly financial reports were properly reviewed and approved.
- Bank account reconciliations are complete and reconciling items are resolved appropriately.

Summary of Observations and Recommendations

On the following pages 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.

Standard Operating Procedures

Throughout the District and particularly within the Accounting department and the Grants department there is a lack of policies and procedures both in existence and implementation. This includes the procedures for processing journal entries and preparing the monthly, quarterly, and annual closings. Without current Standard Operating Procedures (SOPs) in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District develop a SOP for Accounting and Grants Department that incorporates the District's current policies and procedures as well as strong internal controls and best practices.

Management Review

Currently, bank reconciliations are performed on a monthly basis by the Accounting Supervisor. It was noted that bank account reconciliations are not reviewed by someone above the Accounting Supervisor.

A lack of management review/approval may result in an intentional or unintentional error or irregularity going undetected. We recommend that each bank reconciliation be reviewed by someone above the level performing the function. This review should be documented with a signature and date.

Cash Management

The Registration Office collects cash for adult education classes, drivers education classes, and the latch key program. The latch key program is for parents who are not able to pick up their children at the time of school dismissal. The program enables the students to be supervised until their parents can pick them up at a later time. The Registration Office brings the cash to the Business Office on a periodic basis with a completed deposit ticket. The Business Office Secretary recounts the cash, confirms the total is the same as the deposit ticket indicates, and puts the cash and deposit slip in an unlocked bank bag. The unlocked bank bag remains in the Business Office until the mail clerk is available to take the deposit to the Bank.

The District should require the Registration Office to provide cash collected to the Business Office each day. The Business Office should maintain the cash and deposit slip in the Business Office safe until the time of deposit.

Food Services

Overview

The Food Services Department at the District is funded by cash sales from students and staff as well as the monthly reimbursement from the State for reduced and free meals. The Food Services Department maintains one Central Office located at the District Warehouse. The District has 10 schools with operating kitchens. Breakfast and lunch are served in the 10 schools every school day. Also, after school meals are provided at all elementary schools, the preschool, and the middle school.

The Food Services group includes a total of 116 employees. The overall structure of the Food Services Department at the District includes the Food Services Manager, three Secretaries, 10 Cafeteria Managers, 27 Aides, and 75 Workers (Cooks and Assistant Cafeteria Managers). The Food Services Manager and Secretaries are responsible for the personnel functions for the Food Services employees and the Accounts Payable (AP) function for payment of food invoices. The Food Services Department processes their own AP; however, the checks are still issued from the central AP department.

The Food Services department is a member of the South Jersey Food Service Co-op, which consists of approximately 40 school districts. The Co-op bids on food products and services that may be utilized by all members of the Co-op. To approve a vendor, it requires majority approval from the Co-op. The Co-op utilizes a third party to oversee the pricing of the winning vendors to verify that the purchase price is consistent with the bid price.

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:

- Ordering
- Inventory
- 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 inventory 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:

- Purchase order prices match those in the vendor's contract.
- Appropriate vendor is contacted based on the contract (i.e., determined by the type of food ordered).
- Existence of inventory records and whether or not they are maintained on a routine basis.
- Existence of reconciliation between the Site Manager cash reports and Bank Deposit Slips.
- Existence of the Operating Statement performed by Food Services Central Office for the same time period.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the food services 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.

Standard Operating Procedures

The Food Services department does not maintain a manual of standard policies and procedures or internal controls.

We recommend that the District develop a Standard Operating Procedure manual for Food Services that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls.

Manual Inventory Process

The District relies on manual processes for inventory tracking at the schools and Central Warehouse. A physical inventory is performed at month end, but no perpetual inventory records are maintained. Also, the Food Service department does not verify the amount of inventory held at a school before an order is placed for that school. Lastly, there is no integrated inventory system between the Food Services Central Office and the Warehouse.

Manual processes present a potential risk for error. Food orders may be inaccurate resulting in excess food being purchased.

We suggest that the District consider an assessment to determine if the manual processes can be automated through using the existing tools or other systems upgrade.

Automatic inventory tracking may provide the following benefits:

- Increase efficiency by reducing physical counting.
- Improve accuracy by reducing human errors.
- Improve the control environment by providing sufficient time for Food Services Manager to review and approve a purchase order before it is placed.

Transportation

Overview

The Transportation department at the District is responsible for providing transportation to approximately 4,000 students enrolled in the District schools. Approximately 180 of the 4,000 students are special education students who require special needs vehicles. To accommodate the transportation needs of all students within the District, the Transportation department contracts all bus routes through Sheppard Bus Company.

Transportation is provided to and from all 10 schools within the District. Currently, the school runs approximately 40 buses per school day that follow a three-tier route (a high school/preschool, middle school, and elementary school). There are approximately 98 to 100 rounds per school day. Transportation is provided to and from school for all full-day students, as well as to and from extracurricular activities (i.e., athletic games and field trips).

The District owns a small shuttle bus which is used to transport Vocational students at the Senior High School to job sites. There are several teachers at the Senior High School who have CDL licenses that authorize them to drive the bus. The bus is maintained at the Senior High School.

The Transportation Department consists of a Transportation Coordinator and a Transportation Secretary. All bus drivers and bus aides are employed by Sheppard Bus Company.

The Transportation department maintains a \$2.6 million budget for the school year. Of the \$2.6 million budget, approximately \$2.5 million is paid to bus contracts and the remaining \$115,000 is used for District employee's salaries and maintenance of the shuttle bus for vocational students.

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
- Route Scheduling
- Special Education Students
- Bus Passes.

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 inventory 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:

- District has a signed contract with the external vendor(s) as appropriate and proper bid procedures were followed.
- 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.
- Proper approvals were obtained and supporting documentation was provided for field trips.
- Reconciliation of the monthly Consortium bill for out of District and private school students with the students' database records; verify that the reconciliation is properly reviewed and approved by the Transportation Coordinator.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the transportation 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.

Standard Operating Procedures

The Transportation department maintains high-level policies regarding Transportation Safety, Distance Requirements, and Parent Transportation. However, we noted that the District does not have documented standard operating procedures regarding the activities of the Transportation Department.

We recommend that the District develop a Standard Operating Procedure manual for Transportation that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls.

Manual Processes

A manual reconciliation between the Discovery database, which contains student information (i.e., addresses, grade level, etc.), and the Trips Transportation software is performed by the Transportation Coordinator to help ensure that the student information used for bus routes is accurate. However, the manual reconciliation is very cumbersome and is prone to errors. Also, no one reviews the reconciliation other than the preparer.

We recommend the District assess the viability of integrating the Student information database with the Transportation software to automate the reconciliation process and reduce the likelihood of error or inaccuracies.

Technology

Overview

The IT Department at Millville consists of 13 IT staff members to facilitate the IT environment at this school District. The staff turnover at Millville is very low, and most employees have been with this organization for a number of years. The IT Department is responsible for the applications, e-mail, security systems, spam monitoring, telephone, and infrastructure for approximately 2,300 desktop and laptop computers and 60 servers that are situated within the District's 16 schools.

The key applications within the environment are:

- Discovery Student Information System – This is the District's student tracking database system that is used by school administration. This application covers functions for managing student records, grades, discipline, health, schedules, and attendance. There are approximately 500 users on this system. It is packaged and support is provided by a third-party vendor.
- APECS – This is the District's Financial Management system that is being used by Human Resources, Accounting, and Payroll divisions. This application covers functions of accounts payable, accounts receivable, general ledger, purchase order management, and inventory. There are approximately 60 users on this system, which is packaged and support is provided by a third-party vendor.
- LunchBox POS – This is the school food service application. It is used to track meals provided to students at Millville schools based on eligibility. The information used in this system is based on information provided to it by the Discovery system. There are manual data feeds between LunchBox and Discovery. There are approximately 35 users on this system.
- Easy IEP – This is the Millville Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 30 users on this system. Easy IEP is a packed application and it is Web based and hosted externally at the vendor. NJDOE is providing this application for free, and has contracted the vendor to provide support for this application.
- TRIP – 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 two 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

On the following pages, we present a summary of observations and recommendations related to the IT subprocesses listed previously. For each observation, we have provided a discussion of the circumstances surrounding the observation, and have presented a potential recommendation for consideration. These observations and recommendations are based on discussions with District Management. KPMG did not perform detailed procedures to verify the existence or effectiveness of the technology controls included in our scope. KPMG did not hold discussions with vendors or visit vendor sites throughout this process.

Formally documented policies and procedures

There are many different processes that take place within the Millville IT Department, including the creation, modification, deletion and review of user accounts on the network and applications, performing program changes, monitoring the network, and performing backups of the network's data and systems. Some of these processes are performed on a daily basis, while others are performed every three months.

Our discussions with IT Management identified that these procedures are not formally documented.

Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations and related controls.

Furthermore, the lack of documented procedures may lead to issues should current staff leave the School District.

We recommend that the District take steps to formally document the following:

- The process for adding a new user onto the network and applications, including what authorization is required by senior management.
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management.
- The process for terminations of user accounts.

- The process to regularly review the active network and application accounts to verify if the access is appropriate.
- The monitoring of the network and applications.
- The process to backup the Districts data and systems.
- The process to periodically test the backup to help ensure that it has been correctly performed.

Acceptable Use Policy

Acceptable Use Policy is a formal policy that outlines what users may do with their IT access, including what they are allowed to do on the Internet.

A policy that addresses rules by which staff and students can utilize IT resources within the Millville networks has not been defined.

Without an Acceptable Usage Policy staff or students may perform actions on the network that are undesirable by school standards.

We recommend that an Acceptable Usage Policy be developed and be communicated to students as well as staff members.

This Acceptable Usage Policy should outline authorized and unauthorized functions that may and may not be performed on the network. This policy should be reviewed on an annual basis, to reflect changes and updates. Staff and students should be made aware of this policy, and be made to acknowledge their understanding prior to accessing IT resources.

Password Requirements for Network and Key Applications

Access to the network and key applications within the District is restricted to authorized users through the use of unique user names and passwords. The use of unique user names and passwords allows accountability within the network. Network and application account passwords should be secure, and certain standards enforced in order to restrict inappropriate access.

Through discussions with management, it was noted that account password requirements for APECS and Discovery are not adequate. APECS and Discovery user account passwords are not required to be reset on a periodic basis and users can reuse older passwords on change.

It is recommended that the District investigate the use of system-forced password expiration and complexity for APECS and Discovery.

Procedure and Evidence of the Creation, Modification, or Deletion of User Accounts on the Network and Applications

The process of creating, modifying, or deleting user accounts by IT staff is an event that occurs many times a year and is a critical control in the protection of information contained within the network. One important control in this process is the approval to perform the action as the IT staff should not be making changes without approval, especially with respect to changes on the IT staff business applications. This

approval is normally given through the use of a request form, which gives specific details of the access that is required. This form should be kept to verify the approval for each staff member's access rights.

In the Millville City School District, the approval for the creation, modification, or removal of user accounts on the network and application is given by the board and communicated through the board meeting minutes. This approval is not captured on a request form, and the board meeting minutes do not contain specifics of the type of access that is required and the conditions around the level of access.

Although approval is given to create, modify, and delete the user accounts, approval at the board level is not specific, as it lists the role of the staff member, and not the actual access that the staff member requires. This may result in a staff member being assigned inappropriate access rights.

We recommend that the process for creating, modifying, and deleting user accounts on the network and key applications be modified to include the use of user access request forms. All requests for financial applications should be approved and specified by the head of the Finance Department, while network access should be granted by the head of the IT Department.

These access request forms, which may be completed manually or electronically, should be retained in a central location for future audit purposes.

User Account Reviews and Segregation of Duties Review

The periodic review of user access is a key detective control to allow organizations to identify users who have left the organization or have transferred and still have access to key applications and the network. In addition, a review of access rights will allow management to determine whether all users have appropriate levels of access on key applications.

During discussion with IT Management at Millville, it was determined that periodic review of user accounts and access rights is not performed on network and key applications.

Nonperformance of access reviews may lead to inappropriate access, and in some cases misuse of access rights. Terminated users accounts may continue to exist on the network or applications.

It is recommended that procedures for review of user accounts and access rights be developed for the network and key applications. It is recommended that for each review the staff performs, documentation be kept to provide an audit trail for review. This documentation could simply be a spreadsheet of the active accounts, employed staff, and the resulting comparison between the two, along with an e-mail to senior staff members indicating who performed the review, the date performed, and the issues that were identified.

Backup Tape Off-site Storage Facilities are Not Appropriate

Key application backup tapes should be sent off site to a secure location in order to be able to recall tapes from the off-site storage location in an emergency situation. All backup tapes should be stored in an off-site location that is secure and environmentally appropriate.

Per inquiry of IT Management staff at Millville, it was noted that Discovery backup tapes are sent off site to the IT Department secretary's residence, and environmental controls or security cannot be validated. APECS backup tapes are sent off site to the Millville School walk-in safe, and multiple individuals in addition to the IT Department staff have access to this safe.

There is a risk of damaging backup tapes if they are sent off site to an environment where the environmental and security controls cannot be validated. In addition, if the security controls are not appropriate, there is a risk of theft, misplacement, or destruction.

It is recommended that backup tapes be sent off site to a secure location where environmental and security controls can be validated and relied upon. This could include the use of another school within the District or a school within a neighboring district.

Backup Tape Restores Are Not Performed on a Periodic Basis

Backup tapes should be tested periodically in order to validate that tapes are functioning appropriately and that the individuals performing the restore are capable of performing the process to restore data in the event that it may be required.

During discussion with IT Management staff at Millville, it was noted that backup tape restores are not being performed on a periodic basis.

The lack of testing increases the risk that data may not be recoverable during an emergency, tape drives may prove to be inoperable, or individuals responsible for performing the restore function may not know how to restore data.

It is recommended that management implement a procedure to test the validity of backup tapes and data, as well as to test the procedure of restoring data from backup tapes that are sent off site. This procedure would help ensure that the quality of data backed up onto tapes is appropriate, and that the individuals performing this function are aware of how to perform restores.

Student Activities

Overview

Funds for Student Activities are collected for various clubs, athletic teams, and organizations within the 10 schools in the District. The funds are used for supplies and miscellaneous expenses associated with the activities of the student clubs, athletic teams, and organizations.

Student activities are funded at the 10 schools by assorted fund raisers. No funding for Student Activities is provided from the State Budget. Certain expenditures for the athletic programs, such as equipment, officials, and uniforms are funded through the State budget. However, the athletic teams use Student Activities funds for items not included in the budget, such as T-shirts, trophies, etc.

Each school Principal is ultimately responsible for the proper collection, disbursement, and control of all student activity funds located in his or her facility. However, each school has a Financial Secretary who is accountable for the day-to-day management of the school's student activities funds.

There is one bank account for Student Activities. Each group that raises funds has a separate account code in the Accounting system, APECS, to track the expenditures and revenues. The Central Business Office Accounts Clerk and one Business Office Secretary post student activity in APECS and prepare checks for payments.

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 25 items to test as a cross-sectional representation of key controls over the inventory 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:

- Existence of necessary approvals on expenditures.
- Receipts and invoices are maintained to support and document expenditures.
- Cash collected resulting from student activities is logged and reconciled appropriately and any discrepancies are researched and resolved.

- Person(s) responsible for collecting cash for student activities from schools is not the same person responsible for the deposits and reconciliations.

Summary of Observations and Recommendations

On the following pages 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

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. In the course of our review of the Student Activities process, we noted the following:

- The Business Office Accounts Clerk posts deposits in the Accounting system and has the ability to post vouchers, issues checks from the check writing software, reconciles the bank statements for the Student Activities account, and has access to the two signature stamps for the authorized signers on the Student Activities bank account. The authorized signers on the Student Activities bank account are the Accounting Supervisor and the Business Administrator. The Accounting Supervisor's signature stamp is maintained in the Business Office safe and the Business Administrator's stamp is maintained in an unlocked drawer.

We recommend such conflicting responsibilities be separated to the extent possible. The District should segregate the duties related to the above functions. Also, the Business Administrator and the Accounting Supervisor should secure their stamps in a locked drawer or cabinet.

Cash Management/Standard Operating Procedures

The following was noted in regards to cash management of funds collected for Student Activities:

- Advisors who have collected money for fundraising activities have retained the cash and checks collected for two to three months prior to providing to the Financial Secretary for deposit in the Student Activities bank account.
- Cash is not always counted in the presence of the advisor when the advisor submits cash to the Financial Secretary. Rather, the Financial Secretary will sometimes count the cash after the advisor has left the Business Office but prior to the funds being deposited in the Student Activities bank account.

- At the Senior High School, the funds collected for Student Activities are put into the school's walk-in safe which can be accessed by all Administrative office personnel and the Principal, Vice Principal, and Financial Secretary.

In addition to the issues regarding cash management, it was noted that the District's policy for Student Activities is outdated. The policy has not been revised since June 1998. Also, the policy is very high level and does not provide specific guidance on the proper procedures for cash management, the proper accounting for funds, or the procedures around withdrawing funds for student activities.

We recommend that the District should require Advisors who have collected money for fundraising activities to provide the deposits to the Financial Secretaries on a more frequent basis, such as once per week. Also, the Financial Secretaries should be required to count cash for deposit in the presence of the Advisors. In addition, the cash collected for Student Activities at the Senior High School should not be maintained in the school safe. Rather, the cash should be maintained in a locked drawer or deposit box that only the Financial Secretary has access.

We recommend the District revise the current policy regarding Student Activities (Policy 5136) to address the proper procedures for cash management, proper accounting, and withdrawing funds. The revised policy should be distributed to District personnel to inform them of the proper procedures.

Supporting Documentation

Based on our testing of the controls surrounding the Student Activities accounts, we have found that approval signatures were missing from documentation supporting some processes. Specifically, we noted the following:

- For 3 out of 10 (30%) vouchers tested, neither the advisor who raised the funds or the Financial Secretary signed the document.

We recommend that periodic audits of student activities accounts be conducted to help ensure that expenditures are properly approved and appropriate supporting documentation is available.





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



Millville Board of Education

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Performance Audit Response

The Millville Board of Education would like to acknowledge the efforts of Bill Mathews, Dawn Fisher, Irena Chylinski and Fatima Khan. The KPMG auditors, without prior school auditing experience or Abbott regulation knowledge, did their best within the time constraints given to them by the Department of Education. The report seems to have a negative connotation throughout. Our Board Finance Committee agreed and thought that our best practices should also be given recognition instead of "further analysis is not considered necessary".

Many of the items, in the opinion of the auditors, deemed discretionary were for food items. The district purchased these items for workshops and meetings held in the district. This decision to classify those items as discretionary came from the Department of Education. During this audit period (2004-2006) the Department of Education also held meetings in Trenton where food and refreshments were available. The district was never advised that these purchases were not allowed or would later be determined as discretionary.

The audit did give the district some ideas on areas to improve. These items will be addressed during the 2007-2008 school year and include written procedures, segregation of duties, written approvals, and upgraded technology systems. The district always welcomes new ideas to improve our systems without increasing costs. We constantly make cost/benefit decisions to conserve the resources allocated to the district.

The Millville Board of Education will continue to operate in a fiscally prudent manner while providing a quality education to all of our students.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			
Control Number	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	115000219060000000000111795	608455	06/20/2006	SOURCE4TEACHERS	\$ 808.50	\$ 808.50	Substitute Placements at \$115 each.		✓		Substitute teachers benefit the students directly and provide educational value
2	1550002180600000000400240540	607656	06/20/2006	SAX ARTS & CRAFTS	\$ 74.08	\$ 74.08	3 Birdhouse wood kits, 1 pack butterfly kites, 5 easy shape modeling clay, and freight charge. Shipped to Rieck Ave School.		✓		Purchases of arts and crafts appear reasonable as they benefit the students directly
3	115000251060000000000130015	608486	06/22/2006	REPP CONSULTANTS LLC	\$ 720.00	\$ 720.00	Occupational Therapy Services for May 2005 for Millville Students - Three Students			✓	Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students.
4	115000219032900000000260002	608488	06/22/2006	DAUNORAS FAMILY MARKET	\$ 257.22	\$ 257.22	Purchase of Strawberries, Watermelon, Lemon Juice, 10 pounds of Ice.	✓			Food purchases for meetings have been deemed discretionary and does not benefit the students.
5	115000219089000000000250399	608546	6/26/2006	ALARMS BY SAFE-TECH	\$ 3,812.75	\$ 3,812.75	Alarm equipment			✓	Such purchases appear reasonable for safety needs.
6	115000230059000000000130004	608548	06/26/2006	THE DAILY JOURNAL	\$ 43.96	\$ 43.96	Advertisements for Public Notices.			✓	Advertisements for Millville School District appear reasonable to run the District effectively.
7	115000230059000000000130004	608555	06/26/2006	THE DAILY JOURNAL	\$ 1,046.45	\$ 1,046.45	Advertisements made for Millville Public Schools Notice of Vacancy, and Registration Deadlines for schools.			✓	Advertisements for Millville School District appear reasonable to run the District effectively.
8	115000230061000000000250083	608550	06/26/2006	DAUNORAS FAMILY MARKET	\$ 86.20	\$ 58.96	Food Supplies, Plates, Chips Ahoy, Ritz, Dairy, Cheese, Grapes.	✓			Such food purchases have been deemed discretionary and do not benefit the students.
9	115000230059000000000130004	608574	06/27/2006	JAMES L. HEWITT, M.D.	\$ 350.00	\$ 350.00	Psychiatric Evaluation			✓	Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students and appear reasonable.
10	115000230053000000000130003	608621	06/29/2006	BURKE, STEPHEN	\$ 24.53	\$ 24.53	Reimbursements for mailings 11/2/05 - Board Labor Council and Two Parents.			✓	Mailing costs were minimal and items mailed were sent to Board Labor Council and Parents of Students. Thus, such amounts spent on postage items are deemed useful.
11	115000221089000000000250032	608623	06/29/2006	BURKE, STEPHEN	\$ 34.78	\$ 34.78	Travel Expenses in County for HR Director/Assistant Superintendent. 24 Miles to Bridgeton to attend meeting and tour the new partial care facilities, 28 Miles to Cumberland Regional School to attend new guidelines on history, and 24 miles to Law Office, Bridgeton, NJ to give a deposition for a case involving a student.			✓	Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			
Control Number	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	1550002400600000000600250056	608622	06/29/2006	BURKE, STEPHEN	\$ 182.73	\$ 182.73	Office Supplies and Cultural Week Supplies. Staples, Office supplies, Calendar Refill Organizers.		✓		Office supplies such as these are needed for day to day District Operations.
13	115000219060000000000240169	608648	06/30/2006	B.J. ROASTERS	\$ 26.10	\$ 26.10	Sandwiches for negotiations meeting held on 6/22/06.	✓			Dinner for negotiations is discretionary. Negotiation meetings can take place without spending school finances for a dinner. Meals are provided for negotiation meetings, all the meals were procured the day of the meetings, which occurred prior to the PO date. The School Business Administrator/Board Secretary procured these meals on behalf of the District.
14	125000400045000000000124595	608628	06/30/2006	LOWE'S	\$ 917.74	\$ 517.60	Building Supplies for Maintenance. (i.e. Padlock, master padlock key, three piece lock, etc)		✓		Building supply purchases for maintenance appear reasonable for everyone's safety.
15	125000400045000000000124595	608639	06/30/2006	SOURCE4TEACHERS	\$ 115.50	\$ 115.50	Substitute Placements at \$115 each.		✓		Substitute teachers benefit the students directly and provide educational value
16	125000400045000000000124595	608563	07/11/2006	PHILA. MUSEUM OF ART	\$ 240.00	\$ 115.00	Admission Fees for Summer Camp 2006 . Field Trip to the Philadelphia Museum of Art "Animals in Art". Workshop on 8/2/06 40 Students at \$6.00 per Students.		✓		Field Trips are a part of student activities. The field trip amount was reasonable. Tested the partial payment.
17	1550002400590000000400250074	604172	12/6/2006	MALDONADO, LISA	\$ 43.65	\$ 43.65	Miles to Cherry Hill on 11.28/2005 for BER Workshop			✓	This is a small amount that was incurred in mileage for teachers to attend an educational workshop. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
18	-5-000-2300-53000-0000-00-0-2505	506312	02/22/2005	KELL, BRYCE	\$ 169.86	\$ 24.50	Miscellaneous Special Education Supplies (and other purchases) Special Mat 12 Olagara.			✓	The District did not provide sufficient detail as to what these supplies were and why the supplies were reimbursed through petty cash.
19	-5-000-2190-60000-0000-00-0-1117	505013	01/10/2005	COMMUNITY INTERVENTION	\$ 59.85	\$ 59.85	One Elementary Squirms, Anger Management Small Group, Managing Anger Bingo. Shipped to Culver Center.		✓		These purchases appear reasonable as such supplies benefit the students directly and help them understand and cope with anger.
20	-5-000-2190-60000-0000-00-0-1117	505014	01/11/2005	BOULDEN PUBLISHING	\$ 60.80	\$ 60.80	Anger Control Bingo, Anger Management Program, Amazing Mind Bogggers, Shipping/Handling. Shipped to Culver Center.		✓		These purchases appear reasonable as such supplies benefit the students directly and help them understand and cope with anger.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			
Control Number	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
21	15500024006000000000600250056	505012	01/10/2005	BRIGHT IDEAS	\$ 91.00	\$ 91.00	Upheave - The Upheaval Game, ActOut - Acting Out Anger, Easel - Easy Elements, Elements, Motivation, Quicksand, the Divorce Game, Alexander's Balloon, Shipping and Handling. Sent to Culver Center.		✓		These purchases appear reasonable as these games are educational for the children.
22	15500024006000000000600250056	501807	09/13/2004	STAPLES BUSINESS ADVANTAGE	\$ 592.39	\$ 485.93	Various items were bought such as Notes in Pastel Colors, whiteout, pens, 3 ring binder puncher etc. All was shipped to Culver Center.		✓		Items purchased appear reasonable. These items are necessary supplies to run the school effectively
23	115000219032900000000260002	506284	03/03/2005	MCGRAW HILL CTB DIVISION	\$ 513.38	\$ 513.38	11 Test Booklet (\$51), 12 Test Booklet (\$51), 13 Test Booklet (\$155), 14 Test Booklet (\$155), 11 Test Direction (\$20), 12 Test Direction (\$20), 11 Scoring Guide (\$20) and Shipping & Handling (\$41.38) Shipped to Rieck School.		✓		Items purchased appear reasonable as these are necessary supplies for the school that provide educational value and benefit the students directly.
24	115000219032900000000260002	503640	12/01/2004	MCGRAW HILL CTB DIVISION	\$ 572.63	\$ 572.63	11A Test Booklet, 12A Test Booklet, 13A Test Booklet. Each booklet was \$178. Each booklet was \$178 and there was a shipping/handling charge of \$38.63.		✓		Purchase of testing booklets appear reasonable as it benefits the student and provides educational value.
25	5-000-2520-60000-0000-98-0-25000	502558	11/05/2004	UNISYS CORPORATION	\$ 1,048.63	\$ 1,048.63	USD9700 Single Use Laser Toner cartridge reorder #81-9701-970 and Freight Charge. Shipped to Culver Center. 4 toner cartridges at \$260 each.		✓		Purchase of toner cartridges appear reasonable as they are needed to run the printers effectively.
26	1550002400590000000200250072	503162	11/01/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 107.41	\$ 79.26	Two Boxes Brown Kraft Clasp Envelopes, one 13.5" diameter wall clock, 1 Expo Markaway 3 erasers, 1 Standard workstation, shipping and handling. State Contract. Shipped to continuing education.		✓		This appears reasonable as these are necessary supplies for the school and are not excessive.
27	1550002400530000000100250510	506786	03/14/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,035.90	\$ 79.47	Various supplies such as envelopes, binder clips, pencils, staplers, pens, tape, ink cart, pad, portfolio, etc. Shipped to continuing education.		✓		This appears reasonable as these are necessary supplies for the school and are not excessive.
28	115000261042000000000620001	503993	11/29/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 239.23	\$ 106.33	Seven Desk Calendar Refill, 1 Box BIC Round Stick Pens Black, 1 Box BIC Round Stick Pens Blue, 1 Box BIC Round Stick Pens Red, 6 Sharpie Twin Tip Markers Black, 6 Sharpie Twin Tip Markers Red, 2 Smart Stack Letter Size, 1 Tri-color Ink Cartridge Twin Pack, Shipping and Handling.		✓		Items purchased appear reasonable as these supplies are necessary and are not excessive. There was an adjustment of -\$23.92 to cover the shipping charge.
29	115000221089000000000250033	508760	06/30/2005	PATRIOT ROOFING INC	\$ 24,750.00	\$ 24,750.00	Replace 2 lower sections of roof with 40 year shingles price includes labor, materials and equipment needed		✓		Funds spent on maintenance appears reasonable. General upkeep of building and appliances is important.

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30	11500022106000000000240401	607439	06/22/2006	DAUNORAS FAMILY MARKET	\$ 578.77	\$ 78.77	97 people will purchase paper, goods, water, snacks, etc. Needed during Summer Trek (6/20, 6/21, 6/22, 6/23/06)	✓			Summer Trek program is held for the Teachers at the end of the year for teachers to discuss issues concerns for past year and upcoming years. Purchasing food for such Teacher events with the District's funds have been deemed discretionary.
31	155000222060000000200230012	605709	02/10/2006	PUPPET PARTNERS	\$ 124.00	\$ 124.00	"Anger is not for me" EPRC prince puppet. EPRC principles puppet.		✓		Per the Superintendent, puppets are used to help educate kids of improper behavior.
32	115000262042000000980720398	601317	08/15/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 106.85	\$ 66.36	Two Contour Granite Boards (24 x 36), State contract #89076. Shipped to Mt. Pleasant School.		✓		Supplies such as these appear reasonable for daily functional and operational District needs.
33	115000261042000000950720295	600247	06/24/2005	FREE SPIRIT PUBLISHING	\$ 140.75	\$ 140.75	Jump Starters, How to do Homework DVD, Bullies are a pain - DVD, Learning to get along Series. Shipped to Bacon School.		✓		Supplies such as these appear reasonable for Student's educational needs.
34	115000221089000000000225101	600933	08/16/2005	A B C WEBSTORE.COM	\$ 4,729.00	\$ 659.00	Dry Erase Board 48x72, Four Dry Erase Boards 48X96, 8 Dry Erase Boards 48 x 120, 3 Dry Erase Boards 48x144. Shipped to Memorial High School.		✓		Supplies such as these appear reasonable for Student's educational needs. Tested partial payment.
35	205231100061000000005325630	601267	08/16/2005	AVID CENTER	\$ 2,625.00	\$ 315.00	30 The Student Success Path: Upper Elementary Teacher Edition. 30 The Student Success Path: Upper Elementary Student Guide. Shipped to Culver Center.		✓		Supplies such as these appear reasonable for Student's educational needs. Tested partial payment of PO.
36	155000240060000000100250051	506232	02/12/2005	XEROX CORP.-SUPPLIES	\$ 312.00	\$ 312.00	Staples for Xerox, for 1st Floor Culver Center. State Contract #53431. Culver Center.		✓		Supplies such as these appear reasonable for daily functional and operational District needs.
37	115000221089000000000250032	506148	02/14/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 191.98	\$ 95.99	Two LaserJet 2100/2200 Series Printer Cartridge.		✓		Supplies such as these appear reasonable for daily functional and operational District needs. Tested one line item. Shipped to Continuing Education. Marked for Grants Manager.
38	155000240060000000400250054	508524	06/14/2005	UNISYS CORPORATION	\$ 1,473.82	\$ 1,473.82	Four Single Use Laser Toner Cartridges at \$260 each, Laser Printer Maintenance Kit for \$420. Freight \$75.		✓		Supplies such as toner cartridges and printer maintenance kits appear reasonable for daily functional and operational District needs. Shipped to Culver Center.
39	115000219032900000000260002	605681	02/15/2006	CHILDSWORK / CHILDSPLAY	\$ 513.74	\$ 513.74	The Anger Turn Around Game, Rules and Reason Game, Exploring My Anger Game, Emotional Bingo for Children, No more teasing, Dr. Playwell's Fantastical feelings, The Goodbye Game, Josh's Smiley Faces, A Story About A Sound Screen, I Don't Know Why, I Guess I'm Shy, The Empathy Game. Ship to Holly Heights School.		✓		Game purchases such as these benefit the students and provide educational value.

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40	115000219032900000000260002	601989	09/19/2005	FINNEY, CHRISTI	\$ 622.09	\$ 622.09	Reimbursement for Opening Day Expenses. Supplies purchased: Medal Flour, Cheerios, Hill Iced Tea, Domino Sugar, Acme Buttermilk, Banana Green, Blueberries, Strawberries, Coffee mate Creamer, Large Eggs, Lemonade, Plates, M&Ms, Mixed Fruit, Cinnamon Rolls.	✓			Food purchases made for Opening School Day events have been deemed discretionary. These purchases do not benefit the students.
41	115000219032900000000260002	506830	03/22/2005	SCANTRON CORPORATION	\$ 1,534.17	\$ 1,534.17	12 Cartons (30,000 Forms - 2500/ Carton) of Grade Scan Sheets at 105.90 each. Shipped to Culver Center.		✓		Supplies such as these appear reasonable. The scan sheets benefit the students directly and add educational value.
42	115000219032900000000260002	508935	5/24/2005	MILLVILLE POST OFFICE	\$ 1,223.65	\$ 1,223.65	Postage - Senior/Memorial/Lakeside Middle/Holly Heights/Rieck Ave/Silver Run/Bacon/Mt. Pleasant. Shipped to Culver Center.		✓		This appear reasonable as postage is needed at all schools to mail out various documents to students, parents and staff. The entire PO covered postage for Senior, Memorial, and Lakeside Middle school. Only Lakeside (amount of \$376.37) was selected for testing
43	115000219032900000000260002	608439	6/20/2006	MILLVILLE POST OFFICE	\$ 1,061.43	\$ 376.37	Postage for Senior, Memorial, and Lakeside Middle		✓		This appear reasonable as postage is needed at all schools to mail out various documents to students, parents and staff. The entire PO covered postage for Senior, Memorial, and Lakeside Middle school. Only Lakeside (amount of \$376.37) was selected for testing.
44	115000219060000000000240169	509091	6/1/2005	ALARMS BY SAFE-TECH	\$ 7,702.00	\$ 7,702.00	Security System for Holly Heights. Need payroll certification upon completion.		✓		Purchases of security systems for school buildings appear reasonable for students' safety needs. Security system was for Holly Heights School.
45	615000330089000000000891000	601091	7/29/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 1,631.00	\$ 1,631.00	Estimate to remove two power poles and relocate with wiring and add two new power poles and run circuit into panel as per estimate. Memorial School.		✓		Maintenance and upkeep, such as electrical work, of school building is important.
46	1550002180600000000900240590	601104	7/29/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 1,750.00	\$ 1,750.00	Electrical work in library at Senior High for computers. Run dedicated outlet for server in 3/4' conduit into hallway panel. Run 2 circuits in 3/4' conduit back to panel in hall to feed 3 double gang outlets in library.		✓		Maintenance and upkeep, such as electrical work, of school building is important.
47	115000219060000000000240404	601319	8/9/2005	JOE'S CONSTRUCTION	\$ 2,051.25	\$ 2,051.25	Repair front steps at Bacon School using Para-crete Finish. This is a prevailing wage job and requires certified payroll form to be sent to us upon completion of job. Vendor Invoice is hand written, but signed. Certified Payroll form is attached.		✓		Funds spent on maintenance and upkeep of school building appear reasonable.

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48	115000219032900000000260002	600023	5/16/2005	NEOPOST	\$ 2,185.00	\$ 2,185.00	Support SI76 Fold/Insert Mailing Machine based on updated Maintenance Contract Renewal.		✓		Mailing machines appear reasonable for the District's operational functions.
49	1150002610420000000900720929	508389	4/28/2005	MILLVILLE GLASS CENTER	\$ 2,490.00	\$ 2,490.00	Two oversized glass window replacements for rooms B-103 & G-211. Supply & Install two windows lift rental (2 floor install). Lakeside Middle School.		✓		Funds spent on maintenance and upkeep of school building appear reasonable.
50	115000219060000000000240404	601481	8/18/2005	NETWORK CABLING, INC.	\$ 3,070.84	\$ 3,070.84	Cabling Silver Run School, Station Cabling.		✓		Maintenance and cabling appear reasonable for District's operational/up keeping needs.
51	115000219060000000000240169	601242	8/9/2005	ERCO CEILINGS	\$ 3,275.00	\$ 3,275.00	(12) Each Bali G-71 Vertical Blinds, Style Crown, Color Alabaster		✓		Funds spent on maintenance and upkeep of school building appear reasonable.
52	1150002610420000000100720021	600599	7/5/2005	SCHOOL DUDE.COM	\$ 3,285.00	\$ 3,285.00	Membership Renewal Community Direct and Maintenance Direct Service. School Dude is the district's maintenance system.		✓		Renewal to such systems appears reasonable for the District's operational functions.
53	1150002300895000000000130001	601318	8/9/2005	JOE'S CONSTRUCTION	\$ 3,570.00	\$ 3,570.00	Repair front steps at Bacon School using Pera-Crete Finish. This is a prevailing wage job and requires certified payroll form to be sent to us upon completion of job.		✓		Maintenance and upkeep of School Building appear reasonable.
54	1150002520600000000980250090	602385	9/27/2005	MOD-CON INC.	\$ 1,925.00	\$ 1,925.00	Remove Old Concession Stand at Memorial High School.		✓		Funds spent on maintenance and upkeep of school building appear reasonable.
55	1150002300895000000000130001	604139	12/1/2005	BERNAL MECHANICAL CONT., INC	\$ 1,960.00	\$ 1,960.00	Replace Almond Facial Metal over rear entrance of building. Removal of any existing metal on area. Install metal safing around chilled water coils in two air handlers serving gymnasium.		✓		Funds spent on maintenance and repair of school building appear reasonable.
56	1550002400600000000200250052	606665	3/20/2006	CHAS. PALADINO & SONS INC	\$ 1,748.00	\$ 874.00	Request for Leave of Absence Invoice No. 13254. Substitute teacher report Invoice No. 13253. Two line items rolled up to make \$1748.		✓		The report was requested by the HR Secretary who was using the report to verify who she had in the system for Substitutes.
57	1150002610420000000100720021	601103	7/29/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 957.00	\$ 957.00	Estimate to wire air conditioner unit in room B-111 at Senior High.		✓		Maintenance and upkeep of School appear reasonable.
58	115000221060000000000250096	606805	3/23/2006	SOUTH JERSEY GLASS CO INC	\$ 1,130.34	\$ 962.34	Door repairs and replace glass.		✓		Maintenance and upkeep of School appear reasonable. We selected \$962.34 line item of the total \$1130.34 PO.
59	1150002610420000000100720021	605894	2/17/2006	NETWORK CABLING, INC.	\$ 966.20	\$ 966.20	Lakeside Conference room. Single category 5E cables, New Cat5E Cable Runs to Conference Room, Faceplates Jack Inserts for 3 cables, and Miscellaneous Molding.		✓		Maintenance and cabling appear reasonable for District's operational/up keeping needs.
60	1150002610420000000800720028	606988	3/28/2006	KEYSTONE PROTECTION INDUST., INC.	\$ 705.50	\$ 635.50	System Inspection Per Invoice 27857, fire extinguishers, fuel surcharge.		✓		System inspections appear reasonable for District's operational needs and functions. We selected the \$635.50 of PO total \$705.50.

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61	115000262042000000960720496	601082	7/29/2005	SOUTH JERSEY GLASS CO INC	\$ 750.00	\$ 750.00	Replace 40 x 84 steel door with 20 - Gauge door. Price includes removal of existing door & installation of new door.		✓		Funds spent on maintenance and upkeep of building appear reasonable.
62	115000221060000000000240401	500939	06/04/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 817.00	\$ 817.00	Time & Material for Installation of one 100 AMP sub panel in computer room, installation of 100 AMP circuit under elevated floor to feed new APC, installation of two 120 volt.		✓		Funds spent on maintenance and upkeep of building appear reasonable.
63	1550002400600000000300250053	600727	7/13/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 562.00	\$ 562.00	Building Maintenance. Dug up 3' PVC elbows outside high school and new weight room. Cut 3' PVC plumbing elbows and replaced with 3' electrical PVC. 8 hours at \$60/hr.		✓		Maintenance and upkeep of Building appear reasonable.
64	1150002300610000000000250083	600772	7/19/2005	THOMAS ROSE ADVERTISING INC	\$ 563.24	\$ 563.24	Advertisements for positions wanted in Courier Posts.		✓		Funds spent on advertisements for Millville School District appear reasonable. Advertisements were used as a way to fill empty employee positions.
65	115000219032900000000260002	606334	03/07/2006	LORE, BARBARA	\$ 46.05	\$ 46.05	Reimbursement for Travel to workshop on 2/27/2006		✓		This appear reasonable because it is within this employee's contract to attend these types of conferences.
66	115000230089500000000130001	507284	04/05/2005	NAVAS, GLADYS	\$ 71.11	\$ 41.26	Reimbursement for Travel Expenses FLENJ Conference in Somerset NJ 3/10-3/12/2005		✓		This appear reasonable because it is within this employee's contract to attend these types of conferences.
67	1150002520339000000980250092	607453	05/03/2006	KAPPRE, KAREN	\$ 125.00	\$ 125.00	Reimbursement - Microsoft Exam - implementing and managing exchange server 2003 - MSCA: Message Certification - Barcode #102549321		✓		This appear reasonable as it is general upkeep of appliances
68	115000211060000000000310250	604378	12/13/2005	KATES, DARLENE	\$ 64.80	\$ 64.80	Reimbursement for Travel to Workshop in Atlantic City on December 5, 2005. Lunch for \$19 at Hard Rock Café. Tolls for \$6.00. \$38.80 in mileage.			✓	Prior to 12/20/05, there were no restrictions on meal purchases while traveling. After 12/20/05, the District made it policy that meals were not reimbursable unless it was an overnight stay. However, the District did not provide any additional support, supporting this statement.
69	3050004000450000000200304200	409253	07/01/2004	AMERICAN ATHLETIC COURTS	\$ 237,500.00	\$ 237,500.00	Resurface Track at Wheaton Field. Services included: Clean Site/Topsail/Sod, Install 1-5 Asphalt, Install DGA at Removed Cu, Construct Pole Vault/Long, Mill Asphalt, Strip existing Latex Surf, Relocate Existing Irrigation.		✓		Reviewed contract and bids. This appear reasonable as it benefits the students directly.

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70	-5-000-2510-73200-0000-95-0-1241	501061	07/07/2004	NOVICK	\$ 6,520.00	\$ 6,520.00	Buy Out of 2000 Plymouth Breeze (Truant Officer's Car)		✓		Per the Business Administrator's explanation, this item appear reasonable as the car is used for truancy and residency investigations. The car was purchased at the end of the lease and is not taken home at night and is fueled at the city gas pump with a special gas card.
71	115000219032900000000260002	500765	7/13/2004	EMTEC INC.	\$ 27,030.00	\$ 27,030.00	PP-740G Cisco IP Phones, Global with 90 SW-CCM-UL-7940. Call manager unit license for single 7940 IP Phone. 7900 series locking wall mount kit spare. Cisco Bundles Price 90 for \$287 each.		✓		Reviewed bid #04-36. Phone equipment appears reasonable for daily school operations.
72	-5-000-2300-53000-0000-00-0-6400	500767	07/13/2004	AT&T	\$ 8,000.00	\$ 3,403.45	Long distance service for 2004-2005 school year. Multiple partial payments.		✓		Per the Business Administrator's explanation, the cost for computer and telephone lines are estimated at the beginning of the year for each year. The actual amount incurred may slightly differ positively or negatively to the estimated amount.
73	1550002400600000000400250054	500768	07/13/2004	A T & T	\$ 10,081.23	\$ 11,083.20	Intrastate Private line service for 2004-2005 school year Multiple partial payments.			✓	Per 18A:18A-5 a bid or quote is not needed for services regulated by the board of public utilities. District did not provide requisition.
74	-5-000-2300-33100-0000-00-0-1200	500867	07/16/2004	ROBINSON, ANDUJAR & WEBB LLC	\$ 40,000.00	\$ 24,514.01	Legal Services for the 2004-2005 school year		✓		Per 18A:18A-5 a bid or quote is not needed for professional services. The solicitor is appointed each year at the District's reorganization meeting. The PO is an estimate for the year. The Legal service appears reasonable.
75	1150002190600000000000111796	500868	07/16/2004	CAPEHART & SCATCHARD, P.A.	\$ 18,753.26	\$ 20,000.00	Consulting Services		✓		Per 18A:18A-5 a bid or quote is not needed for professional services. The solicitor is appointed each year at the District's reorganization meeting. The PO is an estimate for the year.
76	-5-000-2610-42000-0000-90-0-7200	500853	07/16/2004	HONEYWELL, INC.	\$ 236,253.00	\$ 30,240.38	Quarterly Payments for Maintenance and Service for 2004-2005 School Year. Charges for Maintenance and Operations from 01-APR 2005 Through 30-JUNE-2005.			✓	Reviewed contract on HVAC equipment. Per the Business Administrator's explanation, Honeywell Service is for preventative maintenance on all of the HVAC equipment. They also control the equipment for energy savings by setting back the thermostats during the night and weekends via a computer link. This is an energy saving device.

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77	155190100032000000600260162	500937	7/20/2004	WESTWOOD COMPUTER CORP	\$ 4,472.00	\$ 4,472.00	Step-down transformer.			✓	Per 18A:18A-5 purchasing under a state contract does not require a second quote. However, the District did not provide an explanation as to why a step-down transformer was needed.
78	-5-000-4000-45000-0000-00-0-1245	500943	7/20/2004	EVERTECH CORPORATION	\$ 8,019.44	\$ 40,097.20	Wiring at Memorial High school per attached proposal - NJ state contract.		✓		Per the Business Administrator, computer wiring was done to upgrade phone system. Vendor is under State contract.
79	115000221089000000000250033	500941	07/20/2004	AMERICAN INDUSTRIAL ELECTRICAL	\$ 12,520.00	\$ 12,520.00	Time and Material for installation of 8 receptacle outlets, removal of existing ceiling lights, & installation of two 8' 2 tube fluorescent lighting fixtures, and installation of 100 AMP circuit for APC. American Industrial Electrical Contractor, 56 hours @ \$60/hr and 168 hours @ \$32.50/hr			✓	District did not provide purchase requisition. Reviewed bid. Maintenance and upkeep of building is important.
80	-5-000-4000-45000-0000-00-0-1245	500942	07/20/2004	SOUTH JERSEY GLASS CO INC	\$ 4,934.00	\$ 4,934.00	Doors and Glass, Fixed Assets		✓		Purchases of doors and glass appear reasonable for building maintenance related needs.
81	155000218060000000600240560	500694	07/20/2004	PSYCHOLOGICAL ASSESS. RES., IN	\$ 504.36	\$ 504.36	K-Seals Comprehensive Kit for \$243. K-Seals Individual Test Record for \$36, and Beery VMI Fifth Edition Introductory Kit. Shipped to Culver Center		✓		Per the Business Administrator's explanation, the testing booklets and supplies are used to evaluate a potential or existing special education student. As such, such purchases appear reasonable and ultimately benefit the students.
82	155000218060000000600240560	500653	07/22/2004	HARCOURT ASSESSMENT	\$ 423.68	\$ 423.68	Self-Complete Kit. Shipped to Culver Center.		✓		Per the Business Administrator's explanation, the testing booklets and supplies are used to evaluate a potential or existing special education student. As such, such purchases appear reasonable and ultimately benefit the students.
83	155000218060000000600240560	500979	07/23/2004	SCHNEIDER, SHELLY	\$ 93.00	\$ 93.00	248 Miles. July 2004 In-District Mileage.		✓		Per the Business Administrator's explanation, the School District has a policy to reimburse mileage at the IRS rate. The rate sheet was provided and reviewed. Labor contract also requires reimbursement at the IRS rate.

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84	1550002180600000000500240550	501003	07/23/2004	TRUGREEN CHEMLAWN	\$ 2,700.00	\$ 2,700.00	Goose control application for sports fields at Senior High. Goose application at Wheaton Field Football Field.		✓		Lawn maintenance appears reasonable. Per the Business Administrator's explanation "geese poop on athletic fields that students use for sports. Health problem when students slide on goose poop. Spray stops geese from feeding on fields."
85	115000219060000000000240169	500693	07/24/2004	HARCOURT ASSESSMENT	\$ 1,958.97	\$ 1,958.97	WIAT II Response Forms, WIAT II Stimulus Book 1, WIAT II Stimulus Book 2, WIAT II Scoring Assistant, Benton Visual Retention. Shipped to Culver Center		✓		Per the Business Administrator's explanation, the testing booklets and supplies are used to evaluate a potential or existing special education student. Since this benefits the students the purchase appears reasonable.
86	115000251060000000000250085	500692	07/26/2004	ACADEMIC THERAPY PUBLICATIONS	\$ 286.00	\$ 286.00	Jordan Left Right Reversal Test, LET II Scoring System, LET II Manual. Shipped to Culver Center		✓		Per the Business Administrator's explanation, the testing booklets and supplies are used to evaluate a potential or existing special education student. Since this benefits the students the purchase appears reasonable.
87	5-000-2300-53000-0000-00-0-2301	501007	07/27/2004	FEDERAL EXPRESS CORPORATION	\$ 45.70	\$ 45.70	Verizon Esg CBSS Mt. Laurel, Verizon Communications Manahawkin, Prepaid ground charges.			✓	Need further explanation as to what kind of packages were shipped to Verizon. The district responded "return of hardware for trade in/exchange." Further clarification was not provided.
88	115000219060000000000240402	501056	07/27/2004	HONEYWELL, INC.	\$ 2,341.36	\$ 1,221.96	Building Supplies. One Condenser Fan Motor, Two Fan Couplings, Four Fan Bearings. Tested only one line item from total PO amount.		✓		Per the Business Administrator, the purchase was part of the HVAC equipment. Since such supplies are part of general building upkeep and maintenance, the purchases made appear reasonable.
89	115000219058000000000250491	501070	07/27/2004	NED ROGOVOY	\$ 1,135.00	\$ 1,135.00	Legal Fees. Letter attached states, "I have successfully negotiated to reduce his bill for the defense to \$1135 which includes all costs."		✓		Per the Business Administrator's explanation, legal fees were incurred because a teacher at Rieck Avenue needed representation following a confrontation with a student. Title 18A-6 Indemnity of officers and employees.

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90	11500021905800000000250491	501087	08/02/2004	SHEPPARD, SCOTT	\$ 150.00	\$ 150.00	Mileage School Travel. Mile reimbursement to Stockton College. Attend NJPSA/FEA Workshop.			✓	Per Business Administrator's explanation, the travel policy before 12/05 did not require written approval prior to travel. However, District did not provide documentation to support their statement. Questioned the District as to why the PO was not signed off prior to the travel by the Chief School Administrator and BOD. Per the Business Administrator, PO was done for the 04-05 school year, with partial payments being made upon submission of an approved mileage log. Approved requisition is attached to the final payment dated 5/16/05.
91	11500021903290000000260002	501123	08/02/2004	SHEPPARD, SCOTT	\$ 56.25	\$ 56.25	Miles to Rowan University to Attend Summer Institute for Principals & Leadership			✓	Per Business Administrator's explanation, the travel policy before 12/05 did not require written approval prior to travel. However, District did not provide documentation to support their statement. Furthermore, purchase orders are created based on actual miles and expenses, this is not known until they are actually incurred. Estimated travel expenses are approved at the time the attendance at a workshop is approved.
92	11500021903290000000260002	501222	08/04/2004	SURACE, ROBERT	\$ 475.30	\$ 500.00	In county district mileage and Athletic Director Expenses. Various partial payments made on various dates.		✓		Per the Business Administrator's explanation, the School District encumbers estimated amounts each school year for those employees who travel from school to school on a daily basis. This eliminates having to prepare a PO each time the employee travels. The estimated amount sometimes differs slightly from the actual amount incurred.

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93	155000222060000000400230014	500838	08/05/2004	CLARISSA RIGGINS	\$ 112.50	\$ 112.50	Mileage For Transportation to Maryland for School for Blind- One Student - 228 Miles at .375 = \$85.50 + Tolls (\$27).			✓	District was unable to provide missing documentation. Per the Superintendent, the Court Ordered the District to provide for two Blind Students to be sent to the Blind School in Maryland. Per the Business Administrator's explanation, the mother of the student was reimbursed for the expenses she incurred for transporting her children for the first time.
94	1550002400600000000200250052	501426	08/30/2004	AMER GUIDANCE SERVICE/GLOBE	\$ 400.39	\$ 400.39	AC29060 PIAT - R/NU Complete Kit Shipped to Culver Center		✓		Per the Business Administrator's explanation, PIAT is the Peabody Individual Achievement Test. This test is used for K-5 pre and post program testing. Such purchases benefit the students directly.
95	1550002180600000000500240550	501614	08/31/2004	CHRISTOPHER C ROSS	\$ 9,300.00	\$ 10,000.00	Implementation, Maintenance & Monitoring Microsoft 2003 Active Directory, Microsoft Exchange 2003, Windows 2003 Servers, Microsoft ISA & Hours - Labor. Multiple payments made on multiple dates. There was also an adjustment of -\$700 on the invoice paid on 8/22/2005.		✓		Per the Business Administrator, hourly rates were supplied as competitive quotes. The vendor charged less than those quotes. Thus, the District purchased an hourly rate service from the vendor. Such implementation, maintenance, and monitoring services appear reasonable.
96	5-000-2210-60000-0000-00-0-2404	501278	08/31/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,934.48	\$ 515.00	Various Supplies. The item being tested is One Double Pedestal Credenza Medium Oak Various supplies such as Laser Certificates, Binders, Spanish Dictionary, Self Adhesive Binder Labels, etc.		✓		Per the Business Administrator's explanation, the credenza is used behind the desk for materials and storage. Purchased for the Bilingual office at Rieck Ave. Elementary school.
97	115000219032900000000260002	501683	09/03/2004	VERIZON NETWORK INTEGRATION	\$ 38,651.20	\$ 38,651.20	State Contract #A81231. Renewal of Cisco Smartnet Maintenance on Critical Network Components.		✓		Per the Business Administrator, this purchase is a maintenance agreement for the Cisco servers. This appears reasonable as it is part of the computer network.

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98	115000219058000000000250491	501951	9/16/2004	CAMPBELL, GINA	\$ 164.11	\$ 1,450.00	Mileage 2004-2005 School year.			✓	Per the Business Administrator, the mileage incurred was because the School District encumbers estimated amounts each school year for those employees who travel from school to school on a daily basis. This eliminates having to prepare a PO each time and employee travels. District did not provide purchase requisition.
99	1550002220800000000700260874	502379	09/28/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 75.00	\$ 75.00	Chair, Task, Pheum. Shipped to Culver Center.		✓		Per the Business Administrator's explanation, \$75 is not expensive for a desk chair. Most desk chairs run from \$100 to over \$900. This appears reasonable as the amount spent is not excessive and desk chairs are necessary pieces of furniture.
100	115000221060000000000250096	502388	09/30/2004	FLUKE NETWORKS	\$ 1,266.22	\$ 1,255.00	Nettool Inline Option, Nettool Pro Option, and Nettool AC Power Adapter, Serial Cable Nettool. Shipped to Culver Center.		✓		Per the Business Administrator's explanation the device is used to trace problems on computer networks and is used by the District's computer engineers. This purchase appears reasonable as it is necessary to have properly functioning computer devices.
101	1550002400890000000100250310	502395	10/04/2004	LINGUI SYSTEMS	\$ 619.30	\$ 619.30	The IEP Companion, The IEP Companion Software, The SLP's IDEA Companion, The LD Teachers IEP Companion, The LD Teachers IEP Companion, The LD Teachers IDEA Companion.		✓		Per the Business Administrator's explanation the software and books are used to track learning disabled students IEP's used by the child study teams.
102	1550002400890000000100250310	502421	10/05/2004	TESTING	\$ 5,865.78	\$ 5,865.78	Grade 2 Spring/Grade 3 Fall Consumables Test Booklets Language Arts Level 23. Grade 2 Spring/Grade 3 Fall Consumable Test Booklets.\ Mathematics Level 23. Grade 3 Spring/Grade 4 Fall Consumable Test Booklets Language Arts Level, Grade 3 Spring/Grade 4 Fall Consumable Test Booklets Mathematics Level 34.		✓		Per the Business Administrator's explanation, Harcourt is a book company that the district used to buy books and consumable supplies related to those textbooks from. Harcourt is exempt from the quote process 18A:18A.
103	1550002400600000000700250057	502587	10/06/2004	C D W-G INC.	\$ 5,644.00	\$ 5,644.00	Outlet strips, print cartridges, disks, etc			✓	District did not supply documentation. Missing Second Quote.
104	1550002220600000000700230017	502658	10/08/2004	MAIL CENTER PLUS	\$ 27.20	\$ 27.20	Shipping for return items from PO# 0500254			✓	Per the Business Administrator's explanation, the supplies were returned because they were no longer needed. However, no explanation was provided as to what these supplies were.

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105	-5-000-2190-58000-0000-00-0-2504	502506	10/11/2004	CLARION HOTEL	\$ 101.46	\$ 101.46	Reservation for one night stay 10/7/2004, confirmation number 221468. \$96.12 per night for Speech Language Specialist Conference affiliated with JFK Medical Center. Hotel receipt attached.		✓		Per the Business Administrator's explanation, overnight was allowed because it was more than a two hour commute. Speech Language Conference for Professional Development.
106	1150002190580000000000250491	502151	10/13/2004	CURRICULUM ASSOCIATES, INC.	\$ 137.39	\$ 137.39	One Brigance Screens Technical Report, One Brigance Screens Scoring CD, One Brigance Screens In-service Video.		✓		Per the Business Administrator's explanation, the Child Study Team assessment tool is for initial evaluations and re-evaluations.
107	-5-000-2190-60000-0000-00-0-1117	502538	10/14/2004	AMER GUIDANCE SERVICE/GLOBE	\$ 1,058.18	\$ 1,058.18	KABC-II Complete Kit for \$724.99 and K-Seals Kit for \$236.99.		✓		Per the Business Administrator's explanation, the Child Study Team assessment tool is for initial evaluations and re-evaluations.
108	1150002520600000000980250090	502872	10/19/2004	EDUC. INFO. & RES. CENTER	\$ 3,200.00	\$ 3,200.00	Full day in Service HSPA strategies Math and English sessions during two days in the week of Feb 21-25, 2005		✓		Per the Business Administrator's explanation, four people from EIRC came to the High School for four days to instruct all 11th grade students on the HSPT test.
109	1150002520600000000980250090	501805	10/23/2004	SUPT. OFFICE SUPPLIES	\$ 2,714.00	\$ 2,714.00	Side, Wood Frames at \$271.44.		✓		Per the Business Administrator's explanation, these were ten side chairs purchased for the Superintendent's conference room.
110	115000219060000000000111793	501944	11/03/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 92.67	\$ 92.67	Mileage 2004-2005 School Year			✓	Per the Business Administrator, the School District encumbers estimated amounts each school year for those employees who travel from school to school on a daily basis. This eliminates having to prepare a PO each time an employee travels. This PO was for a District-wide Gifted and Talented teacher. District was unable to provide a purchase requisition.
111	-5-000-2190-32900-0000-00-0-2600	501856	11/09/2004	PROF. SERV. - SPECIAL EDUC	\$ 11,094.00	\$ 11,094.00	Occupational therapy services for the 2003-2004 school year.		✓		Per the Business Administrator's explanation, the professional services contract was approved by the Board for over time. Bids are not required for professional services. Requisition attached to final payment (7/18/05).
112	1150002190580000000000250491	503493	11/10/2004	ACHIEVEMENT PRODUCTS	\$ 368.08	\$ 368.08	Fit Sit Cushion, Self Portrait Mirrors, Sensory Pressure Vests, Mounted Tabletop Scissors, Pediatric Flexible Utensils, Plastic Coated Fork, Six Stage Drinking System, Vibrating Snake. Culver Center.		✓		Per the Business Administrator's explanation, Child Study Team supplies are used to meet the needs of sensory students and those with disabilities. The students directly benefit from this and therefore the purchase appears reasonable.

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113	115000219058000000000250491	504190	11/30/2004	N C S PEARSON	\$ 10,340.45	\$ 10,340.45	Test booklets, Answer Document Return		✓		Per the Business Administrator's explanation, the testing materials are only available from this vendor. This vendor is the sole source for these booklets.
114	115000211060000000000310250	503972	12/01/2004	ALPHASMART, INC	\$ 65.00	\$ 65.00	PCY Cable for Alphasmart. Cable needed for the Pro to connect to a PC.		✓		Per the Business Administrator's explanation, Alphasmart is a microprocessor with a screen for disabled students with handwriting problems. Cables connect processor to computer.
115	115000219032900000000260002	504391	12/03/2004	DAUNORAS FAMILY MARKET	\$ 192.38	\$ 200.00	Miscellaneous Grocery Items Purchased for SACC Sites for November holiday snacks and treats		✓		Per the Business Administrator, the SACC students received these snacks and treats. Since the students benefited directly from this purchase appears reasonable.
116	115000219089000000000250399	504706	12/15/2004	REGIONAL MUSIC SERVICE	\$ 78.00	\$ 78.00	Repair invoice #R11880. Valves Stick		✓		Per the Business Administrator's explanation, this was a repair to the Yamaha cornet musical instrument.
117	115000219060000000000111795	504895	12/23/2004	PHI DELTA KAPPA	\$ 92.00	\$ 92.00	Membership Renewal		✓		Per the Business Administrator's explanation, Phi Delta Kappa stands for the International Professional Association in Education. Copy of website was provided for review.
118	115000219058000000000250491	505126	01/10/2005	DIDAX EDUC. RESOURCES	\$ 45.95	\$ 43.95	Easy shapes Dot Dice Bucket of 144.		✓		Per the Business Administrator's explanation, the purchase was for a bucket of 144 dice for special education supplies to help children with special needs.
119	115000219032900000000260002	505136	01/10/2005	SUSANMARIE CUNNINGHAM	\$ 675.00	\$ 675.00	Assembly at Mt. Pleasant Elementary for Wednesday January 19, 2005.		✓		Per the Business Administrator's explanation, the artist came and gave a sculpture demonstration to all of Mt. Pleasant students. This appears reasonable as the assembly added educational value and benefited the students directly.
120	115000251060000000000130002	505412	01/21/2005	DELL COMPUTERS	\$ 41.49	\$ 41.49	License for MS Office		✓		Per the Business Administrator, this was for a computer operating system license.
121	115000219058000000000250491	506032	02/03/2005	ROWAN UNIVERSITY	\$ 122.70	\$ 122.70	Stanford-Binet Interpretive Manual.		✓		Per the Business Administrator this was an IQ testing book for special education. This appears reasonable as it benefits the students directly.

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122	115000221060000000000250180	506086	02/10/2005	DELMARVA SYSTEMS CORP.	\$ 133.00	\$ 125.00	TCV & TC Sys21 & Admin Phone. There was an additional charge of \$8.00 for Freight Charges.			✓	Per the Business Administrator, the new paging handset was for the intercom system at Mt. Pleasant. District did not provide clarification as to why the new paging handset was purchased.
123	1551901000320000000100260310	501216	02/17/2005	REEVES & MELVIN	\$ 2,473.34	\$ 2,473.34	Excelsior Insurance Company Policy No. CU 9096934, Commercial Umbrella Installment - 12/01/04		✓		Reviewed the policy and confirmed that a partial premium payment of \$2,473.34 was charged. A total of \$32,754 was charged. The per occurrence limit is \$8,000,000 and a general aggregate limit of \$8,000,000.
124	115000219060000000000111793	506388	02/22/2005	C D W-G INC.	\$ 298.60	\$ 298.60	Palmone Zire 72 Handheld S.			✓	Need further clarification as to what "PDA" is. The district responded to our question with "this is a PDA." This explanation is inconclusive.
125	115000219060000000000111793	506691	03/04/2005	VERIZON NETWORK INTEGRATION	\$ 74.80	\$ 74.80	CP - Power Cord and Spare. Spare phone and Power Cord		✓		Per the Business Administrator's explanation, the purchase was for a transformer cube for the main receptionist at Memorial High School.
126	1550002220600000000900230090	506738	03/07/2005	INTERNATIONAL READING ASSOC.	\$ 172.00	\$ 172.00	National Membership, Reading Teacher Journal, Reading Today Journal, Thinking Classroom Journal. Two members. Each was charged \$86.00		✓		Memberships and conferences may be required and may be part of union contracts. These fees appear reasonable. Memberships assist Teachers and Administrators to keep abreast and up to date on their job, which ultimately benefits the students. Per the Business Administrator's explanation, the International Reading Association membership is for one of the District's literacy coaches.
127	-5-000-2190-60000-0000-00-0-1117	506677	03/11/2005	DYNAVOX SYSTEMS INC	\$ 60.00	\$ 60.00	Charger for MT4002641. KIT, Charger with Cord, DV4. Power Supply. Shipped to Culver Center		✓		Per the Business Administrator, the charger cord is used for a speech device used by the Child Study Team. The previous charger broke.
128	-5-000-2190-60000-0000-00-0-2404	506966	03/14/2005	STEVENSON LEARNING SKILLS, INC	\$ 75.62	\$ 75.62	Level One Teachers Manual, Level One Simple Math Cards, Level One Workbook A/B/C, and shipping/handling. The quantity was five.		✓		Per the Business Administrator, the purchase was for manuals and booklets for special education.

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129	155000221060000000500240175	507078	03/14/2005	DELL COMPUTERS	\$ 116,771.04	\$ 1,599.00	Sound Blaster MP3- EXT USB Sound System. Tested One Line Item of total PO amount. Shipped to Holly Child Family Center.			✓	Needed further explanation on what the Sound System was purchased for. There is also a Vendor Invoice in the PO amount for a Optura 30 Digital Video Camcorder, a Cyber-Shot Digital Still Camera, Small Desktop Pentium 4 Optiplex. Needed documentation to show how it was being used, who received it, and why it was needed. District responded that 41 speaker bars were not received with original order that was paid short. The sounds bars arrived and were paid for separately. No explanation of why the Sound System was purchased was provided by the District.
130	155000222060000000900230090	507028	03/14/2005	STUMPS	\$ 2,930.51	\$ 2,764.63	Purchases made from the a Party Store. 500 Here & Now Frames for \$2,574. 11' Glitter Roses Balloons Black, Clear, Silver, Black/Silver Combo. Majestic Brilliance Combo. Silk Rose Petals Red, Silk Rose Petals White.		✓		Per the Business Administrator, this was for Senior prom supplies. Money was transferred to general fund to cover cost because the District cannot issue a purchase order for student activity funds.
131	115000219058000000000250491	506541	03/15/2005	ATTAINMENT COMPANY INC	\$ 166.95	\$ 166.95	Go talk for Go-04E. Bought for employee at Devereux.		✓		Per the Business Administrator, the supplies were needed for a particular special education student with autism.
132	155000240060000000200250052	507136	03/21/2005	TOYS R US	\$ 39.99	\$ 39.99	Graco/Century Turbo Booster Car Seat. Shipped to Culver Center		✓		Per the Business Administrator, seat was needed for a disabled preschool student in order to ride the bus.
133	115000251060000000000130002	507182	03/30/2005	ALPHASMART, INC	\$ 98.00	\$ 98.00	PCY Cable for Alphasmart		✓		The Business Administrator explained that Alphasmart is a microprocessor with a screen for disabled students with handwriting problems. Cables connect processor to computer.
134	115000219032900000000260002	507301	04/05/2005	EXPRESS PHYSICIANS SUPPLY CORP	\$ 54.12	\$ 18.02	12 Sani-Cloth at \$4.5 each. Shipped to High School.		✓		Sanitation clothes are needed for maintenance and cleaning needs. The amount spent was also minimal.
135	115000219032900000000260002	507326	04/05/2005	MR. THOMAS LANE	\$ 150.00	\$ 15.00	Presentation during Multi-Cultural Week. Missing Vendor Invoice. This is a partial payment for the Assembly Performance.			✓	Needed further supporting documentation. Missing the Vendor Invoice. The District responded that the voucher was used as the invoice. However, no additional documentation was provided. Multicultural week is a District side display of different cultures and activities.

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136	115000251060000000000130002	507346	04/05/2005	COUNTRY INN	\$ 434.00	\$ 49.60	Multi Cultural Week - Rooms for Boys Chorus From Newark Rooms on Wednesday, April 13, 2005. Four Rooms on April 13. Four Rooms on April 14. Wood School. One room charge was \$49.60 each.		✓		Per the Business Administrator, multi cultural week is a diverse ethnic week long event to have the students and the community experience diverse cultures. Many students visit the events held on High Street throughout the week.
137	115000219058000000000250491	506591	04/06/2005	TOYS R US	\$ 39.99	\$ 39.99	Graco/Century Turbo Booster Car Seat. Shipped to Culver Center.		✓		Per the Business Administrator, seat was needed for a disabled preschool student in order to ride the bus.
138	115000219060000000000111793	507509	04/07/2005	NEWARK BOYS CHORUS SCHOOL	\$ 1,000.00	\$ 94.55	Coach from Newark Boys to Road Wood School. April 13-15, 2005. \$500 one way. This is a partial payment for the total PO amount.		✓		Per the Business Administrator, multi cultural week is a diverse ethnic week long event to have the students and the community experience diverse cultures. Many students visit the events held on High St. throughout the week. The Newark boys chorus was asked to perform showing the students what inner city students can accomplish. The boys chorus usually comes to this yearly event.
139	115000219032900000000260002	507523	04/07/2005	SEABROOK ESTONIAN FOLKDANCE	\$ 250.00	\$ 25.00	Performance on April 14, 2005 for Multi-Cultural Week at Memorial High. Missing Vendor Invoice. This is a partial payment for the Assembly Performance. Shipped to Wood School.			✓	Per the Business Administrator, multi-cultural week is a diverse ethnic week long event to have our students and the community experience diverse cultures. Many students visit the events held on High St. throughout the week. The voucher was used for an invoice. However, no additional documentation was provided.
140	115000219060000000000111795	507677	04/12/2005	SHEPPARD BUS CO.	\$ 246.50	\$ 22.41	Bus Transportation for Boys Chorus during Multi-Cultural Week to Wood School, Bacon School, and Millville Memorial, Wheaton Village, In His Presence Church, Lakeside Middle, Silver Run School April 13-15, 2005.		✓		Per the Business Administrator, multi cultural week is a diverse ethnic week long event to have the students and the community experience diverse cultures. Many students visit the events held on High St. throughout the week.
141	1550002220600000000200230012	507952	04/15/2005	ALARMS BY SAFE-TECH	\$ 18,431.96	\$ 18,431.96	Labor & Materials for Access Control, CCTV Intercom & Intrusion For CFC. Provide labor and materials for Access control, CCTV intercom and intrusion for the new CFC supply and install M&L.		✓		Per the Business Administrator, this was paid for by the State. System was for new Child Family Center. Sambe construction failed to complete.
142	1550002220600000000600230016	507898	04/15/2005	DAUNORAS FAMILY MARKET	\$ 77.52	\$ 77.52	Supplies for Donna's Hots Workshops in April 2005. Milk, Forks, Vienna Fingers, Soft Batches, Chips Deluxe, Foam Cups. Shipped to Culver Center.	✓			Per the Business Administrator, refreshments were for a Higher Order of Thinking Skills Workshop. Food should be purchased through personal funds.

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143	155000240060000000100250051	508009	04/19/2005	DELL COMPUTERS	\$ 1,682.75	\$ 1,682.75	Computer System, Latitude D505, Pentium M 725 (1.6GHz) 14.1 XGA, English 1.0 GB, 2 Dimms, Double Data Rate SDRAM for Latitude D505 Factory. Shipped to Culver Center.		✓		Per the Business Administrator, the purchase was for a new laptop for the security badge system.
144	115000219032900000000260002	508015	04/19/2005	DAUNORAS FAMILY MARKET	\$ 24.12	\$ 24.12	Foam Plates, Napkins, Loose Rolls.	✓			Per the Business Administrator, the check date was 5/16/05. The lunch supplies were purchased for parent meeting with CIS coordinator and Principal. Food should be purchased through personal funds.
145	115000219032900000000260002	507652	04/19/2005	REEVES & MELVIN	\$ 1,000.00	\$ 1,000.00	NIA Group Policy No. GTP9102758. Travel Accident policy 3/1/2005-2006.		✓		Travel Accident insurance is necessary at the School District. Reviewed the policies in place and confirmed \$1,000 premium.
146	115000219060000000000111795	508040	04/21/2005	DELL COMPUTERS	\$ 1,173.33	\$ 1,173.33	Linea Extra Long Life Cartridge for HP LaserJet 4000 and 4050 Series Printers. 256 MB Cruzer Micro USB Flash Drive, 1 GB Module for Dell Optiplex GX260 Series System. Dell USB Optical 2-Button Wheel Mouse. Shipped to High School.		✓		Per the Business Administrator, Senior High library purchased extra memory for a computer, four two button mouse, four flash drives, and six ink cartridges for the printers in the library.
147	115000219060000000000111795	508074	04/21/2005	C D W-G INC.	\$ 185.00	\$ 185.00	Simple 256MB SDRAM PC133 and LINKSYS WLS G PCCARD W/SP		✓		Per the Business Administrator, purchase was for computer memory and a wireless access card.
148	115000219060000000000111795	508201	04/26/2005	MAINIERO'S	\$ 176.90	\$ 176.90	One UR/CAV/ATT for \$149.5, One Filter for \$6.95, One Filter for \$20.		✓		Per the Business Administrator, the vacuum cleaner and filters are for the unit. Vacuum was kept in alternative school office.
149	-5-000-2700-51200-0000-10-0-5200	508442	05/02/2005	NEWARK BOYS CHORUS SCHOOL	\$ 250.00	\$ 23.75	Additional Presentation Expenses. Letter Attached States, "Our front office received a voucher for the cost of the bus \$1,000. Our contract was for \$1250, which included other costs, as we discussed previously. Is the additional \$250 coming on a different voucher, or is this one incorrect?". Attached Contract did mention meals were to be included. This is a partial payment.		✓		Per the Business Administrator's explanation, multi cultural week is a diverse ethnic week long event to have the students and the community experience diverse cultures. Many students visit the events held on High Street. throughout the week. The Newark boys chorus was asked to perform showing the students what inner city students can accomplish. The boys chorus usually comes to this yearly event.
150	1550002220600000000700230017	508457	05/06/2005	DELL COMPUTERS	\$ 13,058.40	\$ 13,058.40	15 Optiplex SX280 Ultra Small Form Factor at \$870.56 each. Shipped to warehouse.		✓		Per the Business Administrator, 15 desktop computers were purchased for the High school library. Purchased on State contract. No quote needed.
151	1150002610420000000600720026	508504	05/06/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 43.77	\$ 43.77	One Quart 50E Polished Aluminum Easel. State Contract No. 59750. Shipped to Culver Center.		✓		Per Business Administrator's explanation, easel was purchased for presentations.

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152	1550002400600000000600250056	508310	05/06/2005	C D W-G INC.	\$ 1,864.81	\$ 232.14	Toshiba Satellite Tablet, TOS Leather Case, Toshiba USB 2 Mint 4 Port Hub Hub 4 Ports, Toshiba Protégé M200/205 Tablet PC Pen, Adobe Acrobat V6.0 Upgrade. Shipped to warehouse.			✓	Per Business Administrator's explanation, the tablet PC was purchased for Silver Run school. However, not enough information was provided. No clarification was given around who it was purchased for and why it was needed.
153	115000251060000000000130014	501936	05/08/2005	CEDERMARK, DONNA	\$ 200.00	\$ 165.24	Mileage 2004-2005. Tested partial payment amount.			✓	District did not provide Purchase Requisition. Per the Business Administrator, the School District encumbers estimated amounts each school year for those employees who travel from school to school on a daily basis. This eliminates having to prepare a PO each time and employee travels. Requisition attached to final payment (7/18/05).
154	115000219060000000000240404	508663	05/11/2005	DELL COMPUTERS	\$ 1,854.68	\$ 1,854.68	Latitude D610, Pentium M 730 (1.60 GHz) 14.1 XGA, ATI Mobility Radeon X300, English. Office 2003 All Languages. Shipped to warehouse.			✓	Per the Business Administrator, the purchase of a laptop with a docking station was for the Facilities Manager. This replaced his desktop unit. However, not enough clarification was given as to why it was necessary to replace the desktop unit with a laptop unit.
155	1550002400590000000100250071	508838	05/20/2005	DISCOUNT SCHOOL SUPPLY	\$ 150.59	\$ 143.76	Supplies for Soar Day Camp. One Frame Decorating Kit, Two Lacing Clips - 114 pieces, Three Green 100 Yard Spool, Three Blue 100 Yard Spool, Five boxes of 48 Frames, Three Festive Masks, Six Elmer's Washable School Glue, Six Pastel Feathers, One Neon Feathers, One Natural Feathers, Three each of Violet, Red, Pink, and Orange Spools. Lakeside Middle School.		✓		Per the Business Administrator, Soar Day Camp is a partially grant funded summer program for students at risk. They are transported to a different location daily for the program.
156	1150002610420000000900720029	600124	05/26/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,261.13	\$ 670.74	Office supplies. Glue stick, dispenser, paper, 24 highlighters, 24 roller ball pens, tape dispenser, etc.		✓		Per the Business Administrator, all supplies were for staff on first floor of the administration building. Account numbers used were for the Business Administrator's Board Secretary, Superintendent and Director of personnel office supply accounts.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			
Control Number	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
157	115000219060000000000111795	600292	06/10/2005	AETNA US HEALTHCARE	\$ 590,510.45	\$367,779.00	12 Months of Health Insurance 2005-2006 year.		✓		Per the Business Administrator, health care insurance does not require bids per 18A:18A. Labor contracts determine level of insurance. Furthermore, per the Business Administrator, purchase orders was created (in June 2005 against the 05-06 school year budget) based on estimates for the 05-06 school year. Partial payments were made monthly, with the June 2006 installment being made in June 2006
158	1150002400600000000110250059	600293	06/10/2005	BENECARD SERVICES, INC.	\$ 191,100.70	\$ 97,596.00	12 Months of Prescription Insurance 2005 - 2006 year.		✓		Per the Business Administrator, health care insurance does not require bids per 18A:18A. Labor contracts determine level of insurance. Furthermore, per the Business Administrator, purchase order was created (in June 2005 against the 05-06 school year budget) based on estimates for the 05-06 school year. Partial payments were made monthly, with the June 2006 installment being made in June 2006.
159	1550002220600000000900230090	600295	06/10/2005	SPECTERA, INC.	\$ 11,131.32	\$ 6,667.00	12 Months of Vision Insurance 2005-2006 year.		✓		Per the Business Administrator, health care insurance does not require bids per 18A:18A. Labor contracts determine level of insurance. Per the Business Administrator, purchase order was created (in June 2005 against the 05-06 school year budget) based on estimates for the 05-06 school year. Partial payments were made monthly, with the June 2006 installment being made in June 2006.
160	1150002400600000000110250059	509305	06/14/2005	HERFF JONES	\$ 6,934.00	\$ 6,934.00	Gowns, Caps, and Tassels for Senior High School. 431 Premier Royal Class keeper Gown, Premier Royal SF Cap, Orange-Yale Tassel, Premier White Keeper Collar, Gold Tassel (75), Gold CLS STL (75)			✓	District did not supply documentation on bids.
161	115000230061000000000130006	501937	06/14/2005	PRIN. & TCHRS. TRAVEL-SPEC	\$ 77.25	\$ 135.19	Mileage 2004-2005. Tested partial payment amount.			✓	Per Business Administrator, mileage was for a Social Worker that traveled to each school to participate in Special Education meetings and Crisis Management.

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Control Number	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
162	1550002400600000000800250058	501932	06/15/2005	BENNETT, BATHSHEBA	\$ 251.24	\$ 251.24	Mileage 2004-2005. Tested partial payment amount.		✓		Per the Business Administrator, the mileage is for the Gifted and Talented Supervisor for K-12 students. The Supervisor travels to all of the schools. Estimated PO's are cut at the beginning of each year for those who travel to all district schools on a routine basis.
163	1550002400580000000100250421	600385	06/17/2005	PITNEY BOWES, INC.	\$ 1,381.75	\$ 480.00	Postage Meter Rental and Postal Security Device, Digital Meter. Tested partial payment of PO.		✓		Per the Business Administrator, each of the large schools have postage machines for mass mailings to all parents. This eliminates the need for stamps being held at each school and it saves time and labor cost.
164	115000221060000000000240408	509419	06/17/2005	LYNN'S HOMETOWN DELI	\$ 250.00	\$ 250.00	Four Large Sub Trays for Peer Mediation Luncheon on June 9, 2005. Lakeside Middle School.		✓		Per the Business Administrator, peer mediation is a program where students are used to mediate conflicts between students. This was an end of year luncheon for the students who participated in the program.
165	115000251060000000000130002	509479	06/23/2005	DAUNORAS FAMILY MARKET	\$ 318.21	\$ 318.21	Supplies for Honor's Assembly; Twister, Dole Pineapple, Scott Towels, Domino's Sugar, Large Eggs, Her Bake Chocolate, Hershey Chocolate Chip, Morton Salt, Pillsbury, Ajax Dish.		✓		Per the Business Administrator, the home economics class at the high school made the cupcakes and cookies and refreshments for the honors assembly.
166	1550002400600000000100250051	600496	06/28/2005	GANDER PUBLISHING INC.	\$ 109.78	\$ 109.78	"See Time Fly Volume #1 and #2." Shipped to Culver Center.		✓		Per the Business Administrator, the books were distributed to teachers for use during small group intervention reading lessons. Program assists readers in "Visualizing & Verbalizing" program.
167	115000219058000000000250491	509619	06/28/2005	VERIZON NETWORK INTEGRATION	\$ 121,724.93	\$ 121,724.93	State Contract #81231. Included Router-SDM Device Manager. Included Mem3800-256D-Incl, 256 BM. 4 Matcode CAB-16AWG- AC Power Cord, 8 Matcode. Replacement Batteries.		✓		Per the Business Administrator, the PO was for switching and routing equipment to upgrade school phones and computer networks at Lakeside
168	1550002180800000000800260885	601012	6/30/2005	XEROX CORPORATION	\$ 528.52	\$ 528.52	Meter Usage. Missing Purchase Requisition and Purchase Order.			✓	The District did not provide purchase requisition or purchase order.
169	1150002520600000000980250090	501933	07/07/2005	BENNETT-ZIELINSKI, NORA	\$ 1,000.00	\$ 702.98	Mileage 2004-2005. Tested partial payment amount.			✓	District did not provide Purchase Requisition. Per the Business Administrator's explanation the mileage was incurred by the Special Education supervisor who travels from school to school on a daily basis.

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170	115000219032900000000260002	600686	7/11/2005	EBSCO SUBSCRIPTION SERVICES	\$ 4,678.10	\$ 476.31	Subscription magazines for schools. Final PO amount was adjusted up \$211.14.		✓		Per the Business Administrator's explanation, the purchase was for various magazines for all of the libraries for the entire year. As the magazines benefit the students, the purchase made appears reasonable.
171	1550002400530000000800250580	600715	7/13/2005	UNISYS CORPORATION	\$ 982.00	\$ 982.00	Months - Software License Fees.			✓	District did not provide Purchase Requisition.
172	155000222060000000300230013	600716	7/13/2005	UNISYS CORPORATION	\$ 3,043.64	\$ 3,043.64	Months - Hardware/Software Maintenance.			✓	District did not provide Purchase Requisition.
173	155000240060000000300250053	600735	07/13/2005	SIMPLEX GRINNELL	\$ 1,683.00	\$ 573.00	System-MT Master Clock. Tested one line item from the overall PO amount.		✓		Per the Business Administrator, all schools have clocks that are tied to the bell schedule. Repairs may be for the master system or individual clocks.
174	115000219032900000000260002	501845	07/23/2005	XEROX CORPORATION	\$ 8,309.89	\$ 546.36	Nine lease agreements for 14 Xerox CC75 Copy Centres, 48 Month Lease, as per Xerox Agreement Pool Plan. Includes 675,000 copies per month, semi-annual reconciliation for overages at .0063/copy. Missing Purchase Requisition.			✓	Per the Business Administrator, copiers are on a lease program under GSA state approved contract. Purchase orders are cut at the beginning of each year. However, the District did not provide purchase requisition.
175	115000219060000000000111793	600927	07/27/2005	DELL COMPUTERS	\$ 1,611.89	\$ 1,611.89	State Contract #A81247, Contract #61030. Base Unite: Optiplex Ultra Small Form Factor Pentium 4, Processor. Shipped to warehouse.		✓		Per the Business Administrator, the computer purchased was used to test new software and is also a staff member's desktop unit.
176	1250002510732000000950124195	601017	07/28/2005	PAPER DIRECT, INC.	\$ 634.17	\$ 320.57	Nest Easel, Salute Certifications. Tested only partial payment amount.		✓		Per the Business Administrator, portable white boards are used in workshops and training.
177	155000218060000000100240510	601115	08/04/2005	VERIZON NETWORK INTEGRATION	\$ 16,356.00	\$ 16,356.00	Internet Access Charges for 2005-2006. Total amount for the year was \$16,356. Monthly payments or partial payments were made throughout the year.		✓		Per the Business Administrator, telecommunications is regulated by Board of Public Utilities and does not require quotes. 18A:18A
178	155000240060000000900250050	601276	8/9/2005	SUPPLIES-SUPPLIES, INC.	\$ 1,978.64	\$ 3,156.90	Supplies (Pencil sharpeners, desk top letter folder, shredder, etc.)	✓			Deemed this as discretionary as we did not receive detailed information on why some of the items were so expensive.
179	155190100032000000800260187	601321	08/09/2005	C D W-G INC.	\$ 1,404.60	\$ 1,404.60	Belkin LC to SC Duplex Fiber 1M Patch Cable, Belkin LC to SC Duplex Fiber 3M Patch Cable, Belkin Multimode SC to ST Duplex Fiber 3' patch cable, Tripp Lite 1 Meter Duplex MMF Fiber Cable LC to ST 62.5/125. Various fiber patch cords from CDWG; Required for a network upgrade at Lakeside.		✓		Per the Business Administrator, fiber optic patch cables are used to repair or upgrade computer networks.

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180	1551901000320000000700260274	601370	8/11/2005	JAMES STANFIELD CO., INC.	\$ 658.90	\$ 658.90	Losing It Series (Coping with difficult people) - Video Series.		✓		Per the Business Administrator, the PO is for several training videos for students to cope with problem people.
181	1551901000320000000300260131	601389	08/11/2005	BETSEY N EXLEY	\$ 70,000.00	\$ 3,795.00	Occupational Therapy Services for the 2005-2006 School Year. Tested partial payment of PO.			✓	Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. However, the District did not provide the purchase requisition.
182	1550002400530000000300250530	601464	08/16/2005	REEVES & MELVIN	\$ 28,963.00	\$ 28,963.00	Student/Sports Accident Policy, #AMK0047066 Guarantee Trust 7/1/05-6/30/06.		✓		Per the Business Administrator, two bids are not required for insurance per 18A:18A
183	1150002190600000000000111795	601465	08/16/2005	REEVES & MELVIN	\$ 4,471.68	\$ 31,779.00	Excelsior Insurance Company Policy No 9096934, 7/1/05-7/1/06, Commercial Umbrella, annual premium - \$31,779, down payment; Balance to be paid in 9 monthly payments of \$2471.70.		✓		Per the Business Administrator, two bids are not required for insurance per 18A:18A.
184	1150002190600000000000240404	601466	08/16/2005	REEVES & MELVIN	\$ 11,116.00	\$ 11,116.00	Hartford Steam Boiler Policy, Travelers Policy BM217837A130, 7/1/05-7/1/06.		✓		Per the Business Administrator, two bids are not required for insurance per 18A:18A.
185	15500024006000000000100250051	601467	08/16/2005	REEVES & MELVIN	\$ 4,872.80	\$ 48,796.00	Netherlands Insurance Company Policy BA9091827. Business Auto Insurance with Netherlands, 7/1/05 - 6/30/06		✓		Reviewed insurance policy. This appears reasonable as the District vehicles and employees must be covered for physical damage and personal liability.
186	1150002190600000000000111793	605403	08/17/2005	HELLO DIRECT INC.	\$ 1,509.28	\$ 1,195.23	Payment for five headsets at 295.99 each. Shipped to Lakeside Middle School.		✓		Per the Business Administrator, headsets were purchased for the receptionist and key office staff to eliminate neck and health problems.
187	1150002190580000000000250491	601422	08/17/2005	KORU, JUDITH	\$ 213.12	\$ 60.30	Various items that were bought such as food, pens, etc. Shipped to Culver Center.	✓			Per the Business Administrator, these supplies were used for workshops, office supplies for curriculum department. Food should be purchased through personal funds.
188	1150002190580000000000250491	601602	08/23/2005	VERIZON	\$ 20,619.02	\$ 200,000.00	Telephone Service for 2005-2006 school year. Consolidated - Z05-3219, Z76-7168, 293-1273, 293-7400, 293-7401, 327-7420, 825-3026, 825-7746, 825-8300.		✓		The District has a State contract with this vendor. Telephone Service appears reasonable for performing daily functions at the school, including calling students, operating the school, etc.
189	1150002190329000000000260002	603640	08/30/2005	KEYSTONE PROTECTION INDUST., INC.	\$ 1,810.95	\$ 515.00	System Inspection. Amerex ACC Fire EXTG with HG. Hydro, HAZMAT Compliance, Fuel Surcharge. Tested one line item from total PO amount.		✓		Per the Business Administrator, the PO was for fire extinguisher service inspection for various schools. The inspection appears reasonable to ensure the safety of students and staff.

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190	115000219058000000000250491	600602	09/01/2005	THYSSENKRUPP ELEVATOR INC.	\$ 749.92	\$ 350.00	Xerox Copier Services for May 2006.		✓		Such services appear reasonable for the District's safety needs.
191	115000219058000000000250491	601927	09/14/2005	MAIL CENTER PLUS	\$ 115.79	\$ 57.89	Classroom supplies. Classroom supplies including "Star Banner", "sprinkle cup cakes", "shapes", "colors", "autumn leaves", "pumpkin night", "scarecrow", "scarecrow notepad".		✓		Per Business Administrator's explanation, elementary school supplies are to represent different times in the year. Classroom supply purchases appear reasonable as such supplies benefit the students directly and provide educational value.
192	1150002610420000000950720295	602194	9/21/2005	NETWORK CABLING, INC.	\$ 3,739.70	\$ 3,739.70	Station Cabling for 3rd Floor, Culver Center.			✓	District did not supply sufficient explanation on why the State contract number is referenced on multiple payments. We originally questioned if there was a duplicate payment.
193	-5-000-2400-59000-0000-20-0-2600	601029	09/23/2005	XEROX CORPORATION	\$ 8,309.89	\$ 1,095.64	12 Lease Agreement for 14 Xerox CC75 Copy Centres, 48 Month FMV Lease, As per Xerox Order Agreement Pool Plan. Includes 675,500 Copies per month, semi-annual reconciliation for overages. At .0063/copy. Includes all service and supplies except for paper & staples.			✓	District did not provide purchase requisition. Copiers are important for District's Operational and Functional Needs.
194	1550002180600000000100240510	601784	09/23/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 313.65	\$ 313.65	State Contract #A84556: 10700 Series Wood Bookcase two shelves mahogany. Shipped to Senior High school.		✓		Per the Business Administrator, Principals determine furniture needs. Replacements or additions are ordered as needed. Such furniture purchases appear reasonable.
195	115000219032900000000260002	600831	09/23/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 319.00	\$ 319.00	State Contract: Global Model #3217-3N Granada SH17 Artic Blue Shard High Back. Shipped to Senior High school.			✓	Per the Business Administrator, this is a high back office chair used in the guidance department at the High School. However, clarification was not given as to why this chair was needed. Amount spent on one chair seems excessive.
196	115000219058000000000250491	602454	09/30/2005	THOMPSON, CHRISTY	\$ 346.95	\$ 40.59	Reimbursement for Petty Cash. Keiko Warner Petty Cash, staples (4 binders and 38 folders), apple cream cake, and a greeting card.	✓			Per the Business Administrator, the cake was for the Intervention & Referral Services Committee Meeting and cards were for summer camp teacher appreciation. Food should be purchased with personal funds.

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197	115000219032900000000260002	600681	10/03/2005	UNITED WATER TREATMENT CO., INC.	\$ 1,500.00	\$ 1,500.00	Complete water treatment program for HVAC systems; 7/1/04 - 6/30/05; Per agreement dated 6/3/04 for Lakeside (\$2,160 per year); Memorial, Senior, Bacon, Mt. Pleasant, Silver Run, Holly & Culver (\$3,840); Quarterly payments. Complete water treatment service program to HVAC systems for the quarterly period covering January, February, and March 2006.			✓	District did not provide purchase requisition. Per the Business Administrator, this is year 3 of quote. The price is based on equipment located in each school.
198	115000219032900000000260002	602632	10/06/2005	EDUCATION PEOPLE, INC.	\$ 933.12	\$ 933.12	Children First Pen & Cube			✓	Needed more clarity on what exactly "Pen & Cube" is. Per the Business Administrator, the purchase was for Pen & Cubes which are an ink pen & note cube distributed to teachers during teachers appreciation week for use in the classroom.
199	1150002620420000000980720398	602836	10/18/2005	DYNAMIC SOLUTIONS INTERN'L.	\$ 2,533.00	\$ 2,533.00	Autoloader Hardware Maintenance		✓		Per the Business Administrator, this was for the maintenance contract on system wide folder/inserters.
200	115000230061000000000130006	602897	10/19/2005	ARRIGO, DENISE	\$ 68.96	\$ 68.96	Miles to Villanova for AP Training on 10/12/05		✓		Per the Business Administrator, mileage was for a workshop for a high school teacher who attended a seminar on Advanced Placement classes. Furthermore, purchase orders are created based on actual miles and expenses, this is not known until they are actually incurred. Estimated travel expenses are approved at the time the attendance at a workshop is approved.
201	1550002400600000000800250058	600685	10/20/2005	GARRISON ARCHITECTS	\$ 10,011.25	\$ 10,000.00	Millville School District Long Range Facilities Plan for Architectural Plans.		✓		Per the Business Administrator's explanation, this item appears reasonable as building upkeep is necessary. A copy of the requisition and agreement with vendor were provided upon request.
202	115000223060000000000240202	603100	10/24/2005	GENERAL BINDING CORP.	\$ 287.70	\$ 315.00	25' Lamination for A 4250 S/H. 1.5M/I/CLR/25/00500/1CPI		✓		Per the Business Administrator, 4250 is a laminating machine. This purchase appears reasonable as documents must be laminated for preservation.

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203	115000219058000000000250491	603097	10/24/2005	RUTGERS UNIVERSITY	\$ 650.00	\$ 650.00	Registration for workshop 11/14/2005 & 11/15/2005 - Best Practices in Functional Assessment and Intervention Development for Learners with Autism		✓		Per the Business Administrator, the agenda for this seminar covered use of reinforcement as various assessments that would assist teachers in behavior intervention.
204	115000261042000000400720024	603146	10/25/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 39.00	\$ 39.00	ASCD Basic Membership. Educational Leadership Magazine and Education Update newsletter.		✓		ASCD is Association of Supervisors & Curriculum Development. Membership was for Director of Personnel. Memberships and conferences are part of union contracts. These fees appear reasonable. Memberships assist Teachers and Administrators to keep abreast and up to date on their job, which ultimately benefits the students.
205	115000219032900000000260002	603177	10/25/2005	KELL, BRYCE	\$ 249.03	\$ 45.00	Notary Expense.	✓			The explanation received from the district does not explain what the fee is and why it was needed.
206	115000219058000000000250491	603150	10/25/2005	KORU, JUDITH	\$ 286.43	\$ 49.29	Theme books, Hershey's, B&J Cookie, Diet Coke, Chicken Sandwich, etc.	✓			Per the Business Administrator, purchases were for various in-service workshops at which snacks and/or lunch were provided. Theme books/notebooks were provided to attendees. Food should be purchased with personal funds.
207	115000219032900000000260002	603212	10/26/2005	NAPPEN, ELLENBETH	\$ 333.58	\$ 333.58	Miles Reimbursement for Travel to Art Educators of NJ Conference, Meals, Lodging, Tolls/Park and Registration.		✓		This is the cost incurred for several art teachers to go to an Art Educators conference.
208	155000218060000000100240510	603228	10/27/2005	SOCCKER SPECIFICS	\$ 137.69	\$ 137.69	Middle School Girls Soccer Equipment. Addidas Sock guard, Sondico GK glove, etc.			✓	Per the Business Administrator, brand name supplies last longer than cheaper brands. However, this is not a reasonable explanation. No clarification was given as to why these supplies were needed. Whether or not they were replacements to existing supplies, etc.
209	155000222060000000100230011	603262	10/27/2005	MIDDLE ZONE	\$ 512.90	\$ 512.90	Personalized 21 in Lanyards and Freight Charge.		✓		Per the Business Administrator's explanation, lanyards are used for student and staff ID's.

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210	115000218058000000000250049	603474	10/31/2005	WARNER, KEIKO	\$ 182.36	\$ 182.96	20 movie tickets for Wellness Week		✓		Needed more clarity on what movie was seen and who attended. Per the Business Administrator, these are student incentives for students at risk in the SACC program. Tickets are not specific for a given movie. However, such trips benefit the students.
211	115000221060000000000250082	601193	11/01/2005	EARTHTECH CONTRACTING INC	\$ 9,220.00	\$ 512.72	Trash Service for all buildings, March 2006			✓	District did not provide Purchase Requisition. Trash Service is important for maintenance related needs.
212	115000219032900000000260002	602748	11/2/2005	JAMES A. DOHERTY CO., INC	\$ 647.00	\$ 647.00	Silicon Wristband. Perfect Attendance, Honor Roll, Class of 2006.		✓		Prizes awarded to good students can add an educational value to student's performance.
213	115000219032900000000260002	603392	11/03/2005	LOUISE M ALDRICH MSW, LCSW	\$ 270.00	\$ 270.00	Registration for Depression Among Children and Adolescents on Nov. 21, 2005 for teacher. Location: Vineland. Registration for Self-Mutilation: Who, What, Where, When, Why? On Jan. 23, 2006 for teacher. Location: Vineland. Each registration fee was \$135.		✓		Such workshops enhance professional development and ultimately benefit the students.
214	1550002210320000000100260414	603462	11/03/2005	AVID CENTER	\$ 2,625.00	\$ 2,625.00	Avid Membership Dues		✓		Per the Business Administrator, Avid is a method of teaching program supported by the state. Teachers are trained for this program. Fee is for technical support and updated information is used by the teachers.
215	115000251060000000000130002	603426	11/03/2005	NATL ASSOC SEC SCH PRINCIPALS	\$ 66.00	\$ 66.00	Membership for 2005-2006 School Year for National Junior Honor Society, NHS/NJHS.		✓		Membership fee was for a teacher at Lakeside. Such Membership fees for such Activities/Clubs appear reasonable as they directly benefit the Students.
216	115000221060000000000240409	603421	11/3/2005	MEGONIGAL, STEVEN	\$ 103.79	\$ 103.79	Miles to Browns Mills for Natural Helpers Training.		✓		Per the Business Administrator, Natural helpers is a student program. Students traveled to this location for training of this grant funded program. Such programs benefit the Students.
217	1550002400580000000100250421	603475	11/3/2005	MALDONADO, LISA	\$ 54.32	\$ 54.32	Miles to Egg Harbor-Clarion for High Schools that Work Workshop.		✓		English Teacher at Senior High School attended. Mileage reimbursements are reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.

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218	115000252060000000980250090	603547	11/07/2005	NATIONAL BUSINESS FURNITURE	\$ 3,345.66	\$ 3,257.10	Tables 60'X30' - Nat Oak/Black/Black. Estimated Shipping 10% Ship to the High School. Training Tables, 9 tables at \$329 each.			✓	Per Business Administrator, these are work tables for the classroom. However, the amount spent on these tables is excessive. Furthermore, no clarification was provided as to why nine tables for a classroom were needed.
219	155000223060000000300240183	603542	11/7/2005	AIREY, DAVID	\$ 123.59	\$ 123.59	Reimbursement for supplies (food purchases) for in-service day.	✓			Food purchases are discretionary for In-service Days and Workshops. Does not benefit the students.
220	125000400039000000000120003	603577	11/07/2005	RONALD J ANGELO RAPA	\$ 4,096.36	\$ 4,096.36	Architectural Services. Architectural Services to: Alterations to Culver Center Comm. No. 05-454. Principal: 24 hours @ 103/hr. Consultant 15 hours @ \$103/hr.		✓		Per the Business Administrator, architectural services was for two offices in Culver where a stairwell once was. Such services are maintenance related and appear reasonable for general up keep and enhancements of the buildings.
221	1150002190600000000000111795	603095	11/07/2005	CHAS. PALADINO & SONS INC	\$ 1,544.60	\$ 740.00	5000 Sheets Letterhead - Special Services, 5000 #10 Envelopes, 1000 Return Address Envelopes		✓		Such supplies are needed for daily operational/functional needs.
222	1150002610420000000600720026	603723	11/15/2005	HONEYWELL, INC.	\$ 4,773.74	\$ 2,580.25	Maintenance & Service. Replace cooling compressor removed burnt compressor. Flushed out cond. and evap. Coils. Piped in new compressor with new suction and liquid line driers. Leak Tested.		✓		Maintenance related services appear reasonable for general upkeep of buildings.
223	115000262042000000000620002	603761	11/16/2005	NJ PSYCHOLOGICAL ASSOC.	\$ 295.00	\$ 295.00	2006 Annual Dues - Child Study Team's Psychologist. New Jersey Psychological Association Membership Fee.		✓		Membership is for one of the Child Study Team's psychologists. Dues are part of labor contract and thus appear reasonable.
224	1550002400600000000700250057	603805	11/17/2005	PITNEY BOWES, INC.	\$ 1,179.50	\$ 1,179.50	Printhead Replacement. Quantity parts replaced/sold.		✓		Per the Business Administrator, Postage meter is worth about \$6,000-\$7,000. It was cheaper to replace just the head. The balance of the machine was still in good shape. Such supplies appear reasonable for daily operational functions.
225	1550002400600000000100250010	603970	11/28/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 69.00	\$ 69.00	2005-2006 Membership Dues for: Vice Principal. Membership fee for Association for Supervision and Curriculum Development.		✓		Such dues are part of labor contracts and therefore appear reasonable.

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226	115000230061000000000130006	603958	11/28/2005	CHAS. PALADINO & SONS INC	\$ 3,158.00	\$ 3,158.00	Report cards for Kindergarten, Grade 1, and Grade 2		✓		Report cards are necessary to inform students and their parents of their performance in school. Per the Business Administrator, order was for five part NCR report cards for Kindergarten, Grade 1 and 2, for the entire district. These forms are more detailed than higher grade report cards.
227	1550002400580000000100250421	604005	11/28/2005	EDUC SOLUTIONS DEVELOPMENT INC	\$ 27,041.00	\$ 27,041.00	Support 1/1/2006-6/30/2006 Databridge. APECS. View Reporter-Tier KS. Student. Finance Payroll Personnel.		✓		Bids are not required for software support on existing software per State Regulation 18A:18A. APECS computer support is necessary to run payroll, student tier, etc.
228	1550002400600000000600250056	603997	11/28/2005	SIMPLEX GRINNELL	\$ 1,750.00	\$ 1,750.00	14 12 inch Round Clocks		✓		Per the Business Administrator, clocks are part of the clock and bell system. Clocks are tied to the system that sounds the end of each period or day.
229	1150002210890000000000250032	604288	12/07/2005	NATL. SCHOOL BOARDS ASSOC.	\$ 2,340.00	\$ 2,340.00	Attendance at the National School Boards Association Annual Conference in Chicago, IL, April 8, 2005 - Attending: Three Individuals. 66th Annual Conference.			✓	Per the Business Administrator, pre-approval of the board was not required at the time the trip was booked. However, per the State, the State and Board approval is required for any out of state traveling. District did not provide documentation. Per the Business Administrator, up to three board members are allowed to attend the national school board conference. It provides a great resource for our board members. New information and networking is obtained.
230	1150002230600000000000240860	604459	12/19/2005	PRESENTATION SYSTEMS	\$ 1,439.20	\$ 1,439.20	Thermal Papers. Holly Heights School.			✓	Per the Business Administrator, thermal paper is poster paper on a roll. There is a machine that you scan in a picture and it prints a poster size image. Amount spent on this supply is excessive. The District was not specific in answering why such purchases are necessary.

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231	115000221089000000000250032	604695	12/19/2005	THOMPSON, CHRISTY	\$ 372.00	\$ 372.00	Reimbursement of Petty Cash. \$10 for 4 lunches @ \$2.50 each for Red Cross from Senior High Cafeteria Account; Mileage, 9/26 - Bridgeton Trophy, 9/27 Bridgeton Trophy and Staples; 50 miles at \$0.485 = \$24.25; \$6 made to the SPA/Principal's Leadership Award nomination form 2005-2006; \$10 for dry cleaning of the MSHS tablecloth.	✓			Per the Business Administrator, Red cross volunteers were at the high school and were given lunch for their time. Mileage should have been on form. Such lunch purchases have been deemed discretionary and do not benefit the students. Furthermore, mileage was not on form.
232	115000221089000000000250032	604789	12/23/2005	WETTSTEIN, PATRICIA	\$ 62.14	\$ 62.14	91 miles to Philadelphia convention center/Microsoft Visual Studio 2005 Launch Tour; Tolls/Parking. 91 miles at \$0.485 per mile, \$3 for tolls, and \$15 for parking.		✓		Trip was for a computer/business teacher at the high school. Per the Business Administrator, trip was to gain knowledge of new systems.
233	1551901000610000000100240111	604872	01/04/2006	ROMANIK, PETER	\$ 107.38	\$ 64.99	Reimbursement for supplies; Monthly travel September through December 2005. Mileage to Atlantic City for observations, meetings, and HOST Seminar for 134 miles at \$0.485 per mile.		✓		Per the Business Administrator, "High Schools That Work" is a model for teaching. The department chair at the high school attended. This new method is required by Abbott. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
234	1150002610420000000400720024	605378	01/07/2006	SOUTH JERSEY GLASS CO INC	\$ 4,128.15	\$ 1,977.64	Replace glass. Job at Silver Run school 1/4" clear safety glass replaced in steel doors for \$378.52, Invoice 282068: Job at Senior High School 1/4" polished wire glass replaced in aluminum door for \$378.07, Invoice 281872: Job at Senior High School PSB replaced in aluminum door for \$164.71, Invoice 281338: Job at Memorial High School Girl's bathroom 5/8" obscure insulated unit replaced, 1 1/8" pattern, 1 1/8" clear glass with 3/8" air space for \$814.85, Invoice 282023: Job at lakeside school 1/4" clear safety glass replaced aluminum door - emergency job for \$414.36, Invoice 281391: Job at Holly Heights school 1/2" bronze tempered insulated units replaced in door and sidelites for \$1977.64.		✓		Per the Business Administrator, different schools had glass replaced. The only time the District replaces glass is when it is cracked or broken. Such repairs are maintenance related and appear reasonable.

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235	115000230089500000000130001	604509	01/11/2006	NETWORK CABLING, INC.	\$ 19,838.60	\$ 7,794.15	Demarc to MDF. Holly Heights - TLS Pathway. Fire treated plywood painted. Fire retardant black paint. Provide cores and sleeves from Demarc to MDF.		✓		Per the Business Administrator, transparent Lan service for computer network was installed. Fiber was installed at eight different locations. Purchased on State contract. A second bid is not needed. Tested one line item from total PO amount.
236	1550002400890000000100250310	604998	01/12/2006	SUPPLIES-SUPPLIES, INC.	\$ 474.16	\$ 474.16	Supplies		✓		Miscellaneous office supplies for use in Principal's office and Guidance office. Such office supply purchases appear reasonable for daily operational and functional needs.
237	1550002400890000000100250310	604783	01/13/2006	QUILL CORPORATION	\$ 639.92	\$ 639.92	8 1 GB. Travel Drive Memorex		✓		Per the Business Administrator, the travel drives were purchased for the Guidance Counselors. They are used to back-up data and enable the Guidance Counselors to work from various work stations.
238	115000219089000000000250399	604614	1/17/2006	STOTTER HEALTHCARE	\$ 225.00	\$ 225.00	"E" Oxygen Cart, Complete - includes: Cylinder, gauge, nasal cannula, cart and contents		✓		Per the Business Administrator, the "E" Oxygen cart is kept in the nurses office for a student that has severe health issues. It will be moved from school to school as the student moves up in grade levels. Such supplies appear reasonable and directly benefit the students.
239	115000221089000000000250032	605165	01/18/2006	ALARMS BY SAFE-TECH	\$ 7,690.00	\$ 6,900.00	Alarm Equipment		✓		Alarm equipment appears reasonable for safety needs. Alarm equipment was purchased for Lakeside school.
240	1150002610420000000100720021	603659	1/19/2006	CITY OF MILLVILLE	\$ 1,241.90	\$ 1,241.90	Amount paid to regular officers and special officers for security and various school activities		✓		Security guards are needed to ensure the safety of all students and teachers.
241	1550002180800000000200260821	604899	01/19/2006	SCHOOL SPECIALTY/EDUC. ESSENT.	\$ 113.43	\$ 97.48	Five award certificates, Six honor awards, Four attendance certificates, Five certificates of achievement, Two honor roll awards, Five certificates of recognition, One good conduct award, One box of feelings hand puppets, shipping 10% .		✓		Per the Business Administrator, puppets are manipulatives used by guidance counselors to reach students. Some students will react and talk about problems with the puppets. Such supplies are beneficial since they directly benefit the students.
242	1150002610420000000500720025	605516	2/1/2006	SIMPLEX GRINNELL	\$ 876.00	\$ 876.00	Clock Service per Invoice. Silver Run Road School.		✓		Per the Business Administrator, clocks are part of the clock & bell system. They are tied to the daily schedule. Such supply purchases appear reasonable for the Districts operational needs.

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243	155000218060000000100240510	605632	2/7/2006	NATL ASSOC OF SOC. WORKERS-NJ	\$ 485.00	\$ 485.00	Registration for Social Workers Conference for Sunday, April 23, Monday April 24 and Tuesday 25, 2006 - one employee.		✓		Employees are entitled to such workshops based on their labor contracts. Such workshops enhance professional development.
244	155000218060000000500240550	605684	2/8/2006	LAKESHORE LEARNING MATLS	\$ 1,170.35	\$ 1,079.63	Help yourself book boxes, place value over head kit, shelves unit, mobile book organizer.		✓		Per the Business Administrator, Guidance Counselor purchased supplies (non-consumable) to work with students/classrooms regarding feelings, divorce, death, etc. Such supply purchases appear reasonable for daily functional needs.
245	155000218060000000500240550	605340	02/08/2006	POSITIVE PROMOTIONS	\$ 837.13	\$ 497.73	50 "Together We Shine" Treat Packs and 210 "Healthy Treat a Day" sets plus shipping and handling at 10%.		✓		Per the Business Administrator, treat packs were distributed to students upon completion of State testing and were used as student incentives to provide positive messages to students.
246	115000219058000000000250491	605850	2/14/2006	BENNETT-ZIELINSKI, NORA	\$ 647.31	\$ 647.31	Mileage re-imbursement and tolls from July 2005-January 2006.		✓		Mileage reimbursement for the supervisor of Special Education, she travels from school to school on a daily basis. Employees are entitled to mileage reimbursements based on their employee contracts.
247	155000240058000000100250421	601052	02/17/2006	THOMPSON, CHRISTY	\$ 92.64	\$ 92.64	2005-2006 Mileage School Business for Millville Senior High School Principal. 191 miles at \$0.485 to attend workshop for Abbott Secondary Initiatives.		✓		Mileage to attend workshop. Employees are entitled to attend such workshops and also entitled to be reimbursed for any business related trips. Copies of the IRS standard mileage rates were provided showing the .485 per mile rate.
248	155000240059000000100250071	606180	03/01/2006	ALARMS BY SAFE-TECH	\$ 2,597.00	\$ 2,597.00	Control Panel for Kitchen Door. Shipped to Rieck Avenue School.		✓		Per the Business Administrator, locks work with existing security system. Such supply purchases appear reasonable for safety needs.

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249	115000221089000000000250032	606186	03/01/2006	PRIMARY FOCUS	\$ 600.00	\$ 300.00	Fee for Character Count Assembly on Feb. 28, 2006 for Wood School Students.		✓		According to the invoice tested, the assembly was on 2/28. Asked the District why the PO was created after the assembly took place. District Responded: "Requisition was approved by Principal, School Business Administrator, and Superintendent on 2/28. PO was not processed by A/P until 3/1." Assembly promotes character education. Assemblies such as these add educational value for a student's education. Tested one disbursement for the total \$600 PO Amount.
250	1550002400600000000700250057	600257	03/02/2006	HONEYWELL, INC.	\$ 60,244.50	\$ 6,867.87	Four quarterly payments for maintenance and service 2005-2006 school year. Charges for maintenance and operations from 01-Jan-2006 through 31-Mar-2006.		✓		Per the Business Administrator, Honeywell Service is for preventative maintenance on all of the District's HVAC equipment. They also control the equipment for energy savings by setting back the thermostats during the night and weekends via a computer link. This is an energy saving service. Reviewed and verified HVAC Policy.
251	1550002400600000000100250051	606254	03/03/2006	KEY GOVERNMENT FINANCE INC	\$ 36,995.14	\$ 36,995.14	Maintenance Contract Proposal - Vendor. Maintenance - Service Item. 1st year of 3-year payment plan agreement.		✓		This appears reasonable. Per the Business Administrator, it is the three year contract for system support on switching and routing equipment.
252	1150002510600000000960250593	606441	03/09/2006	N.J. DEPT. OF COMMUNITY AFFAIR	\$ 108.00	\$ 108.00	Registration Fees. State of New Jersey, Bureau of Code Services, Elevator Safety. Location of Device: Lakeside School, Two North Sharp St. Millville, NJ.		✓		Per the Business Administrator, this is the elevator registration fee to register the Lakeside School elevator. Such fees appear reasonable for safety needs.

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253	1550002220600000000300230013	606469	03/13/2006	HOLLY CITY TIRE	\$ 19.50	\$ 19.50	Flat Repair; .30 hours at \$65/hr = 19.50.		✓		Per the Business Administrator, their lead grounds person had a tire fixed. It was for either a trailer or lawnmower as no tag number was noted. Such repairs appear reasonable for maintenance related needs.
254	1150002400890000000110250311	606461	03/13/2006	DELL COMPUTERS	\$ 198.00	\$ 198.00	Two, 16X DVD +/- RW, Dell OptiPlex GX620, GX520 or 219L, Customer Install. Shipped to GR.10-12 Alternative-Senior.		✓		Per the Business Administrator, these purchases were replacements for broken CD read/write rom drives in computers at Alternative School. Such upgrades and maintenance of equipment appear reasonable.
255	1551901000320000000500260251	606494	03/13/2006	STAFF DEVELOPMENT FOR EDUCATOR	\$ 495.00	\$ 495.00	Three confirming orders for workshop at \$165 each. Using nonfiction in Second grade, Going deeper with guided reading, the fast track to reading. Names of attendees: two teachers (two dates for workshops).		✓		Both teachers that attended are Second Grade Teachers. Such workshops enhance professional development. Employees are entitled to attend such workshops based on their labor contracts.
256	1550002180600000000300240530	605685	03/17/2006	DEMCO	\$ 648.15	\$ 648.15	Floor Standing Spinner for Books and shipping and handling; shipped to Holly Heights school.	✓			Per Business Administrator, this is a rotating book case. Fits in a smaller area than regular bookcase to fit smaller room. Do not have enough supporting documentation/clarification from the District to support the purchase. Amount spent is excessive.
257	1550002400890000000800250380	606754	03/23/2006	STAPLES	\$ 248.85	\$ 75.00	Signature Stamps.		✓		Stamps and postage supplies appear reasonable for daily operational District needs. Tested one line item from total PO amount.
258	115000219060000000000240402	606811	03/23/2006	EDUC SOLUTIONS DEVELOPMENT INC	\$ 3,651.24	\$ 1,150.00	Scheduling Training for Lakeside and Senior High.		✓		Per the Business Administrator, training of staff to use scheduling software. Software is used for student schedules. Such trainings appear reasonable.
259	1550002230800000000800260886	606832	3/24/2006	DELL COMPUTERS	\$ 8,090.40	\$ 8,090.40	Computers. State Contract: SQL SVR Enterprise EDTN 2005 All LNG A. SQL CAL 2005 ALL LNG Per User CAL A. Two computers were bought.			✓	NJ has a State Contract with Dell. However, no detail was provided as to who and why the computers were purchased.
260	115000221060000000000250180	606921	3/29/2006	JAMES DEVLIN AIR CONDITIONING	\$ 1,850.00	\$ 1,850.00	Service Contract for Air Conditioning Unit from 4/1/2006-3/31/2007.		✓		Per the Business Administrator, service contract is for dedicated HVAC system in Data center. Such contracts appear reasonable for operational purposes.

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261	155000240060000000400250054	606740	3/31/2006	WINTERGREEN / ORCHARD HOUSE	\$ 248.84	\$ 248.84	College Locator Maps Four Region Set, College Location National Selective Map, College Sourcebook for Students with Learning & Developmental Differences, College Knowledge.			✓	Missing Purchase Requisition and Purchase Order. District did not provide the missing documentation.
262	1550002400590000000100250013	607061	03/31/2006	KELL, BRYCE	\$ 281.61	\$ 281.61	Postage purchases (\$6), Board Supplies: Coffee and Lipton Tea (\$27.96). SSHS Supplies/Serv (\$46.01), Latch Key Supplies (\$14.63), Sat. Enrich Supplies (\$23.60), Keys for Driver Ed (\$20), Tip for Pizza (\$7), Parking (\$19.52), Latch Key Supplies (\$11), Workshop Expense (\$36.02), Auto Supplies, Quality Lincoln Dealership (\$13.19), Calendar (\$2.95), Meeting Expense (\$15). All receipts were attached and were reviewed.	✓			Per the Business Administrator, it is less costly than issuing P.O's. On average, the cost to prepare a requisition, PO, check and the time to process exceeds the value of what is purchased. They try and limit the value of petty cash items to less than \$50 per item. They use an encumbered requisition/PO system to record and reimburse all expenses. Some purchases such as food supplies have been deemed discretionary. Furthermore, we did not receive a clear explanation as to why they use petty cash as opposed to going through the PO process. The District also explained that they will not create PO for items under \$50.
263	115000218060000000000240210	600503	04/01/2006	CITY OF MILLVILLE	\$ 1,779.50	\$ 212.50	Water for the 2005-2006 School Year. Sewer for the 2005-2006 School Year.			✓	Missing purchase requisition. District did not provide missing documentation. Tested partial payment.
264	1550002180600000000400240540	607096	04/05/2006	HI FI HOUSE	\$ 4,532.00	\$ 4,532.00	Two Optima Lumens, 4 Toshiba Televisions, and 4 Luxor Carts for 27" TVs. Supplies were shipped to the High School.		✓		Reviewed contract with Hi Fi House. No basis or clarification was given as to why four televisions were purchased for the High school.
265	115000261042000000000720297	607171	04/10/2006	LERNER PUBLISHING GROUP	\$ 1,248.50	\$ 1,248.50	List of Book Names (i.e. Afghanistan in Pictures, Canada in Pictures, Japan in Pictures, etc)			✓	Missing Purchase Requisition. District did not provide missing documentation. Book purchases are important for students educational needs.
266	11500025205920000000980250091	607279	04/13/2006	TRISTATE HVAC EQUIPMENT LLC	\$ 6,100.00	\$ 6,100.00	Tear down compressor and diagnostic of Chiller - not to exceed \$6100. Lakeside Middle School.		✓		Per the Business Administrator, this was an emergency repair of the Lakeside air conditioning system. Windows did not open and compressor went down. Emergencies do not need second quote. Maintenance issues related to repairs appear reasonable for the District's operational needs.

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267	1550002180600000000800240580	606306	04/17/2006	FOLLETT LIBRARY RESOURCES	\$ 3,973.59	\$ 549.57	198 AR Reading Practice Quizzes. Total order also included various book titles including "Aaron and the Green Mountain", "Aaron's Hair", "Absent Author", "Across the Stream", "Alien", "All by Myself", "Allosaurs", etc.		✓		Practice quizzes for the students directly benefit the students. Books were also purchased for the library in December 2005 (PO 603836).
268	115000251059200000000130013	601131	4/22/2006	XEROX CORPORATION	\$ 1,337.51	\$ 1,337.51	Repetitive Charge for March.			✓	Missing Purchase Requisition and Purchase Order. District did not provide missing documentation. Copiers are needed to operate district effectively.
269	115000230058500000000130010	607393	4/27/2006	SAM ALLEN	\$ 1,133.18	\$ 1,133.18	Travel expense for School Board Convention in Chicago, IL for Samuel C. Allen, Board Member. One person going to Chicago for convention from 4/7 - 4/11/06. Total Meals, \$16.47, \$53.31, \$30.15, \$54, \$15.22. Lodging at \$206.57 a day.			✓	Per the Business Administrator, pre-approval of the board was not required at the time the trip was booked. However, per the State, the State and Board approval is required for any out of state traveling. Per the Business Administrator, per diem rates for April 1-30, 2006 - M&IE rate was \$64, Max lodging was \$152; however, conference hotels are exempt from maximum. District did not provide State approved/detailed documentation.
270	1550002180600000000900240590	607976	04/27/2006	DAUNORAS FAMILY MARKET	\$ 370.39	\$ 102.61	Payment for meeting supplies, see attached receipts and charge slips. \$49.95, \$73.35, \$125.85 on Lakeside School account, receipt detail not provided for these charge slips; \$18.63 on Lakeside account for Mug Root beer, Sierra Mist, CF Pepsi, Pepsi; \$102.61 on Lakeside account for glazed donuts, little debbies, onion bagels, cream cheese, plain bagels, blueberry muffins, tree ripe orange juice, 3 lb red delicious apples, and bananas.	✓			Receipts are not provided for 3 charge slips. Per the Business Administrator, food was purchased for meetings/workshops. Such food purchases have been deemed discretionary as it does not benefit the students.

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271	155000223060000000600240186	607438	05/01/2006	TRI-CITY PRODUCTS	\$ 670.00	\$ 70.00	People will purchase supplies needed for Summer Trek.			✓	Per the Business Administrator, total purchase order was for \$679.00 (charged to multiple accounts). Supplies were to be used for 97 staff members during a four-day training. Not enough detail provided on what the supplies were used/needed for. Furthermore, "people will purchase supplies needed for Summer Trek" was an error in wording according to the Business Administrator. The facilitator picked up supplies for 97 teachers to use during a three day workshop. The requisition was completed and signed prior to the facilitator picking up supplies.
272	115000219089000000000250399	607485	05/03/2006	PITNEY BOWES, INC.	\$ 8,147.00	\$ 4,778.00	DM 500 w/10LB Scale to be delivered to Senior High School.		✓		Per the Business Administrator, Pitney is a sole source vendor. The postage scale can only be purchased from Pitney. The scale ties to the postage machine. Such supplies appear reasonable for operational needs.
273	115000221089000000000250032	607498	05/04/2006	WILLIE CISROW	\$ 300.00	\$ 300.00	Assembly performance on May 25 Rd Wood School Cultural Performance.			✓	Missing Vendor Invoice. Per the Business Administrator, a voucher was used as an invoice. However, the documentation was not provided.
274	115000219060000000000240169	607500	05/04/2006	JIM ALBERTSON	\$ 150.00	\$ 150.00	Performance for Wellness/Cultural Week for Wood School.			✓	Missing Vendor Invoice. Per the Business Administrator, a voucher was used as an invoice. However, the documentation was not provided.
275	115000219089000000000250399	607391	05/08/2006	WILLIAM HERMAN	\$ 1,101.71	\$ 1,101.71	Travel Expense for School Board Convention in Chicago, IL (April 7-11 2006) for President of the Board. Reimbursement for four lunches, four dinners, four days of hotel stay at Marriott Residence Inn, and car costs.			✓	Per the Business Administrator, pre-approval of the board was not required at the time the trip was booked. However, per the State, the State and Board approval is required for any out of state traveling. Also questioned the District as to why the PO date was after the convention. District did not clarify.

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276	11500022108900000000250032	607603	05/10/2006	SCHOOL DUDE.COM	\$ 6,823.00	\$ 6,823.00	FS Direct for one year, FS Direct Quick start on-line Training, one year Trip Direct, and Trip Direct quick start on-line training discount.		✓		Per the Business Administrator, this is a data processing software system for our maintenance work orders. Software does not require bids. It also has their fieldtrips online. School Dude is Facilities Management System to track work orders, etc. Contract renewal to this system appears reasonable.
277	1550002400890000000600250360	607606	05/10/2006	DAUNORAS FAMILY MARKET	\$ 60.65	\$ 36.29	Snacks for focus groups at Lakeside, Middle School for May 2006. Doritos, Vanilla, Pretzels, Sunny Delight.		✓		Snacks for student focus groups give an added incentive to the students to participate. Tested one disbursement.
278	115000219032900000000260002	607655	05/11/2006	MILLVILLE SENIOR HIGH SCHOOL	\$ 4,498.00	\$ 370.00	Reimbursement Game Expense Fund. Lists attached with names of people who were reimbursed.		✓		Game expense fund is used to pay for the referees of individual home games. Such expenses appear reasonable as they benefit the Students and the activities they participate in.
279	11500025106000000000130014	607661	5/12/2006	STAPLES BUSINESS ADVANTAGE	\$ 256.23	\$ 256.23	Attach flash drive and high back gray chair.		✓		Per the Business Administrator, the items were purchased for the Guidance Counselor. Such purchases appear reasonable for functional needs.
280	115000261042000000100720021	607995	5/19/2006	MENGHINI, BERNADETTE	\$ 103.69	\$ 103.69	Miles various locations district-wide visits April and May. Mileage for month of April and May.		✓		Per the Business Administrator, mileage for Substance Awareness Counselor for the District. The Counselor travels from school to school. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense. Noted that the District reimbursed for mileage in May when the month was not complete. Per the Business Administrator, reimbursement is only made if an approved mileage log is provided to A/P. Mileage on this purchase order occurred prior to the PO date or the PO was held for back-up before payment was made.

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281	115000221089000000000250032	608100	05/30/2006	CUMBERLAND CO TREASURER OFFICE	\$ 9,535.98	\$ 9,535.98	Election expenses for the April 18, 2006 School Board Election. Expenses include polling places, workers, machine set-up, ballots, advertisements, etc.		✓		Per the Business Administrator, county elections costs are determined by the county. They are the election board for the municipalities in the county. Thus such costs appear reasonable.
282	115000230089500000000130001	608206	06/07/2006	ACTION SIGNS & AWARDS	\$ 189.00	\$ 189.00	63 Pins for years of service. Retirement pins at \$3.00 each.		✓		Gifts given to retirees/employees with years of service were of minimal amount. Such rewards are small in amount and give incentive to others in the District to do well and deserve such honors.
283	115000219060000000000240404	608207	06/07/2006	KELL, BRYCE	\$ 289.79	\$ 289.79	Gift for employee (\$25.05). Notary Fee, Superintendent (\$40), Lunch for Interview (\$7.55). Mileage (\$49.40), Program Supplies (\$70.31), G & T Supplies (\$62.55), Coffee for Board Room (\$24.96), Meeting Supplies For Matrix (\$9.07). All receipts and support is attached and was reviewed.	✓			Asked if the District if all these expenses be going through Petty Cash (i.e. Program Supplies). District's response: "We use the requisition / PO system to encumber and pay all. PO's are cut to reimburse the petty cash funds." Purchases made within Petty Cash, such as lunches, have been deemed discretionary.
284	115000219060000000000240169	608318	6/8/2006	GARRISON, DIANE	\$ 67.20	\$ 67.20	Miles to Mercer County Voctech School. Mileage reimbursement to CWATAP meeting on June 7, 2006 to Mercer Country Vocational Technical School (Exit 65).		✓		Mileage reimbursement for the Department Chair for Business Technology and vocational programs. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
285	115000261042000000100720021	608333	6/9/2006	ROMANIK, PETER	\$ 75.56	\$ 75.56	Miles School Business. Mileage incurred by Department Chair for Math and Science over the course of the year.		✓		Mileage reimbursement is for the Department Chair for Math and Science at Memorial and the High School. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense. This reimbursement covered miles traveled between February and June; the mileage log is attached to the PO.

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286	11500021906000000000240402	608308	06/13/2006	BENNETT-ZIELINSKI, NORA	\$ 73.75	\$ 26.95	FED X Charge to send package to NJDOE.		✓		Package was sent to Application Control Center for NJ State Department of Education. Sending Application to NJDOE was necessary for the District. Only tested one disbursement from the total PO amount.
287	115000240060000000110250059	608344	06/14/2006	CUMBERLAND REGIONAL BOARD OFC.	\$ 334.00	\$ 334.00	2006 Celebrating of Teaching Program. Districts' share of Dinner/Refreshments and T shirt cost.	✓			Award dinner for staff. County wide award dinner for teachers. Such events have been deemed discretionary and do not benefit the students' educational needs.
288	11500025106000000000130014	608347	06/14/2006	MILLVILLE BOARD OF EDUCATION	\$ 1,040.00	\$ 910.00	2006 Yearbooks for Board Members, Mail Room Media, Mayor, Millville Police Department, Public Library, and Superintendent. Total of 16 purchased at \$65 each.	✓			Per the Business Administrator, yearbooks are given to each board member yearly as a token of our appreciation for donating their time and services. The police keeps one for identification purposes, the public library has one, the District keeps two at the board office for reference and identification. The purchase of yearbooks for each board member has been deemed discretionary. Spending school funds on such matters does not benefit the students.
289	1550002400600000000100250010	608370	06/16/2006	CHAMPION TROPHIES	\$ 440.00	\$ 440.00	26 Service Awards and One Trophy for \$50.		✓		Per the Business Administrator, awards and trophies were for graduating seniors as part of commencement. Such supplies benefit the students and give them an incentive to do well.
290	1550002620420000000900621001	608528	6/23/2006	CITY OF MILLVILLE	\$ 38,535.00	\$ 38,535.00	Dare program expenses as per attached 2005-2006 school year.		✓		Per the Business Administrator, there was no contract since it was a billing for hours for the year. DARE is a program where police officers come into the school and instruct students on drugs, gangs etc.

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291	155000240053000000100250510	608537	06/26/2006	FEDERAL EXPRESS CORPORATION	\$ 97.70	\$ 97.70	Three packages were shipped to Senior High School.	✓			Per the Business Administrator, there were three shipments. Two were for the return of props from the high school play and one was for sending certification papers for our vocational program. Commented on why the District is shipping packages to the High School rather than delivering them. Per the Business Administrator, they do not ship packages to the high school using Federal Express; however, the high school does use Federal Express to ship urgent packages. However, such expenses have been deemed discretionary. Delivery would be cheaper, especially since the delivery was not an urgent matter.
292	115000261042000000100720021	608547	06/26/2006	CUMBERLAND CO TREASURER OFFICE	\$ 10,556.53	\$ 10,556.53	Charges for School Election - April 18. Polling Places, Election Board Workers, Voting Machine Set UP and Transportation, Newspaper Advertising, Printing Poll Books.		✓		Per the Business Administrator, school elections are run by the county election board as required by the State. The District has no choice or control over the charges. Such expenses appear reasonable.
293	115000230053000000000250598	608609	06/29/2006	KELL, BRYCE	\$ 233.61	\$ 233.61	Supplies. Drawing Pad, Crystal Pint, Cat in the Hat (book), Simply Circular (book) (\$20.06), 5/4/06 Registration (\$40), Mileage 1/06 - 6/06 (\$51.90), Postage - Central Registration as per attached receipts (\$10.20), G & T Supplies (\$18), G&T Supplies (\$7), Building Supplies (\$25.32), Mileage for 5/06 (\$29.21), LK Supplies (\$31.92). All receipts and support is attached and were reviewed.			✓	Per the Business Administrator, it is less costly than issuing PO'S. On average, the cost to prepare a requisition, PO, check, and the time to process exceeds the value of what is purchased. They try and limit the value of petty cash items to less than \$50 per item. They use an encumbered requisition/PO system to record and reimburse all expenses.
294	115000221089000000000250032	608644	6/30/2006	DAUNORAS FAMILY MARKET	\$ 401.96	\$ 401.96	Groceries for Summer Fun Camp at Holly Heights and Summer Enrichment at Wood School.		✓		Food orders for summer fun to feed the students. Per the Business Administrator, this was funded by Summer Camp Tuition (Latch Key Revenue). Snack included in fee. Such purchases are incentives for the Students.

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295	155000218060000000900240590	608647	6/30/2006	HOLLY HEIGHTS SCHOOL CAFETERIA	\$ 143.47	\$ 143.47	Milk order for summer camp 2006 program.		✓		Food orders for summer fun to feed the students. Per the Business Administrator, this was funded by Summer Camp Tuition (Latch Key Revenue). Snack included in fee. Such purchases are incentives for the Students.
296	115000230061000000000130006	608642	06/30/2006	VERIZON	\$ 128.51	\$ 128.51	Telephone Directories at \$46.51 each.		✓		Per the Business Administrator, phone directories are used in the district for reference. The two directories ordered were for Trenton and Wilmington. Two places the District frequently calls. Such purchases appear reasonable for functional purposes.
297	115000230089500000000130001	604203	12/6/2006	VERIZON NETWORK INTEGRATION	\$ 5,912.89	\$ 5,912.89	Supplies for Cable Enhancements - Memorial Library.		✓		Per the Business Administrator, there was no need for a second quote on State Contract. Cost for redoing library set up.
298	11500022106000000000250180	604216	12/6/2006	HALEY, TAMMY	\$ 259.96	\$ 259.96	Please reimburse for purchasing digital camera for Silver Run School including the four year service plan Best Buy, receipt attached.	✓			The camera is being shipped to an individual's home address and not a school specifically. The District was unable to provide supporting/detailed documentation proving that the camera is being used by the school.
299	1550002400580000000100250421	604255	12/7/2006	LANE, AARON	\$ 101.85	\$ 101.85	Miles to Workshop in Piscataway, NJ.		✓		Per the Business Administrator, workshop was titled "Strategies to Prep Special Ed Students for HSPA". Such workshops enhance professional development.
300	115000261042000000020072020	601462	NULL	PHOENIX COMMUNICATIONS INC	\$ 1,043.21	\$ 70.00	Phone repairs. Installed phone lines in the attendance office in Memorial School. Installed data connections in custodial office in Mt. Pleasant and Holly Heights.		✓		Per the Business Administrator, data connections for custodians are necessary for the automated maintenance work order system and school calendar. Such services appear reasonable.

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301	3050004000450000000200304200	408702	NULL	STEPHEN PARKS & ASSOCIATES	\$ 18,294.00	\$ 223.40	Consultation, Site Analysis/Base Mapping, Drawing and Specification Booklets.			✓	Missing purchase requisition and missing PO Dates. Needed explanation on why the PO is showing up as Null. Tested partial payment of PO. Per the Business Administrator, individual was hired with a professional services contract to oversee the restoration of the track. However, no detailed documentation was provided.
302	1150002610420000000100720021	501215	NULL	REEVES & MELVIN	\$ 16,018.19	\$ 16,018.19	Excelsior Insurance Company Policy number CBP9105363- package policy installment.			✓	Signed voucher serves as invoice, requisition was not provided. Two bids are not required for insurance per 18A:18A.
303	1250004000390000000000120003	601132	05/08/2006	XEROX CORPORATION	\$ 8,975.76	\$ 747.98	Work Center, Pro-Copier Lease.			✓	No requisition included. No further documentation was provided by the District.
304	-5-000-2190-89000-0000-00-0-2503	503649	12/13/2004	AMER. PSYCHOLOGICAL ASSOC.	\$ 406.00	\$ 406.00	2005 Membership Dues - Member #1579-5298. 2005 Dues: \$253 and 2005 Practice Assessment \$110 and Division Dues Assessment \$43.00.		✓		Per the Business Administrator, labor contracts approve memberships in professional organizations. There is no limit to how many memberships, just what is reasonable.
305	1150002610420000000900720029	501804	9/9/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,260.00	\$ 1,260.00	9642WTRLRC Conference Table. State Contract #A89076. Shipped to Culver Center.	✓			Per the Business Administrator, conference table was for Superintendent's conference room. Old table was smaller and is now in his office. His old table is now used on the second floor. However, explanation was not provided as to why a replacement larger table was needed. Amount spent on table is excessive.
306	-5-000-2520-60000-0000-98-0-2500	507390	04/07/2005	LUPTON ENTERPRISES	\$ 1,359.00	\$ 1,294.00	One HP 4050 N Maintenance Kit - Third Party Exchange at \$169 and 5 HP 4050 N Maintenance Kit - Third Party Purchase at \$225 plus \$65 Service Charge. Shipped to Culver Center. The five purchased kits are for IT Director to have on hand.		✓		IT Director uses these supplies on system wide computers and printers. Such supplies appear reasonable for operational/functional purposes.
307	1550002220600000000100230011	501755	09/26/2004	DELL COMPUTERS	\$ 2,638.86	\$ 1,684.80	One Latitude d600 Pentium M Processor 1.40 GHz with 14.1 in XGA Display and 1 Potpie GX270. Small Desktop Intel Pentium 4 Processor 2.8 GHz 1M/533 FSB. Shipped to Warehouse. Correction made on Purchase Requisition from shipping it to Culver Center.	✓			New desktop was purchased for Business Administrator, New laptop was purchased for a Board Member. Laptop purchase for Board Member was deemed discretionary.

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308	115000251060000000000130002	503591	11/20/2004	DECISION ONE	\$ 111.80	\$ 111.80	Two Projection Lamp 20 Volt/150 Watts at \$53.90 each and Shipping and Handling \$4.00. Shipped to Culver Center.		✓		Per the Business Administrator, projection lamp bulbs used for microfiche reader used in student records. Such supply purchases appear reasonable.
309	115000221089000000000250032	507547	06/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 3,130.00	\$ 3,130.00	Corner Workstation installed in Accounts Payable Office. Breakout of specific work attached in PO.		✓		New employee work center in finance department and rearranged old areas. Maintenance related issues appear reasonable.
310	115000219060000000000240169	600472	07/11/2005	TEACHER CREATED RESOURCES	\$ 44.77	\$ 44.77	Happy Birthday Awards for All Students, Eleven at \$2.79 each. Shipped to Wood School.		✓		Such awards give students an incentive. Each student is given a birthday treat as an incentive.
311	115000219089000000000250399	601513	08/25/2005	SAN DIEGO COUNTY OFFICE OF ED	\$ 150.00	\$ 50.00	Three, Academic coaching license for SH, MHS, and Lakeside School for Avid. Individual Academic Coaching User Licenses.		✓		Per the Business Administrator, these are for the AVID teaching model. The coaches are the District's employees and are certified to be coached of this program. Such expenses appear reasonable as such programs benefit the students.
312	1550002180600000000900240590	601269	08/17/2005	AVID CENTER	\$ 138.75	\$ 138.75	30 each, PC Avid Pencils (10 per pack), PST-WICR Avid WICR Poster Set. Shipped to Lakeside Middle School.		✓		Per the Business Administrator, AVID is a state supported teaching model. A lot of time and training was required to get this program started. Supplies to support this program appear reasonable.
313	1150002620420000000100720041	600514	07/07/2005	NATIONAL STAFF DEV. COUNCIL	\$ 234.36	\$ 234.36	"Powerful Designs" PP & CDROM. Moving NSDC's Staff Dev. Standards into Practice: Innovation Configurations. Assessing Impact: Evaluating Staff Development. "What works in the elementary grades: results-based staff development", "What work in HS Grades: Results-Based Staff Development". Culver Center.		✓		Per the Business Administrator, these supplies were used for professional development. Such supplies enhance professional development.
314	1550002180600000000700240570	600473	07/18/2005	NAT'L CENTER FOR YOUTH ISSUES	\$ 200.00	\$ 200.00	Character Ed Network - 12 Month Website Subscription. Shipped to Wood School.		✓		Character Ed is a program for students to build confidence and help them become a better person. Such programs appear reasonable.
315	-5-000-2300-61000-0000-00-0-13000	502216	02/02/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,350.00	\$ 1,350.00	Insulated Vertical File Parchment. State Contract #89076.		✓		Fireproof file cabinet to store documents that are kept permanently. Such supply purchases appear reasonable.

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316	115000262042000000980720398	603892	11/21/2005	EDUC SOLUTIONS DEVELOPMENT INC	\$ 7,360.00	\$ 7,360.00	Renaissance Letters for Senior and Memorial High Schools (8 days at \$920 a day). Memo attached specifies that the two high schools would like to implement the Jostens Renaissance program to reward students with good attendance, grades, and behavior in the school district.		✓		Per the Business Administrator, these are changes made to our student software database from the software company. Requested changes were for software changes to allow new tracking of student information. Documentation provided about ESD. Such upgrades appear reasonable for operational needs.
317	155000222060000000500230015	601330	8/9/2005	WESTERN PEST CONTROL	\$ 7,980.80	\$ 7,980.80	Yearly service for regular pest control as per the attached list of schools. Including termite control for memorial Senior High, Wood, and Mt. Pleasant schools.			✓	Per the Business Administrator, contract renewed annually, no bid acquired. It was our understanding that Western offered a lifetime termite guarantee that would be lost if another vendor was used. However, contract was not provided to review. Documentation provided only has a renewal notice attached.
318	155000240060000000200250052	601840	9/2/2005	MOD-CON INC.	\$ 10,900.00	\$ 10,900.00	Completed all work per change order. Extra electrical work requested. Add additional conduit boxes requested. Alter existing electrical to install additional windows at front and rear of building. Alter film room wall and add one 5' window. Memorial School.		✓		Reviewed and verified contract for Press Box. Such upgrades appear reasonable for operational functions.
319	115000221089000000000250032	600381	6/17/2005	CITY OF MILLVILLE	\$ 16,275.00	\$ 16,275.00	School Share - Match for Share Grant Professional Services.		✓		Letter attached states: " As per our Grant Agreement, the following invoice is for payment to the City of Millville for Millville Board of Education matching funds, School Share and Preparation". Reviewed specific Sharing Available Resources Efficiently (SHARE) Grant Agreement in the amount of \$100,000. Per the Business Administrator, Legal fees (preparation of resolution and professional services contract) were shared between City and School Board.
320	1550002400890000000700250370	600841	7/19/2005	NETWORK CABLING, INC.	\$ 18,806.55	\$ 18,806.55	Labor and Material, Fiber Jumper Cables.		✓		Only one bid attached from NetQ Multimedia Company. Per the Business Administrator, there is a State contract for computer network system installation for computer labs. Maintenance and cabling appear reasonable for District's operational/up keeping needs.

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321	11550002400600000000500250055	602380	9/27/2005	CITY OF MILLVILLE	\$ 19,500.00	\$ 19,500.00	Shared Services of Senior Computer Technician got period covered 7/1/05 through 6/30/06.		✓		Per the Business Administrator, the District shares a computer technician with the city. They both receive the time and share the cost of the salary.
322	1150002220329000000000250020	600728	7/13/2005	CUMB. CO. AUDIO-VISUAL AIDS	\$ 29,152.50	\$ 29,152.50	Assessment for the Cumberland County audio-visual commission for school year 2005-2006. In 2004-2005, the A.V.A. Commission was able to use this buying power to purchase approx. \$32,000 worth of instructional videos, DVD's and classroom models for its collection at a cost of approx. \$20,200. Assessment for the Cumberland County Audio-Visual Aids Commission for school year 2005-2006: 5,070 pupils @ 5.75 per pupil = \$29,152.5. Need further clarification on what purpose the Audio-Visual Commission serves.			✓	Per the Business Administrator, Cumberland County Department of Education has a branch that houses films and videos for all of our schools to borrow them for a specified period of time. This assessment is charged to all districts in the county who use their services. It is cheaper than buying the film or video. However, no documentation/contract was provided.
323	1150002300585000000000130010	601076	7/29/2005	JOSEPH PEPITONE	\$ 2,074.13	\$ 2,074.13	Travel expenses for two board members to attend NJSBA conference in San Diego (4/15/05-4/19/05). Attendees stayed at the Marriot for totals of \$839 each.		✓		Such conferences appear reasonable as employees are entitled to attend such events based on their employee contracts.
324	1150002610420000000000620001	604761	1/3/2006	NJ DEPT OF COMMUNITY AFFAIRS	\$ 2,748.00	\$ 2,748.00	Registration Fees for Annual Life Hazard Use.		✓		Registration with the NJ Division of Fire Safety in accordance with the Uniform Fire Safety Act (per invoice) and fees are based on occupancy, hazard, size and complexity of the business (per attached letter). Such registrations appear reasonable.

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325	1550002400600000000600250056	509344	6/14/2005	DON-B-FRANKS	\$ 4,601.70	\$ 4,601.70	Replace carpet & tile at support services office as per quote dated 6/9/05. Work was done at Support Services.		✓		Per the Business Administrator, Foglio's quote was broken down between tile(675 sq ft) and carpet (201 sq yards) which are separate areas of same job, total quote was \$5,705.35. Don-B-Frank's offered same work for a total of \$4,601.70; therefore, lower quote was selected. Support services offices are located at our Warehouse (housing transportation and cafeteria departments). Such supplies appear reasonable for maintenance related needs.
326	1550002230600000000100250012	508664	5/11/2005	GEORGE SPARKS INC.	\$ 4,690.00	\$ 4,690.00	Provide manpower, material, supervision to install 200 AMP 120/208 volt three phase, four wire feeder from new electrical room panel to new kitchen as per proposal. Lakeside Middle School.		✓		Per the Business Administrator, vendor was electrician hired through NJSCC for Lakeside addition, this upgrade was handled as a change order with Millville being responsible. Proposal from George Sparks Inc. is attached for services. Maintenance and upkeep of School Building appear reasonable.
327	1150002510592000000000130013	601047	7/29/2005	C R S INC	\$ 5,311.00	\$ 5,311.00	Sub-Finder software license agreement.		✓		Software support for an existing program does not require two quotes per state regulation 18A:18A-5. Sub-finder software is used by the District to look for available Substitute teachers.
328	1550002180600000000500240550	600603	7/6/2005	THE VIRTUAL GROUP	\$ 960.00	\$ 960.00	Annual Support Invoice, Software MTC, High Speed Transported, Ultra Lite Shipping/Handling.		✓		Software maintenance agreement was for accounting software. Such software purchases appear reasonable.
329	1550002400600000000600250056	606914	3/28/2006	WILLIAM HERMAN	\$ 631.77	\$ 631.77	Reimbursement for Airline tickets to National School Board Association Conference in Chicago, IL April 7-11, 2006. Attending: Three Individuals.			✓	Per the Business Administrator, pre-approval of the board was not required at the time the trip was booked. However, per the State, the State and Board approval is required for any out of state traveling.

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330	115000261042000000100720021	601414	8/12/2005	INDUSTRIAL APPRAISAL COMPANY	\$ 640.00	\$ 640.00	Fixed Assets Appraisal Update property record report as of 1/1/05. Special fee for tag list. Services provided: property record report and special fee for tag list.		✓		Per the Business Administrator, per the new State required GAAP guidelines, schools are now required to depreciate assets. The District purchased the services of this company to help keep their registers up to date. They will be used to perform a physical at some point in the future. Such services appear reasonable.
331	1550002400580000000100250421	607281	4/25/2006	MILLVILLE SENIOR HIGH SCHOOL	\$ 5,894.00	\$ 535.00	Reimbursement game expense account.		✓		Athletic Department. Game expense fund is used to pay for the referees of individual home games. \$535 is part of the total \$5894. Such expenses appear reasonable.
332	1150002400580000000110250429	606762	03/23/2006	MCCARTHY, CHRISTIAN	\$ 41.39	\$ 41.39	Miles to Voorhees for Special Studies Workshop 3/10/06. 93 miles at .4450. For Special Education Teacher at the High School. Destination: Mansion on Main Street, Voorhees NJ.		✓		Mileage reimbursement for Special Education Teacher at the High School. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
333	1550002210600000000300240173	608222	06/08/2006	COLACURCIO, JOANNE	\$ 107.54	\$ 107.54	Reimbursement for In-County Mileage. 7-7-05 through 1-26-06. Employee. Travel Purpose: Technology Training for Schools.		✓		Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
334	1550002210500000000600260268	604729	1/3/2006	FENILI, SUSAN	\$ 126.49	\$ 126.49	Travel Reimbursement to attend real conference - Somerset, NJ on December 13, 14, 2005. For Elementary Teacher at Silver Run.		✓		Mileage Reimbursement for elementary teacher at Silver Run. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
335	1554021006000000000900102210	605972	02/21/2006	RAUDENBUSH, THERESA	\$ 74.37	\$ 42.29	In-county mileage for December 2005 & January 2006.		✓		Mileage Reimbursement for Literacy Coach for the District. The mileage incurred by traveling to and from the schools within the District. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.

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336	1550002400580000000900250420	606103	02/28/2006	HALLENBECK, KIMBERLY	\$ 104.81	\$ 104.81	Reimbursement for Travel Expenses to Master Schedule Workshop on 1/17 & 1/18 and Reimbursement for Lunch for GEPA Training Workshop on 1/31/2006.		✓		Mileage Reimbursement for Guidance Counselor at Lakeside. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
337	115000221089000000000250032	606450	03/13/2006	SALVATORE, LAUREN	\$ 62.95	\$ 62.95	Tolls and Parking and 110 Miles to NJ Kindergarten Convention.		✓		Mileage reimbursement for Kindergarten teacher at Holly Heights. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
338	1550002400600000000600250056	608353	06/16/2006	BASSE, HEATHER	\$ 113.92	\$ 113.92	Reimbursement for Travel to NJEA Leadership Conference on 4/7 & 4/8 in East Brunswick.		✓		Mileage reimbursement for Math Teacher at Lakeside. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
339	1550002400600000000600250056	608379	06/16/2006	COSTA, THOMAS	\$ 79.66	\$ 79.66	Reimbursement for travel expenses to Lab-Volt workshop.		✓		Mileage reimbursement for Teacher of Industrial Arts at Lakeside. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
340	1150002610420000000700720027	608427	06/19/2006	DESANTO, CHRISTOPHER	\$ 87.22	\$ 90.66	Miles for DECA Meetings 1/26, 2/26-2/28, 5/10.		✓		Mileage reimbursement for Business Teacher at the Senior High School. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
341	115000230089500000000130001	608476	06/20/2006	ROMANIK, GARY	\$ 24.03	\$ 24.03	Mileage reimbursement for mileage to Athletic Director's meeting on 2/9/2006.		✓		Mileage reimbursement for Physical Education Teacher at Lakeside. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
342	1550002400600000000500250055	602162	09/20/2005	TILLOTSON, HARRY	\$ 163.33	\$ 15.00	Reimbursement for Petty Cash.	✓			Wildwood convention center for summer conference for Principal. Food for workshops or meetings. Food purchases for workshops are deemed discretionary.

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343	15540210060000000900102510	606661	03/20/2006	BRUMMITT, SUZANNE	\$ 226.80	\$ 55.53	Reimbursement in-district mileage for March 06.		✓		Per the Business Administrator, the School District encumbers estimated amounts each school year for those employees who travel from school to school on a daily basis. This eliminates having to prepare a PO each time employee travels. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
344	15500024006000000900250050	608637	06/30/2006	COLACURCIO, JOANNE	\$ 82.23	\$ 82.23	In District Mileage - February - June, 27, 2006. 184.80 Miles @ .445. Supervisor of Instructional Technology. Mileage from one school building to the other.		✓		Mileage Reimbursement for Supervisor of Instructional technology. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
345	15500024006000000500250055	608501	06/22/2006	TILLOTSON, HARRY	\$ 132.27	\$ 64.60	Reimbursement for Petty Cash. Reimbursement for items for the end of the school year. Seven Dove Deodorants, 12 herbal essences shampoos, 11 soft soaps, 11 conditioner. For Bacon School. Tested partial payment of total payment amount.		✓		Per the Business Administrator, Nurse made up kits for students who needed help over the summer. It was part of the Girl Power Club end of the year supplies. Such supplies benefit the students.
346	155000240058000000100250421	605872	02/16/2006	BLAHUT, BARBARA	\$ 64.51	\$ 64.51	Miles to Eatontown for HSTW In-service 1/31/06. 133 Miles at .4850 a mile. Facilitor. Destination: Eatontown. Purpose: HSTW In-service.		✓		High Schools That Work is a model for teaching. Mileage reimbursement for the vacillator at the high school. This new method is required by Abbott.
347	15500021806000000500240550	608511	06/23/2006	PHIFER, MELISSA	\$ 168.73	\$ 172.19	Reimbursement for Food Purchases (Lunch & Snacks) Summer Fun Camp 2006. Shop Rite (\$90.23 and BJ's Wholesale \$78.50). Spoons, Forks, Swedish Fish, Air Heads, Fruit Roll Ups, Low Calorie Chunk.		✓		Summer fun camp is a daily camp where tuition is charged and grant funds are used to provide the children with daily activities. The camp ran from 7am to 5:30 pm. Such programs appear reasonable.
348	15500022206000000500230015	601352	08/11/2005	ARRIGO, DENISE	\$ 199.46	\$ 199.46	Reimbursement for meals for Avid Workshop in Atlanta less overage on 7/12. Five days of meals. First day \$44.25, Second Day \$38.18, Third Day \$56.17, Fourth Day \$41.37, and Fifth Day \$20.66. Two NY Pepper Steaks at \$29 each. One coffee brulee. One Adult Buffet. One Latte, one coffee. Cheeseburger. Ice cream.			✓	Per the Business Administrator, State travel regulations did not start until 12/05. Procedures prior to that were reasonable expenses. The per diem was not used at that time. However, the District did not provide supporting documentation to support this statement.

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349	115000261042000000200720022	603465	11/03/2005	GANDY, JENNIFER	\$ 77.60	\$ 77.60	Reimbursement for Travel - Math. Workshop - 10/24 & 10/25 - Clarion Hotel. For Math Teacher. Clarion Hotel, West Atlantic City. Math Workshop (Schools that Work) 10/24-10/25. 160 Miles at .485/mi.		✓		Mileage reimbursement for Math Teacher at Memorial High. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
350	1550002400580000000300250423	605677	02/08/2006	DENNIS, DIANNA	\$ 24.25	\$ 24.25	Miles to Workshop on 1/24/06. "Mainstreaming Students". 50 Miles at .4850. Special Education Teacher. Destination: EIRC Sewell, NJ. Workshop on Mainstreaming Students.		✓		Mileage reimbursement for a special education teacher at Holly Heights. Mileage reimbursements appear reasonable as it is mentioned in employee's contract to be reimbursed for work related (workshops, trainings) mileage expense.
351	-5-000-2400-89000-0000-30-0-2503	500559	07/09/2004	N.J. PRIN. & SUPV. ASSOC.	\$ 845.00	\$ 845.00	NAESP Dues/NJPSA Dues for 2004-2005 for one employee and NJPSA dues for 2004-2005 for one employee.		✓		Memberships may be required and are part of union contracts. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
352	115000230089500000000130001	500566	07/09/2004	ASSOC FOR SUPV & CURRIC DEV	\$ 129.00	\$ 129.00	Comprehensive Membership \$79 and NJ Affiliate Dues \$50.		✓		Memberships may be required and are part of union contracts. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
353	115000219032900000000260002	500572	07/09/2004	SPORTS ILLUSTRATED FOR KIDS	\$ 49.96	\$ 49.96	26 issue renewal for Sports Illustrated for kids.		✓		This appears reasonable as it provides educational value and benefits the students directly.
354	1551901000320000000300260131	500603	07/09/2004	ALARMS BY SAFE-TECH	\$ 5,600.00	\$ 700.00	Service & Maintenance of existing sound/intercom systems for Senior, Lakeside, Bacon, Holly, Rieck, Wood, Silver Run, and Mt. Pleasant schools. Partial payments were made.		✓		Purchases related to general upkeep of the building and equipment appear reasonable.
355	115190100032000000000260095	500625	07/09/2004	SIMPLEX GRINNELL	\$ 1,602.50	\$ 538.00	Service contract on time systems for 2004-2005 school year. SimplexGrinnell Service Contract. Partial payments were made.		✓		Purchases related to general upkeep of the building and equipment appear reasonable.
356	115000221060000000000250082	500658	07/09/2004	ULTIMATE OFFICE	\$ 448.97	\$ 413.80	Three Shelf Book Towers for \$104.85, \$149.95 and \$159. Freight charge was not included in original invoice. This increase the PO by \$35.17		✓		The price of the furniture is reasonable, and it is a necessary piece of furniture for the Memorial High School Building.

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357	-5-000-2210-89000-0000-00-0-25003	500660	07/09/2004	N.J. ASSOC OF SCH BUS OFF	\$ 150.00	\$ 150.00	Renew membership dues for 2004-2005 for one employee.		✓		Memberships may be required and are part of union contracts. Memberships assist Teachers and Administrators keep abreast and up to date on their job, which ultimately benefits the students.
358	-5-000-2400-89000-0000-90-0-25034	500678	07/09/2004	NATL. COUN. FOR THE SOC. STUD.	\$ 70.00	\$ 70.00	Comprehensive Individual Membership.		✓		Memberships may be required and are part of union contracts. Memberships assist teachers and administrators keep abreast and up to date on their job, which ultimately benefits the students.
359	-5-000-2610-42000-0000-96-0-72094	500685	07/09/2004	ALARMS BY SAFE-TECH	\$ 6,700.00	\$ 1,400.00	Service and Maintenance of existing Burglar and Fire alarm systems which includes annual testing, inspections and emergency service. Partial payments of \$1,675 were made.		✓		This appears reasonable as fire alarms and burglary alarms are necessary to protect the students and staff.
360	1250004000390000000000120003	500686	07/09/2004	ALARMS BY SAFE-TECH	\$ 3,600.00	\$ 300.00	Monitoring of fire alarm and burglar alarm systems through UL central station for all BOE buildings. Partial payments of \$900 made on various dates.		✓		This appears reasonable as fire alarms and burglary alarms are necessary to protect the students and staff.
361	1150002610420000000500720025	500710	07/13/2004	CITY OF MILLVILLE	\$ 59,655.00	\$ 16,661.00	Water for the school year \$16,661 Sewer for the school year \$42,994 Partial payments made on various dates		✓		Water and Sewerage services for the School are necessary. Such services appear reasonable.
362	-5-000-2620-49000-0000-90-0-64004	500711	07/13/2004	CITY OF MILLVILLE	\$ 19,928.00	\$ 6,848.00	Water for the 04-05 school year \$13,080. Sewer for the school year \$6,848.		✓		Water and Sewerage services for the School are necessary. Such services appear reasonable.
363	15500024006000000000600250056	500717	07/13/2004	CITY OF MILLVILLE	\$ 38,091.00	\$ 25,506.00	Water for the 04-05 year \$12,585. Sewer for the 04-05 year \$25,506.		✓		Water and Sewerage services for the School are necessary. Such services appear reasonable.
364	1150002210600000000000250096	500723	07/13/2004	CITY OF MILLVILLE	\$ 97,772.00	\$ 65,072.00	Water for 04-05 year \$32,700. Sewer for 04-05 year \$65,072.		✓		Water and Sewerage services for the School are necessary. Such services appear reasonable.
365	1550002180600000000900240590	500756	07/13/2004	CLASSIC SPORT FLOORS	\$ 1,820.00	\$ 1,820.00	Strip and refinish gym floor.		✓		Purchases related to general upkeep of the building and equipment appear reasonable.
366	-5-000-2300-53000-0000-00-0-64004	500757	07/13/2004	VERIZON	\$ 12,998.41	\$ 15,000.00	Verizon Telephone Service		✓		Reviewed bid #04-36. Purchase of phone equipment appears reasonable for daily school operations.
367	15500024006000000000600250056	500758	07/13/2004	VERIZON	\$ 250.52	\$ 5,000.00	ISDN Service for the 2004-2005 school year for Silver Run		✓		Per the Business Administrator's explanation, the cost for computer and telephone lines are estimated at the beginning of the year for each year. The actual amount incurred may slightly differ positively or negatively to the estimated amount.

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368	115000230053000000000640004	500763	NULL	VERIZON	\$ 135,075.26	\$ 120,000.00	Telephone Service for 2004-2005 school year		✓		Per the Business Administrator, encumber estimated amount for year. Monthly amounts may vary. Requisition was created from previous years bill. Telephone service is regulated by State Contract.
369	1550002180600000000700240570	500764	07/13/2004	VERIZON	\$ 28,800.00	\$ 40,639.60	Verizon Telephone Service		✓		Per the Business Administrator's explanation, the cost for computer and telephone lines are estimated at the beginning of the year for each year. The actual amount incurred may slightly differ positively or negatively to the estimated amount.
370	5-000-4000-45000-0000-00-0-30409	500776	07/13/2004	TOTAL ACCESS	\$ 46,030.00	\$ 46,030.00	Two Wheelchair Lifts		✓		Reviewed bid #04-37. This appears reasonable as wheelchair lifts benefit disabled/injured students directly.
371	5-000-2620-42000-0000-96-0-62009	500777	07/13/2004	SUPREME COMPUTER RECYCLING INC	\$ 1,400.00	\$ 1,400.00	Pickup of two truckloads of old computers to be recycled at \$700 per truckload.			✓	It is necessary to recycle/dispose of used computers. Requested to see if there is a contract with Dell in order to turn in old computers for a discount on new computers. However, no further clarification was provided.
372	5-000-2210-89000-0000-00-0-25009	503002	10/19/2004	CUMB.CO.ASSOC.OF SCH.BUS.OFFIC	\$ 30.00	\$ 30.00	Membership dues for 2004-2005 school year. Cumberland County membership dues.		✓		Memberships may be required and are part of union contracts. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
373	1550002180600000000100240510	503021	10/19/2004	WORLD ALMANAC EDUCATION	\$ 41.69	\$ 41.69	World Almanac and book of facts 2005 hardcover and World Almanac for Kids 2005 hardcover. Includes a shipping charge of \$3.79.		✓		The almanacs provide educational value for the children.
374	1550002180600000000600240560	503073	10/21/2004	KEYBOARD CONSULTANTS, INC	\$ 577.00	\$ 577.00	Service on printer at Silver Run school. "Upon inspection, found upper assembly sensor was broken. Found and cleared ripper paper near sensor. Brought printer in for shop service."		✓		This appears reasonable as it is general upkeep of school equipment.
375	1550002180600000000600240560	503101	10/21/2004	WORTHINGTON DIRECT, INC	\$ 150.04	\$ 109.95	Black leather contoured executive chair for Holly Heights school. Chair = \$119.95 and Freight Charges = \$30.09		✓		Per the Business Administrator's explanation the chair purchased was a replacement chair for a facilitator. The previous chair was worn out and needed to be replaced.
376	5-000-2180-60000-0000-30-0-24059	503175	10/26/2004	SOURCE RESOURCE	\$ 77.00	\$ 77.00	Elf Help for Kids, The Penguin Who Lost Her Cool, and shipping and handling. Books for Holly Heights School		✓		Purchase of books for schools appear reasonable.

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377	-5-000-2180-60000-0000-30-0-2405	503178	10/26/2004	FREE SPIRIT PUBLISHING	\$ 173.25	\$ 89.60	Various books for Holly Heights School. There was an adjustment of 83.65.		✓		Per the Business Administrator's explanation, the company duplicated the order for booklets for the guidance department. The guidance department deemed that the additional booklets could be used and kept both copies of the order.
378	1550002180600000000300240530	503207	10/26/2004	DEMCO	\$ 76.35	\$ 74.99	Heavy Duty Ash Bookcase. Bookcase was \$169.99 less two gift certificates and plus shipping and handling.		✓		Bookcases are necessary pieces of furniture for schools and the cost is reasonable.
379	1550002180600000000300240530	503210	10/26/2004	LAKESHORE LEARNING MATLS	\$ 302.91	\$ 302.91	Various supplies for Holly Heights school.		✓		School supplies appear reasonable as they benefit the students educational needs.
380	1550002180600000000500240550	503220	10/26/2004	AMER ASSOC OF TCHRS OF FRENCH	\$ 50.00	\$ 50.00	Membership for employee for the 2004-2005 school year.		✓		Memberships may be required and may be part of union contracts. Such fees appear reasonable. Memberships assist Teachers and Administrators to keep abreast and up to date on their job, which ultimately benefits the students.
381	1550002180600000000400240540	503288	10/28/2004	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	2004-2005 Active Membership for employee.		✓		Memberships may be required and may be part of union contracts. Such fees appear reasonable. Memberships assist Teachers and Administrators to keep abreast and up to date on their job, which ultimately benefits the students.
382	1150002620420000000950720495	503311	10/28/2004	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	CCASA Membership for one employee for 2004-2005 year.		✓		Memberships may be required and may be part of union contracts. Such fees appear reasonable. Memberships assist Teachers and Administrators to keep abreast and up to date on their job, which ultimately benefits the students.
383	-5-190-1000-32000-0000-80-0-2601	503354	10/28/2004	EVERTECH CORPORATION	\$ 195.25	\$ 195.25	Tone out and JAK one existing cable run and add one new run. State contract.		✓		This appears reasonable as it is general upkeep of school equipment.
384	1550002400600000000600250056	503475	11/02/2004	MCGRAW HILL / SRA	\$ 354.76	\$ 351.72	Workbook Level 1 - Expressive Writing and Teacher Presentation Book. Several books were purchased.		✓		This appears reasonable as it benefits the students and provides educational value.
385	115000219032900000000260002	503480	11/02/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 222.33	\$ 222.33	15 wastebasket recycling bins, 6 wastebasket recycling large. For Silver Run School.		✓		Wastebaskets are needed at schools.
386	115000262042000000000720399	503491	11/02/2004	A T & T	\$ 360.81	\$ 360.81	Prior year global ISDN service for Feb-May 2004.		✓		This appears reasonable as telephone service is necessary at schools.

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387	-5-000-2400-89000-0000-10-0-2503	503517	11/03/2004	AMER ASSOC TEACHERS GERMAN	\$ 80.00	\$ 80.00	Membership for the American Association of Teachers of German 2004-2005 for one Teacher.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
388	-5-000-2220-60000-0000-70-0-2300	503540	11/03/2004	HIGHSMITH INC.	\$ 31.45	\$ 31.45	Batteries for Mt. Pleasant School library.			✓	No clarification was given as to why battery purchases were made for the school library.
389	-5-000-2220-60000-0000-10-0-2300	503545	11/03/2004	LIBRARIANS' BOOK EXPRESS	\$ 613.97	\$ 613.97	26 various books for the High School.		✓		Book purchases appear reasonable as they provide educational value and benefit the students directly.
390	115000230061000000000250083	503584	11/03/2004	N.J. ASSOC. OF SCH. ADMIN.	\$ 1,260.00	\$ 1,260.00	Membership for employee.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
391	1551901000320000000800260187	503636	11/11/2004	GAYLORD BROS., INC.	\$ 345.57	\$ 294.09	One Projector and one Surge protector. For Senior High School.		✓		This appears reasonable as it is a necessary piece of equipment for the school.
392	1551901000320000000800260187	503652	11/11/2004	ASSOC FOR SUPV & CURRIC DEV	\$ 79.00	\$ 79.00	A membership in the Association for Supervision and Curriculum Development.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
393	1150002610420000000910720291	503706	11/11/2004	NEW JERSEY BUSINESS EDUC ASSOC	\$ 210.00	\$ 210.00	2004-2005 Membership dues for seven employees.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
394	-5-000-2210-60000-0000-00-0-25018	503709	11/11/2004	NATL. READING STYLES INST.	\$ 154.67	\$ 154.67	24 Large Overlays and 24 Medium Overlays.		✓		Purchase of overlays appear reasonable as such supplies are necessary for a school.

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395	115000261042000000900720929	503737	11/11/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 199.50	\$ 255.00	Four Drawer file cabinet with lock for Rieck Ave School. Adjustment of -\$55.50.		✓		Four drawer file cabinet with lock was needed to keep certain documents secure. Such purchases appear reasonable.
396	155000221050000000100260217	503745	11/11/2004	INTERNATIONAL READING ASSOC.	\$ 111.00	\$ 111.00	Membership Renewal for employee.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
397	-5-000-2210-60000-0000-00-0-25018	503790	11/15/2004	MULLAN, JACQUELINE	\$ 35.00	\$ 35.00	Reimbursement for registration fees. SJ Association of German Teachers Workshop.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
398	-5-000-2220-60000-0000-20-0-2300	503860	11/15/2004	LIBRARIANS' BOOK EXPRESS	\$ 268.71	\$ 268.71	12 Books on Sports topics. Sent to Memorial High School.		✓		Book purchases appear reasonable as they add educational value and benefit the students directly.
399	115000219060000000000240169	503935	11/19/2004	LECTORUM PUBLICATIONS	\$ 274.10	\$ 311.21	Dictionary Junior, Dictionary Everest, Encyclopedia basica del estudiante, Spanish/English Dictionary, Shipping and handling. For Lakeside Middle School. There was a -\$37.11 adjustment.		✓		Book purchases appear reasonable as they add educational value and benefit the students directly.
400	115000262042000000000650005	503987	11/19/2004	DELL COMPUTERS	\$ 1,602.00	\$ 1,602.00	18 laptop batteries.			✓	No clarification was given as to why 18 laptop batteries were purchased and who they were for.
401	115000230059000000000130004	601310	08/09/2005	NEXTEL COMMUNICATIONS	\$ 30,593.88	\$ 30,593.88	Monthly Service Charges for the 05/06 School year. A requisition was not included for the invoice.			✓	Per Business Administrator, this PO was the estimated cost for Nextel phone charges for the year. Monthly invoices may vary. However, the District did not provide the purchase requisition and contract. Monthly access charges for cellular services and messaging services for Millville district employees.
402	1551901000500000000200260220	602014	09/15/2005	CUMBERLAND MASONRY LLC	\$ 2,850.00	\$ 2,850.00	Finished four stairways with AC top & Bond Concrete finish labor & material per proposal. Cost includes labor and materials.		✓		General upkeep of the buildings. Appears reasonable.

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403	115000252060000000980250090	602064	09/19/2005	NEW JERSEY SCH COUNSELOR ASSOC	\$ 120.00	\$ 120.00	Membership dues for four employees.		✓		Memberships may be required and may be part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
404	155000221050000000100260217	602096	09/19/2005	CUMBERLAND REGIONAL BOARD OFC.	\$ 60.00	\$ 30.00	Registration for two teachers to attend "Working With Troubled Youth and children.		✓		Memberships may be required and may be part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
405	155000218050000000300260237	602164	09/20/2005	EMTEC INC	\$ 6,750.00	\$ 6,750.00	State Contract for phone system upgrade.		✓		This appears reasonable as telephone systems are integral for the School District. There is a state contract in place and per 18A:18A there is no need for a second bid.
406	1550002400590000000100250071	602238	09/22/2005	D I G ENTERTAINMENT	\$ 200.00	\$ 200.00	DJ for Opening Day.		✓		Per the Business Administrator's explanation, Holly Heights did an opening day celebration to entertain the children on the first day back to school. As the event benefited the students directly, it appears reasonable.
407	115000219058000000000250491	602242	09/22/2005	PHILA. SHAKESPEARE FESTIVAL	\$ 1,500.00	\$ 500.00	Weeks of residency classes to be held at Millville Senior High School on various days. Plays that were watched and discussed.		✓		Such plays are beneficial and appear reasonable as they add educational value to a student's education.
408	115000219032900000000260002	602247	09/22/2005	PHONAK HEARING SYSTEMS	\$ 376.49	\$ 376.49	Service on Phonak Equipment. Phone repairs.		✓		This appears reasonable as it is necessary to have appliances that work and function properly. General upkeep.
409	115000230061000000000130006	602271	09/22/2005	XEROX CORPORATION	\$ 2,747.52	\$ 305.28	Duplex DAPF/FIN 48 month lease for 16 Copiers.		✓		Copiers are necessary appliances as they benefit students and staff and are necessary in running operational office functions.
410	115190100032000000000260095	602321	09/27/2005	SOCCKER SPECIFICS	\$ 416.60	\$ 416.60	Middle School Girls Soccer Equipment.		✓		Soccer equipment appears reasonable as it directly benefits students.
411	115000251059200000000130013	602362	09/27/2005	SCHOOL SPECIALTY/EDUC. ESSENT.	\$ 1,880.31	\$ 77.72	Random supplies such as whiteout, folders, erase boards, etc.		✓		This appears reasonable as it directly benefits students and the overall PO is an accumulation of various school supplies.

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412	115000230053000000000230195	602379	09/27/2005	EMTEC INC	\$ 8,750.00	\$ 8,750.00	State Contract #A81212. Cisco Telephone support.		✓		Per the Business Administrator, the purchase was for annual phone system support for voice over IP phone system. There is a state contract in place.
413	1550002220600000000700230017	602467	09/30/2005	MAINIERO'S	\$ 348.00	\$ 348.00	Toshiba 20 inch Flat Screen TV/VCR/DVD Combo.	✓			The response back from the Business Administrator does not warrant the excessive amount spent on the TV.
414	1550002220600000000100230011	602478	10/03/2005	BAYADA NURSES	\$ 108,000.00	\$ 1,640.00	Nursing Services 2005-2006 School Year for Millville Student.		✓		Per the Business Administrator, the services performed for \$40 per hour were for three students that required a nurse to accompany them during the day. One has a feeding tube and must be monitored. One must be aspirated frequently and the other has multiple disabilities and requires a nurse. These were special education children.
415	115000221060000000000250096	602495	10/03/2005	N.J.A.G.C.	\$ 175.00	\$ 175.00	NJAGC Membership: five employees. Nurse costs associated with 3 students.		✓		Per the Business Administrator, the PO was for five individuals at \$35 per person membership fee for gifted and talented coaches and teachers.
416	1550002180600000000100240510	602512	10/04/2005	NATIONAL ASSOC OF SCH PSYCH	\$ 160.00	\$ 160.00	2005-2006 Membership Renewal.		✓		Per the Business Administrator, there are 5-6 psychologists. These memberships appear reasonable for each of them.
417	1550002180600000000800240580	602531	10/04/2005	CHAS. PALADINO & SONS INC	\$ 218.00	\$ 218.00	Early Release Pass and Window Envelopes. Orange passes for students to leave early.		✓		This appears reasonable as passes are needed to monitor students' attendance.
418	1551901000320000000100260310	602582	10/05/2005	MILLVILLE BOARD OF EDUCATION	\$ 200.00	\$ 200.00	Transfer funds to student activity account #183 (Music Boosters to cover cost of marching band drum line musical arrangement)		✓		This appears reasonable as it benefits the students taking band/music class.
419	1150002620420000000900750004	602600	10/05/2005	DISNEY EDUCATIONAL PRODUCTIONS	\$ 110.50	\$ 110.50	Legends Set 2 DVDs, MARC records, shipping and handling.			✓	No clarification was given as to what these DVD sets were for and how they were beneficial for the Students.
420	115000219060000000000240169	602622	10/06/2005	AHA! PROCESS INC.	\$ 1,901.30	\$ 1,428.00	Books and other supplies. Order form attached for various teaching supplies.		✓		Book purchases appear reasonable as they add educational value and benefit the students directly.
421	1551901000320000000600260162	602642	10/06/2005	IDVILLE	\$ 220.95	\$ 19.32	Vertical Badge Holders.		✓		This appears reasonable as it is necessary to have security. It is also important for the District to be recognizable by students and staff.
422	1554021000610000000100101010	602654	10/11/2005	CUSTOM GRAPHICS	\$ 930.03	\$ 930.03	Field Hockey Shirts and Middle School Field Hockey Uniforms.		✓		Such supplies appear reasonable as they directly benefit students.

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423	1150002620420000000950720495	602657	10/11/2005	PRIMEX WIRELESS	\$ 2,520.63	\$ 2,800.00	20 clocks that are 12.5 inches.		✓		Per the Business Administrator, these are clocks tied into the clock and bell schedule. They are wireless and work off of a satellite to keep correct time. This upgrade was done by the SCC.
424	1550002210500000000100260217	602672	10/12/2005	CLARISSA RIGGINS AND	\$ 23,000.00	\$ 23,000.00	Legal Fees for Student's Case.			✓	Court ordered settlement on legal proceedings. The District has two children who attend the Baltimore school for the blind. Cost is \$250,000 per year. District did not provide additional documentation/contract.
425	1150002610420000000100720021	602679	10/13/2005	SOCCER SPECIFICS	\$ 799.00	\$ 799.00	Middle School Boys Soccer Equipment, Sports Equipment.		✓		This appears reasonable as it directly benefits students.
426	1150002510600000000000130002	602780	10/13/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 820.48	\$ 783.37	Office Supplies		✓		This appears reasonable as they are necessary supplies for students and staff.
427	1150002610420000000800720028	602786	10/13/2005	B.J. ROASTERS	\$ 44.25	\$ 44.25	Lunch for facilities committee meeting, seven people.	✓			The facilities committee lunch should be paid through personal funds. Such food purchases do not benefit the students.
428	1150002610420000000700720027	602788	10/14/2005	DELL COMPUTERS	\$ 127,479.55	\$ 2,097.86	Part of a payment for the total amount of 127,479.55. 107 Optiplex GX620 Desktop Computers, 2 3.0 GHZ/2MB Cache, Xeon, 800 MHZ, one Dell workgroup laser printer.			✓	This is inconclusive. The information provided to us was not sufficient enough to explain what the computer purchase was made for and who it was made for.
429	1150002300895000000000130001	602837	10/18/2005	DAUNORAS FAMILY MARKET	\$ 288.41	\$ 279.41	Supplies for miscellaneous meetings and classroom expenses.		✓		Per the Business Administrator, this was for meeting and workshop supplies. Also classroom supplies for home economics class.
430	1150002190600000000000240402	602851	10/18/2005	NATIONAL MIDDLE SCHOOL ASSOC	\$ 219.00	\$ 219.00	Membership renewal for 2005-2006.		✓		Per the Business Administrator, these are the dues for the Lakeside Middle school to belong to the National Middle School Association. Not an individual membership.
431	1150002190580000000000250491	602863	10/18/2005	GAYLORD BROS., INC.	\$ 50.88	\$ 50.59	Color Coding Labels (Orange, Green, Blue).		✓		This appears reasonable as it is a basic supply needed at a school.
432	1150002190329000000000260002	602872	10/18/2005	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	CCASA Membership		✓		Per the Business Administrator, this is for a membership for the Superintendent to the Cumberland County Association of School Administrators. Allowed by contract.

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433	115000261042000000100720021	602950	10/19/2005	CUMB. CO. ADMIN. ROUNDTABLE	\$ 25.00	\$ 25.00	Cumberland County Teacher Recognition Program due; 2005-2006 Dues.		✓		This appears reasonable because it is a small amount that benefits staff and gives them an incentive to be better teachers which, in the end, benefits the children.
434	115000261042000000600720760	602955	10/19/2005	PHOENIX COMMUNICATIONS INC	\$ 534.00	\$ 210.00	Telephone repairs.		✓		Telephone repairs appear reasonable as such repairs are part of general upkeep of building and appliances.
435	115000219058000000000250491	602964	10/21/2005	AMER. PSYCHOLOGICAL ASSOC.	\$ 231.00	\$ 231.00	2006 Membership dues - One Employee.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
436	115000219060000000000240169	604024	11/30/2005	FRANKLIN ELECTRONIC PUBL	\$ 291.70	\$ 296.67	Merriam Webster Dictionary and Thesaurus (quantity six).		✓		This appears reasonable as dictionaries and thesauruses are needed in schools.
437	115000219060000000000111797	604093	12/01/2005	INTERNATIONAL READING ASSOC.	\$ 86.00	\$ 86.00	Membership Renewal for Literacy Coach. Books included.		✓		Memberships and conferences may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
438	155000218060000000100240510	604108	12/01/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 8,517.00	\$ 8,757.00	Installation 12 separate circuits for four classrooms upstairs and eight classrooms downstairs.			✓	Per the Business Administrator, American Industrial was awarded the bid for miscellaneous electrical work at the state required prevailing rate. However, the documentation supporting the state required prevailing rate was not provided. General upkeep of building.
439	1550002400600000000600250056	604120	12/01/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 49.00	\$ 49.00	Basic Membership		✓		Memberships may be required and may part of union contracts. Such fees appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students.
440	1550002400600000000600250056	604133	12/01/2005	PHIL DESIERE ELEC MTR SERV	\$ 636.61	\$ 636.61	System repairs		✓		General upkeep of building.
441	115000219060000000000240168	604187	12/06/2005	ARTS & ACTIVITIES	\$ 31.95	\$ 31.95	Subscription renewal for arts and activities for library		✓		This appears reasonable since it directly benefits student.

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442	155000221060000000700240177	604206	12/06/2005	DUCKETT PLUMBING, INC.	\$ 15,500.00	\$ 2,000.00	Furnish and install heat pump.			✓	Missing documentation. District was unable to provide documentation for PO. Per the Business Administrator, Duckett is the HVAC vendor awarded a contract for small projects. Bills are for small repairs or projects at a predetermined hourly rate.
443	155000222060000000700230017	604248	12/07/2005	R.M. BACON SCHOOL CAFETERIA	\$ 67.60	\$ 67.60	Fireman's Lunch, Water, Birthday Cake.	✓			Such food purchases are discretionary and do not add educational value. 10 cases of water for in-service, workshops etc., lunch \$14.5 for fireman who ate in cafeteria after demonstrating in classrooms.
444	115000261042000000400720024	604249	12/07/2005	DAUNORAS FAMILY MARKET	\$ 59.37	\$ 59.37	Supplies for Student of the Month Party.		✓		This appears reasonable because it benefits students and provides them with an incentive to do well in school.
445	155000223060000000300240183	604273	12/07/2005	FRANK LOBIONDO OFFICE SUPPLY	\$ 69.80	\$ 69.80	Nylon flags for Rieck Avenue School.		✓		This appears reasonable as it benefits students and staff.
446	155000240060000000100250051	604280	12/07/2005	SOURCE4TEACHERS	\$ 1,039.50	\$ 1,039.50	Substitute replacement. Nine substitutes at \$115 per day.		✓		This appears reasonable because substitute teachers are needed to teach students.
447	115000251060000000000130002	604283	12/07/2005	THOMAS ROSE ADVERTISING INC	\$ 2,573.88	\$ 2,573.88	Advertisements for openings in four different locations.			✓	Per Business Administrator, advertisements are for display ads that run a full week. However, the District was not clear as to what openings the District was advertising for and why it was necessary.
448	1550002400590000000900250070	604335	12/09/2005	LIBRARY STORE, INC	\$ 139.14	\$ 133.30	12 lamps and two scissors.		✓		This appears reasonable as it directly benefits students.
449	1150002520600000000980250090	604358	12/12/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 49.00	\$ 49.00	2005-2006 dues for K-12 Fine Arts Supervisor..		✓		Per the Business Administrator, \$49 membership fee was for their K-12 Fine Arts Supervisor. Since it was allowed by contract, it appears reasonable.
450	115000219032900000000260002	604375	12/13/2005	JAMES L. HEWITT, M.D.	\$ 1,400.00	\$ 1,400.00	Psychiatric Evaluations. \$350 for four sessions.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students and appear reasonable.
451	115000230059000000000130004	604387	12/13/2005	DUSHARMS PRO-FOOT	\$ 172.50	\$ 172.50	8th Grade Boys Basketball Equipment.		✓		This directly benefits the students.
452	115000230059000000000130004	604499	12/16/2005	DUSHARMS PRO-FOOT	\$ 800.00	\$ 800.00	Wrestling Uniforms and Sweats.		✓		This directly benefits the students.

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453	115000230089500000000130001	604524	12/19/2005	NATIONAL BUSINESS FURNITURE	\$ 357.90	\$ 327.80	Two Fabric Armchairs		✓		Per the Business Administrator, the two arm chairs were for the Guidance Department at Memorial High. Either replacements or additions as needed. Related to maintenance and thus appears reasonable.
454	115000219060000000000240404	604537	12/19/2005	KEY CURRICULUM PRESS	\$ 420.64	\$ 420.64	Patterns Teachers Guide, Overland Trail Teachers Guide, Shadows Teachers Guide, Solve it Teachers Guide, Do bees build it best? Teachers Guide, Cookies Teacher Guide.		✓		These appear reasonable since teaching materials provide educational value.
455	115190100032000000000260095	604543	12/20/2005	DAUNORAS FAMILY MARKET	\$ 194.01	\$ 157.62	Miscellaneous classroom supplies. Various food and supplies for classroom.		✓		This appears reasonable as it directly benefits the students.
456	615000330089000000000825890	604593	12/20/2005	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	Membership renewal.		✓		Memberships are allowed by contract for appropriate organizations
457	1551901000320000000500260251	604630	12/22/2005	SIMPLEX GRINNELL	\$ 140.00	\$ 140.00	Clock for school.		✓		This appears reasonable as it directly benefits students to have working clocks.
458	1150002610420000000200720022	604633	12/22/2005	B.J. ROASTERS	\$ 177.38	\$ 177.38	Lunch for Facilities meeting on December 12, 2005. Food for Board Meeting on December 19, 2005.	✓			This purchase has been deemed discretionary as it does not provide any benefits to the students directly. Procurement for these services was done by the School Business Administrator/Board Secretary. However, the District did not clarify as to why the PO date was after the lunch date and board meeting.
459	15500024006000000000600250056	604647	12/22/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 899.00	\$ 899.00	Membership dues for 2005-2006 School Year for Facilitator.		✓		Memberships in professional organizations are part of union contracts.
460	1150002610420000000200720022	604651	12/22/2005	NATL ASSOC SEC SCH PRINCIPALS	\$ 210.00	\$ 210.00	Membership for 2005-2006 school year for Vice Principal. National Association of Secondary School Principals.		✓		Memberships are entitled by contract and by appropriate organizations.
461	11500026104200000000620001	604677	1/3/2006	N.J. PRIN. & SUPV. ASSOC.	\$ 4,050.00	\$ 2,700.00	Membership dues for six employees.		✓		Per the Business Administrator, all of these people were Supervisors, VP's or Principal. Standard membership fee. Allowed by contract.
462	1150002520600000000980250090	604698	1/3/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 920.65	\$ 755.76	Various supplies for staff and students.		✓		This appears reasonable as the supplies are needed to run the school efficiently.

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463	115000219032900000000260002	604724	1/3/2006	MARGARET MARIOTTI	\$ 5,197.67	\$ 5,000.00	Aural (Hearing) Therapy and Rehabilitation Services. Hourly cost and mileage to treat three students.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students and appear reasonable. Two quotes are not needed for a professional services purchase order.
464	1150002620420000000980720398	604728	1/3/2006	LRP PUBLICATIONS	\$ 115.55	\$ 115.55	Transporting students with disabilities, the No Child Left Behind Act, Answer Book on Special Education Law, and shipping and handling.		✓		These supplies/publications for the schools appear reasonable.
465	115000219032900000000260002	604781	01/09/2006	NATL ASSOC FOR GIFTED CHILDREN	\$ 85.00	\$ 85.00	Membership renewal for the K-12 Supervisor of the Gifted and Talented Program - Membership #125777		✓		Employees are entitled to such Membership fees for such Activities/Clubs through their labor contracts.
466	615000330089000000000891000	604819	01/09/2006	DAUNORAS FAMILY MARKET	\$ 49.14	\$ 49.14	Refreshments for SACC Program at Rieck Ave School and Bacon School for Winter Holiday Celebration		✓		This appears reasonable because it benefits the students directly.
467	1554021000600000000900102310	604825	01/09/2006	JAMES L. HEWITT, M.D.	\$ 2,100.00	\$ 2,100.00	Psychiatric Evaluations Students - Six Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students and appear reasonable.
468	1550002180600000000400240540	604855	1/10/2006	SOURCE4TEACHERS	\$ 1,732.50	\$ 1,732.50	Substitute placements. 15 days at \$115.50 a day to pay for substitute teaching for various teachers.		✓		This appears reasonable as teachers and substitutes needed to teach children.
469	1150002610420000000960720999	604906	1/10/2006	THE FOLLETT SOFTWARE COMPANY	\$ 74.40	\$ 70.00	Barcode Labels for 1,000 library books (\$70) and freight charge (\$4.40).		✓		This appear reasonable as it is necessary to have library books coded so that they are not stolen or misplaced. There was an adjustment to the original PO amount to include the freight charge.
470	1150002610420000000900720929	605043	01/12/2006	B.J. ROASTERS	\$ 88.52	\$ 88.52	Sandwich Tray and Salad for Early Board Meeting Expulsion Heading on 1/9/2006.	✓			Board meeting expenses do not benefit students.
471	1150002610420000000700720027	605047	01/17/2006	DAUNORAS FAMILY MARKET	\$ 99.64	\$ 99.64	Refreshments for Mt. Pleasant SACC Winter Holiday Celebration, Wood School Winter Celebration, and Supplies needed for Mt. Pleasant Spanish Fiesta Dinner.			✓	Per the Business Administrator, Winter Holiday celebrations for students. Did not receive enough supporting documentation to identify who it was for, who attended, and what was the main purpose.
472	1150002610420000000900720029	605065	01/17/2006	PITNEY BOWES CREDIT CORP.	\$ 703.00	\$ 703.00	Office Supplies, Service on equipment.		✓		General upkeep of building and equipment.
473	1150002510600000000960250593	605130	01/18/2006	TROUT PRINT. & PUBL.	\$ 150.00	\$ 150.00	1000 Disciplinary forms.		✓		These appear reasonable as they benefit the students directly.

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474	1550002400600000000600250056	605276	01/24/2006	LORMAN EDUCATION SERVICES	\$ 538.00	\$ 538.00	For two guidance counselors to attend clinical, legal and practical issues in the identification and servicing of children with social maladjustment in NJ.		✓		Per the Business Administrator, both guidance counselors from Silver Run attended workshop on coping with maladjusted students. Such workshops enhance professional development.
475	1550002180600000000400240540	605373	01/27/2006	RENAISSANCE LEARNING INC.	\$ 301.28	\$ 301.28	112 Reading Practice Quiz Win.		✓		Practice quizzes benefit the students because they provide educational value.
476	115000261042000000000720297	605389	01/27/2006	CHAS. PALADINO & SONS INC	\$ 440.00	\$ 440.00	2000 Request for leave of absence slips.		✓		These appear reasonable as they benefit the students directly.
477	115000262052000000000820004	605395	01/27/2006	REEVES & MELVIN	\$ 10,396.96	\$ 10,396.96	Package policy covering gym and contents. Building 14,000,000 and Contents 90,000.		✓		Reviewed the policy. This appear reasonable because insurance is necessary and required for public buildings.
478	1550002180600000000400240540	605405	01/30/2006	ASSOC FOR SUPV & CURRIC DEV	\$ 158.00	\$ 158.00	Membership Renewals for 2005-2006 for two employees.		✓		Employees are entitled to such Membership fees through their labor contracts.
479	1550002180600000000400240540	605423	01/30/2006	AVID CENTER	\$ 3,000.00	\$ 3,000.00	Registration for Avid Path Training for various individuals for various topics. \$250 for each individual. No two trainings are the same.		✓		Per the Business Administrator, the trainings were for the respective area each teacher teaches. Professional development for AVID.
480	115000230053000000000250598	605441	01/30/2006	KELL, BRYCE	\$ 262.14	\$ 262.14	Returned Postage, Tire Repair, Meeting Supplies, Mileage, etc.			✓	Per the Business Administrator, small expenses are sometimes paid out of petty cash. Not all vendors accept PO's. Each building has petty cash and the reimbursements are sent to the person in charge of that area. However, we did not receive any support for why payment was sent to the Business Administrator directly.
481	1150002610420000000100720021	605462	01/31/2006	REEVES & MELVIN	\$ 2,316.02	\$ 2,316.19	Additional premium charged on Package Policy.		✓		Per the Business Administrator, an additional premium was charged to the package policy since a new building was added to coverage. Such coverages appear reasonable for the District's functional needs.
482	115000230061000000000130006	605551	02/07/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 118.00	\$ 99.58	Notebook, Binder Clips, Markers, Correction Tapes, etc.		✓		These appear reasonable school supplies.
483	1550002400890000000800250380	605566	02/07/2006	THE PRINCIPALS CENTER	\$ 115.00	\$ 115.00	Membership for Principal. The Principals Center.		✓		Per labor contracts, Principals are allowed to have appropriate memberships in professional organizations. Thus such membership fees appear reasonable.
484	1150002620420000000980720398	605710	02/08/2006	CHILDSWORK / CHILDSPLAY	\$ 36.18	\$ 22.33	The Solution Ball, Very Special Kid sticker roll, etc.		✓		This appear reasonable as it benefits the students directly.

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485	1551901000320000000100260310	605718	02/08/2006	SOURCE4TEACHERS	\$ 346.50	\$ 346.50	Substitute placements.		✓		This appear reasonable as teachers and substitutes are needed to teach children
486	115190100032000000000260095	605725	02/08/2006	SCHOOL PSYCHOLOGY CONFERENCE	\$ 100.00	\$ 100.00	Registration for Reflective Response to Intervention workshop for one employee. The course information was included.		✓		This workshop was related to psychology and appears to be a reasonable cost. Adds educational value.
487	1551901000320000000600260162	605788	02/10/2006	RENAISSANCE LEARNING INC.	\$ 67.25	\$ 67.25	25 reading practice quizzes.		✓		This appears reasonable because it provides educational value to students.
488	6150003300890000000000891000	605817	02/14/2006	DOMINO'S PIZZA, INC.	\$ 150.00	\$ 150.00	20 Pizza and 15 2-liter Sodas	✓			Per the Business Administrator, food was purchased for a parent's night. Refreshments were given to entice parents to come. However, such food purchases are discretionary.
489	1550002400600000000100250010	605822	02/14/2006	READING RECOVERY COUNCIL NA	\$ 50.00	\$ 50.00	Regular annual RRCNA membership dues for a Reading Recovery Teacher.		✓		Employees are entitled to such membership fees based on their labor contracts.
490	115000262042000000000650005	605855	02/14/2006	USHLER'S INC.	\$ 1,457.25	\$ 1,457.25	Replace door on 97 Dodge Ram 2500.		✓		Per the Business Administrator, replaced door on maintenance truck that was broken. Tag #MG25317. MG tags stand for Municipal Government. Such repairs appear reasonable since they are maintenance related.
491	115000262042000000000650005	605869	02/16/2006	FOLLETT LIBRARY RESOURCES	\$ 56.90	\$ 56.90	Various books for library.		✓		This appears reasonable as books provide educational value.
492	115000223060000000000240860	605881	02/16/2006	SOUTH JERSEY GLASS CO INC	\$ 2,187.84	\$ 1,161.77	Glass for various locations.		✓		General upkeep of buildings appear reasonable.
493	115000230053000000000130003	605884	02/16/2006	ROWAN UNIVERSITY	\$ 115.00	\$ 115.00	Workshop registration Symposium for Speech - one employee.		✓		This is a workshop registration for a workshop on speech therapy. Enhances professional development.
494	1550002220600000000700230017	605892	02/17/2006	ABDO PUBLISHING	\$ 358.85	\$ 358.85	Library Books, Free Data Disk, etc.		✓		Library book purchases appear reasonable. Such materials add educational value.
495	115000230089500000000130001	605915	02/17/2006	CCV SOFTWARE	\$ 487.75	\$ 487.75	Sibelius four, Targus Wireless Multimedia, Keyspan presentation remote.		✓		Technological equipment for the school appears reasonable as it benefits the students directly.
496	115000251060000000960250593	605918	02/17/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 52.06	\$ 52.06	Ruled Pads (White and Canary), Scotch Box Sealing Tape, Post it notes.		✓		This appears reasonable as these are general school supplies.
497	1550002400600000000100250051	605941	02/17/2006	MAINES, ERIN	\$ 53.26	\$ 53.26	Reimbursement for travel expenses. Expenses for meals and miles for workshop for gifted and highly capable students.		✓		Mileage to attend workshop on gifted students. Employees are entitled to attend such workshops and also entitled to be reimbursed for any business related trips.
498	6150003300890000000000891000	605960	02/17/2006	SOUTH JERSEY NEWSPAPERS	\$ 861.00	\$ 717.50	Board member advertising and land advertising. Six different advertisements.		✓		The advertising appears reasonable because it is beneficial to advertise for open positions for the Board.

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499	115000251060000000000130002	605983	2/21/2006	GARDEN A.H.E.C. MB #27	\$ 65.00	\$ 65.00	Registration for Social Work Profession for an employee.		✓		Registration was for a workshop for social workers. Appears reasonable.
500	1550002400500000000900260292	606014	2/21/2006	KELL, BRYCE	\$ 292.97	\$ 292.97	Postage - Central Registration as per attached receipts (\$15.75), Administrative Secretary - Mileage 1/19/06 (\$35.89), Business Administrator - Lunch with ESD 2/16/06 (\$38.82), - Building Supplies as per attached receipts (\$78.09), - Postage (\$14.40), - Title Transfer Fee (\$20), IT Director - Meeting Supplies for 2/16/06 (\$10.28), - Meeting Supplies (\$31.75), - Latch Key Supplies (\$8), - Video Supplies (\$5.99), and - Luncheon (\$33.96). All receipts are attached and were reviewed.	✓			Per the Business Administrator, it is less costly than issuing POS. On average, the cost to prepare a requisition, PO, check and the time to process exceeds the value of what is purchased. They try and limit the value of petty cash items to less than \$50 per item. They use an encumbered requisition/PO system to record and reimburse all expenses. Some purchases such as food supplies are discretionary. Furthermore, we did not receive a clear explanation as to why they use petty cash as opposed to going through the PO process. The District also explained that they will not create PO for items under \$50.
501	115190100032000000000260095	500351	7/1/2004	HARCOURT ASSESSMENT	\$ 1,671.13	\$ 1,671.13	Stimulus Book 1, Two Package of 100, Response Booklets, Wasi Record Forms.		✓		This purchase appears reasonable as it benefits the students and provides educational value.
502	155000218060000000400240540	500038	7/1/2004	AMER. SCH. BOARD JOURNAL	\$ 570.00	\$ 513.00	American School Board Journal Subscription renewal for: two staff members for a total of 10 copies at \$57 each. Shipped to Culver Center.		✓		Subscriptions to journals and periodicals enhance professional development and keeps them up to date with current events and ultimately benefit the students. As such the purchase appears reasonable.
503	115000219032900000000260002	500644	7/3/2004	XEROX CORPORATION	\$ 312.00	\$ 312.00	4 108R00053 Staples for Xerox SN# MTE018771 State Contract #53431 Shipped to Culver Center.		✓		This purchase appears reasonable because it is necessary to have properly functioning copy machines.
504	155000221060000000900240179	500807	7/6/2004	LAWRENCE P. CLINTON, MD, PA	\$ 225.00	\$ 225.00	Psychiatric Evaluation-Millville Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational needs. These professional services benefit the students, therefore the purchase appears reasonable.

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505	5-000-2190-89000-0000-00-0-2503	500567	7/9/2004	AMER ASSOC OF SCHOOL ADMIN	\$ 349.00	\$ 349.00	AASA Active Member Dues for staff member.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
506	1150002300590000000000130004	500722	7/13/2004	CITY OF MILLVILLE	\$ 160.00	\$ 50.00	Water for the 2004-2005 school year Sewer for the 2004-2005 school year		✓		Water and sewage services are needed at the schools and benefit both students and staff. As such, the purchase appears reasonable.
507	1150002300590000000000130004	500848	7/16/2004	HONEYWELL, INC.	\$ 1,307.54	\$ 467.80	Boiler Services. Replace speed transformer and removed control box and installed new fan speed transformer. Tested one line item from total PO amount.		✓		Maintenance of boiler appears reasonable.
508	5-000-2610-42000-0000-20-0-7207	500852	7/16/2004	PHOENIX COMMUNICATIONS INC	\$ 613.80	\$ 364.00	Phone Repairs . Install 327-6111 From D Mark to Front Office ahead of Main Phone Equipment for a answering machine. Tested one line item from total PO amount.		✓		Phone repairs appear reasonable for the District's operational needs.
509	1150002190329000000000260002	500858	7/16/2004	THOMAS ROSE ADVERTISING INC	\$ 413.10	\$ 413.10	Vineland Daily Journal, Adds for Jobs		✓		Advertisements for Millville School District are needed in order to run the District effectively. As such the purchase appears reasonable.
510	1150002300530000000000130003	500871	7/16/2004	PHOENIX COMMUNICATIONS INC	\$ 175.00	\$ 105.00	Phone Repairs at Orange St and at Holly. Identified and Tested spare centrex number. Tested one line item from total PO amount.		✓		Phone repairs appear reasonable for the District's operational needs.
511	1150002210580000000000250041	500837	7/16/2004	N.J. ASSOC. OF SCH. ADMIN.	\$ 825.00	\$ 825.00	Membership Dues for 2004-2005 for NJASA for Supervisor of Administrative Services.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
512	1150002300610000000000250083	500802	7/16/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 114.30	\$ 114.30	Ten Accohide Poly Ring Binders(1'), Ten Poly Ring Binders (2'), Clock Wall, QTZ, State Contract #86102 Shipped to Silver Run School		✓		Basic supplies such as binders are needed at the schools. As such, the purchase appears reasonable.

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513	115000230089500000000130001	500697	7/19/2004	LINGUI SYSTEMS	\$ 373.60	\$ 373.60	Central Auditory Processing Kit for \$89.95. 125 Ways Better Test Taker Jr/Sr for \$35.95. Source for Solving Reading Problems for \$41.95. HELP for memory for \$39.95. Source for Learning Disabilities for \$41.95. Source for Processing Disorders \$41.95, LD Teacher's IDEA Comp (6-12) for \$39.95. Source for Dyslexia/Dysgraphia for \$41.95. Shipped to Culver Center.		✓		Materials that aid students in their learning efforts and add value to the students' education are needed at the schools. As such the purchase appears reasonable.
514	-5-000-4000-45000-0000-00-0-1245	500936	7/20/2004	HEATING SPECIALTIES INC	\$ 2,200.00	\$ 2,200.00	18,000 BTU York Mini Split Dutchess air conditioning system		✓		The purchase of an air conditioning system appears reasonable because students need a comfortable environment to study in while in school.
515	115190100032000000000260095	500940	7/20/2004	HILLS OF INSULATION	\$ 1,500.00	\$ 1,500.00	Insulation of an athletic building. Provided all labor and material.		✓		The purchase and installation of insulation in the athletic building benefits the students and reduces costs associated with heating/cooling the building. As such the purchase appears reasonable.
516	-5-000-4000-45000-0000-00-0-1245	500938	7/20/2004	HEATING SPECIALTIES INC	\$ 18,730.00	\$ 18,730.00	High efficiency gas furnace and all the necessary equipment and labor to complete the project.		✓		The purchase and installation of a gas furnace, and the equipment associated with the gas furnace, is needed to heat the building. As such, the purchase appears reasonable.
517	1550002400580000000100250421	500904	7/20/2004	TROUT PRINT. & PUBL.	\$ 160.00	\$ 160.00	Package of 1000 Detention Notices		✓		Supplies such as detention notices are needed for functional school needs and to reprimand students. The amount spent was reasonable. As such, the purchase appears reasonable.
518	-5-000-2510-59200-0000-96-0-2607	500913	7/20/2004	XEROX CORPORATION	\$ 312.00	\$ 81.00	Maintenance Copier, Monthly Base Charge Tested partial payment of PO.		✓		Maintenance of copier appears reasonable as it is necessary for District's functional and operational needs.
519	1150002190600000000000111795	500916	7/20/2004	XEROX CORPORATION	\$ 833.28	\$ 228.51	Lease Copier. Includes Main & Supplies Payments. Copies at .0185. Tested partial payment of PO.		✓		Maintenance of copier appears reasonable as it is necessary for District's functional and operational needs.
520	1150002190600000000000111795	500932	7/20/2004	LANDIS FIRE PROTECTION, INC.	\$ 2,425.00	\$ 150.00	Annual Inspections of Fire Sprinkler Systems & Test Reports of For Millville Schools Tested one line item from total PO amount.		✓		Sprinkler Inspections at schools are required and ensure the safety of students and staff. As such, the purchase appears reasonable.

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521	1150002190600000000000111795	500879	7/20/2004	SOUTH JERSEY PAPER	\$ 699.00	\$ 699.00	Three Waterhog Fashion Carpets, Size 6x8 at \$160 each. One Waterhog Fashion Carpet, Size 6/12 at \$219. Shipped to Silver Run School		✓		Supplies such as carpets are needed for general maintenance and upkeep of school. Waterhogs ensure the safety of students and staff on rainy/snowy days. The purchase appears reasonable.
522	-5-000-2400-60000-0000-60-0-25004	500933	7/20/2004	VIKING OFFICE PRODUCTS	\$ 482.53	\$ 481.05	Letter Size Rocket Red, Letter Size Gamma Green, BK Ultra fine Black, 3 x 5 Sunbrite, Black Date 2005 Calendar, Desk Pad 2005 Calendar 16 Month.		✓		Basic supplies such as calendars and notepads are needed at the District. The purchase appears reasonable.
523	1150002180600000000000240170	501316	7/20/2004	REPP CONSULTANTS LLC	\$ 990.00	\$ 990.00	Occupational Therapy Services 6/3/04-6/21/04 - 2 Millville Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
524	1150002180600000000000240170	500983	7/23/04	LAWRENCE P. CLINTON, MD, PA	\$ 225.00	\$ 225.00	Psychiatric Evaluation of Millville Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
525	11500025206000000000980250090	500985	7/23/04	JONI ADAMS M.A,CCC-SLP	\$ 560.00	\$ 560.00	Speech Therapy Services for Millville		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
526	-5-000-2400-59000-0000-20-0-25004	500955	7/23/04	WOODCROSS PRESS	\$ 973.78	\$ 973.78	200 Attendance Check Card, 15000 Hall Pass, 3000 Early Dismissal Passes, 7000 Tardy Passes, 400 Attendance Office Reports, 1000 Reinstatement Cards, 2000 Cut Office Detention, 1200 Parental Approval Activities.		✓		Supplies tracking students' attendance are necessary for District operational and functional needs and benefit the students
527	-5-000-2400-53000-0000-10-0-2505	500967	7/23/2004	FEDERAL EXPRESS CORPORATION	\$ 14.92	\$ 14.92	A package was sent out to Shiffler Equipment Sales from the Millville High School.		✓		Postage expenses for school related purposes appear reasonable. Amount is minimal.
528	-5-000-2610-42000-0000-00-0-62004	501015	7/27/2004	TREAS., STATE OF N.J.	\$ 250.00	\$ 250.00	Renew Air Quality Permit		✓		Air Quality controls and permits are necessary for maintenance and safety needs. As such the purchase appears reasonable.

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529	125000400045000000000124595	501045	7/27/2004	ASSOC FOR SUPV & CURRIC DEV	\$ 189.00	\$ 189.00	Premium membership and New Jersey Affiliate Dues for staff member.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
530	-5-000-2210-60000-0000-00-0-2404	501031	7/27/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 232.65	\$ 218.07	Twelve Uniball Vision Pens, Two dozen ruled pads, post-it notes, four boxes of hanging folders, four boxes of file folders, Calendars, 4 Calendar refills, Gripez Fingertips, five correction tapes, CD Rewritable Spindle, and CD Recordable Branded Spindle.		✓		Basic office supplies such as pens and folders are necessary for District operational and functional needs. As such the purchase appears reasonable.
531	1550002180600000000400240540	501044	7/27/2004	THE H.W. WILSON CO.	\$ 195.00	\$ 195.00	One abridged readers guide. Shipped to Memorial High School.		✓		The purchase of readers guides benefit the students and provides educational value, and thus appear reasonable.
532	-5-000-2620-42000-0000-98-0-7203	501109	8/2/2004	THE VIRTUAL GROUP	\$ 980.90	\$ 980.90	Software MTC from 7/1/04-6/30/05. 100 High Speed Transports V3 and 100 PCLINK Ultra-Lite		✓		The purchase of software maintenance and updates appear reasonable as they are needed at the District. Per the business administrator this is an annual contract billed in one lump sum.
533	1550002180600000000500240550	501117	8/2/2004	ALARMS BY SAFE-TECH	\$ 674.00	\$ 674.00	Magnetic Strike to 2nd floor Stairway Door with push button exit		✓		General maintenance and upkeep of building is needed to ensure the safety of students and staff. As such, the purchase appears reasonable.
534	-5-000-2210-89000-0000-00-0-2251	501095	8/2/2004	N.J. PRIN. & SUPV. ASSOC.	\$ 845.00	\$ 845.00	1 NAESP & NJSPA Dues for Debra Homan. Supervisor World Language Bilingual & Esl		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
535	-5-000-2210-60000-0000-00-0-2500	501081	8/2/2004	GRAYBAR	\$ 1,510.45	\$ 1,447.84	5 feet Blue Cable, 7 feet Blue Cable, 14 feet Blue Cable, 3 feet Red Cable, Yellow Booted Cable, Velcro Cable Tie, and Laminated Black/White Cable. Total amount paid was higher than original amount. Quotes attached showing rate bought at is reasonable.		✓		The purchase of basic electronic supplies appear reasonable as it meets the District's maintenance needs. Per the Business Administrator, the payment differed slightly from the original PO amount because the schools sometimes have old catalogs and underestimate shipping charges.

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536	115000251060000000000130015	501091	8/2/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 73.98	\$ 73.98	DYMO Date Mark Electronic Date/Time Stamp. Blue Ink Rollers		✓		The purchase of supplies such as these appear reasonable as they are needed at the business office for daily business functions.
537	-5-000-2210-89000-0000-00-0-2500	501202	8/4/2004	N.J. SCHOOL BOARDS ASSOC.	\$ 220.00	\$ 220.00	2004-2005 Personnel Administrators Association Membership for Director of Personnel		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
538	1150002520600000000980250090	501160	8/4/2004	GANN LAW BOOKS	\$ 71.00	\$ 71.00	Subscription Renewal for 2004-2005. Edition NJ Admin Code Titles 6 & 6A		✓		Subscriptions to journals and periodicals enhance professional development and keeps them up to date with current events and ultimately benefit the students. As such the purchase appears reasonable.
539	1550002180600000000300240530	501330	8/4/2004	JONI ADAMS M.A,CCC-SLP	\$ 560.00	\$ 560.00	Speech therapy services for 2 Millville Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
540	1550002400600000000900250050	501418	8/5/2004	CARING FOR KIDS THERAPY SERV.	\$ 1,430.00	\$ 495.00	26 Physical Therapy Visits for Summer Session 2004. 6/28-8/4/04.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
541	1150002520600000000980250090	501420	8/6/2004	DEVINENI R PRASAD MD PA	\$ 175.00	\$ 175.00	Neurological Evaluation - Millville Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
542	-5-000-2190-32900-0000-00-0-2600	501417	8/9/2004	JENNIFER MAAS	\$ 150.00	\$ 150.00	Home Programming Services, 6 hours = May, June, July - Millville Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.

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543	-5-000-2190-32900-0000-00-0-26000	501234	8/9/2004	MARGARET MARIOTTI	\$ 392.00	\$ 392.00	Ten 30 Minute sessions speech therapy and aural rehabilitation services for 2 Millville Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
544	115000261042000000300720023	501312	8/12/2004	CURRICULUM ASSOCIATES, INC.	\$ 323.40	\$ 323.40	WS9558- Brigance Inventory of Early Development II. Testing accessories KIT.		✓		Testing material benefit students directly and provide educational value. As such, the purchase appears reasonable.
545	115000261042000000200720022	501314	8/12/2004	S & J PIZZA	\$ 86.00	\$ 86.00	Six party tray pizzas for last day of summer fun camp 2004 on Aug. 13, 2004 to be delivered to Holly Heights School. 2 plain pizzas @ \$13 per pizza. 2 Pepperoni pizzas @ \$15 per pizza and 2 extra cheese pizzas @ \$15 per pizza.		✓		Food Expenses for Student Activities/Parties give the students' an incentive to participate in such activities. The amount spent was minimal. The purchase appears reasonable.
546	115000261042000000100720021	501322	8/12/2004	CHILDSWORK / CHILDSPLAY	\$ 265.98	\$ 265.98	Talk it Over Cards - Family; Talk it Over Cards - School; Counseling Handbook; Getting along w/ your parents; Teen relationship workbook; Teen relationship Card Game. Shipped to Lakeside Middle School		✓		Basic teaching supplies benefit the students and add educational value. As such, the purchase appears reasonable.
547	115000261042000000200720022	501392	8/16/2004	ASSOC FOR SUPV & CURRIC DEV	\$ 250.55	\$ 250.55	Brain Matters: Translating Research. Activating and Engaging Habits of Mind. Developing More Curious Minds, 50 Literacy Strategies: Step by Step 2nd Ed., Understanding by Design, Making the most of understanding by Design, The Classroom of Choice, A Five-Stage Winning Strategies for Classroom Shipped to Culver Center		✓		Basic teaching supplies benefit the students and add educational value. As such, the purchase appears reasonable.
548	1150002620420000000980720398	501927	8/18/2004	CTR FOR FAMILY GUIDANCE	\$ 350.00	\$ 350.00	Psychiatric Evaluation - 7/12/04-Millville student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
549	115000261042000000900720929	501407	8/19/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 279.49	\$ 279.49	25 Standard Green Boxes, Hanging Folders - Letter Size, One Sharp 10 Digit Calculator.		✓		Office supplies such as these appear reasonable as they are needed at the office.
550	115000261042000000600720026	501415	8/19/2004	LINGUI SYSTEMS	\$ 106.98	\$ 106.98	The source for augmentative alt. communication., The source for brain based learning, The source for Aspergers Syndrome		✓		Publications and materials such as these appear reasonable. They add educational value.

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551	115000261042000000000720297	501311	8/21/2004	HARCOURT ASSESSMENT	\$ 511.44	\$ 511.44	WIAT-II Kit with scoring Assistant for \$475. Shipping/Handling \$47.5. Shipped to Culver Center.		✓		The purchase of testing material appears reasonable as it benefits students directly and provides educational value.
552	115000262042000000980720398	501458	8/23/2004	HEATING SPECIALTIES INC	\$ 477.00	\$ 477.00	A/C Repairs @ Senior High Refrigerant leak search and repair		✓		Repairs such as these appear reasonable. Maintenance and upkeep of school equipment is necessary.
553	115000261042000000500720025	501450	8/23/2004	B.J. ROASTERS	\$ 82.98	\$ 82.98	Sandwiches, Salads, & Chips for 16 people for a special Board Meeting on Monday Aug 16, 2004 at 6:00.	✓			Dinner for meetings is discretionary as it does not benefit the students. A meeting can take place without spending school finances for a dinner.
554	115000261042000000200720022	501082	8/23/2004	DARTEK COMPUTER SUPPLY	\$ 2,677.80	\$ 2,677.80	20 C8061X LJ4100 Series LaserJet Toner Cartridges and shipping and handling. Shipped to Culver Center		✓		This purchase appears reasonable as it is necessary to have sufficient supplies in order to keep the computers and printers working properly.
555	115000261042000000300720023	501502	8/25/2004	WAWA FOOD MARKET	\$ 45.99	\$ 45.99	Large Wrap tray for a special board meeting on Monday, August 23, to conduct Superintendent interviews.	✓			Food for meetings is discretionary as it does not benefit the students. A meeting can take place without spending school finances.
556	115000251059200000000130013	501541	8/25/2004	XPRESS ELECTRONIC SERV INC	\$ 60.00	\$ 60.00	Two Fax Machine Toners for BROTHER 2600		✓		Supplies such as these appear reasonable for office operational needs.
557	115000261042000000100720021	501613	8/31/2004	C & S SIGNS	\$ 1,090.00	\$ 855.00	Banners for Avid and Vision Statement Manufactured two 4' high by 6' wide, single faced, white banners with blue copy and blue/yellow logo. "The common principles" and "Lakeside Middle School Vision Statement"		✓		This was purchased for the AVID program, which is an after school program for the students. Supplies were purchased for educational purposes.
558	-5-000-2210-60000-0000-00-0-25004	501625	8/31/2004	INSTR. PROG.-DIST. FACILIA	\$ 1,349.25	\$ 1,349.25	Tape One of VPPL Using "Making Words" Strategy K-2. Tape 2 of VPPL Using Interactive Writing to Strengthen Phonics Skills. Tape 1 of VWW using Word Walls to Strengthen Readings & Writing at the emergent level. Tape 2 of VWWW using word walls to strengthen reading & writing at early/fluently levels. Tapes were \$345, \$345, \$595, \$64.25.		✓		Supplies such as these appear reasonable as they contribute to the students' education.
559	115000262042000000980720398	501684	9/3/2004	DON-B-FRANKS	\$ 943.05	\$ 943.05	Remove carpet and install new tile in Senior High School Room A-211.		✓		Upkeep and maintenance of buildings appears reasonable.
560	-5-000-2610-42000-0000-10-0-72004	501686	9/3/2004	ALARMS BY SAFE-TECH	\$ 959.10	\$ 113.00	Alarm Services. Ran a new wire to zones 20 & 22 from splice point at 16. Wires were cut and pulled out of hall. Find and fix short in polling loop. Found melted wire at solder junction of plumber. Tested one line item from total PO amount.		✓		Services such as these appear reasonable as they ensure the safety of students and staff. Services were made to repair the problems with the alarm system at the Holly Heights School.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			
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561	115000261042000000960720999	500523	9/7/2004	HEWLETT-PACKARD CO.	\$ 2,285.00	\$ 1,775.95	Laserjet Printer. All documentation included		✓		The purchase of a printer appears reasonable because it is needed in order to run the computers and print documents effectively.
562	115000261042000000950720295	501726	9/8/2004	C D W-G INC.	\$ 505.08	\$ 507.57	Black Cartridge, Cyan Cartridge, Yellow Cartridge, Magenta Cartridge, HP Imaging Drum LaserJet 2500		✓		The purchases of cartridges appear reasonable for printing documents effectively.
563	115000261042000000100720021	501700	9/8/2004	MAIL CENTER PLUS	\$ 47.18	\$ 47.18	Payment for items Purchased. Pad & Pencil Notes, Cliff Note Pad, Zoo Note, School Time, Apple Chart, Keys/Music.		✓		Supplies such as these appear reasonable as they are needed for staff to teach effectively.
564	1150002300590000000000130004	501753	9/8/2004	STAPLES	\$ 94.15	\$ 94.15	Misc. Office Supplies, Staples Scissor Staple, Bus-Card Inkjet Ivory B, Bus- Card Inkjet Ivory B		✓		Supplies such as these are appear reasonable for operational office needs.
565	1550002400580000000500250425	502148	9/8/2004	JONI ADAMS M.A,CCC-SLP	\$ 420.00	\$ 420.00	Speech therapy services for 2 Millville Students 8/4/04-8/25/04.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
566	5-000-2300-89500-0000-00-0-13000	501803	9/9/2004	B.J. ROASTERS	\$ 40.00	\$ 40.00	Sandwiches for 8 people on September 9, 2004 for a professional review committee meeting.	✓			Food for meetings is discretionary as it does not benefit the students. A meeting can take place without spending school finances.
567	1150002520339000000980250092	501840	9/10/2004	PHOENIX COMMUNICATIONS INC	\$ 585.00	\$ 280.00	Phone Repairs . Moved extension 293-7656 Rieck Avenue. Moved extension 293-8211 and 293-7632, new location Silver Run. Tested one line item from total PO amount.		✓		Repairs such as these appear reasonable as phones are needed at the schools.
568	1550002180500000000500260257	501693	9/10/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 313.28	\$ 313.28	2 BRT DR400 Fax Drum and shipping/handling. Shipped to continuing education.		✓		This purchase appears reasonable as it is necessary to have sufficient supplies to run the school properly
569	3050004000450000000200304200	501359	9/10/2004	BENNETT-ZIELINSKI, NORA	\$ 159.48	\$ 91.68	Room Charge Reimbursement for NJDOE Literacy Workshop 6/24/05. Reimbursement for Lunches/Refreshments for following workshops: 7/1/04 - Everyday Math Curriculum (Elberson, Warner, Clendaniel) Everyday Math - Elementary 8/4 - 8/9/04 at the Ramada Inn.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
570	1250002510732000000950124195	501855	9/13/2004	WAWA FOOD MARKET	\$ 312.00	\$ 312.00	Various subscriptions totaling \$1,263.60. The \$310 is specifically for the Wall Street Journal subscription. Other subscriptions include Daily Journal, AC Press, Millville News, and Sunday Press.		✓		Subscriptions to journals and periodicals enhance professional development and keeps them up to date with current events and ultimately benefit the students. As such the purchase appears reasonable.

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571	125000400045000000000124595	501858	9/15/2004	MARGARET MARIOTTI	\$ 315.00	\$ 315.00	30 Minute Sessions- Speech Therapy and Aural Rehabilitation For 2 students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
572	-5-190-1000-61000-0000-20-0-2400	501899	9/16/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 275.94	\$ 45.60	Light Touch Heavy Duty Punch, Pro Electric Sharpener, Write-Out, Duax Heavy Duty Stapler. Tested only one line item from total PO amount.		✓		Purchases of basic supplies such as these appear reasonable as they are needed at the schools.
573	-5-000-2400-60000-0000-40-0-2500	501907	9/16/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 115.47	\$ 112.92	HP45 Refill Kit, Tri Color Ink Cart, Capacity HP 78 Refill Kit. Total Amount was slightly higher than original PO amount.		✓		Purchases of basic supplies such as these appear reasonable as they are needed at the schools.
574	-5-000-2190-58000-0000-00-0-2504	501961	9/20/2004	BENNETT-ZIELINSKI, NORA	\$ 398.70	\$ 244.82	Mileage June/July/August - 6/1/04-8/27/04 for trips to different District/School Buildings.		✓		Mileage incurred for staff to go to the various schools appears reasonable.
575	-5-000-2190-60000-0000-00-0-1117	502025	9/21/2004	DELL COMPUTERS	\$ 1,764.34	\$ 1,764.34	Optiplex, 2.8 GHZ Pentium 4, Gigabit Nic, Small Desktop- Dell PS/2 Keyboard, Dell 16 inch monitor. Computer was shipped to warehouse.			✓	The District did not provide sufficient documentation on why this purchase was made.
576	-5-000-2220-39000-0000-60-0-2601	502078	9/21/2004	THE FOLLETT SOFTWARE COMPANY	\$ 856.75	\$ 55.75	Silver Run School, Renew Support Agreements. Expert Support Plan Plus, gives 12 or 24 months of unlimited, uninterrupted toll-free telephone service from the industry's leading expert technical support team.		✓		Technical Support services appears reasonable to ensure that the District operates efficiently.
577	125000400045000000000124595	502108	9/21/2004	RENAISSANCE LEARNING INC.	\$ 139.00	\$ 139.00	Star reading 1 year auto ESP plus renewal technical support team. It gives 12 or 24 months of unlimited, uninterrupted toll-free telephone service from the industry's leading expert technical-support team.		✓		Technical Support services appears reasonable to ensure that the District operates efficiently.
578	-5-000-2220-39000-0000-30-0-2603	502193	9/22/2004	THE FOLLETT SOFTWARE COMPANY	\$ 5,713.85	\$ 730.55	EXT Maint PHD Dolphin Scanner, Ext Maint PHD Dolphin Homepage, Support/Catalog, Support/Circulation, Subscript Renewal. Tested one line item from total PO amount.		✓		The purchase of library support and materials appear reasonable for the school libraries to run effectively.
579	125000400045000000000124595	502203	9/22/2004	N.J.A.G.C.	\$ 140.00	\$ 140.00	Membership Dues for New Jersey Association for Gifted Children, for four staff members 2004-2005		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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580	125000400045000000000124595	502163	9/22/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 58.73	\$ 58.73	Monthly desk pad calendar, optimizer phone center, cord manager, tape dispenser, set marker, bic velocity. Supplies were shipped to Holly Heights school		✓		The purchase of basic supplies such as these appear reasonable as they are needed to ensure that the District operates effectively.
581	115000219060000000000240169	502188	9/22/2004	COMMUNITY INTERVENTION	\$ 181.17	\$ 217.78	The school counseling and school social work treatment planner. The school counseling and school social work homework planner. 50 activities for teaching. Emotional intelligence. Treating anger anxiety and depression in children. Spirit Games, The Self-Esteem Garden, A Volcano in my Tummy. Total PO amount was lower than original PO amount.		✓		The purchase of basic supplies such as these appear reasonable as they are needed to ensure that the District operates effectively.
582	115000219060000000000111793	502191	9/22/2004	SOCIAL STUDIES SCHOOL SERV.	\$ 88.99	\$ 87.89	Books: Nobody Knew What To Do: Bullying, Hey Little Ant, and Banana Splits. Shipped to Silver Run School		✓		Supplies such as these appear reasonable for teaching needs.
583	115000221058000000000250041	502192	9/22/2004	BOULDEN PUBLISHING	\$ 49.85	\$ 47.19	Anger Control Activities and Mrs. Ruby's Life Lessons. Shipped to Silver Run School		✓		Supplies such as these appear reasonable for teaching needs.
584	1150002620420000000900750004	502239	9/24/2004	BRIGHT IDEAS	\$ 103.50	\$ 103.50	Children Books: Bad Billy, Characteristically Casey, Easy Elements, I Can Toucan, S.A.D., Tattle Tales. Shipped to Bacon School		✓		Supplies such as these appear reasonable for teaching needs.
585	115000219060000000000240169	502153	9/29/2004	PSYCHOLOGICAL ASSESS. RES., IN	\$ 299.44	\$ 299.44	VPI Introductory Kit, CTI (Career Thoughts Inventory) Introductory Kit.		✓		This purchase appears reasonable as it benefits the students and provides educational value
586	115000219060000000000240169	502386	9/30/2004	STEELMAN PHOTOGRAPHICS	\$ 20.90	\$ 20.90	Download to CD, 5 x 7 Image Maker Sheet on 8/27/04. Shipped to Culver Center.		✓		Supplies such as these appear reasonable for school needs.
587	115000230053000000000230195	502433	9/30/2004	GANN LAW BOOKS	\$ 271.25	\$ 67.82	Subscription Renewal for 2004-2005. Edition NJ Admin Code Titles 6 & 6A		✓		This purchase appears reasonable as it benefits the staff and students
588	-5-000-2190-60000-0000-00-0-2404	500495	9/30/2004	GEN. SUPL.-SPECIAL ED.	\$ 407.23	\$ 407.23	One Brother Electronic Office Typewriter, Six 7020 Black Correctable Ribbons, Two Lift Off Correction Ribbon. Shipped to Culver Center.		✓		This purchase appears reasonable as typewriters are needed at the school district to type up forms and other documents

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589	1150002300331000000000120022	502321	9/30/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 690.00	\$ 690.00	Eleven Registrations at \$30 each for Cumberland County In-service "Gang Awareness" - for 10 staff members. One Registration for Parents too Soon - for one staff member. Registration: Working with Troubles Children - for one staff member, Registration: Reaching the At-Risk Population - for one staff member; Registration: Literacy and Assessment - for two staff members. Four Registrations for ADHD Workshop- for two staff members. Four registrations - Media Personnel - for two staff members		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
590	5-000-2190-58000-0000-00-0-25044	502322	9/30/2004	CAPE MAY COUNTY SCHOOLS	\$ 200.00	\$ 200.00	Registration for in-service workshops on 10/8/2004 for the following: for 5 staff members. "In light of the State regulation for the 100 hours of professional development, certificates will be issued by the presenter after each workshop is completed"		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
591	15500024005800000000100250421	502748	9/30/2004	CARING FOR KIDS THERAPY SERV.	\$ 2,420.00	\$ 440.00	Physical therapy visits 9/8/2004 - 9/29/2004. Various physical therapy sessions. The cost is \$55 per hour. The specific case that we are testing is for Cashmere Holley who had 8 hours of physical therapy on Sept 8th, 10th, 13th, 15th, 20th, 22nd, 27th, and 29th		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
592	5-000-2190-32900-0000-00-0-26000	504184	9/30/2004	REPP CONSULTANTS LLC	\$ 1,650.00	\$ 550.00	Occupational Therapy Services 8/2/04 Thru 10/28/04 - 3 Millville Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
593	115000219058000000000000250491	502583	10/06/2004	RENAISSANCE LEARNING INC.	\$ 144.48	\$ 144.48	Reading Practice Quizzes		✓		Supplies such as these appear reasonable for teaching needs.
594	11500021906000000000000111797	502659	10/08/2004	INDUSTRIAL SUPPLIES, INC.	\$ 321.95	\$ 321.95	HD Utility Truck, Max Load 700 Lbs			✓	The District did not provide sufficient documentation/information on what this utility truck was purchased for and who it was purchased for.
595	11500026204200000000000720397	502706	10/08/2004	ADD WAREHOUSE	\$ 91.15	\$ 84.53	The Angry Child, 1-2-3 Magic-Book, Bipolar Disorder, Good Friends are Hard to Find-Book, Blue Cheese Breath and Stinky Feet and Shipping. There was an adjustment of +\$6.62		✓		The purchase of books appears reasonable as they provide educational value

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596	5-000-2190-58000-0000-00-0-2504	502394	10/12/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 385.00	\$ 97.00	Registrations for symposium for learning consultants on 10/15/04 - for 4 staff members. 14th Annual Symposium for Learning Consultants, held October 15,2004 at the Holiday Inn Select in Bridgeport, NJ. \$97 per person.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
597	115000230053000000000230195	502719	10/13/2004	MARGARET MARIOTTI	\$ 498.75	\$ 498.75	6 hours speech therapy and aural rehabilitation services for 2 students and Mileage of 210 miles for August and Sept @ .375		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
598	5-000-2190-58000-0000-00-0-2504	502398	10/14/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 745.00	\$ 745.00	Registrations for 3 Seminars for staff member. Seminar 1-Session B, Seminar 2- Session D, Seminar 4 Session D Registration for 2 Seminars for Beth Deforest - Seminar 3 Session C and Seminar 4 Session D. Registration for 2 Seminars for a different staff member. Seminar 1 Session B and Seminar 2 Session D. Sudden Death: Crisis in the School- Seminar #4D on October 28, 2004. Presented at: Ramada Inn - Vineland 2216 W. Landis Ave. & Route 55 Vineland, NJ 08360.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
599	115000251060000000000130002	502787	10/15/2004	RENAISSANCE LEARNING INC.	\$ 199.00	\$ 199.00	Accelerated Reader 1 year auto esp Plus Renewal Technical Support Plan		✓		This purchase appears reasonable as it benefits the students directly and has educational value
600	115000221060000000000250082	503588	10/18/2004	INSTR. PROG.-DIST. FACILIA	\$ 325.94	\$ 325.94	TCM3207 Graph 6 at \$12.99, SC36516-9 More 6 at \$12.95, FE7863 Primar 6 at \$12.99, CD2426 Writing 6 at \$17.99.		✓		Teaching supplies such as these appear reasonable and add educational value.
601	11500021906000000000011793	502857	10/19/2004	MUSIC EDUCATORS NATIONAL	\$ 95.00	\$ 95.00	Membership renewal for staff member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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602	115000218060000000000240170	502902	10/19/2004	MUSIC EDUCATORS NATIONAL	\$ 95.00	\$ 95.00	Membership dues 2004-2005 for Staff Member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
603	155000222060000000000230016	502928	10/19/2004	HARRY K WONG PUBLICATIONS	\$ 60.00	\$ 60.00	The first days of school version 3 Book with enhanced CD (Quantity 3)		✓		The purchase of books appears reasonable as they provide educational value
604	155000240053000000000250580	502979	10/19/2004	MAINIERO'S	\$ 30.00	\$ 30.00	Port Cassette Player with Headphones. Quantity = 2		✓		This purchase appears reasonable as it benefits the students directly and provides educational value
605	115000219058000000000250491	502557	10/19/2004	COMPUTER SUPPLIES - MAINFR	\$ 465.80	\$ 396.13	#2 Medium Soft Pencils Swinging Full Strip Staplers, Medium Jimine Gel, Roller Ball Pens, Papermate Grip Fine, Medium Letter Tab Cut File Folders, Monthly desk calendar pads, Calendars. Tested one line item from total PO amount. Sent to Culver Center		✓		The purchase of office supplies appear reasonable for operational/functional needs.
606	115000219060000000000240169	502399	10/20/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 179.00	\$ 179.00	Registration for Conference - Demanding Parents and Difficult Children - Cherry Hill 10/12/2004 "Your organization has registered for a Law Advisory training program. To be held on: 10/12/04. Fee per person \$179."		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
607	115000219060000000000111793	503114	10/21/2004	ALARMS BY SAFE-TECH	\$ 1,446.80	\$ 235.45	Alarm Services. Ademco Polling Loop Smoke Detectors, Wireless Receiver, Ademco Wireless smoke detector		✓		Safety alarms appear reasonable to ensure the safety of students and staff.
608	1551901000320000000100260310	502712	10/21/2004	COMPUTER SUPPLIES - MAINFR	\$ 611.00	\$ 611.00	50 Binders at \$12.22 each. State Contract# 55667. Shipped to Culver Center.		✓		This appear reasonable as these are general supplies that are necessary at the school district
609	115000230061000000000130006	502768	10/21/2004	COMPUTER SUPPLIES - MAINFR	\$ 1,374.90	\$ 1,374.90	30 Boxes (3500/Box) of Avery 5962 Laser Labels at \$45.83 each. State contract# 89076.		✓		Labels are needed for mailing out letters, report cards, etc. Such supplies appear reasonable for District needs.
610	-5-000-2190-60000-0000-00-0-1117	501871	10/21/2004	LRP PUBLICATIONS	\$ 93.00	\$ 93.00	Video Key to Compliance. Keys to compliance: A General Educator's Practical Guide. Bought by Director of Special Services.		✓		This purchase appears reasonable as it is important that staff understand how to be compliant to avoid potential legal problems

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611	5-000-2520-60000-0000-98-0-2500	503102	10/28/2004	COMPUTER SUPPLIES - MAINFR	\$ 3,297.28	\$ 1,232.41	20,000 DD Blue EZ Fold Forms for Payroll Direct Deposit (10 Boxes). 12,000 Brown Payroll Check Forms (6 Boxes). Tested one line item from total PO amount. Shipped to Culver Center		✓		Office supplies appear reasonable for the district's operational/functional needs. These forms are needed to pay employees.
612	1150002190600000000000111793	503984	10/29/2004	C M C SHARED SERVICES	\$ 40.00	\$ 40.00	Registration Fee for In-service on 10/8/04. Cape May Special Services School District. CSPD In-services attendees: 2 staff members			✓	Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
613	1150002180600000000000240170	502396	11/01/2004	PRIN. & TCHRS. TRAVEL-SPEC	\$ 485.00	\$ 185.00	Registrations for Fall Symposium 2004- Barbara Cox. Two Registrations for Fall Symposium 2004-Non Member - 2 staff members. Assessment/Autistic Spectrum. Disorders .Tested one line item from total PO amount. Shipped to Culver Center.			✓	Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
614	1150002190600000000000111793	502674	11/02/2004	SUPPLIES-ATTENDANCE OFFICE	\$ 84.00	\$ 84.00	2004 Edition Legal Handbook for New Jersey School Administrators. One for Supervisor of Administrative Services.		✓		This purchase appears reasonable as legal handbooks are necessary.
615	6150003300890000000000891000	503496	11/03/2004	PROF. SERV. - SPECIAL EDUC	\$ 200.00	\$ 200.00	Reimbursement for Reading Clinic-Rowan University 5/27/04. Reading Clinic Registration and Evaluation Form. Summer Reading Clinic 2004 - 7/8/04-8/4/04. For a 13 year old student entering the 8th Grade.			✓	Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
616	1550002400590000000000600720036	503071	11/05/2004	PROF. DUES - SPEC. SERV.	\$ 589.00	\$ 363.00	One 2005 Dues -2+ Year Associate Member(183)/Division Dues and Assessment (43) - for staff member. 2005 Dues -5+ Year Member (253) 2005. Practice Assessment (110) for staff member. American Psychological Association			✓	Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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617	115000221089000000000250032	503316	11/05/2004	THE RIVERSIDE PUBL. CO.	\$ 73.67	\$ 73.67	WJ III Achievement form A Test Records and Response Booklets.		✓		Per the Superintendent, a Child Study Team consists of a Social Worker, a Teacher, and a Psychologist, and LDTC. They work with student's to determine if the student is qualified for special education. Materials such as these appear reasonable for the students since they add educational value.
618	115000219060000000000240404	502400	11/09/2004	CROSS COUNTRY EDUCATION	\$ 238.00	\$ 119.00	Registration Seminar 10/29/04, ADHD or Pediatric Bipolar - for two staff members at \$119 each in Atlantic City.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
619	1551901000320000000700260274	504181	11/12/2004	LAWRENCE P. CLINTON, MD, PA	\$ 250.00	\$ 250.00	Psychiatric Evaluation - Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
620	1550002400600000000400250054	504023	11/19/2004	DELL COMPUTERS	\$ 1,095.13	\$ 1,095.13	Computers and computer equipment		✓		This purchase appears reasonable as computers benefit the students directly and provide educational value
621	115000219060000000000111795	503830	11/20/2004	LOUISE M ALDRICH MSW, LCSW	\$ 125.00	\$ 125.00	Registration for Workshop 1/27/04- Vineland - "Anger Management Techniques For Children/Adolescents" - for School Social Worker.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
622	1550002400600000000700250057	504084	11/22/2004	WINDCHIMES/BOGART'S INK LLC	\$ 449.25	\$ 449.25	"Words Of Stone" Paperback books for Students at Lakeside (Quantity = 75)		✓		This purchase appears reasonable as books provide educational value
623	-5-190-1000-32000-0000-10-0-2603	504039	11/22/2004	CUMB CO. ALCOHOL & DRUG SVC.	\$ 1,900.00	\$ 1,900.00	SAC Services for Alternative School. (Substance Abuse Counselor). Services was provided in 2.5 hour increments per day on various days.		✓		This expense appears reasonable as substance abuse counseling is necessary for troubled students
624	115000221060000000000250080	503827	11/23/2004	ADD WAREHOUSE	\$ 489.40	\$ 489.40	ADHD Child in the Classroom- Strategies for Teachers Video. ADHD-What can we do? Video, Classroom accommodations for Dyslexic Students, Asperger's Syndrome: A Guide for Parents and Professionals. Shipped to Culver Center.		✓		Supplies such as these enhance professional development and benefit the student's education.

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625	11500022106000000000250082	503977	11/24/2004	COTTRELL GRAPHICS & AD SPEC.	\$ 94.16	\$ 94.16	Special Education Books, English Version. For staff member. Shipped to Culver Center		✓		Journals such as these add and enhance professional development.
626	115000221089000000000250032	504156	11/30/2004	LIBRARY VIDEO COMPANY	\$ 370.52	\$ 384.51	Video series VHSFF6000 Conflict Resolution for Students, Video FK8351 using the dewey decimal system, Shipping 10% There was an adjustment of -\$13.99		✓		This purchase appears reasonable as it provides educational value to the students
627	115000219060000000000111793	504157	11/30/2004	MARSHALL CAVENDISH CORPORATION	\$ 1,695.70	\$ 1,304.05	Various educational books. Epidemic, Ghost of a Hanged Man, Gods, Goddesses & Mythology, Insects & Spiders of World, Life in the Roman Empire, Story of Science 3, etc		✓		This purchase appears reasonable as books provide educational value to the students
628	115000219060000000000240404	504173	11/30/2004	FOLLETT LIBRARY RESOURCES	\$ 1,984.19	\$ 2,000.00	Various educational books. There was an adjustment of -\$15.81		✓		This purchase appears reasonable as books provide educational value to the students
629	3050004000450000000910304091	504232	11/30/2004	CALLOWAY HOUSE, INC.	\$ 221.72	\$ 219.72	5 Time Timers and Shipping. Shipped to Bacon School.		✓		This purchase appears reasonable as books provide educational value to the students
630	1550002400600000000100250051	504365	12/03/2004	SALEM PRESS	\$ 304.00	\$ 304.00	Books: Great Lives: The Ancient World and GEFH: The Ancient World		✓		This purchase appears reasonable as books provide educational value to the students
631	115000219060000000000111793	503642	12/04/2004	INSTITUTE FOR EDUC. DEVELOP.	\$ 179.00	\$ 179.00	Registration for "Practical Strategies for working with students with Asperger Syndrome and High Functioning Autism" - 11/22/04 (Cherry Hill) - for staff member - Speech/Language.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
632	-5-000-2400-60000-0000-20-0-25000	504468	12/08/2004	STEELMAN PHOTOGRAPHICS	\$ 229.75	\$ 229.75	4 Different sized frames	✓			The picture frames do not directly benefit the student or provide educational value
633	115000219060000000000111793	504489	12/08/2004	OFFICE TIMESAVERS	\$ 22.90	\$ 22.90	US Zip/Area Code Directory Book 2005 and Shipping and Handling		✓		This appears reasonable as it necessary for the school to have a directory book
634	-5-000-2190-32900-0000-00-0-26000	504183	12/08/2004	CARLO B. MELINI, M.D., P.A.	\$ 350.00	\$ 350.00	Neurodevelopmental Evaluation - Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.

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635	-5-000-2190-32900-0000-00-0-26000	503829	12/08/2004	MARGARET MARIOTTI	\$ 908.25	\$ 908.25	Aural Rehabilitation/Therapy for 2 students 10/1-10/29/04 for \$840.. Mileage = 182 Miles at .375 for \$68.25.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
636	-5-000-2510-60000-0000-00-0-13000	504658	12/10/2004	N.J. SCHOOL BOARDS ASSOC.	\$ 103.00	\$ 103.00	Policy Manual Position and Policies on education and Shipping/Handling. Critical Policy Manual		✓		This appears reasonable as it is necessary to have a policy manual for staff
637	1150002190600000000000111795	504422	12/10/2004	N.J. ASSOC FED PROG ADMIN	\$ 120.00	\$ 120.00	Registration for South Central Region Training Institute, Friday, December 3, 2004 - Nora Zielinski. Sessions: NCLB Update, NJ State Assessments, Management Miracles with Challenging Students, Play Workshop for Educators, Grant Writing, Mary F. Janvier Exemplary Support Program.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
638	-5-000-2190-60000-0000-00-0-11175	503980	12/13/2004	PRO-ED	\$ 114.00	\$ 114.00	Journal of Special Education, 1 Year Renewal \$44.		✓		Journals such as these add and enhance professional development.
639	-5-000-2190-32900-0000-00-0-26000	504674	12/15/2004	MARGARET MARIOTTI	\$ 827.75	\$ 827.75	Eleven Aural Therapy and Rehabilitation Services for J2 students - 11/1/04 - 11/30/04 for \$770. Mileage 154 Miles at .375 for \$57.75.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
640	-5-000-2190-60000-0000-00-0-11175	504735	12/17/2004	ALLIANCE FOR EXCELLENT EDUC	\$ 15.19	\$ 15.19	Reimbursement for 35 copies of reading next: A vision for action and research in middle and high school literacy. The books were "complimentary" however the company asked for \$15.19 to pay for shipping		✓		This appears reasonable as the teaching materials provide educational value
641	3050004000450000000910304091	504756	12/17/2004	ELLIS ISLAND RESEARCH	\$ 99.00	\$ 99.00	Reference Library of European America (4 Volumes)		✓		This purchase appears reasonable as books provide educational value
642	115000221060000000000250180	504779	12/21/2004	C D W-G INC.	\$ 1,274.77	\$ 1,278.87	Sony, Deskjet/Inkjet, Tricolor Ink Print Cart, Black Inkjet Print Car. There was an adjustment of -\$4.10		✓		The purchase appears reasonable as the supplies are for a school
643	115000251060000000000130002	504790	12/21/2004	SOUTH JERSEY PAPER	\$ 419.00	\$ 419.00	Windsor 15 in sensor vacuum cleaner. Vacuum cleaner for senior high school		✓		The vacuum purchased appears reasonable to ensure that the building is clean and safe

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644	1550002400600000000500250055	504981	12/22/2004	MARGARET MARIOTTI	\$ 752.50	\$ 752.50	Aural Therapy and Rehabilitation Services 12/3/04-12/22/04, 2 students. Mileage 140 Miles		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable. Per the Business Administrator, the consultant is approved by the Board for a maximum amount, in the event the services approach the maximum an increase is requested to be approved by the Board. Special Education laws require that we provide these services.
645	115000262052000000000820004	505526	12/27/2004	REPP CONSULTANTS LLC	\$ 990.00	\$ 550.00	Occupational therapy services 11/3-11/30/2004 and 12/1-12/23/2004 3 Millville Students. The amount being tested is for services on various dates in November.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
646	1550002220600000000100230011	504082	12/29/2004	RIFTON/COMMUNITY PLAYTHINGS	\$ 1,420.00	\$ 1,420.00	Mobile Frame (Medium), High Backrest with Push handle (Medium). Pads and armrests - Burgundy (Medium), Footboard and Sandals - (Medium). Trunk support (Medium), Additional Side Pads - Burgundy (Medium). Leg Support Abductor - (Medium). Shipped to Rieck Avenue School		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
647	1550002210600000000600240176	505011	1/5/2005	MAR*CO PRODUCTS, INC.	\$ 45.80	\$ 45.80	Twyla Tulip book, focus on friendship game, scoop good behavior game, situational problem solving		✓		School supplies for Child Study Teams are important and benefit the students directly
648	1150002400600000000110250059	505087	1/10/2005	SUPER DUPER PUBLICATIONS	\$ 35.90	\$ 35.90	Two Giant Packs of Glitter Pencils at \$17.95 a pack.		✓		The purchase of glitter pencils appears reasonable because it benefits the students as it gives them an incentive to work harder. Also the amount spent is minimal.
649	-5-000-2220-60000-0000-90-0-23009	505093	1/10/2005	HEINEMANN LIBRARY	\$ 504.80	\$ 504.80	Various Books (quantity 24) and supplies		✓		This appears reasonable as books provide educational value
650	1550002220600000000100230011	505159	1/10/2005	BOUND TO STAY BOUND BOOKS, INC	\$ 277.84	\$ 302.79	Various books that were rebound. There was an adjustment for -\$24.95		✓		This appears reasonable as it is general upkeep of supplies
651	115000230061000000000130006	505221	1/12/2005	EAST COAST MECHANICAL MAINT	\$ 210.00	\$ 210.00	Service charge for checking 3rd burner. "Started and checked 3rd Burner. Found Honeywell Model Motor not working properly. Will order new motor and return to install left burner running on low fire only until new motor installed"		✓		This purchase appears reasonable as it is general upkeep of building

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652	1550002400600000000600250056	505298	1/14/2005	SUPPLIES-SUPPLIES, INC.	\$ 220.50	\$ 147.65	10 Black Dr Grip Gel refills, 10 Blue Dr Grip Gel Refills, 5 Red Dr Grip Gel Refills, 10 Boxes formatted disks, 20 rolls MMM Masking tape		✓		This appears reasonable as these supplies are needed at a school
653	-5-000-2510-60000-0000-00-0-1300	505347	1/14/2005	ACME MARKETS #7827	\$ 40.80	\$ 40.80	Groceries such as coffee creamer, sodas, etc	✓			The purchase of groceries for staff does not benefit the students
654	1150002510600000000000130002	505456	1/21/2005	IRLEN INSTITUTE INTERNATIONAL	\$ 97.90	\$ 97.90	Reading the Colors Irlen Institute Interactive CD Rom Blue-Gray, Goldenrod, Gray, Green, Peach, Purple, Rose, Turquoise, Yellow Overlays and shipping and handling		✓		This appears reasonable as they are basic supplies for the office and "Reading the Colors" and the CD Rom benefit the students directly
655	-5-000-2400-59000-0000-10-0-2500	505569	1/26/2005	TROUT PRINT. & PUBL.	\$ 2,195.00	\$ 2,195.00	1,800 Course Description Books - 56 pages 1,800 Course Description Worksheets - 2 Park NCR 8 1/2x11		✓		This appears reasonable as it has educational value and benefits the students directly
656	-5-000-2610-42000-0000-90-0-7200	505657	1/26/2005	ALARMS BY SAFE-TECH	\$ 1,604.25	\$ 1,604.25	Alarm System per Invoice 3.5 Intellicom Technician \$85/hr 1 - System. Sen RTS451 Test Station 2 - System. Sen. M501 Module 1 - Dual Action Pull Station 1 - System. Sen. Duct Detector DH200RPL 12 Labor \$68.50/hr		✓		This appears reasonable as alarms ensure the safety of students and staff and therefore benefit the students directly.
657	-5-000-2190-60000-0000-00-0-1117	505727	1/31/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 498.82	\$ 508.75	Desk calendars, wrist rest, keyboard rest, standard panel clips, etc		✓		Office supplies are needed for office operations. As such the purchase appears reasonable.
658	-5-000-2400-60000-0000-11-0-2500	505766	1/31/2005	STAPLES BUSINESS ADVANTAGE	\$ 749.94	\$ 749.94	3 color photo printers		✓		Color photo printers are benefit the students directly for uses such as after school activities, yearbook, etc.
659	-5-000-2220-60000-0000-90-0-2300	505780	1/31/2005	EDUCATION WEEK	\$ 39.00	\$ 39.00	Full year of Education Week 42 issues of Education Week and 2 Exclusive Education Week Annual Reports		✓		This appears reasonable as it provides educational value and benefits the students directly
660	15500024006000000000100250010	505540	2/2/2005	HEADSETS.COM	\$ 352.90	\$ 352.90	WLS/CS50 Plantronics CS50 Completely Wireless Headset system with convertible headset WLS/HL10 Plantronics Automated Handset Lifter for use with CA10, CS10, A20, S20, and CS50 P/N		✓		Headsets are necessary for day to day office activity.
661	-5-000-2300-61000-0000-00-0-1300	505802	2/2/2005	WALK THE TALK	\$ 167.45	\$ 167.45	Leadership Courage (Quantity 10) COMP Manager's Coaching Handbook WTT Catalog The subscription was \$14.95 x 10 = \$149.50 Shipping and handling was \$17.95		✓		Subscriptions to journals and periodicals enhance professional development and keeps them up to date with current events and ultimately benefit the students. As such the purchase appears reasonable.
662	-5-000-2400-60000-0000-80-0-2500	505935	2/3/2005	DAUNORAS FAMILY MARKET	\$ 40.66	\$ 40.66	Daunoras Payout Slip 1/4/2005 and 1/28/2005 Coffee Creamer, Whipped Cream, etc	✓			Food purchased for staff should not be expensed through the school.

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663	-5-000-2400-58000-0000-10-0-2504	506029	2/8/2005	MID STATES COUNCIL SOCIAL STUD	\$ 95.00	\$ 95.00	Registration fee for "The 102 Middle States Regional Conference for the Social Studies - "Riding the Waves into the Future" to be held February 17-19 2005 in Atlantic City NJ. For staff member. Pre-registration for Non-Member (includes Lunch)		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
664	1550002210500000000900260293	506056	2/8/2005	WINDCHIMES/BOGART'S IN INK LLC	\$ 39.00	\$ 39.00	Green Belt Movement \$15 Genius Denied \$24		✓		This appears reasonable as it provides educational value and benefits the students directly
665	1550002400600000000100250010	506065	2/8/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 26.25	\$ 29.95	Signature Stamp. There was an adjustment of -\$3.70		✓		This appears reasonable as it is needed to process payroll and checks
666	1150002210600000000000250180	506067	2/8/2005	SUPPLIES-SUPPLIES, INC.	\$ 84.17	\$ 131.23	White Laser/Inkjet Business Cards and Microfine Print LaserJet. There was an adjustment for -\$47.06. Also this is a state contract		✓		This appears reasonable as the office and staff need these supplies in order to conduct business properly
667	1250004000450000000000124595	505763	2/9/2005	TEMPLE UNIVERSITY - RHD&E	\$ 125.00	\$ 125.00	Registration for Temple University School Psychologist program 3/4/2005 for staff member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
668	-5-000-2180-80000-0000-80-0-2608	506151	2/10/2005	THE PRINCIPALS CENTER	\$ 115.00	\$ 115.00	Membership 2004-2005 Principals Center for the Garden State for staff member Standard Membership Fee. Principal for grades K-5 in a Public Urban School with 66 Professional Staff and 275 Students		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
669	-5-000-2520-60000-0000-98-0-2500	506235	2/16/2005	UNISYS CORPORATION	\$ 425.15	\$ 420.00	Laser printer maintenance kit		✓		Printers are needed to operate the district effectively.
670	-5-000-2190-32900-0000-00-0-2600	505953	2/16/2005	MARGARET MARIOTTI	\$ 614.00	\$ 614.00	16 Aural Therapy and rehabilitation 1/3/2005-1/31/2005 Millville 2 students, 112 Miles at 0.375 and miscellaneous supplies for repair of equipment		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
671	-5-000-2400-53000-0000-80-0-2505	506370	2/22/2005	MILLVILLE POST OFFICE	\$ 111.00	\$ 111.00	300 Roll Stamps at \$0.37		✓		Stamps are needed to send mail
672	-5-000-2220-60000-0000-30-0-2300	506377	2/22/2005	RAINBOW BOOK COMPANY	\$ 467.20	\$ 467.20	Various Books and Discs (Quantity 34). This is for the Holly Heights School Library		✓		This appears reasonable as it provides educational value and benefits the students directly

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673	-5-000-2400-60000-0000-30-0-25004	506381	2/22/2005	PRESENTATION SYSTEMS	\$ 1,233.85	\$ 1,233.85	5 Black on White Paper, 5 Blue on White Paper, 1 High Impact Yellow, 1 High Impact Pink, shipping/handling		✓		This appears reasonable as paper is needed in the schools and it benefits the students directly
674	-5-000-2190-32900-0000-00-0-26004	506045	2/22/2005	CAPE MAY COUNTY SCHOOLS	\$ 310.00	\$ 310.00	Pediatric neurology consult for Millville student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
675	1150002210600000000000250082	506593	3/2/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 59.10	\$ 59.10	TN250 Toner for intellifax 2800		✓		Toner is needed for printers. Therefore, the purchase and the amount spent seem reasonable
676	-5-000-2510-73200-0000-95-0-12414	506294	3/2/2005	WESTWOOD COMPUTER CORP	\$ 2,446.00	\$ 2,446.00	1 HP LaserJet 1401MFP, 1 HP 10000 Page Smart Print Toner Cartridge for 4101. State contract		✓		This appears reasonable as computers and appliances are needed to conduct school business effectively.
677	-5-000-2180-60000-0000-10-0-2405	506638	3/4/2005	AMER. SCHOOL COUNSELOR ASSOC.	\$ 64.80	\$ 64.80	ASCA National Model & Workbook set and Shipping		✓		This appears reasonable as it provides educational value and benefits the students directly
678	15500024006000000000900250050	506666	03/04/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 179.01	\$ 259.82	File Disk, Shelf, Holder, Tray, File, Index, Note, Pad, etc. The original total is \$359.32 but there was an adjustment for -\$180.31		✓		The purchase of supplies appears reasonable as they are needed to conduct business
679	1150002210600000000000250082	506598	03/04/2005	MILLVILLE BOARD OF EDUCATION	\$ 1,140.00	\$ 1,140.00	Cheerleading Program at R.D. Wood School . \$29.00 per hour for 40 hours		✓		This purchase appears reasonable as it benefits the students directly
680	15500021806000000000600240560	506669	03/04/2005	BRIAN RICHARDS MAGIC & COMEDY	\$ 275.00	\$ 275.00	Assembly "The Magic of 5-a-day: A Nutrition Magic Show. At Mt. Pleasant Elementary School		✓		This purchase appears reasonable as it provides educational value and benefits the students directly
681	-5-190-1000-32000-0000-30-0-26014	506849	03/09/2005	HOLLY HEIGHTS PTSA	\$ 1,030.00	\$ 1,030.00	Payments for Brass Rubbing Performance and Jazz Performance on December 8th and 9th, 2004		✓		This purchase appears reasonable as these performances benefited the students directly and have educational value
682	1150002300590000000000820007	506917	03/10/2005	MILLVILLE POST OFFICE	\$ 36.61	\$ 36.61	Presorted First Class Mailers and Regular Mailers		✓		This purchase appears reasonable as mail postage is needed to mail out report cards
683	-5-000-2190-60000-0000-00-0-11174	506815	03/11/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 299.90	\$ 299.90	HP15 Ink Jet Cartridges - Black. Shipped to Culver Center		✓		Supplies such as these appear reasonable for daily operational and functional use.
684	1150002620520000000000820005	506970	03/14/2005	WILSON LANGUAGE TRAINING CORP.	\$ 196.90	\$ 196.90	Two day Overview Video Series (Tapes 1-6) Language Series		✓		This purchase appears reasonable as it provides educational value and benefits the students directly
685	-5-000-2400-60000-0000-10-0-25004	506999	03/14/2005	SHEPPARD, SCOTT	\$ 93.93	\$ 93.93	Reimbursement for supplies purchased for food supplies for state testing proctors such as candy, chips, cups, etc	✓			This is discretionary as it does not provide any benefits to the students directly

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686	155000240060000000900250050	506529	03/14/2005	DON JOHNSTON INC.	\$ 684.00	\$ 684.00	Three Earobics for Adolescents and Adults. Earobics: Phonological awareness, auditory processing, and phonics training. Students who are struggling often lack phonological awareness and the ability to notice and manipulate individual sounds in words. Earobics helps students with extensive practice and skills training.		✓		Per the Superintendent, a Child Study Team consists of a Social Worker, a Teacher, and a Psychologist, and LDT. They work with student's to determine if the student is qualified for special education. Materials such as these appear reasonable for the students since they add educational value.
687	-5-000-2190-58000-0000-00-0-2504	506526	03/15/2005	TEMPLE UNIVERSITY - RHD&E	\$ 125.00	\$ 125.00	Registration for annual school psychology conference Friday March 4, 2005 - for staff member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
688	-5-000-2190-58000-0000-00-0-2504	506587	03/15/2005	COUNCIL FOR EXCEPTIONAL CHILD	\$ 295.00	\$ 295.00	Registration for staff member for convention April 7 to 9, 2005		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
689	-5-000-2190-32900-0000-00-0-2600	507695	03/16/2005	DEVINENI R PRASAD MD PA	\$ 175.00	\$ 175.00	Neurological evaluation Millville Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
690	-5-000-2190-58000-0000-00-0-2504	505590	03/17/2005	EDUC. INFO. & RES. CENTER	\$ 237.00	\$ 237.00	Registration "Play workshop for Educators" with Sancha Hughes, Registration "How to Deal with Difficult people", Registration "No More Bullies, No More Victims," and Registration "Seven Ingredients to Successful Student Motivation." The staff member is a speech language specialist		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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691	-5-000-2190-58000-0000-00-0-2504	504970	03/17/2005	EDUC. INFO. & RES. CENTER	\$ 237.00	\$ 237.00	Registration "Teachers as Counselor", Registration "Play Workshop for Educators", Registration "How to deal with Difficult People/Situations" Registration "No More Bullies, No more Victims" and Registration "Seven ingredients to Successful student motivation"		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
692	1150002610420000000950720295	505147	03/18/2005	CARING FOR KIDS THERAPY SERV.	\$ 1,980.00	\$ 330.00	Physical therapy for student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
693	-5-000-2700-51200-0000-10-0-5200	507233	03/21/2005	ENCORE PERFORMING ARTS INC	\$ 2,670.00	\$ 242.70	Dance, Dance, Dance Performance on April 13, 2006. Six Schools. "A World Mosaic of Music & Dance Performance" on April 13 & 14, 2005. \$242.70 for each performance.		✓		Performances such as these appear reasonable for students' needs. It exposes them to different cultures and gives them an incentive to learn.
694	1550002180600000000100240510	507235	03/21/2005	NANTICOKE LENNI-LENAPE IND NJ	\$ 250.00	\$ 25.00	Encampment Presentation with Dancing/Drumming on April 15, 2005. For celebration of Cultural Diversity. \$25 at each school.		✓		Performances such as these appear reasonable for students' needs. It exposes them to different cultures and gives them an incentive to learn.
695	1550002180600000000100240510	508176	03/22/2005	R F B & D	\$ 35.00	\$ 35.00	Student Individual Membership Fee Renewal		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
696	-5-000-2190-58000-0000-00-0-2504	507087	03/23/2005	NATL ASSOC OF SOC. WORKERS-NJ	\$ 165.00	\$ 165.00	Registration for workshop Monday May 2 for staff member. Annual Conference.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
697	-5-000-2190-32900-0000-00-0-2600	507691	03/31/2005	HAMILTON TWP. PUBLIC SCHOOLS	\$ 687.50	\$ 687.50	Physical and occupational therapy from 12/1/2004 through 3/31/2005 for Millville Student. Cable needed for the Pro to connect to a PC		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.

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698	1550002400600000000600250056	509563	04/01/2005	BACHARACH INSTITUTE	\$ 631.75	\$ 631.75	Audiology services for Millville Student. Testing was done on March 22, 2005		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
699	115000262042000000980720398	507298	04/05/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 486.06	\$ 28.94	Six Electric Pencil Sharpeners, 32 Boxes Pocket Folders, 12 1' Binders, Phone/Address Book. Shipped to Memorial High School.		✓		Supplies such as these appear reasonable for operational office related needs in the District.
700	155000240058000000100250421	507339	04/05/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 23.56	\$ 27.06	Two AMP Scratch Pads, 1 DSL Calculator Tape, 1 AVT Phone Wipes. State Contract No. T0052-49025. Shipped to Culver Center.		✓		Supplies such as these appear reasonable for operational office related needs in the District. Amount is minimal.
701	-5-000-2400-60000-0000-80-0-25004	507385	04/05/2005	ACTION SIGNS & AWARDS	\$ 72.00	\$ 72.00	24 at \$3 each. Trophies for Cheerleaders for End of Season. Shipped to Wood School.		✓		Awards and Trophies such as these give students an incentive to participate in activities and excel in what they enjoy doing.
702	115000223060000000000240202	507325	04/05/2005	XOCHIQUETZAL	\$ 950.00	\$ 95.00	Two Folklore Dance Presentations on April 14, 2005 at Memorial High School. This is a partial payment for the Assembly Performance. Each performance was at \$475 each.		✓		Performances such as these appear reasonable for students' needs. It exposes them to different cultures and gives them an incentive to learn.
703	115000219058000000000250491	507508	04/07/2005	CITY OF MILLVILLE	\$ 520.00	\$ 60.00	User permits for security alarms for all District Buildings. Tested one line item from total PO amount. One user permit from one school		✓		User Permits for security alarms ensure that the security systems are up to date. Such items appear reasonable for the safety of students and staff.
704	115000221089000000000250032	507524	04/07/2005	ALARMS BY SAFE-TECH	\$ 2,200.00	\$ 2,200.00	Various Work at Rieck Avenue School. Three Labor Hours, Troubleshoot and Fix Access Door. 25 Labor Hours: Technicians for Troubleshoot and Fix Zones 7 & 8 on Simplex Fire Panel. One system sensor 2WT-B Smoke Detector. 5 Labor Hours for Troubleshoot and fix zone 4 on simplex fire panel.		✓		Maintenance of fire panels, smoke detectors, and alarms appears reasonable for safety reasons.
705	-5-000-2190-32900-0000-00-0-26004	507694	04/07/2005	JAMES L. HEWITT, M.D.	\$ 325.00	\$ 325.00	Psychiatric Evaluation- Millville student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.

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706	-5-000-2190-58000-0000-00-0-2504	507265	04/08/2005	NATL ASSOC OF SOC. WORKERS-NJ	\$ 165.00	\$ 165.00	Registration for Conference on Wednesday May 4, 2005 for staff member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
707	1550002400580000000100250421	507692	4/12/2005	DAVID M. FRIEL, M.D.	\$ 290.00	\$ 290.00	CST Psychiatric evaluation - student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
708	1554021000600000000900102510	507620	04/12/2005	NEW JERSEY CHAMBER OF COMMERCE	\$ 302.25	\$ 302.25	2005-2006 School Counts renewal KIT school/counts freshman certificates handling. School Counts! Renewal Kit (2005-2006) \$250, Freshman certificates 2 packs @ 22.00 each. S&H \$8.25		✓		School counts is a State initiative that involves the participation of County Colleges. If students meet a certain criteria (i.e. attendance, good GPA) they are awarded a full tuition to a County College. Students for this program are recognized on a yearly basis. Such certificates/supplies are incentives for the students to do well and therefore appear reasonable.
709	1550002400600000000600250056	507587	04/12/2005	ENSLow PUBLISHERS	\$ 897.75	\$ 897.75	One Set Science Fair Success (19V), One set Science Projects (22V), One Eating Disorders, One Ebola Virus, One Schizophrenia, One Stress and Anxiety. Shipped to Senior High School.		✓		Book supplies such as these appear reasonable as they benefit students directly and provide educational value.
710	-5-000-2220-60000-0000-10-0-2300	507591	04/12/2005	LERNER PUBLISHING GROUP	\$ 2,003.85	\$ 2,003.85	In America, Cubans in America, Salvadorans in America, Filipinos in America, North Korea in pictures, Turkey in pictures, Vietnam in pictures, UK in pictures 61 Books Total. Passport to History.		✓		Book supplies such as these appear reasonable as they contribute to the students' education.
711	-5-000-2210-60000-0000-00-0-2500	507660	04/12/2005	DELL COMPUTERS	\$ 1,072.00	\$ 1,072.00	Two Base Units: Axim X50V, Intel 624MHZ, 128MBROM 64MB SDRAM, 3.71VGA, 802.11B, BT at \$480.97 each. Two Streets and Trips 2005. Standard Edition and Voice Command for PC at 55. each. Shipped to Culver Center.		✓		Computer equipment is needed to operate the district effectively. As such, the purchase appears reasonable.

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712	1550002180600000000600240560	507492	04/19/2005	DEVINENI R PRASAD MD PA	\$ 175.00	\$ 175.00	Neurological evaluation for student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
713	1550002180500000000900260199	507573	04/19/2005	MARGARET MARIOTTI	\$ 500.36	\$ 500.36	Aural therapy and rehabilitation Services 3/1/2005-3/23/2005 for 2 Millville Students. 6.5 Hours @ \$70/hr. Both students had therapy for 30 min at a time		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
714	1550002210320000000100260414	508441	05/02/2005	PHOENIX COMMUNICATIONS INC	\$ 475.00	\$ 195.00	Repair for 293-7627 Room 202. Refer to Verizon. Moved extension 6115 in nurses office at Holly Heights. Moved Data. Rewired for fax machine. Replaced defective telephone set in library office.		✓		Repairs to telecommunication equipment appear reasonable as properly functioning equipment is needed to run the school district properly.
715	1550002400890000000900250390	508424	05/02/2005	SUPPLIES-SUPPLIES, INC.	\$ 70.99	\$ 94.98	HP LaserJet Q2613A Replacement Cartridge . Total PO amount was lower than original PO amount.		✓		Printer supplies appear reasonable for the District's operational needs.
716	115000218058000000000250049	508439	05/02/2005	SUPPLIES-SUPPLIES, INC.	\$ 120.38	\$ 120.38	Six Pocket Folders at \$9.51, Two Laser Labels for 56.24, Six Black Pens for \$7.08. State Contract #A59760. Shipped to Culver Center.		✓		Supplies such as these appear reasonable for the District's daily functional and operational needs.
717	1550002400580000000100250421	508443	05/02/2005	MEMORIAL HIGH SCHOOL CAFETERIA	\$ 114.40	\$ 10.41	Lunches and Snacks For Multi-Cultural Week. Cafeteria Account: Lunches/Snacks for Wood Students. This is a partial payment.		✓		Multicultural meals for students benefit the students, provide educational value, and give the students an incentive.
718	1550002400600000000200250052	506402	05/03/2005	DELL COMPUTERS	\$ 1,204.00	\$ 1,204.00	256 Module for Dell OptiPle x GX150 Series System 512 MB Module for a Dell OptiP lex GX400 Series System 256MB Module for Dell Optipl ex GX110 Series System 256MB Module for Dell Optipl ex GX1 with 350MHz-600MHz pr Cordless Optical Mouse for Notebooks		✓		Computer equipment is needed to operate the district effectively and the amount spent is reasonable. As such, the purchase appears reasonable.
719	1550002230600000000300240183	508723	05/12/2005	DAUNORAS FAMILY MARKET	\$ 1,000.00	\$ 95.70	Food supplies for summer trek- receipts to be submitted with PO#.		✓		Food supplies appear reasonable as they are needed to feed the students
720	125000400039000000000120003	508720	05/12/2005	TONY'S LUNCH	\$ 5,520.00	\$ 480.00	Breakfast and Lunch to be Served on 6/27-6/30/05. Summer Trek - \$12 per person per day.	✓			This was deemed discretionary as it was for the staff only and did not benefit the students.

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721	-5-000-2230-60000-0000-30-0-24014	508724	05/12/2005	TRI-CITY PRODUCTS	\$ 795.90	\$ 62.64	Misc Supplies for Summer Trek-Receipts to be submitted with Recorded on receipt. Plastic Cups, Plastic Bowls, Plastic Plates, Plastic Forks, Knives, and Tea Spoons. Tested partial payment.	✓			This was deemed discretionary as it was for the staff only and did not benefit the students.
722	-5-000-2210-60000-0000-90-0-24017	508725	05/12/2005	STAPLES	\$ 1,608.39	\$ 375.00	Envelopes, Flip Chart Markers, Staples, Colored Paper, Binders, Folders		✓		This purchase appears reasonable as it directly benefits the students
723	1150002190890000000000250399	600600	05/15/2005	ATLANTIC TIME SYSTEMS INC	\$ 3,076.00	\$ 3,076.00	Renewal Maintenance Agreement per Inv. Renewal of Computerized Time & Attendance System Preventive Maintenance Program Level 1. Time America Genesis Time & Attendance Base Software. Upgrade to support 5 network users. Benefit Accruals Module. Job Cost Module. Data Collection Terminal with internal bar code reader and internal 1200 Baud Modem at all school buildings.			✓	Renewal of such maintenance agreements appear reasonable..
724	1550002400530000000200250520	600037	05/16/2005	RESOURCES FOR EDUCATORS	\$ 198.00	\$ 198.00	Single school subscription to home & school connection. Home & School Connection is periodical related to encouraging parent involvement in the school		✓		This purchase appears reasonable because the subscription is for a magazine around the topic of boosting parental involvement which benefits the students directly.
725	1550002400890000000100250310	508920	05/24/2005	D'AGOSTINO, JOHN	\$ 39.00	\$ 39.00	Reimbursement for Supplies (Film) for Graduation. Senior High School		✓		This purchase appears reasonable as it directly benefits the students
726	115000251059200000000130013	509087	05/25/2005	CUMB CO SUPT ROUNDTABLE	\$ 618.50	\$ 618.50	2005 Teacher recognition program Billing (May 17, 2005). Luncheon at \$16 each for 11 teachers and 11 district guests	✓			The luncheon was deemed discretionary as it does not benefit the students. Personal funds should have been used for the luncheon.
727	1150002620420000000980720398	600138	05/26/2005	CUMB. CO. COLLEGE	\$ 50.00	\$ 50.00	Registration fees for two staff members for grant writers workshop June 28, July 26, August 23 and Sept 27, 2005			✓	Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
728	15500024006000000000600250056	600153	05/26/2005	GANN LAW BOOKS	\$ 641.75	\$ 64.18	Subscription renewal for 05-06 edition NJ Statutes - Title 18A, for 10 staff members.		✓		The Title 18A reference books appear reasonable because the Title 18A statutes are used in the course of everyday school activity

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729	115000230058500000000130010	600142	05/26/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 885.00	\$ 885.00	Membership Dues for staff member. For the 2005-2006 School Year. NASSP Dues (\$210) and NJSPA Dues (\$675)		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
730	1550002210600000000300240173	509027	05/31/2005	COLONIAL FLOWERS	\$ 145.50	\$ 138.50	Eight Wrist Flowers for Retirees, Three Bouts for Men	✓			The purchase has been deemed discretionary as it does not benefit the students. Retirement Supplies should be purchased from personal funds.
731	115000221089000000000250032	600185	06/01/2005	N.J. ASSOC. OF SCH. ADMIN.	\$ 825.00	\$ 825.00	Dues for NJASA 2005-06 membership for the Supervisor of Administrative Services.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
732	1550002400580000000100250421	600157	06/01/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 2,025.00	\$ 2,025.00	Membership Renewal - 05/06. NJPSA Dues.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
733	1550002110800000000100260812	600170	06/01/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 3,540.00	\$ 1,854.96	2005-2006 Membership Dues for 4 staff members.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
734	-5-000-2610-42000-0000-40-0-7200	509085	06/01/2005	SYSTEC OF VINELAND	\$ 95.89	\$ 95.89	Door Access System Maintenance at Rieck Avenue School.		✓		The expenses incurred for building Maintenance such as a Door Access Systems appear reasonable as they ensure the safety of students and staff.
735	-5-000-2300-89500-0000-00-0-1300	509086	06/01/2005	CUMBERLAND REGIONAL BOARD OFC.	\$ 250.00	\$ 250.00	2005 Celebration of Teaching Program. Districts' share of dinner/luncheon and T Shirt Cost.	✓			Dinner/Luncheon events for Teaching Programs are discretionary and do not benefit the student's in any way.
736	1550002400890000000100250310	600194	06/07/2005	N.J. ASSOC. OF SCH. ADMIN.	\$ 1,140.00	\$ 1,140.00	2005-2006 Membership renewal for staff member. NJASA membership dues		✓		Food supplies appear reasonable as they are needed to feed the students

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737	155000218060000000100240510	600236	06/08/2005	MIDDLE STATES ASSOC. OF	\$ 808.50	\$ 808.50	2005-2006 Membership Dues. For staff member, Principal - Middle states association of colleges and schools		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
738	1550002400600000000600250056	600209	06/08/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 675.00	\$ 675.00	NJSPA Dues 05/06 and extended legal fees-for staff member - 38131 CJL.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
739	115000221089000000000250032	600250	06/08/2005	N.J. ASSOC. OF SCH. ADMIN.	\$ 1,500.00	\$ 1,500.00	2005-2006 Membership Dues. NJASA Membership Dues 2005-2006 in the name of: for staff member.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
740	115000261042000000100720021	601025	06/08/2005	THE ELMER DOOR CO., INC.	\$ 85.00	\$ 85.00	Door Repairs. Labor Service Rendered 6/7/05 - Reset Cable and checked door for property operation. Trades Building, Sr. High School.		✓		Maintenance and upkeep of the school buildings appears reasonable for environmental and safety needs.
741	1550002180600000000700240570	600265	06/10/2005	MIDDLE STATES ASSOC. OF	\$ 849.75	\$ 849.75	Annual Dues 2005-2006, Outstanding Dues 2004-2005. For Principal.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
742	1150002610420000000600720026	509278	6/10/2005	MAINLINE FLOORING	\$ 4,900.00	\$ 4,900.00	Replace carpet on seats and steps in gym, includes ripping up and removal of existing carpet, supply and installation of "Perfect Solution" 28 oz. Nylon. All documentation included		✓		Maintenance of gym appears reasonable for the health and safety of students and staff.
743	115000219058000000000250491	600470	06/12/2005	PITNEY BOWES, INC.	\$ 557.89	\$ 557.89	6 HP LaserJet 4200 HEWQ1338A. Shipped to Senior High school		✓		This purchase appears reasonable as it is necessary to have adequate supplies at the school.

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744	155000218060000000500240550	600244	06/14/2005	PERFORMANCE RESOURCE PRESS	\$ 146.27	\$ 146.27	3 Standing Tall Against Bullying Books and 1 Video. Shipped to Bacon School		✓		This purchase appears reasonable as it benefits the students directly and provides educational value
745	155000218060000000500240550	600243	06/14/2005	REALLY GOOD STUFF	\$ 150.65	\$ 150.65	1 Good Character Hangables, 1 Ceiling Hangers, 3 Focus on Positive Feelings Poster, 3 How to Give and Receive Compliments, 10 Say something nice Stickers, 10 Create Some Smiles Bookmarks, 4 Apple Note cards. Shipped to Bacon School		✓		This purchase appears reasonable as it benefits the students directly and provides educational value
746	115000219058000000000250491	600245	06/15/2005	NAT'L CENTER FOR YOUTH ISSUES	\$ 235.86	\$ 236.86	Good Grief, Bug Books, Tales of Temper, Veggies Tales Set and Shipping/Handling. Shipped to Bacon School		✓		This purchase appears reasonable it benefits the students directly and provides educational value
747	155000240058000000100250421	601630	06/15/2005	DELMARVA SYSTEMS CORP.	\$ 1,097.20	\$ 470.00	Equipment Repairs. Millville High School reported that the fire alarm panel was in a trouble condition. The tech found output 3 on the FCPS had a high resistance to ground, so he troubleshot and isolated the ground to the wire between the boys room strobe and the teachers workroom strobe. Tested one line item from total PO amount.		✓		Maintenance and upkeep of the facilities appears reasonable for environmental and safety needs.
748	1550002400340000000400250240	600341	06/17/2005	CHAS. PALADINO & SONS INC	\$ 98.00	\$ 98.00	Color Business cards for staff members	✓			This is an excessive amount for 1 pack of business cards and there is no reason to spend more on colored business cards. This purchase has been deemed discretionary.
749	115000221089000000000250032	600323	06/17/2005	AMER ASSOC OF SCHOOL ADMIN	\$ 366.00	\$ 366.00	Membership Renewal - for staff member, #447263. Membership for American Association of School Administrators		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
750	155000240060000000700250057	600324	06/17/2005	NATIONAL ASSOC. OF ELEMENTARY	\$ 89.35	\$ 91.14	Item "What Successful Principals Do!", Item "Principal Talk", Item "The Three-Minute Classroom Walk-through", Shipping 10%		✓		The purchase of books appears reasonable for the professional development of the school administrators and the cost is not excessive.
751	115000262042000000000720397	600325	06/17/2005	FERNO WASHINGTON INC.	\$ 254.58	\$ 259.99	School emergency response system with compact case; School command sheets; shipping and handling fees. Shipped to Millville Senior High school		✓		The purchase of an emergency response kit appears reasonable to prepare for the safety of school children in the event of an emergency.

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752	115000262042000000900720049	600338	06/17/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,445.99	\$ 2,445.99	State contract #59750, 1 each see attached list, Items not state contract quoted by Amy: 3 each - brother fax toner, 1 each - brother fax drum, 1 each diamond L workstation, 1 ream Kaleidoscope color paper red, 2 ream Kaleidoscope color paper hyper lime, 1 ream Hammermill color paper pink, 20 each video cassettes. State contract #59750, 20 CDRW disc, 6 diskettes, 4 in/out call log books, 22 folders, 1 pack calculator tape, etc.		✓		Office supplies appears reasonable for the business support staff to perform their job functions.
753	11500026204200000000650005	600311	06/17/2005	CLASSROOM CONNECT	\$ 105.00	\$ 105.00	Two year renewal for classroom connect.		✓		The purchase of classroom connect appears reasonable as it benefits the students directly and provides educational value.
754	115000240060000000110250059	600380	06/17/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 675.00	\$ 675.00	Membership dues (renewal) - New Jersey Principals and Supervisors Association		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
755	155190100032000000500260251	600388	06/20/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 3,585.00	\$ 2,235.00	NJPSA at \$675 each for four people. NJSPA and NASSP at \$885 for one person.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
756	155000218060000000300240530	600850	06/20/2005	WESTERN PEST CONTROL	\$ 1,260.00	\$ 630.00	Pest Control for Wood School, treatment to entire school for roaches. Tested one line item from total PO amount.		✓		Pest control and maintenance appears reasonable for environmental and safety needs.
757	155000240089000000800250380	600421	06/24/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 799.00	\$ 799.00	Renewal for staff member for Membership ASCD. Association for Supervision and Curriculum Development		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
758	11500021906000000000240402	600408	06/24/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 85.31	\$ 222.65	Blue R-Kive Files, Green R-Kive Files, Pentel Refills. Amount paid was an adjusted amount related to the particular PO.		✓		The purchase of office supplies appears reasonable for the District to operate effectively.

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759	115000252059200000980250091	600469	06/28/2005	READING RECOVERY COUNCIL NA	\$ 150.00	\$ 150.00	Reading Recovery Council of North America Reading Recovery Teachers Sansone, Salvo, & Jones 2005-2006. RRCNA Membership Renewal Dues at \$50 each.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
760	115000262042000000980720398	600497	06/28/2005	CORWIN PRESS, INC.	\$ 491.08	\$ 545.85	Books: Leadership & Sustainability: System Thinkers in Action. Diff Lit. Strategies for Stud. Growth and Achievement in Gr. 7-12. Diff. Lit Strategies for Stud Growth and Achievement in Gr. K-6. Adjusted amount was lower than PO amount		✓		Supplies such as these appear reasonable for the staff's needs and for the students' needs.
761	155000218060000000100240510	600519	06/28/2005	PAPER DIRECT, INC.	\$ 189.05	\$ 178.10	Library Certificate Paper, Back to School, Backpack, Mexican Fiesta, Land of Free, Scroll, Allegro, Fall, Education. Unit cost for each is \$17.99. Adjusted amount was higher than original PO amount.		✓		Supplies such as these appear reasonable for student's educational needs. The amount of each certificate package is minimal.
762	155000240059000000100250013	509627	06/28/2005	EXCALIBUR CLEANERS	\$ 135.00	\$ 135.00	Graduation Gowns Cleaned. 30 gowns at \$4.5 each.		✓		Gowns are needed for commencement ceremonies. Cleaning of the gowns appear reasonable for maintenance of supplies.
763	115000218060000000000240210	600524	06/29/2005	HOME DEPOT	\$ 1,199.10	\$ 1,200.00	Fans for Classrooms - Summer School. 21 fans at \$39.97 each. Fan description 20" Oscillating Ped Fan Rem Control		✓		Supplies such as these appear reasonable for the students' environmental comfort. Per the Business Administrator, the fans were purchased for use during Summer School held at the Senior High which is not completely air conditioned. These fans were needed quickly; therefore, they needed to be ordered from a local company that accepted purchase orders.
764	155000222060000000100230011	600493	06/29/2005	STAPLES BUSINESS ADVANTAGE	\$ 153.08	\$ 153.08	Phone and Answering System and Flas Drive. Contract #49012. Shipped to Rieck Ave School		✓		This appears reasonable as it is necessary to have proper supplies and equipment to run the school effectively

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765	115000261042000000000720297	600202	06/29/2005	ATLANTIC CITY SHADE SHOP	\$ 5,615.73	\$ 5,615.73	Fiberglass Shades, Color: Champagne Matte as per attached quote dated 5/27/05. See attached list for size requirements and quantity for each school. Standard, Champagne Matte, Fiberglass, Room Darkening, Roll Up Shades for Bacon School, Rieck Avenue, Senior High, Memorial High, Holly Heights.		✓		Window shades for school appear reasonable for the school.
766	115000261042000000900720029	600162	06/30/2005	C R S INC	\$ 1,200.00	\$ 1,200.00	Annual License Fee Subfinder. 1100 Employees Increasing to 1200 Employees.		✓		Subfinder is software that the District uses for Substitutes. This software is needed at the District and benefits the students directly and therefore the purchase appears reasonable.
767	1550002220600000000300230013	600471	7/6/2005	S & S WORLDWIDE	\$ 42.06	\$ 42.06	Don't Break the Ice; Candyland Game; Chess/Checkers/Backgammon; Connect Four. To R.D. Wood School		✓		This purchase appears reasonable as the amount is reasonable and the game can provide educational value to the students in a computer class.
768	115000251059200000000130013	603959	7/6/2005	CHAS. PALADINO & SONS INC	\$ 742.00	\$ 742.00	Report Card Envelopes		✓		This purchase appears reasonable because it benefits the students (and their parents) to receive performance reviews via report cards.
769	115000230058500000000130010	600588	07/06/2005	EAST COAST MECHANICAL MAINT	\$ 11,808.60	\$ 2,884.00	Annual Boiler Cleaning Inspection. Completion of Annual Boiler Cleaning as per Agreement #1161, 1162, & 1163.		✓		This purchase appears reasonable to ensure the boiler is functioning properly for school use
770	1550002180600000000900240590	600605	07/06/2005	ALARMS BY SAFE-TECH	\$ 10,950.00	\$ 1,050.00	Service & Maintenance of Existing Burglar & Fire Alarm Systems; includes annual testing, inspections, & emergency service. Provide written report confirming tests have been performed in compliance with NFPA for all buildings. Tested partial payment of PO.		✓		Services and maintenance such as this appear reasonable for everyone's safety.
771	115000261042000000100720021	600606	07/06/2005	ALARMS BY SAFE-TECH	\$ 5,325.00	\$ 900.00	Monitoring of Fire alarm and burglar alarm systems through UL central station for all BOE buildings. Tested partial payment of PO.		✓		Services and maintenance such as this appear reasonable for everyone's safety.
772	115000219089000000000250399	600555	07/06/2005	NATIONAL ASSOC OF SCH PSYCH	\$ 160.00	\$ 160.00	2005-2006 Membership Renewal - for staff member for National Association of School Psychologists.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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773	1551901000320000000800260187	600595	07/06/2005	N.J. ASSOC OF SCH BUS OFF	\$ 150.00	\$ 150.00	Renew membership for 2005-2006 for staff member for New Jersey Association of School Business Officials.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
774	1551901000320000000800260187	600550	07/06/2005	SUPER DUPER PUBLICATIONS	\$ 107.00	\$ 107.00	TMF 2--1G GFTA-2 Forms, Reel 3 Forms		✓		Instructional Supplies/Forms appear reasonable for students educational needs.
775	115000230058500000000130010	600669	07/11/2005	N.J. ASSOC. OF SCH. ADMIN.	\$ 1,280.00	\$ 1,280.00	2005-2006 Membership Dues for staff member. NJASA Membership Dues		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
776	1150002520592000000980250091	600638	07/11/2005	N.J. SCHOOL BOARDS ASSOC.	\$ 325.00	\$ 325.00	PAA (Personnel Administrators Association)-NJSBA Membership for 2005-2006 for Assistant Superintendent		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
777	1550002400890000000600250360	600671	07/11/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 1,545.00	\$ 1,545.00	Two NJPSA membership dues for staff member, Asst. Principal and Pamela Moore, Principal.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
778	-5-000-2190-32900-0000-00-0-26000	509567	07/11/2005	JENNIFER MAAS	\$ 150.00	\$ 150.00	Hours home programming services for Millville Student. Documentation of hours provided		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
779	1550002180600000000400240540	600723	07/13/2005	TRI-CITY PRODUCTS	\$ 74.68	\$ 74.68	Coffee Filters, Plates, & Bowls	✓			The purchase of food for staff has been deemed discretionary as it does not benefit the students. The meeting supplies should be purchased with personal funds.

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780	115000218058000000000250049	600856	7/19/2005	A CORKY LINARDO FIRE & SAFETY	\$ 3,600.00	\$ 3,600.00	Removal of existing fire suppression system and installation of new fire suppression system. Proposal attached		✓		The fire system appears reasonable as it ensures the safety of students and staff
781	115000230033900000000120006	600790	07/19/2005	CUMB CO SCHOOL BOARD ASSOC	\$ 120.00	\$ 120.00	2005-2006 Yearly Dues for Cumberland County School Boards Association		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
782	115000223060000000000240860	600845	07/19/2005	B.J. ROASTERS	\$ 105.00	\$ 105.00	Sandwich Tray and Salads, 7/16/05 Board of Education Retreat Confirming Order	✓			Luncheon for Board Meeting does not necessarily have any applicability to the Millville School District's educational value and/or usefulness. Questioned the district why the PO date 7/19/05 was procured after the BOE retreat order date of 7/16/2005. The district did not provide clear explanation. As such the purchase has been deemed discretionary.
783	115000223058000000000250106	600748	07/19/2005	LRP PUBLICATIONS	\$ 685.00	\$ 685.00	Assisting Reading Instruction: The Paraprofessionals Guide and Workbook. Six orders.		✓		Instructional materials such as these appear reasonable to the students' educational needs.
784	1550002400580000000100250421	600749	07/19/2005	HARCOURT ASSESSMENT	\$ 147.49	\$ 148.50	Preschool Language Scale Record Forms Eng - 50. Adjusted amount was lower than PO amount		✓		Instructional materials such as these appear reasonable to the students' educational needs for child study teams.
785	1550002400580000000100250421	600994	07/27/2005	V.C. FANFARILLO	\$ 847.10	\$ 847.10	Building Supplies. Two Blower Motors at \$174.30 each and \$478.50 for Labor.		✓		Upkeep and maintenance of buildings appear reasonable.
786	115000219060000000000240402	600952	07/27/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 281.75	\$ 299.06	Pentel Energel Cushion Ball Tip, Sanford Permanent Marker, Wire Baskets, Document Wallet, Dry Erase Markers, Desk Organizer, Inkjet Cartridge, Flexgrip pens.		✓		Supplies such as these appear reasonable for daily operational office needs for the District.
787	115000230089500000000130001	601021	07/28/2005	PAPER DIRECT, INC.	\$ 258.85	\$ 268.90	Monthly Student Hall Passes. Curriculum, Brights - Unprinted- Cosmic Orange, Four Seasons - Fall, Four Seasons - Winter. Adjusted amount was \$10 lower		✓		Student hall passes appear reasonable for school policy and procedural needs.
788	1150002610420000000100720021	601289	07/28/2005	DUCKETT PLUMBING, INC.	\$ 1,107.56	\$ 562.86	A/C Repairs and Building Repairs at Senior High School. Replaced blower motor in room unit.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
789	1550002400600000000100250010	601087	07/29/2005	HONEYWELL, INC.	\$ 1,771.40	\$ 185.00	PROB: AHU Motor for hallway failed, found broken motor bracket and wiring at motor. Repaired bracket and wiring. Test operation. Ok. Labor total 2 hours.		✓		Building maintenance and general upkeep appears reasonable.

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790	1550002400890000000300250330	601035	07/29/2005	N.J. PRIN. & SUPV. ASSOC.	\$ 2,415.00	\$ 1,740.00	Two NJPSA/NAESP Memberships (Professional Dues) for two staff members NJPSA Membership (Professional Dues) for a staff member.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
791	1550002400530000000100250510	600646	07/30/2005	CLASSIC FLOOR FINISHING INC	\$ 5,460.00	\$ 3,510.00	High School Gym Floor Maintenance. Scrub and re-coat floor surface according to specifications. Tested one line item from total PO amount.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
792	115000230033900000000120006	601105	08/01/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 940.00	\$ 940.00	Electrical work in room A-99. (Alt. School Guidance Office) at Senior High for Computers.		✓		Maintenance and general building upkeep appear reasonable for environmental and safety needs.
793	1550002400530000000100250510	601111	08/04/2005	MILLVILLE POST OFFICE	\$ 101.75	\$ 40.33	Summer School 2005 Report Card Mailers. 275 were sent out.		✓		Postage expenses incurred appear reasonable to the District's needs. Report cards were sent out to students. Per the Business Administrator, the PO was for the Millville Post Office for mailing summer school report cards. Check must be taken to the post office in order to mail. The requisition was signed and converted to PO prior to check being done. This is considered an emergency situation.
794	6150003300890000000000891000	601196	08/04/2005	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	2005-2006 CCASA Membership Fee for a staff member.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
795	6150003300890000000000891000	601235	8/9/2005	ADELPHIA	\$ 1,017.00	\$ 1,017.00	State Contract A56281. 704LB 4 Drawer w/Lock		✓		This purchase appears reasonable as it is important to protect important documents.
796	115000230061000000000130006	601339	8/9/2005	SHEPPARD, SCOTT	\$ 49.47	\$ 49.47	Mileage reimbursement to Attend HSPA Training Session in Maple Shade, NJ on January 26, 2006		✓		Mileage incurred for staff to attend training appears reasonable as it allows them to stay abreast of current trends and ultimately benefits the students.
797	1550002220600000000200230012	601306	08/09/2005	MILLVILLE BOARD OF EDUCATION	\$ 91.00	\$ 91.00	13 Cases of Water. Supplies for Board Members	✓			Supplies for the Board members is discretionary as it does not benefit the students. Personal funds should be used for this.

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798	1550002400600000000600250056	601315	08/09/2005	EYE ON EDUCATION	\$ 209.70	\$ 212.70	1 each "Socratic Seminars in the Block", 1 each "Teaching English in the Block", 1 each "Teaching Foreign Language in the Block", 1 each "Teaching in the Block: Strategies for engaging Active Learners", 1 each "Teaching Mathematics in the Block", 1 each "Teaching Science in the Block"		✓		The purchase of books appears reasonable as they provide educational value to students
799	1550002400580000000100250421	501659	08/09/2005	XEROX CORPORATION	\$ 1,144.27	\$ 1,144.27	Work Centre Pro Copier; 60 Month Lease with 85,000 copies/month. Culver Center- First Floor		✓		Copiers appear reasonable for the District's operational and functional needs.
800	1150002510592000000950260795	501660	08/09/2005	XEROX CORPORATION	\$ 747.98	\$ 747.98	Work Centre Pro Copier; 60 Month Lease with 85,000 copies/month. Culver Center- Second Floor		✓		Copiers appear reasonable for the District's operational and functional needs.
801	115000230089500000000130001	601384	08/09/2005	N.J. SCHOOL BOARDS ASSOC.	\$ 550.00	\$ 550.00	Registration for Introduction to Boardmanship Conferences. For staff member - September 9-11, 2005. For another staff member - January 28, 2006.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
802	1150002610420000000100720021	601346	8/11/2005	NETWORK CABLING, INC.	\$ 949.72	\$ 949.72	Station Cabling, Single Gang Faceplate, Jack insert, Test Certify CAT 5E Cable, Patch Cord at Data Station 10FT		✓		This purchase appears reasonable as it is general maintenance and upkeep of building
803	1250004000390000000000120003	601383	08/11/2005	RONALD J ANGELO RAPA	\$ 2,500.00	\$ 2,500.00	Repair front entrance steps and rails @ Bacon School. \$100 and hour but not to exceed \$2,500.		✓		This purchase appears reasonable as it is general maintenance and upkeep of building
804	1150002190890000000000250399	601371	08/11/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 585.79	\$ 279.01	Maxwell Coffee, Equal, 3/4 Magic Tape, Mini Binder Clips, Medium Binder Clips, Large Binder Clips, Post-It Pop Up, Black Cartridges, Tootsie Rolls, Smart Surge, Party Mix, Inkcart, Ink Cartridges	✓			Purchases of coffee, sweetener, tootsie roll pops (candy), and party mix are discretionary as they do not benefit the students.
805	1150002300610000000000130006	601532	8/18/2005	EAST COAST MECHANICAL MAINT	\$ 3,450.50	\$ 3,450.50	Boiler Repairs @ Lakeside As per attached Proposal #1175 Removed gas burners from Boiler's, etc.		✓		This purchase appears reasonable as it is general maintenance and upkeep of building

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806	205280100032000000005285300	601482	08/18/2005	WARNER, KEIKO	\$ 726.12	\$ 132.05	Reimbursement for Day Camp (\$507.15 for Motivational Dinner Banquette at Neptunes) (\$10.78 @BJ's Wholesale Club for 2 packages of Blueberry Muffins) (\$46.23@BJ's Wholesale Club for various items including napkins, trash bags, bounty paper towels, paper plates, etc) (\$11.98@Staples for 3 tab folders) (\$15/\$19 2 Beachcomber Walk Certificates) (\$32.14@BJ's Wholesale Club 3 packages of Blueberry muffins, 1 package of carrots, 2 plst bowls); \$83.84 Reimbursement for mileage to Soar Camp		✓		Per the Business Administrator, purchase of meals was covered by the No Child Left Behind (Title IV) grant, which was written to include such expenses for this program. Paper and Misc. supplies were purchased at multiple locations with individual purchases being below our minimum PO limit. Therefore, the Supervisor purchased items and was reimbursed. These items were used during snacks/lunches served during camp. Mileage was incurred traveling to/from Camp by supervisor. SOAR Day Camp is Summertime Organized Appropriate Recreation, which is an Alcohol Drug Prevention Program.
807	1550002220600000000100230011	601519	08/18/2005	PRESS OF ATLANTIC CITY	\$ 157.50	\$ 157.50	42 Weeks press of A.C. Press (Daily and Sunday) (Cumberland County Price) Please Deliver to: staff member, 2230 N Wedgewood Court, Millville NJ, 08332 (Along with his personal subscription); Includes delivery on weekends and holidays	✓			Newspaper is being sent to individual's personal address. Newspaper is being delivered weekends and holidays. As such the purchase has been deemed discretionary.
808	115000211060000000000310250	601535	08/18/2005	PAYFORMANCE CORPORATION	\$ 2,690.29	\$ 2,680.00	Invoice 0140661, Invoice 00336758 6 Micro toner cartridges for Lexmarkoptra T520 Printer and Shipping		✓		This purchase appears reasonable. Vendor is Payformance, which is company that provides the software/check printing device for accounts payable.
809	1250002510732000000950124195	601560	08/23/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 129.00	\$ 129.00	Membership Renewal code K231C for staff member, professional development specialist. Membership to Association for Supervision and Curriculum Development; Comprehensive Membership dues and New Jersey Affiliate Dues		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
810	1550002180600000000800240580	601596	08/23/2005	IEP PUBLISHING	\$ 65.95	\$ 65.95	The Goal Mine of IEP Goals and Objectives - The Goal Mine and Goal Digger Manuals; Shipping and Handling Goal Mine, 5th Edition + Goal Digger CD-ROM, Software Licensee: For teacher; Shipping via Priority Mail; Goal Mine and Goal Digger software is used to plan IEP's for children from birth through independence.		✓		The Goal Mine software is used for the professional development of the teachers. It teaches how to create IEPs for students. This purchase appears reasonable for educational value at the school.

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811	115000219089000000000250399	601688	08/29/2005	CUMB. CO. ASSOC. OF SCH. ADMIN	\$ 100.00	\$ 100.00	1 Active Membership 2005-2006 - for staff member. CCASA Membership for Millville Director of Special Services		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
812	155000218060000000900240590	601187	08/30/2005	DON-B-FRANKS	\$ 2,023.75	\$ 1,805.50	Room C-101 at Rieck School, remove and replace with new cove base. Replace Cove Base & Stir Nosing in Gym at Rieck Avenue. Tested one line item from total PO amount.		✓		Maintenance and upkeep of buildings appears reasonable.
813	115000262042000000100720041	605031	09/05/2005	VINELAND ENVIRONMENTAL LAB. LLC	\$ 1,340.00	\$ 715.00	Water testing per invoice 9867, 11037, 11121, 10484. Invoice 9867 for 6 Copper/Lead treatment samples for \$330, Invoice 11037 for 13 Copper/lead treatment samples for \$715, Invoice 11121 for 4 Copper/Lead treatment samples for \$220, Invoice 10484 for 1 Retest for \$75		✓		Water testing for copper and lead appear reasonable for the health of the drinking water for students.
814	155000218060000000800240580	601767	9/6/2005	MAIL CENTER PLUS	\$ 50.96	\$ 50.96	Birthday Awards, Birthday Stars, etc.		✓		This purchase appears reasonable as the cost is minimal and it appears to be a nice recognition for the students.
815	115000261042000000100720021	601775	09/06/2005	LANDIS FIRE PROTECTION, INC.	\$ 2,425.00	\$ 625.00	Provide the necessary labor to perform the annual inspections of the fire sprinkler systems at the following facilities and provide the necessary test reports: Millville Senior High school. Holly Heights School., Memorial High School. Silver Run School, R.M. Bacon School, Culver Center, Reick Avenue, R.D. Wood School, Lakeside Middle School, Warehouse 701, Maintenance Complex		✓		This purchase appears reasonable for ensuring safety of students and staff in the instance of a fire.
816	115000262042000000980720398	601533	09/07/2005	ARBRISCO ENTERPRISES INC.	\$ 7,900.00	\$ 4,500.00	Concrete Repairs at Bacon School and the Senior High School. Tested one line item from total PO amount. Install Wall-Bacon School. Mortar Side Step (Re-install wall) Overlay front step & landing.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
817	11500026104200000000620001	601813	09/08/2005	MIDAMERICA BOOKS	\$ 358.23	\$ 334.80	Confirming order for books that we have kept, invoice 69404A. Books including "Acting with Kindness", "Being a Peacekeeper", "Coping with Anger", "Dealing with Bullies", Learning about Differences", etc.		✓		These books were shipped to the Bacon Elementary school. The titles appear to be teaching about basic social and developmental skills. The purchase appears reasonable.
818	115000261042000000200720022	601843	09/08/2005	LIBERTY FLAG & SPECIALTY CO	\$ 49.45	\$ 49.45	1 Liberty Flag Stand, 8 lbs. plus shipping and handling		✓		The purchase of a flag stand appears reasonable.

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819	1150002520592000000980250091	601890	09/12/2005	N.J. ASSOC OF SCH BUS OFF	\$ 150.00	\$ 150.00	1 Renewal Membership for 2005-2006 for staff members. New Jersey Association of School Business Officials		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
820	115000261042000000300720023	601912	09/13/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 69.00	\$ 69.00	1 Membership for staff member, Principal - Comprehensive Membership. Association for Supervision and Curriculum Development		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
821	115000252033000000000216999	601937	09/14/2005	DAUNORAS FAMILY MARKET	\$ 47.99	\$ 47.99	Confirming order for items purchased for teacher's first day, Contact person: staff member Various Supplies: chinets, plastic cups, daisy napkins, plates, forks, spoons, water, minute maid, diet sprite, sprite, coke, pepsi	✓			These supplies are discretionary. They do not provide value to the students and it is not necessary to provide food/beverages to the teachers on their first day.
822	115000222032900000000250020	602067	09/19/2005	ATLAS PEN & PENCIL CORP.	\$ 548.09	\$ 525.23	Yes I can pencils, Do your best pencils, foil birthday fireworks pencils, gummy grips, tic tac toe key chain		✓		This purchase appears reasonable as it provides motivation and incentive to the students and the cost of the pencils was minimal.
823	115000230058500000000130010	601488	09/21/2005	NETWORK CABLING, INC.	\$ 6,879.70	\$ 977.40	Cabling for school in library, offices, classrooms, and runs & TV Mounts.		✓		Tested one line item from total PO amount. Maintenance appears reasonable for environmental and safety needs.
824	115000261042000000000620001	602028	09/22/2005	SUPPLIES-SUPPLIES, INC.	\$ 900.59	\$ 395.95	9 Rub 76600 45"W x 53"L 25"W X 12"L LIP, 5 Rubermaid Hardwood Mat Charmats, 5 Hew 51645A Black Inkjet Cartridge, 5 HEWC 6578DN Tri Colo Inkjet Cartridge, 3 HEWC 7115A Laser Jet Color Ink		✓		State Contract. Shipped to Senior High School. This purchase appears reasonable as these are necessary supplies and equipment to run the school effectively
825	115000261042000000960720999	602107	09/23/2005	CORNERSTONE LEADERSHIP INST.	\$ 456.45	\$ 456.45	20 Copies of "Inspire", 10 Packs (PK/10) Inspire Notepads, 1 set of the ultimate advantage series, 1 freight and handling charge. Shipped to Silver Run Road School.		✓		This purchase appears reasonable as this benefits the students directly and provides educational value
826	115000261042000000900720029	602435	9/30/2005	POSITIVE PROMOTIONS	\$ 755.55	\$ 755.55	Teacher & Staff Appreciation Snack Pack	✓			A \$800 incentive for Teacher and Staff Appreciation seems excessive and does not benefit the students. As such the purchase has been deemed discretionary.

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827	115000262042000000980720398	602576	10/5/2005	CHAS. PALADINO & SONS INC	\$ 1,260.00	\$ 1,260.00	Special Window Envelopes - White Wove Black Ink		✓		Packs of envelopes were bought for Millville District. Envelopes would be within office supplies needed to operate effectively.
828	115000262042000000980720398	602583	10/05/2005	FREE SPIRIT PUBLISHING	\$ 80.50	\$ 80.50	Books, Behavior Survival Guide, Don't be a Hot Head Poster, Tips for Making and Keeping Friends, Hands are Not for Hitting Poster, Words Art Not for Hurting Poster		✓		The purchase of books and posters appear reasonable as they benefit the students directly and provide educational value.
829	115000230058500000000130010	602739	10/13/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 316.90	\$ 316.90	Price Reflects Net Costs. Desktop Shredder, Printing Cartridge for Brother Plain Paper Fax.		✓		Supplies appear reasonable for functional business purposes.
830	115000251033900000000260003	602808	10/14/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 1,965.00	\$ 1,965.00	Run Wire and Install 6 Outlets in Girls Locker Room - Coaches Office Run Wire and Install 6 Outlets in Boys Locker Room - Coaches Offices		✓		Maintenance of locker rooms appears reasonable as it benefits the students.
831	1550002400580000000100250421	602898	10/19/2005	NAGAO, CAROL	\$ 104.55	\$ 104.55	Miles to Cumberland Co. College on 10.7.2005 and Registration for workshop for: three staff members		✓		This purchase appears reasonable because it is the cost of registration and mileage incurred for training
832	1550002210500000000100260217	602954	10/19/2005	LOUISE M ALDRICH MSW, LCSW	\$ 540.00	\$ 540.00	Anger Management Techniques for Children and Adolescents - SEMINAR		✓		This purchase appears reasonable because it is a program to help troubled children
833	115000221058000000000250041	602999	10/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 326.37	\$ 326.37	State Contract: Utility Cart, Utility Bin		✓		This purchase appears reasonable as utility carts and bins are needed at the school to move supplies
834	1550002210500000000600260268	603113	10/24/2005	SUPPLIES-SUPPLIES, INC.	\$ 860.17	\$ 646.45	State Contract #A57435/A59760, Toner Intel, Calendar Refill, Blue Binders, Grip Gel Pens		✓		Office supplies appear reasonable to operate the district effectively. Supplies purchased were under a State Contract. Amount paid was lower than original amount, final amount was adjusted based vendor invoice.
835	155402100600000000900102210	603205	10/26/2005	CUSTOM GRAPHICS	\$ 434.80	\$ 434.80	20 T-Shirts, 20 Sweatshirts. 20 Garm Printed Jerseys, and 20 Garm Printed Jerseys Super Hooded Sweat.		✓		Sports equipment appears reasonable for students school activities on a day to day basis.
836	155000240058000000900250420	604129	10/26/2005	EAST COAST MECHANICAL MAINT	\$ 8,159.18	\$ 656.98	Boiler Repairs. Trouble Reported: No hot water, Burner not working.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
837	155000240058000000300250423	603274	10/27/2005	INTERNATIONAL READING ASSOC.	\$ 54.75	\$ 54.75	Membership for One Journal (The Reading Teacher) The Reading Teacher, Journal of Adolescent & Adult Literacy, Reading Research Quarterly.		✓		Subscriptions to journals and periodicals enhance professional development and keeps them up to date with current events and ultimately benefit the students. As such the purchase appears reasonable.

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838	155000240058000000900250420	603116	10/28/2005	QUILL CORPORATION	\$ 172.19	\$ 172.19	Steno Ruled Pad, 6 x 9. 144-Sheets White, 12 for \$1.99 each. Paper Clips, Jumbo Smooth, 10 packs for \$4.310 each. 30 8' straight shears for \$1.99 each. 12 2' Ring Binders for \$3.79 each. Five boxes of Hanging Folders (25 per box) at \$5.29 each. Shipped to Silver Run Road School.		✓		Supplies such as these appear reasonable for the District's operational/functional needs.
839	155000240058000000900250420	603341	11/1/2005	MOORE, PAMELA	\$ 221.16	\$ 221.16	Dollar Store Balloons for Celebration, BJ's Cake for Celebration, Lowe's Propane for Staff Picnic, Staples, S&J Pizza-Teacher's Workshop, Silver Run Cafeteria Charges, Swanson Hardware-Science Supplies, Travel Reimbursement.	✓			The items purchased were deemed discretionary because they do not provide educational value or benefit students.
840	115000261042000000700720027	603344	11/1/2005	DELMARVA SYSTEMS CORP.	\$ 984.50	\$ 984.50	System Repairs @ Mt. Pleasant as per Inv# 86028		✓		This PO is for phone repairs, PA & I/C repairs, etc. This purchase appears reasonable because it is necessary and beneficial to have phones, PAs and I/Cs to work properly.
841	155000240058000000900250420	603512	11/03/2005	MILLVILLE CHAMBER OF COMMERCE	\$ 190.00	\$ 190.00	Holly City Gala - two staff members. Holly City Gala. Attached document states: "This fun filled black tie optional event will feature the wonderful dance tunes of the Alex Glover Orchestra"	✓			Gala event does not have anything to do with school activities. A married couple attended. It does not add any kind of value to a student's education. There is no usefulness and it does not benefit the schools.
842	155402100060000000900101810	603425	11/03/2005	CUSTOM GRAPHICS	\$ 1,248.00	\$ 624.00	Girls Basketball Uniforms (middle school), Boys Basketball Uniforms (middle school).		✓		Tested one disbursement from the total PO of \$1,248. Sports equipment appears reasonable for students' school activities on a day to day basis.
843	115000221058000000000224005	603464	11/03/2005	SOCCER SPECIFICS	\$ 235.70	\$ 235.70	Middle school girls soccer equipment.		✓		Sports equipment appears reasonable for students' school activities on a day to day basis.
844	115000221058000000000250041	603404	11/3/2005	C & S SIGNS	\$ 630.00	\$ 630.00	Signs for Cafeteria		✓		Lavatory and cafeteria signs appear reasonable as they benefit the students directly.
845	115000221060000000000250180	603537	11/07/2005	BOOKSOURCE	\$ 149.51	\$ 149.51	ISBN # 399231668. Book: "Thank you, Mr. Falker" by Patricia Polacco, 8 Copies purchased.		✓		Purchase of school books appear reasonable for students and add educational value.
846	155000240058000000100250421	603584	11/07/2005	ALARMS BY SAFE-TECH	\$ 1,121.00	\$ 1,121.00	1 2005 Wimpak Software Upgrade for Badge System. 100 Badge ID Cards; proximity cards Hid Isoprox.		✓		ID Cards and Badge System appear reasonable and beneficial for students' safety.
847	155000218060000000500240550	603632	11/09/2005	R.M. BACON SCHOOL CAFETERIA	\$ 20.80	\$ 20.80	Confirming Order for Birthday Ice Creams (32 at .65 cents each) Invoice was from the R.M. Bacon School Cafeteria		✓		Ice cream treats for students gives students added incentives while in school. The amount spent was minimal.

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848	155000221050000000100260217	603634	11/09/2005	MIDAMERICA BOOKS	\$ 115.24	\$ 115.24	Confirming Order for Books, 42 children's books		✓		Purchase of school books appear reasonable for students and add educational value.
849	1550002400580000000200250422	603647	11/9/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$ 700.00	\$ 700.00	Installed Third Power Pole in Library & Ran Circuit Back to Panel		✓		This purchase appears reasonable because the cables and circuits must function properly so that other electronic devices such as air conditioners are working so that students can study during the summer months.
850	1550002400580000000300250423	604196	11/10/2005	RAINBOW SPRINKLER SYSTEM	\$ 1,927.19	\$ 1,101.71	System Repairs. Relocated controller and installed valves. Repaired Leaks.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
851	1550002400890000000300250330	603722	11/15/2005	PHIL DESIERE ELEC MTR SERV	\$ 1,490.94	\$ 969.19	Building Maintenance, Checked Disassembled Cleaned and Inspected all parts upon inspection.		✓		Per the Business Administrator, Phil Desiere Electric Motor Service repairs electric motors in ventilation systems, circulating pumps for heating, irrigation pumps, cooling tower pumps, etc. These repairs were done at Silver Run School and Holly Heights School. These repairs are typically done on an emergency basis. Purchase orders are processed after the fact; therefore, the payments are occasionally made immediately following the purchase order date. Payments total the encumbrance amount (\$521.75 from account 720026 and \$969.19 from account 720023).
852	115000219089000000000250399	603700	11/15/2005	B.J. ROASTERS	\$ 84.00	\$ 84.00	Dinner for Board Meeting at 5:00 PM on November 7, 2005. BJ Roasters, Sandwiches and Green Salad for 16 people.	✓			Dinner for Board Meeting does not necessarily have any applicability to the Millville School District's educational value or usefulness.
853	1550002220600000000300230013	603772	11/16/2005	ROBERT & CANDACE MOORE	\$ 2,170.00	\$ 2,170.00	Reimbursement for Therapy Services for Student.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
854	1551901000320000000300260131	603838	11/21/2005	ROSEANNE SCHATEK	\$ 125.00	\$ 125.00	Payment for signing services for conference. Interpreting Services rendered for Deaf Parents: Parent/Teacher conference.		✓		This purchase appears reasonable because an interpreter provides a way for the staff at the schools to communicate to deaf parents about their child.

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855	115190100032000000000260095	603860	11/21/2005	SOURCE4TEACHERS	\$ 924.00	\$ 924.00	Substitute Placements. Substitute Placement Days Daily Rate. 8 teachers at 115.5 each.		✓		The expenses incurred for substitute teachers appear reasonable for a student's educational needs when teachers are absent. Per the Business Administrator, substitutes are being paid out of A/P versus payroll because it is through a vendor that the district contracts with when the district runs out of district substitutes. This vendor supplies the district with substitutes, and the vendor is paid directly. District substitutes are paid through payroll.
856	1550002400600000000200250052	603916	11/23/2005	HEADSETS.COM	\$ 393.90	\$ 385.95	Plantronics CS50EX Headset. Includes: CS50, HL10 Handset Lifter, Online Indicator Light, Behind the Neck Kit. Shipping and handling fee was not in the original PO amount. Total amount includes it.		✓		Headsets needed for the technicians working at the help desk for the school district. Furthermore, email attached indicated that headsets.com has established the District as a vendor and accept PO's from Millville.
857	115000221089000000000250032	603973	11/28/2005	THE RIVERSIDE PUBL. CO.	\$ 2,076.68	\$ 1,800.00	NJPASS Bas Service Package, NJPass Booklet. NJPass Data on CD. 126 each, Lal Tests, Basic Scoring. 126 each of Math Tests. NJPASS Levels.		✓		Only tested one line item from the total PO. Testing materials and booklets appear reasonable for a student's educational value. NJPASS is a Riverside Publishing Company.
858	1550002400890000000900250390	604349	11/28/2005	MILLVILLE GLASS CENTER	\$ 786.00	\$ 750.00	Glass Repair, Mirror Installation. Clear Laminated Glass Hallway. Door Latch Repair. Lakeside Middle School.		✓		Glass Repairs, Mirror Installation, and Door Latch Repair appear reasonable for the maintenance of the buildings.
859	115000221060000000000240401	603694	11/30/2005	DELL COMPUTERS	\$ 269.97	\$ 89.99	Three 6000-Page use and return Black Toner Cartridge for Dell Laser Printer. State Contract # 81247.		✓		Printer Supplies appear reasonable for the District's functional/operational needs.
860	125000400039000000000120003	604130	12/01/2005	RONALD J ANGELO RAPA	\$ 5,182.44	\$ 5,182.44	Architectural Services to: Change of Use M105 Band Room Lakeside. Comm. No. 05-473. Principal: 24 hours @130/hr. Consultant-28 hrs @ \$103/hr.		✓		This purchase appears reasonable as it is general upkeep and maintenance of building
861	1150002610420000000500720025	604132	12/1/2005	WESTERN PEST CONTROL	\$ 630.00	\$ 630.00	Pest Services @ Bacon as per Inv #558952		✓		This purchase appears reasonable because it benefits the students and teachers to learn in an environment that is clean and free of rodents/insects

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862	1150002610420000000100720021	604747	12/09/2005	DUCKETT PLUMBING, INC.	\$ 1,052.95	\$ 643.70	Building repairs per invoice 33195 and invoice 33196		✓		Building repairs to damaged fan units and heaters appear reasonable for building maintenance.
863	1550002400600000000600250056	603885	12/09/2005	DECKER INC	\$ 436.59	\$ 262.35	1 Men's Bathroom Sign, 1 Women's Bathroom, 1 Aluminum latch, 4 chrome brackets, 3 chrome plated hinges - left, 3 chrome plated hinges - right, 4 aluminum head rails, 12 heavy casters, shipping 10%		✓		Supplies purchased appear reasonable for general upkeep and maintenance of buildings.
864	1150002210600000000000250096	604239	12/14/2005	MEL'S PEN & INK	\$ 1,482.58	\$ 1,482.58	Literature/Reading Terms Application Cards, Literature Reading Cards, Grammar Cards, Nuts & Bolts, Writing Portfolio Activities Kit (4), Writing Research Projects Activities Kit (4), Ready to Use English Workshop Activities (4), Something for Everyday, All About Me, You Say; I Say, Lasso TAKS Texas Style, Spur TAKS Texas Style. Shipped to Culver Center.		✓		This purchase appears reasonable as it is necessary to have proper supplies. Also, it provides educational value and benefits the students directly
865	1150002610420000000200720022	604373	12/22/2005	JONES SCHOOL SUPPLY	\$ 976.50	\$ 976.50	600 201 BL Custom Cert. Blue Bond, 2400 201 gr custom cert. Green Bond, 1500 201 Red Custom Cert. Red Bond. Shipped to Lakeside Middle School.		✓		This purchase appears reasonable as it is necessary to have sufficient supplies in order to run the school effectively
866	1550002220600000000300230013	603836	12/27/2005	FOLLETT LIBRARY RESOURCES	\$ 3,902.36	\$ 239.29	Various book titles including "Abe Lincolns Hat", "Abels Island", "Across a Dark and Wild Sea", "Action Jackson", "Actual Size", "Afternoon of the Elves", "Akiak a Tale from the Iditaro", "Alex Rodriguez", "All About Rattlesnakes", etc. Includes payment for 331 books.		✓		The books were purchased for the library. Such supplies appear reasonable and provide educational value.
867	1550002400600000000600250056	604710	1/3/2006	HARRY K WONG PUBLICATIONS	\$ 350.45	\$ 350.45	How to Improve Student Achievement - 2 Audio CD Set in Sturdy Storage Case, I Choose to Care - VHS Video in a Cardboard Sleeve, That Noble Title Teacher Poster, That Noble Title Teacher Add. Posters		✓		This purchase appears reasonable because of the educational value of the CDs and Books. The additional posters (70) were at a lower unit cost than the first one.
868	1150002620490000000940640094	600512	01/04/2006	CITY OF MILLVILLE	\$ 185.00	\$ 110.00	Sewer for the 2005-2006 for the school year; Block 334, Lot 1, Account 1, 2		✓		Payment for sewer maintenance appears reasonable to the functions of the school buildings

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869	155000218060000000700240570	604953	1/10/2006	OFFICE PLAYGROUND	\$ 56.83	\$ 56.83	Brain Stress Toy, Fuzzy Morph Stress Ball, Velvet Slime Squishy Beads, Inside Out Ball, Stretchy Sting, Click Clack Stress ball, Waterfall Tube, Puffer Stress Ball, Waterfall Tube, Puffer Stress Ball, Haki Stress Ball, Stretchy Brain, Magic Ring	✓			Toys for office are discretionary as they do not provide educational value or benefit students in any way.
870	305000400045000000000304099	604478	01/11/2006	NETWORK CABLING, INC.	\$ 1,751.50	\$ 877.00	Wood School Library Cabling.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
871	115000262042000000960620096	605010	01/12/2006	RAINBOW SPRINKLER SYSTEM	\$ 1,225.00	\$ 410.00	Ground Maintenance, Sprinkling System.		✓		Sprinkler systems purchased appear reasonable for building maintenance and to ensure the safety of students and staff.
872	115000221089000000000250032	605044	01/13/2006	DELL COMPUTERS	\$ 112,639.00	\$ 1,000.00	Dell Computers and Equipment		✓		This purchase appears reasonable for students education. State Contract.
873	155000222060000000700230017	605082	1/17/2006	STAPLES	\$ 525.92	\$ 525.92	Laser Fax, Sansdisk 1 GB Cruiser Mini (2), Brother TN-350 Black T (2)		✓		The Laser Fax and Sansdisks appear reasonable because they are necessary administrative appliances
874	155190100032000000600260162	605457	1/31/2006	MAR*CO PRODUCTS, INC.	\$ 244.59	\$ 244.59	I Want What I Want, Terrible Thing Happened, Memory Book, 123 Magic Video, What's Best for Me, Uncle Will Tickles, Boy Who Didn't Sad, Feelings Dominoes Game, Getting Yourself Together, The Name Game, BullyBulliedBystander, Mind Manners In School		✓		The purchase of books appears reasonable as it provides educational value
875	1550002210600000000300240173	605459	1/31/2006	BOULDEN PUBLISHING	\$ 471.79	\$ 471.79	Mighty Angry Dude, Buddy Bullying, Buddy is Teased, 131 Strategies, Circle of Respect board game, Secrets that Hurt Eng Book Eng Set, Fabulous Friends VHS/DVD, Nickel 3 Pack, Friendship Classroom 3-4		✓		The purchase of books appears reasonable as it provides educational value
876	1550002180600000000300240530	600679	2/1/2006	XEROX CORPORATION	\$ 1,028.36	\$ 1,028.36	50-Sht Ofc Finish, No Scan/Eml or Fax, Stplr w/Accy Shelf			✓	Copier is needed to operate district effectively. Missing Purchase Requisition and PO.
877	1550002180600000000300240530	605682	2/8/2006	RAYMOND GEDDES & CO., INC.	\$ 150.05	\$ 137.10	Clean sweep erasers, 8 count crayons, pencil pouch, etc. School supplies.		✓		These supplies purchased appear reasonable because they provide educational value to students
878	1550002400600000000300250053	605683	2/8/2006	SCHOOL COUNSELOR RESOURCES	\$ 343.99	\$ 343.99	Clear Thinking Game, Me First, Troubled Student Library, Social Skills, Library, Don't Squeal. School books.		✓		The purchase of books appear reasonable as they provide educational value and benefit the students directly.
879	1550002180600000000300240530	605686	2/8/2006	ADVANCE PUBLISHING	\$ 68.65	\$ 68.65	King of Pond; The Ugly Caterpillar; Its not Fair; Can you Help Me Find; If Only I Were; Tied Up In Knots. Books.		✓		This purchase appears reasonable because books provide educational value.

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880	1550002400890000000100250310	605706	2/8/2006	MAIL CENTER PLUS	\$ 66.87	\$ 66.87	Confirming Order for Rewards for Honor Role. Certificates and Awards.		✓		This purchase appears reasonable as it directly benefits the children.
881	1150002190890000000000250399	605712	2/8/2006	WESTERN PSYCHOLOGICAL SERV.	\$ 102.63	\$ 102.63	Creative therapy; mood cube, talk blocks, moody bear puzzles, books		✓		This purchase appears reasonable because it benefits troubled students.
882	1150002210890000000000250032	606432	02/09/2006	PATRIOT ROOFING INC	\$ 834.75	\$ 524.50	Roof Repairs. Checked over roof area and found that the flashing along the top was blown loose and found 4 popped nail heads and 2 splits shingles all due to the wind. Made repairs to all areas as required. Replaced missing shingles due to windstorm on the south east side of the building. cleaned area and disposed of all resultant debris.		✓		Maintenance and upkeep of buildings appears reasonable. Tested one line item from total PO amount.
883	1551901000320000000800260187	605796	2/13/2006	AMERICAN INDUSTRIAL ELECTRICAL	\$ 5,070.00	\$ 1,315.00	Invoice for electrical work performed at rice avenue school; run circuits & install 2 double gang outlets, run size 6 awg ground wire		✓		This purchase appears reasonable because it necessary to have electricity working properly to ensure that necessary appliances such as lights, heat, air conditioning, and computers work properly for students and staff.
884	1150002190600000000000240404	605821	2/14/2006	VIKING OFFICE PRODUCTS	\$ 333.82	\$ 333.82	Label Machineer, Label Maker, Black on White Label Tape, Black on Clear Label Tape, Black on Clear Tape, Black on White Tape, Black Ballpoint. \$335.04 minus \$1.22 adjustment equaling \$333.82.		✓		The supplies purchased appear reasonable and the price does not seem excessive
885	1550002400600000000000250056	606015	02/21/2006	JAMES L. HEWITT, M.D.	\$ 350.00	\$ 350.00	Psych. Eval. On 2/8/06 - One Student		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable. Per the Business Administrator, this was for a special education student. According to State Code, there is a planning meeting (psychologist, social worker, and learning disability specialist) to determine if evaluation is needed.
886	15500022205000000000500260259	606050	02/23/2006	SOUTH JERSEY PAPER	\$ 90.34	\$ 90.34	SR15 Vacuum Repair. 2846 Sensor Exhaust Filter 23011 Cord Set 40' Blue 3-Wire Labor.		✓		Vacuum repairs appear reasonable for the school District as general upkeep and cleaning schools is necessary.
887	1550002400890000000100250310	606056	02/23/2006	PITNEY BOWES, INC.	\$ 1,434.00	\$ 239.00	New Rates Software for Postage Machines at Orange Street, Silver Run, Memorial, Holly & Lakeside (Postage increase to .39)		✓		Letters need to be sent out to Parents and Students, thus the District needs Postage Machinery/Supplies. Per the Business Administrator, the software was required due to an increase in the US Postal Service rates.

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888	155000222060000000700230017	606098	02/24/2006	THE DAILY JOURNAL	\$ 914.92	\$ 301.10	Advertisements for The Daily Journal.		✓		Advertisements for Millville School District appear reasonable to run the District effectively. Per the Business Administrator, the PO was for advertisements necessary for the School Board Election (account 120006 for \$301.10) and for personnel and/or bids (account 130004 for \$613.82). Total payments are equivalent to total purchase order.
889	155000222060000000100230011	606099	02/24/2006	PHIL DESIERE ELEC MTR SERV	\$ 691.27	\$ 375.61	System Repairs - Invoice 113159. Made new shaft, Milled 2 keyways, replaced belt and pillow block bearings, sandblasted blade and bracket reassembled fan assembly.		✓		Building maintenance and general upkeep appears reasonable. Tested one disbursement from the total PO of \$691.27.
890	1150002210890000000000250032	606090	02/24/2006	C D W-G INC.	\$ 65.30	\$ 65.30	842919 Microsoft Wired Natural Ergo Keyboard. Keyboard was sent to the Millville Culver Center.		✓		Keyboards purchased appear reasonable for day to day office activities.
891	1550002400600000000100250051	606060	02/24/2006	TROUPE DA-DA AFRICAN DANCE	\$ 600.00	\$ 600.00	1 Assembly for Wood School Students on March 30. Troupe Dada African Dance & Drum ensemble performance time 1'30 PM. A \$600 performance from a African Dance Group.		✓		Assemblies appear reasonable as they contribute to the students educational needs. An African Assembly theme enhances the students cultural awareness.
892	1150002210890000000000250032	606072	02/24/2006	GEORGE FISHER	\$ 360.00	\$ 360.00	Presentations of Art/Paintings for Black History Month. For Wood School.		✓		The expenses incurred for art presentations appear reasonable as they benefit the students directly and provide educational value
893	1550002400890000000100250310	606851	02/24/2006	THYSSENKRUPP ELEVATOR INC.	\$ 285.00	\$ 95.00	Elevator service. Elevators 1 and 2 bad odor in pit.		✓		Maintenance and upkeep is necessary for environmental and safety needs. As such the purchase seems reasonable.
894	1150002210600000000000250180	606158	02/28/2006	SUPPLIES-SUPPLIES, INC.	\$ 386.26	\$ 386.26	Note Holders, Sorter, Magnetic Clips, Nonstick Binders		✓		Office supplies are needed for the district to operate effectively.
895	15500024006000000000400250054	606199	03/01/2006	MILLVILLE GLASS CENTER	\$ 75.00	\$ 75.00	Replace Glass. 10 X 86 X 1/4' Clear Lexan.		✓		Glass repairs appear reasonable for the general upkeep and maintenance of the buildings.
896	1150002210890000000000250032	606204	03/02/2006	NJ MARINE EDUCATION ASSOC	\$ 180.00	\$ 180.00	Registrations for 2006 Teach at the Beach May 19, 2006. 2006 "Teach at the Beach" Friday, May 19 2006. Wetlands Institute (Stone Harbor) an Aquatics Discovery (North Cape May).		✓		Field trips are an important as they directly benefit students and provide educational value

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897	1550002400580000000200250422	606220	03/02/2006	CITY OF MILLVILLE	\$ 204.00	\$ 102.00	Elevator Inspection. Vendor Invoice states: "Pursuant to the uniform construction code and the city of Millville, your elevator was inspected on 10/21/05."		✓		Elevator inspections appear reasonable for the safety of students and staff. Per the Business Administrator, elevator inspections are a required service. Inspection is done by an organization determined by the City of Millville. Following the inspection the City of Millville issues an invoice to the Board for approval.
898	1550002220600000000200230012	606227	03/02/2006	PHOENIX COMMUNICATIONS INC	\$ 456.00	\$ 228.00	Phone Repairs. Repair for Call Cover Hilly Heights School.		✓		Phone repairs appear reasonable for day to day activity in the district. Only one disbursement from the Total PO amount was tested.
899	1550002220600000000900230090	606212	03/02/2006	THE RIVERSIDE PUBL. CO.	\$ 86.12	\$ 83.60	The Unit Videotape		✓		An email was sent out stating, "We have the UNIT, both the test kit and scoring sheets. The manual refers to a training video, we do not have this and would like to see it." The UNIT video tape was then ordered. This purchase appear reasonable to correspond to the UNIT program they have for the students in the school. Original PO amount did not include shipping and handling.
900	115000221060000000000250080	606245	03/03/2006	HOLLY CITY TIRE	\$ 435.00	\$ 435.00	Auto Repairs. Cooper LT Truck, Warehouse Truck. Installed four tires.		✓		Warehouse trucks are used to deliver supplies to schools within the district. General maintenance and repairs of district equipment appears reasonable.
901	115000230059000000000130004	606272	03/03/2006	PRESS OF AC - MEDIA GROUP	\$ 1,323.00	\$ 1,323.00	Advertising for Vacant Land. Five advertisements were made in the newspaper for vacant land. Each advertisement cost \$264.60.		✓		Advertising for land space for Millville School District appears reasonable.
902	1550002400340000000200260124	606243	03/03/2006	IDVILLE	\$ 66.00	\$ 66.00	Plastic Badge Holder - Vertical. Shipped to Silver Run Road School. 150 Holders were ordered at .40 each.		✓		Plastic badge holders appear reasonable since students have ID cards and teachers have them for access to buildings. Plastic badge holders are needed to maintain the ID cards.
903	1550002180800000000900260896	606260	03/03/2006	TRANSCENDER	\$ 241.00	\$ 241.00	Exam 70-270 Pak, Includes: Cert-70-270 Transcender Cert CD-Rom.		✓		Exam software purchased appear reasonable for students educational needs.

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904	155000221050000000100260217	606278	03/06/2006	ROWAN UNIVERSITY	\$ 120.00	\$ 120.00	2 Workshop registration fees for "Awakening Your Creativity" to be held Monday April 10, 2006. Those attending: two staff members. The workshop was for High School Art Teachers: Reawakening you creativity.		✓		The cost was only \$60 per teacher and these were art teachers, therefore the purchase appears reasonable.
905	115000230053000000000640004	606286	03/06/2006	STAFF DEVELOPMENT FOR EDUCATOR	\$ 175.00	\$ 175.00	Registration fee for one day workshop first grade conference for Maria Loper. Topics discussed: Poems for math practice, Poems for sight-word practice with month-by-month activities. Creating a thriving reading environment. Turning struggling readers into passionate readers.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
906	1551901000320000000300260131	606287	03/06/2006	CHAS. PALADINO & SONS INC	\$ 115.00	\$ 115.00	5000 Guidance Passes		✓		Guidance passes purchased appear reasonable for a student's routine school activity. Students need to follow certain school rules and procedures, which guidance passes contribute to.
907	1551901000320000000100260310	606320	03/07/2006	SCHOOL PSYCHOLOGY CONFERENCE	\$ 120.00	\$ 120.00	Registration Fee- Friday March 3,2006-Terry Tracey. Temple University: School Psychology Program. Presents: Reflective Response to Intervention. Psychopharmacology in Autism/PDD.		✓		Workshops such as these appear reasonable since they ultimately benefit the students needs. Per the Business Administrator, attendance to workshops is approved by a supervisor and the Director of Personnel prior to registration.
908	11500021906000000000000111795	606361	03/08/2006	DAVID M. FRIEL, M.D.	\$ 900.00	\$ 900.00	Psychiatric Evaluation. For Three Students at \$300 each.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
909	1150002300610000000000130006	606368	03/08/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 50.87	\$ 62.78	ID Card reel, 2' ring binders, and labels.		✓		Office supplies appear reasonable for the District to operate effectively. Vendor Invoice amount was lower than original PO amount.

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910	15540210060000000900102510	606347	03/08/2006	SOURCE4TEACHERS	\$ 693.00	\$ 693.00	6 Substitute Placements. Substitute Placement Days Daily Rate. 6 teachers at 115.5 each.		✓		Expenses incurred for substitute teachers appear reasonable as they benefit the students directly and provide educational value. Per the Business Administrator, substitutes are being paid out of A/P versus payroll because it is through a vendor that the district contracts with when the district runs out of district substitutes. This vendor supplies the district with substitutes, and the vendor is paid directly. District substitutes are paid through payroll.
911	115000252060000000980250090	606367	3/8/2006	CHAS. PALADINO & SONS INC	\$ 1,800.00	\$ 1,800.00	Special Window Envelopes, Black ink quote, Senior High School Envelopes, Lakeside Middle school Envelopes		✓		These supplies purchased appear reasonable and benefit the students directly. The district apparently purchased supplies for 4 schools in bulk.
912	115000230053000000000230195	606372	3/8/2006	LAKESIDE CAFETERIA ACCOUNT	\$ 900.00	\$ 900.00	Lakeside grand opening refreshments	✓			Excessive amount for refreshments. Refreshment purchases for such events is discretionary
913	155000222060000000700230017	606412	03/09/2006	SHAUGHNESSY, WILLIAM	\$ 93.20	\$ 73.20	Reimbursement for Travel - NJSCO Clinic. Mileage reimbursement for: NJSCA/NJSCO Strength and Conditioning Coaches Clinic to Attend Strength training clinic.		✓		District employees are entitled to mileage reimbursement and therefore the purchase appears reasonable.
914	155000222060000000100230011	606396	03/09/2006	XEROX CORP.-SUPPLIES	\$ 449.00	\$ 449.00	Dry Ink and EP Cartridge		✓		These supplies are needed to run the operational functions of the school district effectively.
915	115000221089000000000250033	606384	3/9/2006	BOOKSOURCE	\$ 119.70	\$ 119.70	"REAT SATS: The College Board's Guide to the New SAT (REAL SATS)"		✓		This purchase appears reasonable because it provides educational value for students and helps prepare them in taking the SATs
916	115000219089000000000250399	606126	03/10/2006	SUPPLIES-SUPPLIES, INC.	\$ 245.55	\$ 245.55	Buss. Card File, Double Tray/Sorter, Catchall Organizer, Letters: Stack File, 4 Drawer Hon Locking File, Cabinet Putty		✓		This purchase appears reasonable as these are necessary supplies and equipment to run the school effectively. There was an adjustment for -\$96.16.
917	155000240059000000100250071	606283	03/10/2006	SUPPLIES-SUPPLIES, INC.	\$ 130.45	\$ 130.45	State Contract #A59760: 1 Frame, Folder Hanging 4-PK, 1 Calendar, 4 Presclip, magnetic, assorted, 1 Letter Tray 3 Tier, 2 Envelope for Greeting Cards, 5 Pens Black, 2 Pens Pk, 3 Post Cards. Shipped to Wood School.		✓		This purchase appears reasonable as these supplies are needed to run the school effectively

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918	1551901000320000000100260310	606283	03/13/2006	REPP CONSULTANTS LLC	\$ 540.00	\$ 540.00	Occupational Therapy Services for Feb. - Millville Students - Three Students		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable. Per the Business Administrator, the consultant is approved by the Board with a maximum amount. In the event the services approach the maximum, an increase is requested to be approved by the Board. Special Education laws require that the district provide these services.
919	1550002220600000000700230017	606477	03/13/2006	TEAM REED LANDSCAPING INC.	\$ 1,000.00	\$ 1,000.00	8 hours of plow truck @ 125 per hour.		✓		Snow Removal Service for School District appears reasonable. It benefits the students directly and ensures the safety of both students and staff.
920	1150002190600000000000240169	606460	03/13/2006	HARCOURT ASSESSMENT	\$ 635.95	\$ 660.00	1 WISC-IV Record Forms, WISC-IV Response Booklets		✓		Child Team Supplies for Special School Services are beneficial to the students in the long run.
921	1551901000320000000600260162	606481	03/13/2006	LEXIA LEARNING SYSTEMS, INC	\$ 960.00	\$ 960.00	10 quick reading test licenses @ \$24 each and 20 reading S.O.S licenses @ \$36 each. Reading S.O.S Strategies for Older Students - 10 Quick Reading Test 10-Pack.		✓		School Supplies and software updates such as these add educational value to a students' needs.
922	2052802000580000000006286580	606443	3/13/2006	WARNER, KEIKO	\$ 333.10	\$ 333.10	Reimbursement for NJASAP (NJ Association of Student Assistance Professionals) Conference (Room, dinner, miles) 2/2 - 2/3/06. 80 Miles at .445. The receipts and invoices were attached for the dinner, room and mileage. Two rooms at the Taj Mahal and Dinner for 4 (Health and Services Coordinator, Grade 6/7 Teacher, Substance Abuse Counselor) people and tip for a total of \$122.80. Employee requested reimbursement for the actual amount spent on food.		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students

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923	155000240060000000200250052	606476	3/13/2006	PATRIOT ROOFING INC	\$ 24,925.00	\$ 24,925.00	Upper Roof Replacement		✓		This purchase appears reasonable as it was a reactionary measure for a broken roof.
924	115000230033100000000120022	606548	03/14/2006	BUREAU OF EDUC. & RESEARCH	\$ 179.00	\$ 169.00	Registration for workshop strategies for US History - one staff member		✓		Memberships and conferences may be required and may be part of union contracts. As such, the purchase appears reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students
925	15540210060000000900102410	607578	03/14/2006	EAST COAST MECHANICAL MAINT	\$ 947.70	\$ 683.75	Boiler service per invoice 8982 and 9092. Trouble reported: #1 off on F.F., Service rendered: Checked #1 burner found fire eye ED-500, DI's play card not working. Cannot read. Also, gas pilot electroid broken. Replaced ED-500 card will order new electroid and return to install.		✓		Repair of the boiler appears reasonable for school upkeep and maintenance
926	155000218060000000800240580	606333	03/15/2006	SUPPLIES-SUPPLIES, INC.	\$ 953.69	\$ 64.21	2 boxes folders, 2 boxes letter pockets, 2 boxes of post it's, 3 boxes post it notes, 1 light gray cabinet, 20 pencils (72 per box), 1 roladex, 2 shredders, 1 copier, 3 boxes of ink for copier		✓		Supplies purchased appear reasonable for the functional/business needs of the schools.
927	115000230089500000000130001	606674	03/21/2006	AMERICAN INDUSTRIAL ELECTRICAL	\$ 305.00	\$ 305.00	1 Wood School - Ground Rack & Run Wire into Nearest Panel		✓		Maintenance and upkeep of school building appears reasonable.
928	1150002610420000000700720027	606676	03/21/2006	AMERICAN INDUSTRIAL ELECTRICAL	\$ 325.00	\$ 325.00	1, Mt. Pleasant School - Ground Rack & Run Wiring into Nearest Panel		✓		Maintenance and upkeep of school building appears reasonable.
929	115000230089500000000130001	606705	03/21/2006	B.J. ROASTERS	\$ 83.20	\$ 83.20	Dinner for Negotiations Committee for Meetings on 3/6/06 and 3/8/06. Salad, wings.	✓			Dinner for negotiations committee is discretionary. Negotiation meetings can take place without spending school finances for a dinner.
930	1550002400890000000900250390	606721	03/21/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 185.31	\$ 185.31	1 Brother Drum Unit, State Contract pricing #59750. It was shipped to Culver Center.		✓		The Brother Drum Unit is for the Fax Machine. Such items appear reasonable for daily operational activities.

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931	155000222060000000700230017	606747	03/23/2006	RANCH HOPE INC.-STRANG SCHOOL	\$ 50.00	\$ 50.00	Registration for workshop on Friday March 10, 2006 - From Chaos to Classroom control, managing disruptive behavior - for staff member		✓		Workshops such as these are important for students' educational needs. Per the Business Administrator, attendance to workshops is approved by a supervisor and the Director of Personnel prior to registration. On occasion, registrations are done via telephone/online prior to a requisition/purchase order being requested. However, they are pre-approved.
932	115000221089000000000250032	606768	03/23/2006	JAMES L. HEWITT, M.D.	\$ 2,100.00	\$ 2,100.00	6 Psych evaluations.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
933	115000221089000000000250032	606797	03/23/2006	EAST COAST MECHANICAL MAINT	\$ 272.41	\$ 272.41	Boiler Services. Repaired hot water boiler problem.		✓		Maintenance issues related to repairs appear reasonable for the District's operational needs.
934	115000230059000000000130004	606803	03/23/2006	PRESS OF AC - MEDIA GROUP	\$ 1,111.20	\$ 846.60	Advertising		✓		Advertising is useful for the District's operations. Advertisements were made for land needed. Per the Business Administrator, land would be used for future expansion. The land will be used for athletic fields to enable school building expansion at the Senior High School.
935	115000219089000000000250399	606804	03/23/2006	PHOENIX COMMUNICATIONS INC	\$ 720.05	\$ 650.05	Phone Repairs. Repair for telephone trouble. Wood School Repair for room 15		✓		Maintenance issues related to repairs appear reasonable for the District's operational needs. Only tested one disbursement from the total PO amount.
936	115000219060000000000240169	606808	03/23/2006	ATLANTIC TIME SYSTEMS INC	\$ 532.41	\$ 340.00	Time Clock Maintenance. Renewal of Time Clock Preventive maintenance program. Time & Data Terminal with Internal Modem, Surge protector.		✓		Maintenance issues related to repairs appear reasonable for the District's operational needs.
937	115000221089000000000250032	606771	03/23/2006	AMER GUIDANCE SERVICE/GLOBE	\$ 96.79	\$ 96.79	1 DX2967 PIAT-R/NU Combined Test Record. Piat ® Record/Express BKS (50).		✓		Classroom testing materials purchased appear reasonable for students' educational requirements.
938	1550002400340000000200260124	606726	3/23/2006	COLLEGE BOARD PUBLICATIONS	\$ 314.11	\$ 314.11	Official SAT study guide, Campus visits & college interviews, High school Parent's guide to college planning, Score Write: A Guidt to preparing for the SAT Essay, The college application Essay		✓		This purchase appears reasonable because it provides educational value for students and helps prepare them in taking the SATs and applying to colleges

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939	1550002180800000000200260821	606773	3/23/2006	HEWLETT PACKARD	\$ 324.95	\$ 324.95	#C7115A HP Ultra precise Print Cartridge.		✓		This purchase appears reasonable as print cartridges are necessary for the schools
940	1550002400600000000600250056	606777	3/23/2006	XEROX CORP.-SUPPLIES	\$ 459.00	\$ 459.00	Boxes of Staples, Boxes Staples for Inside Office Copier Model WC255, Boxes Staple Refill for Exterior of Office Copier Model		✓		This purchase appears reasonable as these are school supplies that benefit both students and staff
941	1550002220600000000300230013	606884	03/28/2006	READ NATURALLY INC.	\$ 561.00	\$ 561.00	Masters Edition with Audio CDs. CDS: controlled short vowels, long vowels, CD player, placement packet, stickers-phonics		✓		School Reading Materials/Purchases add an educational value to students' education.
942	125000400045000000000124595	606908	03/28/2006	ATLANTIC CITY SHADE SHOP	\$ 1,120.00	\$ 1,120.00	Shipped to Mt. Pleasant School. Window Shades. 14 room darkening window shades on clutch roller system. \$80 each.		✓		The purchase of building supplies appear reasonable for the District's operational needs.
943	1550002400600000000500250055	606972	03/29/2006	RENAISSANCE LEARNING INC.	\$ 67.25	\$ 67.25	25 Reading Practice Quizzes		✓		School reading materials/purchases add an educational value to a students' education.
944	1550002180600000000500240550	606986	3/29/2006	DON-B-FRANKS	\$ 571.45	\$ 571.45	Repair boys bathroom floor Rieck Avenue		✓		This is necessary as it benefits the students to have properly installed floors and reduces liability from getting injured on damaged floors
945	1550002400600000000400250054	606780	03/30/2006	AIREY, DAVID	\$ 208.25	\$ 208.25	Payment for Food items purchased for Various Workshops on Various Dates. 2/26: Food Supplies for assembly guests, 2/14: supplies for test prep workshop, 2/14: food supplies for test prep night, 2/9: food supplies for CPT meetings, 2/1 snacks for TAR and ELT meetings, 3/9 food supplies for NJASK Training sessions Various dates, 3/10 food supplies for test training, 2/27 bagels for school assembly guests, 3/9 bagels for testing meeting.	✓			Food item purchases for workshops are discretionary as they do not benefit the students.
946	115190100032000000000260095	607031	03/31/2006	SOUTH JERSEY PAPER	\$ 294.00	\$ 294.00	6 X 11 Custom Cut Waterhog Mat. Shipped to High School.		✓		This purchase appears reasonable as it reduces the risk of students and staff slipping on wet floors.
947	115000230059000000000130004	607057	03/31/2006	CSN SUPPLY	\$ 1,776.60	\$ 1,776.60	2 Safco products, five-drawer steel flat file. Tropic sand color finish at \$888.30 each. Shipped to maintenance complex.		✓		Purchase order had different quotes attached in the documentation. The drawers they selected, seemed reasonable based on the list prices. Drawers are needed for filing documentation.
948	1550002220600000000400230014	607094	04/05/2006	TROUT PRINT. & PUBL.	\$ 1,545.00	\$ 1,545.00	Miscellaneous Printing Supplies. 8,000 Student Behavior Discipline Forms at .1625 each. 5,000 Window Envelopes at .049 each.		✓		Supplies purchased appear reasonable for running the district effectively. The unit cost of these supplies is very minimal.

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949	1550002400890000000100250310	607091	04/05/2006	C D W-G INC.	\$ 538.60	\$ 538.60	10 Lexar Jumpdrives Secure 512MB USB Flash Drives, CDW Part. \$53.86 each.		✓		An email attached to the documentation states: USB Flash Drives for Technicians. Valuable in the transfer of files on non-networked computers. Many files are now too large to transfer with diskettes. Having a USB Flash drive would help in diagnosing problems associated with these drives." As the explanation reasonably indicated, these flash drives appear reasonable for the District.
950	115000219032900000000260002	607098	04/05/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 504.69	\$ 504.69	Two Toner Cartridges for HP Laser Jet MFP Fax/Copier/Printer. One flip-a-week weekly desk calendar refill.		✓		Toners and Calendar refills are needed and appear reasonable for office needs.
951	155402100600000000900101910	607121	04/07/2006	THOMAS ROSE ADVERTISING INC	\$ 3,514.80	\$ 3,514.80	Positions for in Atlantic City Press, Phila Inquirer, Courier Post.		✓		Advertising is useful for the district's operations. Advertisements were made for positions needed in the school district.
952	155402100600000000900102610	607133	04/07/2006	THOMAS ROSE ADVERTISING INC	\$ 392.09	\$ 392.09	Positions for in Bridgeton/Gloucester Times/Vineland Journal		✓		Advertising is useful for the district's operations. Advertisements were made for positions needed in the school district.
953	1550002180600000000200240520	607165	04/10/2006	B.J. ROASTERS	\$ 55.80	\$ 55.80	Dinner for Negotiations Committee for Meetings on 3/23/06 and 4/6/06. Salad Supremes.	✓			Dinner for negotiations is discretionary. Negotiation meetings can take place without spending school finances for a dinner. Per the Business Administrator all of the meals were procured the day of the meetings, which occurred prior to the PO date by the School Business Administrator and Board Secretary.
954	115000219060000000000240404	607174	04/10/2006	PEGASUS PRESS	\$ 1,172.42	\$ 1,172.42	List of Book Names (i.e.c Shawnee Captive, J.P Morgan: Banker to a Growing Nation, Ulysses S. Grant: Defender of the Union, etc.)		✓		Book purchases appear reasonable as they contribute to students' educational needs.
955	115190100032000000000260095	607184	04/10/2006	SOURCE4TEACHERS	\$ 231.00	\$ 231.00	2 Substitute placements at \$115 each.		✓		Expenses incurred for substitute teachers appear reasonable for students' educational needs when teachers are absent.
956	115000221089000000000250032	607224	04/11/2006	JEFFREY KNECHT	\$ 20.00	\$ 20.00	Refund to staff member for overpayment of SACC Tuition for a student attending Rieck Avenue School		✓		The refund amount is self-explanatory. The amount is minimal.
957	1550002400600000000400250054	607208	04/11/2006	MARILYN SCANLON	\$ 500.00	\$ 500.00	Payment for performance on April 26, 2006 for Kindergarten at R.M. Bacon School. Tales and Rhymes of Mother Goose.		✓		Assemblies such as these add educational value for the students.

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958	115000230089500000000130001	607579	04/11/2006	SIGNATURE ELEVATOR COMPANY, INC.	\$ 1,187.68	\$ 609.00	Elevator service, Wheelchair Lift Repair. Memorial High School.		✓		Elevator maintenance appears reasonable for safety needs. Tested one line item from total PO amount.
959	1550002400890000000900250390	607254	4/13/2006	CAN YOU IMAGINE THAT! INC.	\$ 450.00	\$ 450.00	1,000 Candy Kits received at Principal's Conference on April 3, 2006 in San Antonio, TX	✓			Candy Kits needed for a Principal's Conference are deemed discretionary as they do not benefit students directly
960	1550002400890000000900250390	607265	4/13/2006	SIGNATURE ELEVATOR COMPANY, INC.	\$ 1,515.48	\$ 1,515.48	Elevator Service per invoice 831390		✓		This purchase appears reasonable as a properly functioning elevator is needed for students and staff that are injured, disabled, etc.
961	115000261042000000000620001	607274	4/13/2006	WILLIAM H GATIER	\$ 1,000.00	\$ 1,000.00	Provide study material and instruction to board of education employees at the low pressure licensing level in order to prepare them for their license examination		✓		Per discussions with Facilities Management Director, Boiler Certification for at least one individual on duty is required by the NJ State Boiler Division thus such trainings appear reasonable.
962	1150002520600000000980250090	607240	04/13/2006	DELL COMPUTERS	\$ 937.94	\$ 937.94	Dell Black Toner Cartridge, Yellow Toner Cartridge, Magenta Toner Cartridge, Cyan Toner Cartridge. Shipped to Culver Center.		✓		Toners for printers purchased appear reasonable for the printers to operate and print properly.
963	115000219032900000000260002	606634	04/19/2006	PLAQUES & SUCH, LLC	\$ 1,316.80	\$ 787.11	6" letters for academic varsity awards and handling. 250 6 inch style CH-51 split color varsity chenille letter "M" with embroidered thunderbolt mascot in lower left, and embroidered word "ACADEMIC" across center @ \$5.20 each.		✓		Varsity letters appear reasonable to provide to students to encourage participation in extracurricular sports and encourage teamwork and the building of social skills
964	115000219060000000000111793	607317	4/25/2006	DELL COMPUTERS	\$ 475.80	\$ 475.80	Backup Exec 10D Win Adv Open File, Backup Exec 10D Win Svr Cont Prot V10.1, Backup Exec 10D Win MS Exc Svr Access, Backup Exec 10D Win MS SQL SVR Agent		✓		This purchase appears reasonable because computers are needed to support school functions
965	115000221089000000000250033	607396	04/27/2006	JAMES L. HEWITT, M.D.	\$ 2,450.00	\$ 2,450.00	7 psych evaluations at \$350 per student.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and appear reasonable.
966	615000330089000000000891000	607405	04/28/2006	DAUNORAS FAMILY MARKET	\$ 72.05	\$ 72.05	Snack Items purchased for SACC program Bacon, Holly, and Lakeside Schools.	✓			Such food purchases for programs is discretionary.
967	115000219032900000000260002	607416	04/28/2006	CUSTOM GRAPHICS	\$ 900.00	\$ 900.00	7/8 Grade Spring Track Equipment. Teamwork Track Uniform Tanks and shorts.		✓		Sports equipment purchased appear reasonable for students' school activities.
968	115190100032000000000260095	607449	5/3/2006	WESTERN PSYCHOLOGICAL SERV.	\$ 98.34	\$ 98.34	Wizard Puppet, The feelings Game, Mood Dudes, Shipping and Handling		✓		This purchase appears reasonable as the items purchased are for students with social and anger issues to help them understand and cope with them.

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969	115000261042000000960720999	607460	5/3/2006	LANDIS FIRE PROTECTION, INC.	\$ 1,625.00	\$ 1,625.00	Sprinkler Repairs. Replaced leaking pipe on system, worked on sprinklers, etc.		✓		This purchase appears reasonable because sprinklers are necessary for student safety during a fire
970	11500023008950000000130001	607463	5/3/2006	SOUTH JERSEY GLASS CO INC	\$ 601.50	\$ 601.50	Replace glass per invoice 283302		✓		Replacing damaged glass is necessary for the students safety and for general upkeep/maintenance of building.
971	115000261042000000700720027	607554	5/8/2006	AMERICAN INDUSTRIAL ELECTRICAL	\$ 8,180.00	\$ 8,180.00	Electrical work to be performed at Mt. Pleasant School. Quotes attached.		✓		Electrical work for school appears reasonable.
972	115000262042000000950720395	607576	5/8/2006	DAECO COMMUNICATION SYSTEMS	\$ 85.00	\$ 85.00	Building repairs per invoice 5768. At Lakeside School. "Tested System Components. Problem is Intermittent. Provided instruction to isolate problem to individual unit. Will wait for further notification for repair."		✓		Building repairs appear reasonable as it is general maintenance and upkeep of the schools.
973	155000240059000000500250075	607580	05/08/2006	DELL MARKETING L.P.	\$ 49.69	\$ 49.69	Computer Update - Microsoft Office 2003. Office Pro 2003. All languages A 269-06824. Agreement number 01S65924. Shipped to Warehouse.		✓		Computer updates appear reasonable for the district's operational needs.

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974	1550002210500000000600260268	607245	05/08/2006	MOORE, PAMELA	\$ 477.07	\$ 477.07	Please reimburse for supplies purchased while attending the principal's conference in San Antonio, TX (3/31/06-4/04/06); Original Receipts attached for 1 staff incentives, 1 teacher's corner, 1 Zone store, 1 poster for avid program, 1 UPS charge, 1 NAESP receipt, 1 NAESP Receipt, 1 Love to Teach, 1 Mail Boxes Etc. \$38.97 for teachers incentives at Gina's Accessories, \$94.69 for incentives at The Teacher's Corner, \$14.05 at the Zone Store, \$7.57 at Team Spirit at the River Center for Lola Ames AVID Program, Texas Poster, \$14.60 at the UPS Store at shipping, \$10.00 for National Association Elementary School Principals, \$220.79 for National Association Elementary School Principals, \$40.38 at Love to Teach, \$38.76 at Mail Boxes, Etc for shipping.	✓			These purchases including \$133 dollars for teachers incentives while attending a conference are discretionary. They do not provide value to the students and are additional costs on top of the expense of sending principals to a conference.
975	1550002220600000000600230016	607634	5/10/2006	PUPPET GALLERY	\$ 249.95	\$ 249.95	Classroom Puppet Stage, minus 10% discount		✓		Per the Superintendent, puppets are used to help educate kids of improper behavior.
976	115000251059200000000130013	607652	05/10/2006	ATLANTIC CITY SHADE SHOP	\$ 4,288.69	\$ 4,288.69	Fiberglass shades, color champagne for each of the schools. 228 Replacement Shades.		✓		Replacement shades purchased appear reasonable for a school's maintenance related needs. Three quotes were attached and the district purchased the replacement shades from the vendor who provided the cheapest rate.
977	115000262052000000000820004	607645	05/10/2006	DELL COMPUTERS	\$ 269.97	\$ 89.99	3 each at \$89 each. 6000 page use and return black toner cartridge for Dell Laser Printer.		✓		Toners for printers purchased appear reasonable for the printers to operate and print properly.
978	1550002400890000000100250310	607658	5/12/2006	NATL. SCHOOL PRODUCTS	\$ 92.23	\$ 92.23	Anger Control Clever Catch Ball, Howie (Happy)/Powie (Mad) Pillow, Social Skills Role Playing Masks		✓		This purchase appears reasonable to work with students who have issues with social skills and anger management
979	1550002180600000000400240540	607660	05/12/2006	CHINABERRY, INC	\$ 362.33	\$ 367.34	ABC's of Life Plaque, Namaste Sacred Greeting Print, Silk Chinese Kite-Blue, May you Live.... Coaster Plaque, Be Yourself Journal, Brain Fitness Kit-CD, Rainbow Prayer Flags, Scroll-Double Happiness, Who Looks Plaque, Endless Possibility Board, People who Luv Me Album, Anxiety Relief-CD, Creative Mind System CD		✓		This purchase appears reasonable as the items purchased are used by guidance counselors when dealing with students with social and/or anger issues.

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980	115000261042000000100720921	607692	05/12/2006	SOUTH JERSEY GLASS CO INC	\$ 707.17	\$ 272.58	Replace Glass. 1/4" Wire glass replaced in customers aluminum door.		✓		Tested one disbursement from total PO amount. Replacement glass purchased appear reasonable for a school's maintenance related needs.
981	115000261042000000100720021	607714	5/15/2006	HONEYWELL, INC.	\$ 473.78	\$ 473.78	Maintenance & Service per invoice 845640. Replace condenser fan motor in Attendants Office, Capacitor Stage and #3 Compressor.		✓		Building maintenance and upkeep appears reasonable.
982	115000230059000000000130004	607712	05/15/2006	THOMAS ROSE ADVERTISING INC	\$ 1,005.50	\$ 1,005.50	Positions for in the Newark Start Ledger. Advertisement for Principal.		✓		Advertising is useful for the district's operations. Advertisements were made for positions needed in the school district.
983	155000240089000000000800250380	607716	05/15/2006	SIGNATURE ELEVATOR COMPANY, INC.	\$ 1,730.21	\$ 1,730.21	Elevator Service, Wheelchair Lift repair. Replace batteries.		✓		Elevator repairs appear reasonable for the safety of students and staff
984	1150002620420000000980720398	607722	05/15/2006	SOFTMART	\$ 395.00	\$ 395.00	Annual Solar Winds Software Maintenance for Account. Softmart Government Services. Continued software maintenance will allow you to receive access to our library of Beta and Unsupported Tools, MIB updated (Toolsets), and Free download access to the latest SolarWinds software as it is released.		✓		Software maintenance contracts appear reasonable for the District's operational needs.
985	115190100032000000000260095	607706	05/15/2006	ROBIN NELSON	\$ 320.00	\$ 320.00	Eight Skills evaluation for C.N.A program.		✓		Skills evaluation for C.N.A programs appear reasonable for the students' health needs while in school.
986	115000219058000000000250491	607713	05/15/2006	SOURCE4TEACHERS	\$ 346.50	\$ 346.50	Substitute Placements at \$115 each.		✓		Expenses incurred for substitute teachers appear reasonable for students' educational needs when teachers are absent.
987	1550002220600000000700230017	607769	05/17/2006	MARILYN SCANLON	\$ 300.00	\$ 300.00	Assembly. Tales & Rhymes of Mother Goose.		✓		Assemblies such as these appear reasonable as they benefit the students directly, provide an incentive, and have educational value.
988	1550002210320000000400260240	608082	5/30/2006	HOLLY HEIGHTS SCHOOL CAFETERIA	\$ 260.61	\$ 260.61	Food Order for Summer Fun Camp 2006 AS. Food order for summer fun camp 2006 as per attached sheet. To be delivered to Holly Heights School June 14, 2006.		✓		Food orders for summer fun camp purchased appear reasonable to feed the students
989	1550002400890000000600250380	608066	05/30/2006	HERFF JONES	\$ 7,738.00	\$ 7,738.00	Caps/Gowns. 484 Class Keeper Gowns at \$14.50 each. 60 Gold Tassels at \$3.00 each and 60 Gold CLS STL at \$9.00 each.		✓		This purchase appears reasonable as commencement supplies are needed for High School Students. Graduation is an important part of a Student's education.

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990	115000262042000000000650005	608107	06/02/2006	LAKESIDE CAFETERIA ACCOUNT	\$ 812.15	\$ 264.65	Refreshments for Workshops/Special Events. Honor Roll, Peace and Respect, Honor Society, Good Character Coupon, Workshop Ellen Nickerson, Avid Program, Parents Meeting Library, Staff Meeting, New Teacher Orientation.	✓			Food purchases made for workshops are discretionary. These purchases do not benefit the students.
991	1550002220600000000600230016	608168	06/02/2006	A.J. DELCOLLO AND SON	\$ 156.06	\$ 165.00	Rental of 24' Box Truck w/ Hydraulic Lift Gate (Approximately 2 day rental) Mileage charge \$.25/Mile. Truck was sent to warehouse.		✓		Per the Business Administrator, the District does not have a truck with a hydraulic. Some supplies needed to be delivered to the warehouse where a truck with hydraulic lift was necessary. Thus the District rented the truck for two days. They are looking to buy a truck with a hydraulic lift.
992	115000223058000000000250086	608158	06/02/2006	ACTION SIGNS & AWARDS	\$ 1,412.00	\$ 1,412.00	26 Crystal Books for Retirement Gifts Pins for Band Gifts. 26 Acrylic book clocks at \$52 each, star performance pins at \$3.00 each.	✓			The Retirement Dinner expenses' amount seems to be excessive. Acrylic book clocks at \$52 each are discretionary. Furthermore, signature of BA and/or Superintendent are (is) missing.
993	115000219058000000000250491	608204	06/07/2006	MILLVILLE POST OFFICE	\$ 1,258.00	\$ 1,258.00	Three P.O Box Fees (Semi-Annual Due)		✓		Fees for PO boxes appear reasonable since the District needs PO boxes for mail usage.
994	1550002220600000000700230017	601436	06/07/2006	CARING FOR KIDS THERAPY SERV.	\$ 20,000.00	\$ 2,310.00	Physical Therapy services for 2005-2006 school year - July-June. 42 PT Visits.		✓		Professional Services (i.e. psychiatric evaluations, therapies, etc) are provided for students who need/may qualify for special educational services. These professional services benefit the students and therefore appear reasonable.
995	1550002220600000000100230011	608348	06/14/2006	B.J. ROASTERS	\$ 102.30	\$ 102.30	Dinner for Negotiations Meeting 5/31/06, Dinner for Board Meeting 6/5/06. Salads and Sandwiches.	✓			Dinner for negotiations is discretionary. A negotiations meeting can take place without spending school finances for a dinner. Per the Business Administrator all of the meals were procured the day of the meetings, which occurred prior to the PO date by the School Business Administrator and Board Secretary.
996	1150002510600000000960250593	608315	06/14/2006	MILLVILLE SENIOR HIGH SCHOOL	\$ 5,749.00	\$ 490.00	Reimbursement for game expense fund. Reimbursement for referees for girls track, baseball, softball, lacrosse, boys track, and security at the games.		✓		Payments to referees and security personnel for extracurricular sporting events appear reasonable as it benefits the students directly.

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997	1550002400580000000200250422	608357	06/16/2006	SENIOR HIGH SCHOOL CAFETERIA	\$ 69.48	\$ 69.48	12 Cases of Orange Juice. Bill To: High school Nurse. Shipped to High School.		✓		Carts of orange juice were shipped to the Nurses office. Orange juice is sometimes needed for students with diabetes, etc.
998	615000330089000000000891000	608512	06/18/2006	DAUNORAS FAMILY MARKET	\$ 353.16	\$ 159.66	Groceries purchased for SACC Sites, Last Day of School Party and Summer Fun Camp 2006. Peanut Butter, Jelly, Celery, Value plates, Freezer bags, Graham Crackers, Bananas for Camp.	✓			Food purchases for programs are discretionary because they do not benefit the students.
999	115000219058000000000250491	608431	06/19/2006	UNITED STATES TREASURY	\$ 39.00	\$ 39.00	Request for Copy of 9/30/05 941 Tax Returns		✓		Copy of tax returns appear reasonable for tax records.
1000	155000240060000000900250050	608469	06/20/2006	NEW YORK CAMERA & VIDEO	\$ 150.00	\$ 150.00	Payment for Video Projector Rental for Katrina Assembly. Video Projector for Katrina Assembly in Middle School.		✓		Projector was needed for Assembly. Assemblies such as these are educational and beneficial for students. Therefore the purchase appears reasonable.

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1	205241200060000000005355601	508795	5/18/2005	TEACHER'S DISCOVERY	\$ 611.10	\$ 611.10	Various supplies such as Active Learning, Content Based, Read & Spelling, Teach me English CD&Book, etc. - Shipped to St. Mary Magdalene		✓		The supplies purchased were funded through the No Child Left Behind Act: Title III. Verified and visually confirmed that the grant exists and is on file with the District.	
2	2052842000320001003100284303	503813	11/15/2004	YOUTH ADVOCATE PROGRAMS, INC	\$ 2,357.12	\$ 2,357.12	Counseling services for Millville Senior High Students for period June 1, 2004 - June 30, 2004		✓		The expenses incurred were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
3	205231200060000000004324601	501281	8/9/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 61.98	\$ 61.98	Transparency film. Summer School Program		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
4	1550002700512000000100520031	603360	3/11/2005	SHEPPARD BUS CO.	\$ 286.00	\$ 286.00	English Department to Samson Theater in PA on 4/12/06. One Bus Transportation.		✓		Per the Business Administrator, this trip was for English students. The English students were taken to see "Tempest" which was a part of the Shakespeare Festival which fit into the school curriculum. Admissions were paid for by the students. Only bus transportation expense was covered by the District. Field trips such as these add educational value to the students' education.	
5	1551901000610000000400240749	506126	2/10/2005	LAKESHORE LEARNING MATLS	\$ 644.05	\$ 644.05	One Rectangular table for \$179. One heavy duty fold and roll storage center for \$469. One puzzle storage case for \$29.95.		✓		Per the Business Administrator, the rectangular table, heavy duty fold & roll storage center, and the puzzle storage case were delivered to Rieck Avenue School for use in the Kindergarten room. However, not enough detail and support was provided to support the necessity of these purchases.	
6	1552121000640000000300220232	607360	4/27/2006	THE WRIGHT GROUP/MCGRAW HILL	\$ 17,369.37	\$ 1,240.67	Everyday Mathematics Second Edition for Grades 2-6. Core Teachers Resource Package. Student Material Sets for Grades 3-6. Partial Payment tested.		✓		Such materials appear reasonable since they are needed to teach math class and add educational value to the students' education.	
7	115000262061000000000650002	608052	5/26/2006	SOUTH JERSEY PICKUP TRUCK &	\$ 189.00	\$ 189.00	Tow Hitch for F350 Dump Body of SD Ford .		✓		Per the Business Administrator, the tow hitch is needed to tow trailers carrying equipment from one school to another (i.e. lawn mowers, tractors, etc.). PO was requested by Maintenance and Grounds Department. Such maintenance related services and purchases appear reasonable for general operating functions.	
8	1551901000610000000900240090	603950	11/28/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 3,688.00	\$ 3,688.00	State Contract A89076. Eleven Wall Hung Cabinets for Five Classrooms at \$255 each. One Storage Cabinet for \$877.		✓		The file cabinets were purchased for Lakeside School. Such supplies appear reasonable for maintenance and up keeping needs. Cabinets are needed to keep documents and other supplies organized.	
9	1551901000500000000100260210	607298	4/25/2006	C D W-G INC.	\$ 544.00	\$ 69.00	One HP LaserJet for \$475 and one HP 3 year NBD Exchange SVC Printer for \$69. Shipped to Senior High School.		✓		Per the Business Administrator, a new printer was purchased from the Perkins Grant. The printer was purchased for the Senior High School Business and Vocational Department. Such supplies appear reasonable for the District's operational and functional needs.	
10	1151901000890000000100240418	602854	10/18/2005	CITY OF MILLVILLE	\$ 1,059.00	\$ 1,059.00	One Inch Lateral Water Service and Sewer Opening.		✓		Services such as sewer openings and water service appear reasonable for maintenance related needs and general up keep of the buildings.	

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11	1551901000610000000200240020	503345	10/28/2004	TEACHER'S VIDEO CO	\$ 167.70	\$ 167.70	Spanish Vocabulary: Sports, Spanish Vocabulary: Weather Spain, Hispanics in America, Great Reasons to Learn Spanish. Memorial High School.		✓		Such materials are needed to teach Spanish class and therefore appear reasonable and add educational value.	
12	1554021000610000000100100810	504578	12/9/2004	CANNON SPORTS, INC.	\$ 136.08	\$ 120.20	Girls Track Equipment and Boys Track Equipment. Power Fitness Chutes, Adjustable Resistance; Quick Release Belt. Tape Measure, Fiberglass Plastic Case with Open Reel; High Impact Abs Frame with Rubber Hand Grip; English Scale one side, metric on other side; metal end.		✓		Per the Business Administrator, such purchases are made on an as needed basis. Track equipment is needed to support sporting activities. Such equipment purchases directly benefit the students sports related activities.	
13	1551901000610000000300240131	600312	6/17/2005	THE PARENT INSTITUTE	\$ 300.00	\$ 300.00	Renewal for Building Reading. One year subscription to K-6 Building Reader. One year subscription to School Reading Building Readers. Holly Heights.		✓		The subscription to such journals enhance the students' reading education at various grade levels. Reading materials appear reasonable for students and add educational value.	
14	1554021000610000000100101410	504546	12/8/2004	METUCHEN CENTER, INC.	\$ 363.90	\$ 363.90	Softball equipment, Bid #04-47 for 2004-2005 school year. Two sets/bases for \$172 each. One Wilson Ball Bucket for \$9.95. Shipped to warehouse.		✓		Per the Business Administrator, items in need of replacement are submitted to the Purchasing Department to be ordered through bid. It appears that the District only purchases these items on an as needed basis and tries not to buy unnecessary equipment. Sports equipment such as this appears reasonable since it benefits the students' sports related activities.	
15	1550002700512000000900520039	504601	12/10/2004	SHEPPARD BUS CO.	\$ 90.00	\$ 90.00	Two Buses to Senior High School on Wednesday, December 22, 2004. Pick up at 9:00 AM and return at 10:45 AM. From Lakeside Middle School to Millville Senior.		✓		Per the Business Administrator, Lakeside students were transported to the Senior High School for the performance of the Messiah. Such trips are educational in value and benefit the students' educational needs.	
16	1554021000610000000100104700	501500	8/25/2004	BRIDGETON TROPHY & ENGRAVING	\$ 15.00	\$ 15.00	State Plaque. Re-Do All State Slate for 9x12 Plaque. Senior High School.		✓		Refurbishment of a plaque for the Athletic Department. Amount paid was minimal.	
17	1554021000610000000100100810	504543	12/8/2004	M-F ATHLETIC CO., INC.	\$ 2,209.80	\$ 1,804.80	Girls Track Equipment (uniforms), Bid #04-46 for 2004-2005 School Year for \$405. List of Boys Track equipment (uniforms), bid #04-46 for 2004-2005 school year.		✓		Per the Business Administrator, new uniforms were purchased in that year. Typically only replacements are ordered on a yearly basis. New uniforms are ordered every four to five years. Purchases related to after school activities/sports ultimately benefit the students.	
18	1554021000500000000100100230	602556	10/5/2005	MILLVILLE SENIOR HIGH SCHOOL	\$ 5,892.50	\$ 1,264.00	Reimbursement Game Expense Fund.		✓		Per the Business Administrator, referees are required for games, fees are set by the Officials Association. These fees are paid at the time of service by the Game Expense Supervisor, the Board in turn reimburses the Game Expense Fund. Payments for this PO were made to Referees for Soccer games. Per the Business Administrator, the PO date and Check date was the same since it was an emergency check to reimburse the game expense fund. The PO was charged to multiple accounts totaling \$5,892.50; which was the total of the check amount. Only tested one line item from the total PO amount. Such expenses appear reasonable as these expenses ultimately benefit the students.	
19	1551901000610000000400240141	602533	10/4/2005	STAPLES BUSINESS ADVANTAGE	\$ 289.00	\$ 289.00	50 for \$5.78 each, Xtralife Clearvue Stant-D Ring Binders. Color White one inch. Shipped to Rieck Avenue.		✓		Binders are office supplies needed to keep documents organized. Such supplies appear reasonable and are needed for daily operational and functional office needs.	

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20	1551901000800000000400260841	607139	4/7/2006	SESAME PLACE	\$ 1,753.95	\$ 187.00	92 Spring Shoulder 6/7/06 All Day Admissions at \$19 per student for Sesame Place. Nine Free Chaperone Admissions. \$5.95 Shipping and Handling charge for mailed group order. Rieck Avenue School.		✓		Per the Business Administrator, this trip was to go see the "Hands on Experience and Movement with Music" performance. Transitional First and First Grade students attended. This was an annual trip with students contributing to cost. This trip is no longer taken due to budget cuts. Such field trips ultimately add educational value and benefit the students. Tested partial payment of total PO amount.	
21	615000330061000000000824000	509359	6/15/2005	RADIO SHACK	\$ 599.80	\$ 599.80	Ten sets of two-way Radio for \$35.99 each. Charger and Rechargeable Batteries. Shipped to Culver Center.		✓		Latch Key is a program that the District has in place for after-school supervision/activities for the students. Per the Business Administrator, two-way radios are needed for communicational purposes. For instance, if some students were taken out to play in the play ground and something were to happen, the teachers/supervisors of the students would have a way to communicate back to the main area. Such supplies are necessary for day to day activity and functional use within the program.	
22	115000262061000000000650003	606475	3/13/2006	ROORK'S FARM SUPPLY	\$ 322.50	\$ 322.50	One 2.5 Gallons Daconil Zn Fungicide for \$137.5. One Quart of Subdue MAXX Fungicide for \$185. Shipped to Culver Center.		✓		Ground supplies to keep the grounds at the District maintained appear reasonable.	
23	1550002230500000000400260147	602073	9/19/2005	CUMBERLAND REGIONAL BOARD OFC.	\$ 90.00	\$ 90.00	Three teacher registrations to attend Physical Education Workshop on Oct. 7, 2005. Rieck Avenue.		✓		Teachers are entitled to attend such workshops. Such workshops enhance professional development.	
24	1151901000800000000000250997	608157	6/2/2006	S & J PIZZA	\$ 66.00	\$ 66.00	Four Party Trays from Pizzeria for Performance on 5/26/06. Culver Center.		✓		Per the Business Administrator, pizzas were refreshments for a Gifted & Talented Performance and Presentation held in the Culver Center Board Room. However, the District did not provide further clarification on whether or not the food purchased was for the students or employees.	
25	1551901000610000000100250796	603497	11/3/2005	PUBLISHING PERFECTION	\$ 405.94	\$ 405.94	Photo Scanner Epson for \$379.95 plus \$25.99 for shipping. Shipped to Senior High.		✓		Per the Business Administrator, the scanner is used by the students for the publication of the school newspaper, Tattler. Item purchases such as these appear reasonable as they benefit student activities.	
26	1551901000610000000200240102	606403	3/9/2006	NATIONAL BUSINESS FURNITURE	\$ 308.00	\$ 308.00	Welded Steel Bookcase (84", 6 Shelves) for \$239. Shipping Cost was \$69. Shipped to Memorial High School.		✓		Per the Business Administrator, the book case was purchased for the Language Arts Department at the Senior High School for the storage of books. However, no clarification was given as to why it was needed. Not clear as to whether or not it was a replacement or because they ran out of room and needed more book cases.	
27	1552121000800000000600116806	603072	10/21/2005	THEATREWORKS USA	\$ 806.00	\$ 258.00	124 at \$6.50 each, Student Admissions for Silver Run's Kindergarten Class. January 27, 2006 10:30 AM Show. If You Give a Mouse a Cookie - Commerce Bank Arts Center Washington Township.		✓		Per the Business Administrator, this field trip does not take place on an annual basis. Teachers determine field trips by comparing trips to given curriculum. Tested Partial payment from total PO amount. Such field trips add educational value.	

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28	115000261061000000950740951	604423	12/13/2005	TRI DIM FILTER CORP	\$ 2,802.97	\$ 194.64	Filters. Pack filters by schools. Do not mix different schools in the same box. All boxes must be tagged.		✓		Per the Business Administrator, filters are used for Heating Ventilation and Air Conditioning (HVAC) through out the District. Such purchases are maintenance related and appear reasonable. Tested one line item from total PO amount.	
29	115000100056100000000870010	602383	1/31/2006	GLOUCESTER CO VOC-TECH SCHOOL	\$ 19,000.00	\$ 15,200.00	Southern NJ Academy of Performing Arts 2005-2006 Tuition.			✓	Questioned the District to provide further clarification on this PO. Response was: "Charter School Tuition". The response did not provide the clarification needed. Also, the District did not provide the Purchase Requisition. Tested Partial Payment from total PO amount.	
30	155190100061000000800240080	607312	4/25/2006	DAUNORAS FAMILY MARKET	\$ 819.13	\$ 392.87	Ice Cream Party Incentive for Students at Wood School for 14 classes.		✓		Ice cream was given to students as incentives and for their achievements. Tested partial payment from total PO amount.	
31	1550002910270000000400824181	600292	6/10/2005	AETNA US HEALTHCARE	\$ 590,510.45	\$ 367,779.00	12 Months of Health Insurance 2005-2006 year.			✓	Requested to view the Contract. However the District came back with the response, "Renewal File". Sufficient documentation was not provided. Health insurance premiums are important to provide health benefits to employees. Tested partial payment from total PO amount.	
32	155190100061000000300240131	502318	9/28/2004	DAVID E AIREY	\$ 70.52	\$ 61.90	Reimbursement for Refreshments for CPT. Reimbursement for Teaching Supplies, Yogurts, Parch Scrolls, Slim Jewels.	✓			Refreshments have been deemed discretionary and do not benefit the students.	Refreshments offered as incentives for teachers to participate in planning and in-services, also improves staff morale which benefits students.
33	155190100061000000800240789	504502	12/8/2004	STOKES PUBLISHING COMPANY	\$ 780.10	\$ 137.30	14 Stokes Publishing Timers for each classroom teacher. 3 Stokes publishing - timers for kindergarten teachers. Wood School.		✓		Stokes Publishing Timers are a time management tool for teachers. Teachers use these timers to time students while taking tests, etc. Supplies such as these are helpful to students' education.	
34	115000100056600000000870006	602541	10/4/2005	CREATIVE ACHIEVEMENT ACAD	\$ 33,691.04	\$ 476.76	March Tuition. Tuition for one student for three days at \$158.92 for a total of \$476.76. Tested partial payment. (Tuition for 2005-2006 School Year - \$158.92 Per Diem - Millville Students.)		✓		Contract is State Mandated. Tuition is for a Disabled student. Tuition directly benefits the student. Tested Partial Payment from total Payment Amount.	
35	155402100061000000100104300	506008	2/8/2005	COLLINS SPORTS MEDICINE	\$ 96.47	\$ 96.47	Conductive Carbon Film Electrodes, Rectangle Cases, Ultra Myassage Bottle, Latex Free Powder Free Nitride Exam Gloves. Senior High School.		✓		Such medical supplies appear reasonable for the Nurse's office and benefit the students' health needs.	
36	115000100056600000000870006	605723	2/8/2006	PINELAND LEARNING CENTER	\$ 15,910.02	\$ 4,321.24	Tuition for one student. Three days in January and 19 days in February.			✓	Contract is State Mandated. Tuition is for a Disabled student. Tuition directly benefits the student. Tested Partial Payment from total PO amount.	

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37	155190100061000000200240042	602020	9/15/2005	MIDWEST TECH. PROD. & SERV.	\$ 333.48	\$ 333.48	12 Delta Plain End Scroll Saw Blades for \$5.27 each. 18 Work Aprons for \$7.42 each. 18 Safety Glasses - Blue Frame w/ clear lens for \$3.70 each, 10 Adhesive-Backed Alox Metalite for \$2.52 each, 10 Norton Al Oxide Ab Belt 60 Grit for \$1.73 each. Two Universal style Jig Saw Blades for \$4.10 each. One Universal Style Jig Saw Blade for \$13.		✓		Supplies were purchased for the Shop class at Memorial High. Such supplies appear reasonable and are needed for the class.	
38	115000100056100000000870004	605072	1/17/2006	BRIDGETON BOARD OF EDUC	\$ 17.96	\$ 17.96	03-04 Audited Tuition Refund for Homeless Students.		✓		District received refunds for adjusted tuitions for the homeless. PO amount was minimal.	
39	1550002230500000000700260876	602518	10/4/2005	THE EDUCATION COMPANY	\$ 204.00	\$ 204.00	Registration for two teachers from Mt. Pleasant School, to attend "A One Day Back-to-School Seminar". Friday November 18, 2005 to be held in Atlantic City, NJ.		✓		Such workshops appear reasonable. Teachers are entitled to attend such workshops as they are part of professional development.	
40	115190100061000000000240199	602253	9/22/2005	STAPLES	\$ 830.70	\$ 830.70	100 Composition Books Two in Package for 1.35 each. One Cyberhome 10" Portable DVD Player for GT Program for \$349.99. Business Cards for Supervisor of Gifted and Talented Education for \$100. Five USB Memory Keys for \$50 each. Shipped to Culver Center.			✓	Per the Business Administrator, the DVD player was purchased for the Gifted & Talented program. This would be taken from school to school for programs/presentations. Based upon the information given by the District, still do not see why this would be a necessity. Such items can be borrowed by the library.	
41	1550002230500000000700260876	506907	3/9/2005	PROFESSIONAL DEVELOPMENT	\$ 175.00	\$ 175.00	Registration for a Teacher to attend "New Jersey Special Education After Reauthorization"		✓		Such workshops appear reasonable. Teachers are entitled to attend such workshops as they are part of professional development.	
42	1551901000610000000800240080	505783	1/31/2005	SCHOLASTIC BOOK SERVICE	\$ 273.81	\$ 273.81	Children's Dictionaries, 20 for \$12.56 each. Shipped to Wood School.		✓		Children's dictionaries are beneficial for students. Such purchases appear reasonable and add educational value.	
43	115150100058000000000250043	502627	10/6/2004	NANCY G DALTON	\$ 33.90	\$ 33.90	Home Instruction Mileage. Laurel Lake-Senior at .375 cents per mile.			✓	Mileage reimbursement is included within employer contract. Reimbursement was for Teacher's commute to and from the Student's house. The District does participate in Home Instruction Programs for students.	
44	1551901000610000000100240021	506980	3/14/2005	DELL COMPUTERS	\$ 729.92	\$ 323.47	Office 2003 All Languages. Eight for \$41.49 each. Senior High School.			✓	Office 2003 software was purchased for the Senior High School. Such supplies appear reasonable for District's operational functions. Tested one line item from total PO.	
45	1550002700512000000700520037	606374	3/9/2006	SHEPPARD BUS CO.	\$ 50.00	\$ 50.00	Bus to take students from Mt. Pleasant to the Millville Senior High School 4/26/06. Depart 9:30 Am, Return 11:45 AM. (Pick Up and Drop Off)		✓		Per the Business Administrator, students were transported to the Senior High School to view the school play. Such trips give the students an incentive and are beneficial.	
46	115000223058000000000250106	607047	3/31/2006	B.J. ROASTERS	\$ 65.20	\$ 65.20	Lunches for workshop IMP Training on Wednesday March 29th, 2006. Secondary Special Ed Staff.		✓		Food purchases for workshops have been deemed discretionary. Such purchases do not benefit the students.	Refreshments offered as incentives for teachers to participate in in-services, also improves staff morale which benefits students.
47	115000270051200000000520010	602972	10/21/2005	SHEPPARD BUS CO.	\$ 292.00	\$ 292.00	Bus: Thursday October 27, 2005. 8:30 AM - Lakeside Side Slot. Return: Thursday, October 27, 2005 - 2:00 PM. Trip to Villa Nova University.			✓	Per the Business Administrator, Gifted & Talented students were taken to Villa Nova for a tour of the campus to promote interest in college. Such field trips are educational in value and benefit the students.	

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48	1550002110600000000100310251	600030	5/16/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,648.00	\$ 686.00	State Contract #A84556. Six Granada SH17 Artic Blue Shard High Back for \$319 each. Two Malaga SH17 Artic Blue Shard Low Back for \$367 each. Shipped to Senior High School.	✓			Per the Business Administrator, office chairs were bought for use in the Senior High Attendance Office. However, the District did not indicate whether or not this furniture purchase was a replacement or why they were needed. Furthermore, the amount spent on these chairs was excessive. Tested partial payment from total PO amount.	
49	115000262061000000000650004	505359	1/14/2005	L.S. RIGGINS OIL COMPANY	\$ 15.64	\$ 15.64	Diesel Fuel for Grounds Vehicles 8.7 Gallons		✓		The District owns vehicles for warehouse related needs (i.e. delivery of supplies) and also owns a truancy car for the truancy officer. Gas reimbursement for the use of District Vehicles appears reasonable.	
50	15519010008000000000800260882	602367	9/27/2005	PAPER BAG PLAYERS	\$ 440.00	\$ 440.00	Trip to the Paper Bag on December 5, 2005 - Second Grade Class. 58 Seats for performance of Pineapple Soup! At Middle Township Art Center, Cape May, NJ.		✓		There was a Performance for students at the Art Center. Such field trips are an incentive for the students and provide educational value.	
51	1150002610610000000100740011	505235	1/12/2005	WEINSTEIN SUPPLY CORP	\$ 712.40	\$ 712.40	Basin, Disposal Air Filter		✓		Building Supplies such as basins and air filters appear reasonable for maintenance related needs at the buildings.	
52	1551901000610000000100240071	600125	5/26/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 290.45	\$ 290.45	Five HP Cartridge Inkjet Print Cart. For \$24.61 each, five HP Cartridges Tri-Color Large Hew for \$33.48 each, plus shipping and handling fee of \$30. Shipped to Senior High School.		✓		Such supplies appear reasonable and are needed for the printers to operate effectively. Such purchases are needed for daily operational and functional purposes at the District.	
53	11500026206200000000800640280	500736	7/13/2004	ATLANTIC CITY ELECTRIC	\$ 41,084.31	\$ 4,303.79	Electric Service for the Year 04-05 for Wood School. Electric Delivery Charges.		✓		Per the Business Administrator, there was no contract/agreement for this PO since there is only one electric supplier in the area. Tested partial payment. Electric Service appears reasonable for the school to operate properly.	
54	1551901000610000000500240050	501902	9/16/2004	IMPACT OFFICE PRODUCTS	\$ 521.78	\$ 521.78	30 Recycling Boxes for \$14.91 each. Four Boxes of Manila Folders for \$34.50 each, and one Two Wheels Rubber Stamp Racks for \$10.95. Bacon School.		✓		Recycling boxes and Manila folders are office supplies that are needed for proper organization of documents. Such supplies appear reasonable and are needed for daily operational and functional needs.	
55	1551901000610000000600240161	600881	7/25/2005	HAMMOND & STEPHENS	\$ 1,526.55	\$ 1,526.55	Primary Journal (Grades K & 1), 250 for \$1.99 each. Elementary Journal (Grades 2 & 3) 200 for \$2.09 each, Elementary Journal (Grades 4 & 5) 200 for \$2.09 each.		✓		Journal purchases help benefit the students reading skills, appear reasonable, and add educational value for students. Journals were purchased for the Silver Run Road School.	
56	1550002700512000000100520031	602502	10/4/2005	SHEPPARD BUS CO.	\$ 5,400.00	\$ 800.00	From Millville Senior to Vineland, NJ. Nursing Home Visits to Bishop.		✓		Per the Business Administrator, visits to the Nursing Home are a part of the Health Occupation program offered at the Senior High. However, the District did not provide enough clarification on this program. Still unclear as to why the District funds for this. Tested partial payment.	
57	15540110006000000000800240181	608238	6/8/2006	M ZUKERMAN	\$ 236.07	\$ 236.07	Food for barbeque for spirit week 6/5 - 6/9/06, Wood School. Fresh Chicken and Spare Ribs. Two cases of barbeque sauce.		✓		Per the Business Administrator, the Schools, Community, and Non-Public schools participate in the Tolerance & Friendship in conjunction with Holocaust Education. However, the District did not specify as to who the Barbeque was for, who attended it, and how it added educational value.	

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58	1550002400732000000100124110	506948	3/14/2005	HEWLETT-PACKARD CO.	\$ 2,996.00	\$ 2,996.00	HP Color Laser Jet for \$2,207. Four HP Color Laser Jet Cartridges for \$211 each. Shipped to Senior High School.		✓		Per the Business Administrator, a new printer was purchased by the former Department Chair of the Business and Vocational Department for a computer lab at the Senior High. Such supplies appear reasonable and are needed for daily operational and functional purposes.	
59	115190100064000000000220022	504898	12/23/2004	KENDALL/HUNT PUBLISHING CO	\$ 1,907.64	\$ 1,907.64	Six Kindergarten Balls and Ramps Complete Kit of Teachers Guide and Student Notebooks for \$283.99 each. Six Kindergarten Balls and Ramps Consumable Kit for \$11.99 each. Shipping and Handling for \$178.		✓		Per the Business Administrator, one kit was purchased per elementary school. Kits were items that were used for teaching math to Kindergarten. Kits included books that would last multiple years; therefore, were not consumable. Such purchases directly benefit the students.	
60	1551901000800000000200260820	506430	3/1/2005	FRANKLIN INSTITUTE SCIENCE MUS	\$ 376.00	\$ 104.00	53 Imax Tickets - Mystery of the Nile at \$8 each at the Franklin Institute. Tested Partial Payment. Memorial High School.		✓		Such field trips give students an incentive and benefit the students' educational needs. The viewing of the "Mystery of the Nile" is educational to students.	
61	1551901000610000000200240112	502234	9/24/2004	JENNIFER E GANDY	\$ 188.08	\$ 188.08	Reimbursement for Math Supplies. Memorial High School. ULTRA AAA16, 20 for \$8.99 each. One Card Pastel Blue for \$8.28.		✓		Per the Business Administrator, the ULTRA AAA 16 batteries were purchased for the calculators used in math class. The purchase of 20 batteries was necessary. Such supplies are used for teaching math class. Such purchases ultimately benefit the students.	
62	1551901000610000000100240010	600234	6/8/2005	WEEKLY READER	\$ 328.80	\$ 328.80	Current Health Two, 30 for \$10.15.		✓		Textbook purchases for the Senior High School on Current Health add educational value. Such supply purchases appear reasonable for students.	
63	1554021000610000000100100892	604812	1/9/2006	DUSHARMS PRO-FOOT	\$ 1,505.00	\$ 1,505.00	Winter Track Equipment -Shoes		✓		Per the Business Administrator, shoe purchases are necessary for track as they cannot be re-circulated due to size and wear. The order was for 44 pairs of shoes. Such equipment is necessary for the students to participate in sport activities.	
64	115000223058000000000250040	502714	10/8/2004	PEPSI COLA	\$ 90.00	\$ 90.00	140 Miles for out of county mileage at .375 totaling \$52.50. 100 Miles for In County Mileage at .375 totaling \$37.5. Mileage Reimbursement was for the Superintendent. Trips Included: ECDOE Steering, CCC, 911 Building, Cumberland Registration, and Trenton NJASA.			✓	The vendor is Pepsi Cola but brief description, obtained, and comments column mention mileage reimbursement to the Superintendent. Per the Business Administrator, the vendor name should have actually been the Superintendent. Not clear as to why the Vendor name was mistaken for Pepsi Cola. The PO was for mileage reimbursement for the Superintendent.	
65	111000144000000000000111440	601158	8/4/2005	PINELAND LEARNING CENTER	\$ 70,711.20	\$ 7,463.96	Tuition for two students for 19 Days at \$3,731.98 for a total of \$7,463.96. Commercial Township Students.		✓		Contract is State Mandated. Tuition is for a Disabled student. Tuition directly benefits the student. Tested a partial payment.	
66	1551901000610000000600240066	601883	9/12/2005	REGIONAL MUSIC SERVICE	\$ 76.00	\$ 76.00	One set of Guitar Strings for \$17, 12 Value Oil/Slide Oil/Cork Grease for \$8 each. Two boxes of Clarinet Pieces at \$23 each. One Box of Alto Pieces for \$15. Silver Run Road School.		✓		Music supplies were purchased by the Silver Run School for music class. Such supplies appear reasonable and benefit the students.	

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67	1551901000500000000200260220	508443	05/02/2005	MEMORIAL HIGH SCHOOL CAFETERIA	\$ 114.40	\$ 10.41	Lunches and Snacks For Multi-Cultural Week. Cafeteria Account: Lunches/Snacks for Wood Students.		✓		Multicultural meals for students benefit the students and give the students an incentive. Tested a partial payment.	
68	1551901000610000000700240070	505318	1/14/2005	GOPHER SPORT	\$ 342.70	\$ 342.70	Character Ed Foam Cones, three Sets of Character Ed Spots, Juggling Beanball Set, three Official Cup Stack Games, Dribble Aid. Mt. Pleasant School.		✓		Per the Business Administrator, various methods are used to help build respect, sportsmanship, etc. in the student population. Physical Education supplies are just one form of them. Such supplies ultimately benefit the students.	
69	1150002610610000000300740031	606888	3/28/2006	CONSOLIDATED ELECTRIC DIST.	\$ 203.67	\$ 18.67	Building Supplies. One 20A 1P CKT BRKR for \$18.67.		✓		Per the Business Administrator, a 120 AMP Circuit Breaker was purchased for electric at Holly Heights. Such purchases appear reasonable since they are maintenance related and are needed for the District to operate properly. Tested one line item from total PO Amount.	
70	115000213060000000000420001	506854	3/9/2005	SO JERSEY HEALTHCARE-REGIONAL	\$ 100.00	\$ 100.00	22 BLS Cards at \$5 each.		✓		Per the Business Administrator, BLS Cards are issued to staff after completing the CPR course. Such supplies appear reasonable as such certifications appear reasonable and necessary for the District's employees to have.	
71	1550002230500000000900260291	506248	2/16/2005	NEW YORK STYLE PIZZA	\$ 128.84	\$ 128.84	Refreshments, Pizzas, for Peer Mediation Workshop on 1/27/05. Lakeside Middle School.		✓		Per the Business Administrator, there are peer mediation coordinators in the Secondary Schools and Middle School to help with student conflicts. Staff and students attended this workshop, and pizza was served as an incentive to participate. Such events are beneficial for the students as well.	
72	1550002110600000000400310254	504127	11/24/2004	QUILL CORPORATION	\$ 210.84	\$ 210.84	Grey Task Chair, 30' Round Wooden, Scooby Doo Bean Bag Chair, Blues Clues Bean Bag Chair. Rieck Avenue.	✓			Per the Business Administrator, furniture is used by the younger students at Rieck Avenue School when meeting with a Social Worker. However, not enough clarification was provided as to whether or not replacement furniture was bought. Based upon response, do not see purpose and value behind these furniture purchases.	
73	1551901000610000000800240038	600418	6/24/2005	NASCO	\$ 55.78	\$ 55.78	Crayola Magic Value Pack for \$49.95 AND \$7.49 for Shipping and Handling. Wood School.		✓		Art Supplies. Such supply purchases appear reasonable and are needed for Students taking Art.	
74	1150002610610000000100740011	608058	5/30/2006	KEEN COMPRESSED GAS CO.	\$ 76.00	\$ 76.00	Cylinder Rental. Acetylene Cylinder, Propane Turbo, Oxygen Cylinder Summary, Carbon Dioxide Cylinder.		✓		Per the Business Administrator, these cylinders are used for shops and maintenance. Gases are used for torches, welders, and to freeze plumbing pipes, etc. Such purchases are maintenance related and appear reasonable for the general up keep of the buildings.	
75	1551901000610000000400240749	602047	9/15/2005	HAMMOND & STEPHENS	\$ 150.44	\$ 150.44	18 Primary Journals for \$2.29 each, 18 Elementary Journals for \$2.29 each, and 18 Elementary Journals for \$2.29 each. Rieck Avenue School.		✓		Journal purchases help improve the students' knowledge and reading skills. Such supply purchases appear reasonable, benefit the students, and add educational value.	
76	1551901000610000000100240081	602652	10/11/2005	GOPHER SPORT	\$ 60.89	\$ 60.89	Ultra Play Utility Ball for \$52.95. Shipping and Handling for \$7.94. Senior High School.		✓		Per the Business Administrator, this item was purchased from physical education supplies for student activity. There was a pack of six Ultra Play Utility Balls purchased for \$52.95. Such equipment purchases appear reasonable for Physical Education classes.	

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77	155190100064000000900220019	603182	10/26/2005	MCGRAW HILL / GLENCOE	\$ 3,614.62	\$ 3,614.62	Human Heritage 2006. 60 Student Edition at \$57.48 each. Teacher's Wraparound Edition for \$73.98, and Teacher's Classroom Resources at \$339.99. Lakeside Middle School.		✓		Textbooks were purchased by the Lakeside school. Textbook purchases appear reasonable and add educational value.	
78	155000213060000000700420070	605158	1/18/2006	SCHOOL HEALTH CORP	\$ 489.70	\$ 489.70	One Nonin Onyx Pulse Oximeter for \$399. One Color Vision Testing Made Easy for \$87 for Mt. Pleasant School.		✓		Such supplies appear reasonable and are needed in the Nurses Office. Such supplies ultimately benefit the students.	
79	155190100061000000400240141	503909	11/16/2004	MAINIERO'S	\$ 5,628.00	\$ 5,628.00	42 PS/DVD/VCR Combo at \$128 each. Install and Mount 42 DVD players at \$6 each.			✓	Per the Business Administrator, these were purchased for Grade 1-5 (Rieck Avenue School) teaching supplies and were installed in the classrooms for student instruction. However, still not clear as to why 42 DVDs were needed for all 42 classrooms based on response by the District.	
80	155190100061000000800240080	604968	1/12/2006	SUPPLIES-SUPPLIES, INC.	\$ 269.46	\$ 156.56	Money Bag for \$2.22, three plastic file cabinets at \$29.39 each, three AA batteries at \$21.69 each, and 50 number two pencils at \$2.28 each. Shipped to Wood School.			✓	Per the Business Administrator, money bags were purchased from Grade 1-5 teaching supplies and were used to teach students how to work with money. However, the District did not provide clarification on why AAA batteries were purchased, what the three plastic file cabinets were needed for, and who they were for. Tested partial payment of total PO amount.	
81	155402100050000000100103130	604814	1/9/2006	MILLVILLE SENIOR HIGH SCHOOL	\$ 4,399.00	\$ 402.00	Reimbursement - Game Expense Fund		✓		Questioned the District as to why the Check date and PO date were the same. Per the Business Administrator, this was for the Game Expense Fund (Petty Cash) reimbursement. They usually process the paperwork and need the money deposited immediately to replenish the account to pay officials for athletic events. Payments were made to Referees for Basketball, Wrestling, Swimming, and Athletic Director Supplies. Tested one line item from total PO amount. Such expenses appear reasonable since it supports students sports activities.	
82	115190100061000000000240997	606933	3/29/2006	SCHOLASTIC BOOK SERVICE	\$ 260.51	\$ 260.51	Classroom Math Library for Wood School.		✓		Classroom Math Library was purchased by Wood School. Math related books directly benefit the students and supplies such as these add educational value.	
83	115000223058000000000250104	602230	9/21/2005	CUMBERLAND REGIONAL BOARD OFC.	\$ 60.00	\$ 60.00	Two registrations for Cumberland County In service Program - World Languages October 7, 2005. One teacher from Rieck Avenue, teaches Grades 1-5. One teacher from Mt. Pleasant School, K-5 plus Special Ed.		✓		Teachers are entitled to attend workshops/programs. Such programs enhance professional development.	
84	115190100061000000000240199	606595	3/15/2006	PAPER DIRECT, INC.	\$ 109.90	\$ 109.90	Five Star Spangled Paper at \$19.90 each. \$10 for shipping and handling charge. Shipped to Culver Center.			✓	Per the Business Administrator, these supplies were purchased from the Gifted & Talented teaching supply account for students. It would have been used for a special activity involving those students. Such supplies appear reasonable as they support programs such as the Gifted & Talented.	

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85	155402100050000000100100130	605523	2/2/2006	MILLVILLE SENIOR HIGH SCHOOL	\$ 5,217.00	\$ 40.00	Reimbursement Game Expense Fund		✓		Questioned the District as to why the Check date and PO date were the same. Per the Business Administrator, this was for the Game Expense Fund (Petty Cash) reimbursement. They usually process the paperwork and need the money deposited immediately to replenish the account to pay officials for athletic events. Payments were made to Referees for Basketball, Wrestling, Swimming, Football. Tested one line item from total PO amount. Such expenses appear reasonable since it supports students sports activities.	
86	1551901000610000000800240018	605874	2/16/2006	MCGRAW HILL CTB DIVISION	\$ 11,587.33	\$ 1,103.29	824 Each. 2005-2006 School Year - Scoring of Terra Nova second Edition Basic Multiple Assessments and plus tests for Grades 1 and 2. Scoring plan 1. Pre-coding of slip sheets, Terra Nova second edition basic multiple assessments and plus tests Grades 1 and 2. Total of 824 students, two Slip Sheets per student.		✓		Testing materials were purchased by Wood School. Such materials appear reasonable and add educational value to a student's needs. Tested partial payment of overall PO amount.	
87	1150002610610000000100740011	607559	5/8/2006	CENTRAL ATLANTIC DIST. INC.	\$ 24.14	\$ 24.14	Building Supplies. Thermostat for Senior High School.		✓		Building supplies such as thermostats appear reasonable for maintenance, safety, and up keeping reasons.	
88	1551901000640000000100220010	506335	2/22/2005	NASCO	\$ 79.02	\$ 79.02	Career Opportunities in Health Care, two for \$18.95 each. Healthcare careers for 21st Century, two for \$24.95 each. Senior High School.		✓		Textbooks related to career opportunities in Health Care benefit the students. Such supplies appear reasonable and add educational value.	
89	1150002610610000000940740941	607457	5/3/2006	JAMES DOORCHECK, INC.	\$ 231.97	\$ 231.97	Building Supplies. Bulk Pack of Door Silencers (2500 Bag)		✓		Door silencers are building supplies that are useful for the District's Daily Operational needs in the schools.	
90	1552301000610000000200324020	601685	8/29/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 627.98	\$ 627.98	Four-Drawer File, two for \$199.50 each, 3-Hole Punch, Transparency Film, Index Dividers - Multicolors, Blue Binders. Memorial High School.		✓		These supplies were purchased for Memorial High. Such supplies help keep materials and documents organized. Furthermore, such supplies appear reasonable and are needed for the District's operational and functional needs.	
91	1550002230500000000900260291	604546	12/20/2005	PEARSON DIGITAL LEARNING	\$ 450.00	\$ 450.00	Registration for Master Schedule Building Workshop in Philadelphia on Jan. 17 & Jan. 18, 2006. For Teacher from Lakeside Middle School.		✓		Such workshops enhance Professional Development. Workshops such as these are important for students' educational needs.	
92	135423330089000000000135500	603567	11/7/2005	SAFETY INDUSTRIES INC	\$ 145.13	\$ 145.13	Student Driver Magnetic Signs, two for \$68.95 each.		✓		The Drivers Education supplies were purchased for the Drivers Education Class. Such supplies appear reasonable and add educational value.	
93	1150002230580000000000250086	608289	6/9/2006	PAPERWAITER RESTAURANT & PUB INC.	\$ 3,382.00	\$ 3,382.00	160 Retirement Party Dinners at \$20.95 per person. 14 Dinners for Band Members at \$15 per person. One \$70 Fee for Bartender.	✓			Food purchases for such events have been deemed discretionary. Such purchases do not benefit the students.	Board pays for retirees and one additional, staff receiving recognition, board members, presenters and band members (entertainment) dinners. All other attendees paid \$20 (total of \$1,600 was refunded to account).
94	1551901000610000000200240020	505775	1/31/2005	C D W-G INC.	\$ 246.91	\$ 246.91	One SanDisk Cruzer Mini for \$56.98. Six Black Design Jet Print Cartridges for \$29.99 each. Shipped to Memorial High School.		✓		Printer cartridges are needed for the printers to function efficiently. Supplies were shipped to Memorial High School. Such supplies appear reasonable and are needed for daily operational needs.	

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95	1551901000610000000300240131	600305	6/17/2005	HIGHSMITH INC.	\$ 682.04	\$ 682.04	25 KOSS CL 5 Headphones for \$8.80 each., Digital Camera Kit for \$271, Bretford Tripod Screen, \$60.10. Shipped to Holly Heights.	✓			Per the Business Administrator, head phones were purchased for the computer lab. The digital camera and tripod screen are used in sharing events with parents and community during school events and are used for use by entire school, which is overseen by Audio Visual Coordinator. However, purchases such as digital cameras do not necessarily add any type of educational value for the students.	
96	1550002700512000000300520033	509482	6/23/2005	SHEPPARD BUS CO.	\$ 180.00	\$ 180.00	Two Buses to Memorial School on 4/14/05 for cultural week. Two buses to Millville Arts District.		✓		Per the Business Administrator, the multicultural week gives students from all over the District an opportunity to go on trips for student enrichment. Such transportation expenses for students appear reasonable. Cultural week adds educational value to Students' education.	
97	1550002230500000000700260876	606844	3/24/2006	NEW YORK STYLE PIZZA	\$ 88.55	\$ 88.55	Seven Pizzas for Teacher In-Service 3/21/06 for Mt. Pleasant School.	✓			Food purchases for meetings have been deemed discretionary. Such purchases do not benefit the students.	Refreshments offered as incentives for teachers to participate in in-services, also improves staff morale which benefits students.
98	1551901000610000000100240031	504272	11/30/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 541.16	\$ 541.16	Board Display, Organizer, Drawer, Marker Expo Erase, Envelopes, File, Letter/Legal, Clips, Sharpie Markers, Tape, Masks, Art Achievement Certificate, Stool, Easel. Senior High School.		✓		The supplies were purchased for the Art Class at the Senior High. Such supplies appear reasonable for Art Class and ultimately benefit the students.	
99	1551901000610000000200240042	600460	6/24/2005	MIDWEST TECH. PROD. & SERV.	\$ 441.00	\$ 441.00	Scroll Saws, Variable Speed. Three for \$147 each. Memorial High School.		✓		Saws were purchased for Shop class. Such supplies appear reasonable for Shop Class and ultimately benefit the students.	
100	115000291028000000000250060	505392	1/19/2005	NJ COUNCIL FOR SOCIAL STUDIES	\$ 1,631.40	\$ 1,631.40	Course Reimbursement for: Design and Production of Educational Media Fall 04. Rowan University - 3 Credits.		✓		Per the Business Administrator, teachers are encouraged to advance their education. Their contract provides for them to be paid up to six credits per year for courses related to their job. Therefore, course reimbursement expenses appear reasonable.	
101	1550002230500000000700260876	502898	10/19/2004	LINDA ROBINSON	\$ 201.12	\$ 201.12	Reimbursement for Expenses: 2004 Art Conference. October 4, 2004 - October 6, 2004. Somerset, NJ. Purpose was to attend NJEA Conference/Art Educators Conference. Car Expense: 240 Miles at .375 cents. Hotel for one night at \$73.54, and Meals for \$37.58. All Receipts Attached.		✓		Teachers are entitled to attend such workshops. Such workshops enhance professional development.	
102	1551901000610000000900240291	503916	11/16/2004	AMELIA SPANBAUER	\$ 81.42	\$ 81.42	Miscellaneous classroom supplies. Sparkle Flowers, Busy Bee Accents, Science Rocks! Banner, Lab Safety, Class Rules Blank Char, There Are No, Success Starts, I Poster - Drugs Give, other posters. Pencils, Highlighters, and Post Its.		✓		Per the Business Administrator, usually each school allocates a per pupil amount for each teacher. Some items are purchased in bulk through bidding and other items are at the discretion of the teacher and principal, who approves the purchase. Such teaching supplies appear reasonable as they benefit the students.	
103	1150002610610000000940740941	506312	02/22/2005	KELL, BRYCE	\$ 169.86	\$ 169.86	Miscellaneous Special Education Supplies (and other purchases) Special Mat 12 Olagara.			✓	The District did not provide sufficient detail as to what these supplies were and why the supplies were reimbursed through petty cash.	
104	1551901000610000000900240090	601804	9/8/2005	SCHOLASTIC MAGAZINES, INC.	\$ 2,825.06	\$ 2,825.06	Junior Scholastic, Science World, Scholastic Math, and Scope reading materials. Total of 309 journals were purchased for Lakeside Middle School.		✓		The purchase of journals benefit the students and enhance their knowledge and reading skills. Such supplies appear reasonable and add educational value.	
105	1550002700512000000900520039	508681	5/12/2005	SHEPPARD BUS CO.	\$ 90.00	\$ 90.00	Two Buses to Millville Sr. High on Wednesday June 1, 2005 for 7th Grade Band. Pick Up at 12:15 PM and Return at 1:30 PM. Lakeside Middle School.		✓		The Band is part of Student activities. Bus transportation for the Band inherently benefits the students.	

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106	155402100080000000100101650	504736	12/17/2004	TONY SURACE	\$ 3,791.24	\$ 80.00	Reimbursement - Athletic Department Checking Account. \$80 Fee was paid to the NJSIAA. Other reimbursement amounts include Girls Track-Dues & Fees, Girls Cross Country Dues, Cheerleaders Meetings, Swimming Entry Fees, Athletic Department Supplies, and Girls Soccer Dues & Fees.		✓		Per the Business Administrator, these fees are mandatory in order for the students to participate in athletic events between Districts. Furthermore, per the Business Administrator, the PO date and Check date were the same because this was an emergency check to reimburse the game expense fund. The PO was charged to multiple accounts totaling \$3,791.24; which was the total of the check amount. Tested one line item from total PO amount.	
107	1550002700512000000900520039	607284	4/25/2006	SHEPPARD BUS CO.	\$ 200.00	\$ 200.00	Two buses to Cumberland County Tech Center on May 8, 2006 from Lakeside. Pick up at 9:00 AM Return at 2:00 PM at \$100 for each bus.		✓		Per the Business Administrator, this is a field trip to the Cumberland County Vocational-Tech center. Their Grades 9-12 students are entitled to participate half-time in the vocational program at the Center. This trip was for the students to go view their programs. Such trips appear reasonable since they benefit the students directly.	
108	1551901000800000000300260832	507309	4/5/2005	B.J. ROASTERS	\$ 341.25	\$ 341.25	Payment for Food for workshop on 3/18/05. Sandwiches and salads for 65 people. Holly Heights School.	✓			Food purchases for workshops have been deemed discretionary. Such purchases do not benefit the students.	Refreshments offered as incentives for teachers to participate in in-services, also improves staff morale which benefits students.
109	1551901000610000000100240151	605974	2/21/2006	NORCOSTCO INC.	\$ 892.32	\$ 892.32	Raw Umber (\$17.90), Burnt Umber (\$17.90), Burnt Sienna (\$17.90), Yellow Ochre (\$17.90), Purple (\$26.90), Lemon Yellow (\$26.90), Red (\$26.90), Ultramarine Blue(\$26.90), White 5 Gallon (\$149.90), Black 5 Gallon (\$188.90). Tech Items for Senior High.		✓		Per the Business Administrator, the items purchased are art supplies (paint) for the drama students to get ready for their annual play done with the students and faculty. Such supplies are needed for such events to take place. Activities such as these ultimately benefit the students.	
110	1551901000610000000100240442	606656	3/20/2006	LEONARD SAFETY EQUIPMENT	\$ 618.00	\$ 618.00	Sellstorm Germicidal Monitor, Sanitizing Storage Cabinet. Shipped to the Senior High.		✓		Classroom supplies were purchased for the Senior High. Such supplies appear reasonable for safety and sanitary reasons.	
111	115190100061000000000240199	600123	5/26/2005	DELL COMPUTERS	\$ 1,854.68	\$ 1,854.68	One Latitude D610, Pentium M 730 for \$1,813.19. One Office 2003 All Languages for \$41.49. Shipped to Culver Center.		✓		Per the Business Administrator, this computer is located in the Culver Center in the Gifted & Talented Department for use by the Gifted & Talented teachers and other Gifted & Talented staff. It does not benefit students. The computer purchased was a replacement. Based upon the comment, there is no indication of any use of this computer by the students.	
112	1551901000610000000900240690	602824	10/18/2005	WOODWIND & BRASSWIND	\$ 361.82	\$ 361.82	Six Clarinet Ligatures at \$2.69 each. 40 Clarinet Thumb Cushions at .89 cents each. Four Alto/Tenor Strap with Pad at \$6.99 each. Three Leblanc Bass Clarinet Straps at \$8.25 each. Four stone lined mute cups at \$21.99. One Mute Couk Small, \$10.99, One Mute Couk \$10.99, Slide-o-Mix \$12.50, Four Rapid Comfort Slide-o-mix \$5.99, 2 Mountall Brackets \$25.99 each, and one mini everything rack for \$38.99. Supplies shipped to Lakeside Middle School.		✓		Supplies were purchased for Band/Music Class at Lakeside. Such supplies benefit the students.	

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113	2052111000610000000910240191	601078	7/29/2005	CHILDCRAFT EDUCATION CORP.	\$ 2,126.00	\$ 2,126.00	Living Room Set \$323.99, Economy Sink \$107.99, Economy Drying Rack \$35.99, Toddler Hide-Away Storage Cabinet \$314.99, Cash Register \$26.96, Housecleaning Set with Stand \$62.99, Story Telling Apron Set \$53.96, Washable Finger paint \$3.58, etc. Child Family Center.		✓		Supplies were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District. Per the Business Administrator, the Child Family Center was opened in April 2005; however, these items were added for the new year. Furthermore, the Business Administrator stated that the grant does allow for such expenditures.	
114	2052111000610000000910240193	506469	3/1/2005	FREE SPIRIT PUBLISHING	\$ 180.50	\$ 180.50	26 Big Things Small Hands Do, Feet Are Not for Kicking Board, Words are not for hurting, Hands are not for Hitting Board Book, Teeth are Not for Biting Book, Learning to Get Along of 8 Books. Shipped to Holly Child Family Center.		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
115	2054521000610000000706462647	602865	10/18/2005	ERIC ARMIN, INC.	\$ 59.60	\$ 59.60	Three Clean Wipe Set of 10 for \$9.95 each. One Money Dominoes for \$10.25, and One Money Quizmo for \$12.50. Mt. Pleasant School.		✓		Supplies were funded through the 2006 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested. Per the Business Administrator, clean wipes are used for wipe boards, and Dominoes and Quizmo are games used in teaching math and promoting sportsmanship.	
116	205457200032000000005457320	507819	4/15/2005	DELL COMPUTERS	\$ 3,371.78	\$ 3,371.78	Latitude D505, Pentium M 725, two for \$1,685.89 each. State Contract A81247. Shipped to Continuing Education. Woodbine School District.		✓		Laptop was funded through the 2005 Math Achievement To Realize Individual Excellence (MATRIX) Grant. Verified and visually confirmed that the Grant exists and is on file with the District.	
117	2054521000610000000706462647	602168	9/20/2005	A B C SCHOOL SUPPLY, INC.	\$ 123.42	\$ 123.42	Color Diffusing Paper, Magic Noodles, Rainbow Crayons, Teepee, Junie B. Joes Chapter Book Set, Phonics World Building Puzzles, Scratch and Sniff Sticky Sniffers, Desk Name Plates, Magnet People. MT. Pleasant School CSR supplies.		✓		Supplies were funded through the 2006 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
118	205509213061000000000155250	602002	9/15/2005	MFASCO HEALTH & SAFETY	\$ 171.32	\$ 171.32	Medical Supplies for St. Mary's School. Supplies include: Oxygen Masks, Gloves, Eye Wash, Eye Drops, Elastic Wrap Latex, Antibiotics, Alcohol Prep Pads, Safety Pins, Anti-Itch Pump Spray, Scoop and Scraper, etc.		✓		Supplies were funded through the 2006 Non Public Nursing Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
119	2054522000600000000304452630	501594	8/31/2004	NORTHEAST FOUND. FOR CHILDREN	\$ 2,543.60	\$ 2,543.60	50 Yardsticks for \$11.97 each, The Morning Meeting Book, 10 for \$15.96, The Incredible Indoor Games Book, 20 for \$17, The Outrageous Outdoor Games Book, 20 for \$17, How to Talk So Kids Can Learn at Home and in School, 20 for \$14, 85 Engaging Movement Activities, 5 for \$34.05, Doing Morning Meeting, One for \$95, Zenery Chime, 30 for \$14 each, and Beyond Leveled Books, 5 for \$15 each. Holly Heights.		✓		Supplies were funded through the 2004 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
120	2054521000610000000706462647	606408	3/9/2006	CHILDCRAFT EDUCATION CORP.	\$ 1,667.70	\$ 1,667.70	Five Wall-mounted Coat Lockers at \$219 each. Two Computer Tables at \$379 with a 10% Discount. Shipped to Mt. Pleasant School.		✓		Supplies were funded through the 2006 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	

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121	2052112000516000000910520391	603372	3/11/2005	SHEPPARD BUS CO.	\$ 96.00	\$ 96.00	Bus going to Acme, Zoos, Clay College, and McDonald's 3/8/06 from 9:30AM-12:30PM. Three Teacher on the Bus. From Child Family Center.		✓		Expenses incurred for Workshop were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
122	2054572000590000000006457596	607619	5/10/2006	LYNN'S HOMETOWN DELI	\$ 55.10	\$ 55.10	Sub Tray for Matrix Training at Lakeside Middle School on 5/5/06. Purchased for approximately 12 People; Sub Tray, Chips and Soda.		✓		Expenses incurred were funded through the 2006 Math Achievement To Realize Individual Excellence (MATRIX) Grant. Verified and visually confirmed that the Grant exists and is on file with the District.	
123	2052521000610000000006396612	608015	5/25/2006	U.S TOY CO.	\$ 699.87	\$ 699.87	Nine-Tray Clear Tray Storage \$378.99, Locks and Latches Box \$59.99, Wire Paint Drying Rack \$94.95, Emerald Rectangle Rug \$120.25, Pencil Sharpener Boston Model \$19.75, Assorted Scissors \$12.95, Musical Puzzle Roller \$12.99. All items were shipped to the Culver Center.		✓		Special Services were funded through the 2006 Individuals with Disabilities Education Act (IDEA). Verified and visually confirmed that the Grant exists and is on file with the District.	
124	2054522000600000000706462671	601987	9/15/2005	THE PARENT INSTITUTE	\$ 337.70	\$ 337.70	Building Reading Skills- A Blueprint for Parents, 150 for .73 each. Building homework skills, 150 for .79 each. Parents are teachers, tool, 200 for .44 each. Mt. Pleasant School.		✓		Supplies were funded through the 2006 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
125	2054372000590000000006246501	601123	8/4/2005	XEROX CORPORATION	\$ 2,600.00	\$ 840.72	Copy Center. Lease-Cost per Copy Plan Amount. This is a 48 Month Agreement which includes equipment, maintenance, and supply charges.			✓	Expenses incurred were funded through the 2006 Department of Human Services Grant Agreement. Verified and visually confirmed that the Grant exists and is on file with the District. The District did not provide the Purchase Requisition. Tested partial payment.	
126	2050082000500000000005208500	509660	6/30/2005	NEW YORK STYLE PIZZA	\$ 156.88	\$ 156.88	Three Cheese steaks, three small cheese fries, two bottles of soda, two party trays, pizzas. All food purchases were made for the 21st Century Program.		✓		Refreshments were funded through the 2005 21st Century Grant Program. The 21st Century Grant Program helps fund after school activities and summer youth activities. Verified and visually confirmed that the Grant exists and is on file with the District.	
127	2052111000610000000910240191	505883	2/3/2005	ACME MARKETS #7827	\$ 489.10	\$ 489.10	Doritos, Disney Cups, Juice, Scooby Crackers, Jello, Oreos, paper plates, foam cups, Snyder's pretzels, lucky charms, cookie dough.		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
128	2054522000530000000706462537	608324	6/13/2006	MILLVILLE POST OFFICE	\$ 99.45	\$ 99.45	255 Postage Stamps at .39 cents each for Mt. Pleasant School.			✓	Supplies were funded through the 2006 Comprehensive School Reform (CSR) Program. Verified and visually confirmed that the Grant exists and is on file with the District. However, the District did not provide the Vendor Invoice/Receipt.	
129	2052112000600000000910420091	509043	5/31/2005	SCHOOL HEALTH CORP	\$ 1,544.17	\$ 1,544.17	Play it Safe with Eyes Video Pack, second Curriculum. Hand Wash Video and Book, 500 ML Sterile Water, Yadar Tracker, Taking Cerebral Palsy, Taking Cystic Fibrosis to School, Trick or Treat for Diabetes, HEPA Filter, Purell Hand Sanitizer, Child Family Center. Insta Line Good Lite Preschool Vision Screener.		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	

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130	2052112000516000000910520391	603382	11/3/2005	SHEPPARD BUS CO.	\$ 80.00	\$ 80.00	Bus going to Lowe's and Pathmark. 3/15/06 From 9:00 AM - 11:30 AM. Three teachers on bus. From Child Family Center.		✓		Expenses incurred for workshop were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
131	2052111000610000000910240191	607623	5/10/2006	ORIENTAL TRADING CO., INC.	\$ 215.25	\$ 215.25	12 Plastic Hibiscus Print Cups, 4 Tropical Tattoos, 4 Neon Monkey Tattoos, 4 Pin the Monkey on the Palm Tree Games, 1 Wooden Neon Monkey Bean Bag Toss Games, 1 Wooden Tropical Fish Bean Bag Toss Game, 1 Inflate Limbo Kit, 1 Inflate Tropical Creature Shaped Beach Balls, 1 Inflate Flamingo Ring Toss, 1 Inflate Octopus Ring Toss, 1 Inflate Dolphin Ring Toss, 2 Multicolor Artificial Grass Hula Skirt, and 1 Inflate Tropical Fish in Beach Balls. Shipped to Child Family Center.		✓		Supplies were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
132	2052521000562000000005345871	507663	4/12/2005	CREATIVE ACHIEVEMENT-WEST AVE	\$ 3,107.00	\$ 5,281.90	Tuition 2004-2005 Millville Student		✓		Tuition expense was funded through the 2005 Individuals with Disabilities Education Act (IDEA). Verified and visually confirmed that the Grant exists and is on file with the District.	
133	2052112000590000000910250475	508394	5/2/2005	CHAS. PALADINO & SONS INC	\$ 247.00	\$ 247.00	(5) 1,000 black ink, white #10 business envelopes and 1 set up fee. Shipped to Child Family Center		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
134	2054522000500000000706462507	606553	3/14/2006	FRESH RESTAURANT	\$ 323.00	\$ 314.00	Food for 38 people at \$8.50/person		✓		Refreshments were funded through the 2006 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested.	
135	2052112000516000000910520391	503284	10/28/2004	SHEPPARD BUS CO.	\$ 81.00	\$ 81.00	Bus to take PK students to Millville Pathmark and Vineland Home Depot on Wednesday Feb 23, 2005		✓		Expenses incurred were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
136	205437100080000000006246800	601246	8/9/2005	D I G ENTERTAINMENT	\$ 2,700.00	\$ 2,100.00	Derick D Clown Assemblies / Slides & Moon bounce		✓		Expenses incurred were funded through the 2006 Department of Human Services Grant Agreement. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested.	
137	2054521000610000000905452649	502477	10/1/2004	WINDCHIMES/BOGART'S IN INK LLC	\$ 478.80	\$ 478.80	"Who moved my Cheese for Teens" for Lakeside Middle School		✓		Supplies were funded through the 2005 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
138	2052112000330000000910410961	501207	8/4/2004	EASTERN ACOUSTICS	\$ 450.00	\$ 45.00	Audiometer Calibrations		✓		Expenses incurred were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested.	

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139	205211200058000000910250476	508909	5/24/2005	GARDEN A.H.E.C. MB #27	\$ 45.00	\$ 45.00	Workshop on May 18th Mental Health Series Helping Clients Build Parenting Skills		✓		Expenses incurred for workshop were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
140	205211100061000000910240191	603707	11/15/2005	KAPLAN SCHOOL SUPPLY CORP.	\$ 1,583.40	\$ 1,583.40	Various items such as deluxe sit-upons set of 4, placemats set of 4, multicultural crayons large, cooking art, library starter set, paperback favorites, boxes with lids blue, Chinese food, special needs children, soft zoo animals, etc.		✓		Supplies were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
141	205211100061000000910240191	509609	6/28/2005	HERTZ FURNITURE SYSTEMS	\$ 5,174.90	\$ 5,147.90	(6) Lil Chief Trike, (10) Reading Rug, (10) ABC Animal Rug.		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
142	205211200058000000910250476	606420	3/9/2006	WALDA K PASSARO	\$ 79.75	\$ 79.75	Mileage reimbursement for workshop in Trenton NJ. 179.2 miles at \$0.445 per mile.		✓		Expenses incurred were funded through the 2006 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested.	
143	2054521000610000000706462647	602375	9/27/2005	LAKESHORE LEARNING MATLS	\$ 1,793.22	\$ 1,200.00	Rectangular Carpet for 30, (28) Blue Classrooms tacking Chair, (6) Rainbow classroom table-blue and a discount.		✓		Supplies were funded through the 2006 Comprehensive School Reform (CSR) Program. Verified and visually confirmed that the Grant exists and is on file with the District. Only part of the PO was selected to be tested.	
144	205453200050000000003433500	509342	6/14/2005	CONNECT SOUTH JERSEY INTERNET	\$ 16.95	\$ 16.95	Standard internet access account for July 2005		✓		Service was funded through the 2005 Adult Computer Education (ACE) Grant Empowerment Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
145	205452200020000000905452291	508137	4/25/2005	MILLVILLE BOARD OF EDUCATION	\$ 3,620.00	\$ 3,620.00	Refund Health Benefits CSR-Lakeside 2004-2005 School Year		✓		Expenses incurred were funded through the 2005 Comprehensive School Reform (CSR) Grant Program. Verified and visually confirmed that the Grant exists and is on file with the District.	
146	205211200060000000910250891	506829	3/9/2005	SUPPLIES-SUPPLIES, INC.	\$ 925.33	\$ 925.33	Safe, Shredder, Bags, Heavy Duty Stapler, 3-Hole Punch Inter-Department envelopes, etc. Send to Warehouse.		✓		Supplies were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
147	205437100080000000004244800	501997	9/21/2004	AIRBOUNCE INFLATABLES	\$ 400.00	\$ 400.00	Rental of inflatable rides at Holly Heights School		✓		Expenses incurred were funded through the 2005 Department of Human Services Grant Agreement. Verified and visually confirmed that the Grant exists and is on file with the District.	

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148	2052112000516000000910520391	502832	10/19/2004	SHEPPARD BUS CO.	\$ 1,080.00	\$ 1,080.00	Buses to take PK Classes to Cape May zoo on Wednesday May 18th		✓		Expenses incurred were funded through the 2005 Early Childhood Program (ECP) Grant which included the Abbott Preschool Program Implementation Guidelines. Verified and visually confirmed that the Grant exists and is on file with the District.	
149	1551901000610000000200240102	502701	10/8/2004	WILLIAM H. SADLER, INC.	\$ 299.81	\$ 299.81	Teacher's Annotated Edition Level 3, Test Generator CD Rom Windows, Level E, Test Generator CD Rom Windows, Level F, A Student Guide to Writing a Research Paper, A Teacher's Resource Guide. Memorial High School.		✓		The purchases of various supplies such as teaching material and educational CD Roms appear reasonable as they provide educational value and benefit the students. These supplies were sent to the Memorial High School.	
150	1150002610610000000800740081	602625	10/6/2005	LOWE'S	\$ 1,391.98	\$ 47.31	EWP PREM S4S.	✓			Per the Business Administrator the EWP Premium S4S is Eastern White Pine Premium Surfaced 4 Sides. The explanation received from the District did not provide a clear understanding of why the supplies were purchased and has therefore been deemed discretionary. Tested one line item from total PO amount.	EWP Premium S4S is Eastern White Pine Premium Surfaced 4 Sides.
151	1150002230580000000000250103	509389	6/17/2005	LYNN'S HOMETOWN DELI	\$ 22.85	\$ 22.85	Grade 7 Social Studies Curriculum review, June 19, 2005. Food purchases: Chicken Salad Sandwiches on Wheat Bread.	✓			The purchase of food for staff is discretionary as food should be purchased through personal funds.	Refreshments offered as incentives for teachers to participate in planning and in-services, also improves staff morale which benefits students.
152	1554021000610000000100100410	600879	7/25/2005	U S FOODSERVICE	\$ 2,331.00	\$ 2,331.00	222 Cases of Gatorade at a unit cost of \$10.50 each for Senior High School. Drinks were purchased for the School's Sports Teams.		✓		Per the Business Administrator, the drinks purchased were provided to all team students during athletic events. They are not sold to students. As the purchase benefits the students directly it appears reasonable.	
153	1551901000610000000900240090	606613	3/20/2006	RAYMOND GEDDES & CO., INC.	\$ 223.00	\$ 223.00	Sparkle Flex Novelty Pencil, Study Buddy II Pen and Highlighter, Putty Pal, Light-Up Yo-yo's, Mars Mud Balls, Arm Attitudes Bracelet, Back Pacrobats, Gesses Perfect Pencil Display, Miles O'Smiles Tip Topz Pencil, Hershey's Giant Eraser Pencil, Multiplication Table Pencil, Scent-Sibles Highlighter, Erase-A-Wheel Eraser. Shipped to Lakeside Middle School.		✓		Per the Business Administrator, the supplies purchased were prizes awarded to students from the Resource Room classes as incentives. This purchase appears reasonable as it benefits the students directly. The supplies were sent to Lakeside Middle School.	
154	1150002610610000000900740091	506800	3/7/2005	HOWELL HARDWARE	\$ 861.77	\$ 861.77	Building Supplies for the month of February. Supplies include, 6 pin keys, duct tape, caution tape, outdoor cover, Door Sweep, lock repairs, box of nails, surge protection, bulbs, paint, etc.		✓		The purchase of basic supplies such as these appear reasonable for maintenance needs for both immediate repairs (i.e. lock repairs) and to keep on hand in case of emergencies (i.e. caution tape).	
155	1551901000610000000300240131	501967	9/16/2004	MCGRAW HILL / SRA	\$ 96.12	\$ 96.12	(2) Pattern Block Template, (2) Rulers, Shipping and handling		✓		The purchase of basic school supplies such as these appear reasonable as they benefit the students and staff directly. The supplies were shipped to Holly Heights School.	
156	1551901000610000000700240070	603119	10/24/2005	MAIL CENTER PLUS	\$ 95.00	\$ 42.71	Misc Supplies such as Disc & Explore America, US Constitution, Solar System, Note Pads, etc Shipped to Mt. Pleasant school.		✓		The purchase of educational supplies appear reasonable as they benefit the students and provides educational value. Supplies were sent to Mt. Pleasant School. Only one item was selected to be tested.	

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157	1551901000610000000100240444	503962	11/19/2004	B & H PHOTO VIDEO INC.-USE VENDOR #11759	\$ 964.65	\$ 964.65	Canon EOS Digital Rebel 6.3 Megapixel	✓			Per the Business Administrator the camera was purchased for the Vocational Drafting classes at the Senior High School to be used in drafting instruction. This is discretionary as the amount spent was excessive and there is no clear explanation as to why such an expensive camera is needed for drafting class.	This is a special camera purchased for the Vocational Drafting classes at the Senior High School to be used to drafting instruction.
158	1551901000610000000900240090	502139	9/22/2004	SCANTRON CORPORATION	\$ 85.75	\$ 85.73	(2) 22197 Answer Forms		✓		The supplies purchased appear reasonable as these are basic supplies that benefit the students. Answer forms are needed for tests that demonstrate the students' understanding/knowledge.	
159	1551901000610000000700240070	502935	10/19/2004	LAKESHORE LEARNING MATLS	\$ 268.51	\$ 268.51	Student Pointers, (5) American Heritage Children's Thesaurus, Weather Watcher Board, (2) Paper Storage Center and 10% Shipping		✓		The supplies purchased appear reasonable as they benefit the students directly. The supplies were sent to Mt. Pleasant School.	
160	11500029102700000000000820105	507723	4/13/2005	MICHAEL S DREBES	\$ 3,500.00	\$ 3,500.00	Waiver of Health Benefits			✓	Per the Business Administrator, each employee can contractually waive his/her right to be covered under the Board's health benefits plan and receive a contractual amount at the end of the year. In order to receive this the employee must provide proof of other insurance coverage. Since this is part of the employees contract it appears reasonable.	
161	1554021000800000000100100151	501591	8/31/2004	BROOKS-IRVINE MEMORIAL	\$ 50.00	\$ 50.00	2004 School Membership Dues		✓		Fees for football appear reasonable as they benefit the students.	
162	1150002620610000000000650002	606470	3/13/2006	GOODYEAR AUTO SERVICE CTR	\$ 150.00	\$ 150.00	Auto supplies			✓	Per the Business Administrator, there are a number of grounds and maintenance vehicles that belong to the Board of Education that need service. This appears reasonable as it is general maintenance and upkeep of building and equipment.	
163	1150002230580000000000250040	604599	12/20/2005	N.J. ASSOC. OF SCH. ADMIN.	\$ 274.00	\$ 274.00	Registration for staff member to attend NJASA Techspo 2006 on January 26 and 27, 2006			✓	Per the Business Administrator, this is a workshop that a staff member attended that was related to a curriculum. The District did not provide a clear explanation as to what "Techspo" was. As such, at this point and time this expense is still considered inconclusive.	
164	11500029102900000000000820012	502293	9/24/2004	EXEC. HEALTH AND WELLNESS CTR.	\$ 790.00	\$ 790.00	Physicals for Business Administrator and Assistant Superintendent	✓			The purchase is discretionary as it does not benefit the students. Per the Business Administrator physicals are included as part of their contracts. No documentation was provided and therefore this expense was deemed discretionary.	Physicals are included as a part of their contracts.
165	11500010005620000000000870001	504080	11/22/2004	DOWNE TOWNSHIP BOARD OF EDUC.	\$ 1,621.12	\$ 11,538.56	Tuition 2004-2005 school year for Milville Student			✓	Per the Business Administrator, the expenses incurred were for Special Education tuition for a student to attend a program in another district. Students sometimes attend a program in a different location if the District does not provide a specific program or does not have enough rooms due to number of students. This appears reasonable as it benefits the students.	

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166	155000270051200000800520038	602432	9/30/2005	SHEPPARD BUS CO.	\$ 484.00	\$ 484.00	Transportation to middle township performing arts center to Burger King in Cape May		✓		Per the Business Administrator, the expenses incurred were for 2nd Grade students that went on a field trip to see a performance and then had lunch at Burger King after the performance. This appears reasonable as this has educational value and benefits the students directly.	
167	155000213060000000500420050	600018	5/9/2005	MOORE MEDICAL CORP	\$ 3,155.69	\$ 702.11	Various supplies such as lice shampoo, bandages, etc		✓		The purchase of medical supplies appears reasonable as it benefits the students directly.	
168	115190100059000000000520097	601544	8/18/2005	HOLLY CITY DEVELOPMENT CORP	\$ 12,474.25	\$ 49,897.00	(4) Installments for 2005-2006 kindergarten swim lessons		✓		The expenses incurred for swim lessons appear reasonable as they benefit the students directly.	
169	115000261061000000800740081	607478	5/3/2006	LOWE'S	\$ 1,618.31	\$ 15.93	There was an adjustment of +\$374.29. Various building supplies such as building panels, SOS accessories, etc		✓		Only part of the PO was selected to be tested. The purchase appears reasonable as these are necessary supplies for building upkeep and maintenance purposes. The supplies tested were for Wood School.	
170	155000211060000000600310256	503862	11/15/2004	MULTI-HEALTH SYSTEMS, INC.	\$ 48.00	\$ 48.00	CDI Manual (\$43) and Freight Charge (\$5) to Silver Run Road School		✓		The expenses incurred for CDI (Children Depression Inventory) manuals purchased appear reasonable as these are necessary supplies and benefit the students. The supplies were sent to Silver Run School.	
171	155190100061000000300240134	604316	12/8/2005	MCGRAW HILL CTB DIVISION	\$ 5,445.10	\$ 1,037.61	Testing Supplies for Bacon, Mt. Pleasant, Rieck Ave, Silver Run, Holly Heights, and Wood Schools. Supplies include practice activities, examiner's manuals, etc...		✓		Only part of the PO was selected to be tested. The testing materials purchased appear reasonable as they benefit the students and provide educational value. The materials purchased are needed to test the students' understanding of various topics.	
172	155190100061000000100240031	601841	9/8/2005	PERCUSSION SOURCE	\$ 299.31	\$ 299.31	(5) Medium Rubber Core (1) Pro Mark Mallet Bag (10) Concert General Snake sticks, (2) 8" Evans Tom Heads, (2) 10" Evans Tom Heads, (2) 12" Evans Tom Heads. Shipped to Senior High School		✓		The supplies purchased appear reasonable as they benefit the students and provides them with educational value. The items purchased are the for the Fine Arts department.	
173	115000291027000000000820105	607824	5/22/2006	SANDRA L ANDRES	\$ 3,500.00	\$ 3,500.00	Waiver of Health Benefits 2005-2006 school year		✓		Per the Business Administrator, each employee can contractually waive his/her right to be covered under the Board's health benefits plan and receive a contractual amount at the end of the year. In order to receive this the employee must provide proof of other insurance coverage. Since this is part of the employees contract it appears reasonable.	
174	155000211060000000100310251	500953	7/23/2004	QUILL CORPORATION	\$ 592.05	\$ 592.05	Supplies such as masking tape, post-it notes, clear thumb tacks, etc. for Senior High School		✓		The supplies purchased appear reasonable as these are general supplies that benefit the students and staff directly. The items were sent to the Senior High School.	
175	155000211060000000100310251	504725	12/17/2004	DELL COMPUTERS	\$ 2,186.06	\$ 2,186.06	2 OptiPlex GX280 Small Desktops Pentium 4 530 / 3.00 GHz, 1 M Int Broadcom Gigabit for Senior High school		✓		The purchase appears reasonable as these computers are necessary at the school district and benefit the students and staff directly. The computers were sent to the Senior High School.	
176	155190100061000000200240022	501900	9/16/2004	MARKETLAB INC.	\$ 398.46	\$ 398.46	4 Drawer Organizer Frame Black and 4 Drawer Organizer Frame Gray		✓		The supplies purchased appear reasonable as these are basic supplies. The items were sent to Memorial School.	

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177	1554021000500000000100100330	503223	10/26/2004	MILLVILLE SENIOR HIGH SCHOOL	\$ 3,757.00	\$ 441.00	Reimbursement game expense account		✓		Only part of the PO was selected to be tested. The reimbursement was for a track event at the Senior High School. The purchase appears reasonable as it benefits the students directly	
178	115000213060000000000420001	503648	11/11/2004	AMERICAN SAFETY & HEALTH INST.	\$ 577.50	\$ 577.50	(100) Student Handbook (100)		✓		Student Handbooks regarding health appear reasonable as they benefit the students directly. There were 100 handbooks purchased.	
179	115000291028000000000250060	605381	1/27/2006	TERRI L WHILDIN	\$ 890.00	\$ 890.00	Course reimbursements for Principals of Finance - 3 credits Fall 2005. Thomas Edison State College		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
180	1150002610610000000900740091	603530	11/3/2005	HOWELL HARDWARE	\$ 2,780.20	\$ 122.02	Various supplies such as bolts, screws, etc		✓		Only part of the PO was selected to be tested. The supplies purchased appear reasonable as these supplies ensure building upkeep. The supplies that were tested were sent to Lakeside School.	
181	1551901000610000000800240080	604176	12/6/2005	SUPPLIES-SUPPLIES, INC.	\$ 248.07	\$ 248.07	(3) Printer Cartridge (2) Triple AAA Batteries, (2) AA Batteries, (150) Paper Clips. State Contract Shipped to Wood School		✓		The supplies purchased appear reasonable as these are basic school supplies needed at the school. The items were purchased on a State Contract with an approved vendor. The supplies were sent to Wood School.	
182	1551901000610000000900240090	507410	4/7/2005	SCHOLASTIC MAGAZINES, INC.	\$ 128.79	\$ 128.79	Subscription for 2004-2005 school year for scholastic action (15 copies). Shipped to Lakeside Middle School		✓		The subscription for scholastic action purchased appears reasonable as it benefits the students directly and provides educational value. These are basic teaching supplies that were shipped to Lakeside Middle School.	
183	115000291027000000000820106	603039	10/21/2005	CARL L HUGHES	\$ 19.00	\$ 19.00	Refund of overpayment for prescription co-pay during the 03-04 and 04-05 school years	✓			Per the Business Administrator, the prescription reimbursement was for one of the District's custodians due to an error in his co-pay at the drug store. The District reimbursed the custodian for the error. This is discretionary as it is still unclear as to why the District would pay for this discrepancy in the prescription payment.	The prescription reimbursement was for one of our custodians (Carl L. Hughes) due to an error in his co-pay at the drug store. We reimbursed him for the error.
184	1551901000610000000500240050	606084	2/24/2006	SUPPLIES-SUPPLIES, INC.	\$ 306.78	\$ 306.78	2 boxes of file jackets (blue), 2 boxes of file jackets (green), 2 boxes of file jackets (red), 2 boxes of file jackets (yellow), 2 boxes of file jackets (manila) Shipped to Bacon School		✓		The supplies purchased appear reasonable as these are basic supplies that are needed. The supplies were shipped to Bacon School.	
185	135602200032000000000726000	504198	11/30/2004	MARCUS EVANS	\$ 336.00	\$ 336.00	Payment for adult education course taught in the fall 2004 "Lose weight through self hypnosis" 12 hours @ \$28 per hour		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
186	115190100061000000000240199	507459	4/7/2005	TRAINER'S WAREHOUSE	\$ 87.72	\$ 87.72	Name buttons (2 Packs of 100)		✓		The supplies purchased appear reasonable as the cost is minimal and they benefit the students and staff	

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187	115190100061000000000240129	502320	9/28/2004	CALLOWAY HOUSE, INC.	\$ 299.59	\$ 299.59	Royal Reading Writing Center and Multi Purpose Pocket Chart and Shipping/Handling for Holly Heights School		✓		The supplies purchased appear reasonable as they benefit the students and provide educational value. The items purchased were sent to the Holly Heights School.	
188	155190100061000000500240050	600656	7/11/2005	FLAGHOUSE, INC.	\$ 2,135.68	\$ 344.61	Various items such as Portable rubber base, beach ball, fitness step cart, white paint, popcorn, potato sacks		✓		Per the Business Administrator, the items purchased were part of a bid for physical education supplies for Grade 1-5 students at Bacon School. The popcorn was for a project adventure. This appears reasonable as it benefits the students directly.	
189	115000213060000000000420001	604639	12/22/2005	MID-ISLAND MEDICAL SUPPLY CO.	\$ 869.00	\$ 869.00	(2) BCI Digit Finger oximeter to Silver Run School. BCI finger oximeter is used to determine bloody oxygen.		✓		The medical supplies purchased appear reasonable as they benefit the students directly.	
190	155213100061000000200111762	502364	9/28/2004	CAROLINA BIOLOGICAL SUPL.	\$ 716.87	\$ 716.87	Triple Beam Balance, Triple Beam Balance W/Pan, Double Beam Balance, Graduated Cylinders, Erlenmeyer Flask, Beakers, Meter Sticks, and Shipping. Sent to Memorial High School		✓		Per the Business Administrator, the balancing scale was for the science supplies for the Resource Room classes at Memorial High School.	
191	115000223058000000000250103	508892	5/24/2005	BAGEL UNIVERSITY	\$ 39.03	\$ 39.03	Secondary social studies curriculum. Shipped to Culver Center	✓			The purchase of food for staff is discretionary as food should be purchased through personal funds.	Refreshments offered as incentives for teachers to participate in planning and in-services, also improves staff morale which benefits students.
192	155190100061000000800240080	502623	10/6/2004	TEACHING K-8	\$ 8.00	\$ 8.00	Subscription to K-8 Magazine 8 Issues for Wood School		✓		The subscription to K-8 Magazines for Wood School appear reasonable as it benefits the students directly and provides educational value.	
193	115190100061000000100240419	608295	6/13/2006	NULL	\$ 1,675.00	\$ 1,675.00	GE Refrigerator drawers. Serial number 10066961030042		✓		Per the Business Administrator, the Vocational students build a house every other year to be sold at auction. Anything charged to the Vocational house accounts would be part of the house. This purchase appears reasonable as it provides educational value and benefits the students directly.	
194	1550002110732000000100124114	507273	3/23/2005	ALARMS BY SAFE-TECH	\$ 5,512.30	\$ 5,512.30	Parts and labor to install additional video cameras to existing systems. Some parts include Honeywell 3" High resolution dome camera, 8 rolls siamese wire, 16 camera power supply, etc. Two bids are attached, and Alarms by Safe-Tech reduced the quote by appx \$2,000 from the original bid they submitted.		✓		The parts and labor to install safety equipment appear reasonable as it is general upkeep of the building and ensures the safety of students and staff. There are two bids attached.	
195	115000261061000000100740011	501692	9/3/2004	ACE PLUMBING & ELEC. SUPL.	\$ 901.14	\$ 128.15	Building supplies		✓		Per the Business Administrator, miscellaneous building supplies are purchased by the District's maintenance department on a regular basis. The amount being questions was for the Senior High School. Only part of the PO was selected to be tested. This purchase appears reasonable as it is for general maintenance and upkeep of the building.	
196	155190100061000000400240749	508807	5/18/2005	DAUNORAS FAMILY MARKET	\$ 10.00	\$ 10.00	KDG. Treats reimbursements		✓		The treats purchased for students in kindergarten appear reasonable as the amount is minimal and the items purchased benefit the students directly.	
197	115000261061000000100740011	501747	9/8/2004	HOWELL HARDWARE	\$ 1,547.70	\$ 513.93	Building supplies for the Month of August for Senior High School		✓		Only part of the PO was selected to be tested. The building supplies purchased appear reasonable as these are general supplies for the building that benefit the students and staff directly. The supplies were for the Senior High School.	

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198	115000291028000000000250060	505869	2/3/2005	CHRISTINA D FERUS	\$ 1,631.40	\$ 1,631.40	Course reimbursement for psycho diagnostics I Fall 04 at Rowan University - 3 credits		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
199	1551901000610000000600240161	504289	11/30/2004	CRYSTAL SPRINGS BOOKS	\$ 39.45	\$ 39.45	Getting Better, Is Everybody Happy and Freight Charge to Silver Run School		✓		The books purchased appear reasonable as they benefit the students directly.	
200	115000223058000000000250040	508860	5/20/2005	N.J. SCHOOL BOARDS ASSOC.	\$ 1,100.00	\$ 242.00	Registration to the 2005 NJSBA Annual workshop in AC October 26-28, 2005		✓		Only part of the PO was selected to be tested. Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
201	1150002910270000000000820105	607343	4/25/2006	WILLIAM R PARKER	\$ 3,500.00	\$ 3,500.00	Waiver of Health Benefits		✓		Per the Business Administrator, each employee can contractually waive his/her right to be covered under the Board's health benefits plan and receive a contractual amount at the end of the year. In order to receive this the employee must provide proof of other insurance coverage. Since this is part of the employees contract it appears reasonable.	
202	15500022305800000000400260147	504867	12/23/2004	REBECCA KENYON	\$ 54.37	\$ 54.37	Reimbursement for mileage/lunch from attending workshop 12/7/04 in Vorhees. Mileage (95 miles equaling \$35.63) and Meals \$18.74		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
203	1150002700503000000000520519	505348	1/14/2005	ANTHONY J. FARMER	\$ 15,420.00	\$ 385.50	Reimbursement for Private School Transportation 1st Semester		✓		Only part of the PO was selected to be tested. This appears reasonable as it is required by the state to transport children to private schools	
204	15500021106000000000400310254	502119	9/21/2004	DELL COMPUTERS	\$ 4,770.30	\$ 954.06	Supplies resource room, supplies for Attendant, Secretary, Teacher and Supplies for Kindergarten		✓		Only part of the PO was selected to be tested. The computer purchased was a replacement. This appears reasonable as it benefit students and staff.	
205	1150002700420000000000550005	504715	12/15/2004	SOUTH JERSEY OCCUPATIONAL MED	\$ 50.00	\$ 50.00	5 Panel dot drug test with chain of custody - random testing 11/29/2004 - Shipped to warehouse		✓		Per the Business Administrator the expenses were for a random drug test for a bus driver. The District has school bus drivers for the Vocational students to transport them to the work locations. This purchase appears reasonable as it benefits the students and ensures their safety.	
206	1554021000610000000100103111	501484	8/25/2004	AMPRO	\$ 344.00	\$ 120.00	Speed Ropes, Brute Buddy Lee Speed Rope, Blue and Shipping. Swimming and Wrestling equipment		✓		Only part of the PO was selected to be tested. The supplies purchased for swimming and wrestling appear reasonable as they benefit the students directly.	

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207	11500021703290000000011807	503414	11/2/2004	BAYADA NURSES	\$ 1,400.00	\$ 9,106.00	Nursing services		✓		Per the Business Administrator, Bayada nurses are used for specific students at the school with severe medical issues that require constant medical attention. This purchase appears reasonable as it benefits the students directly.	
208	1150002610610000000940740941	501844	9/10/2004	MAINIERO'S	\$ 349.95	\$ 349.95	Refrigerator 13 Cubic Ft for Lower Level		✓		Per the Business Administrator the refrigerator was purchased to replace the old refrigerator in the lower level lounge at the Culver Center. This appears reasonable as the amount spent was not excessive and the refrigerator was purchased as needed to replace the old refrigerator.	
209	1551901000610000000500240050	603292	10/31/2005	MAIL CENTER PLUS	\$ 53.75	\$ 53.75	Various items such as World Flag, Snowflakes trimmer, smiling stars, Tall Tale, Rhyme Lotto, etc for Bacon School		✓		The supplies purchased appears reasonable as they benefit the students and provides educational value by giving the students an incentive to learn.	
210	1151901000610000000100240419	608629	6/30/2006	KENNEDY CONCRETE INC.	\$ 220.90	\$ 220.90	Brick macavoy full range cambridge, mortar type N, Chimney Cap, Thoro acryl 60 gal		✓		Per the Business Administrator, the Vocational students build a house every other year to be sold at auction. Anything charged to the Vocational house accounts would be part of the house. This appears reasonable as it provides educational value and benefits the students directly.	
211	1551901000500000000800260282	604722	1/3/2006	REGIONAL MUSIC SERVICE	\$ 100.00	\$ 95.00	Repair-supplies, instrumental repair/supplies. For Wood School		✓		Only part of the PO was selected to be tested. The supplies and repairs for equipment for the Music Department at Wood School appear reasonable as they benefit the students directly.	
212	1551901000610000000500240035	507461	4/7/2005	NASCO	\$ 1,091.42	\$ 1,091.42	Plaster molding, geometric solids wood, life form gyotaku, etc		✓		The purchase of art supplies appears reasonable as they benefit the students directly and provide educational value. The supplies were for the Bacon School.	
213	115190100061000000000240199	508467	5/6/2005	NL ASSOCIATES INC	\$ 163.93	\$ 163.93	(4) Nathan Levy's Stories with Holes Vol 1-4, Nathan Levy's Test Booklet Basic Knowledge for Every American Over 9, Creativity Day by Day by Nathan Levy, Bullies: How to Deal, Cool Dead People, Thirty-three multicultural tales to tell		✓		The books that were purchased appear reasonable as they benefit the students directly and provide educational value.	
214	1551901000500000000200260220	602089	9/19/2005	PAN'S RADIO & TV	\$ 365.00	\$ 365.00	Repaired Magnvox projection TV model		✓		Repairs to building equipment appears reasonable as it is general upkeep of building and is less expensive than replacing the item.	
215	1550002130600000000400420040	604853	1/10/2006	HENRY SCHEIN	\$ 2,296.17	\$ 142.75	Various supplies such as EPI Pen adult, EPI Pen Jr., EPI Pen Adult (Twin ject), EPI Pen Jr (Twin Ject), TU Mantoux PPD, TU Mantoux PPD and shipping 10%		✓		Per the Business Administrator the supplies purchased were nursing supplies for the Rieck Avenue School. EPI supplies are used to treat students with an allergic reaction. This purchase appears reasonable as it benefits the students directly.	
216	115000223058000000000250105	504688	12/15/2004	BELZER'S BAKERY	\$ 44.90	\$ 44.90	Supplies for workshop on 12/9/2004		✓		This purchase is discretionary as refreshments at workshops should be purchased through personal funds	Refreshments offered as incentives for teachers to participate in in-services, also improves staff morale which benefits students.
217	1551901000610000000800240080	603009	10/21/2005	HARCOURT, INC.	\$ 378.71	\$ 378.71	Story Cassette for Grade 1, Grade 2, Grade 3, Grade 4, and Grade 5 shipped to Wood School		✓		The purchase of story cassettes for Grades 1-5 for the Wood School appears reasonable as they benefit the students directly and provide educational value.	

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218	115000100056200000000870001	503083	10/21/2004	DOWNE TOWNSHIP BOARD OF EDUC.	\$ 21,708.58	\$ 21,708.58	Audited tuition for 2001-2002 Millville Students:		✓		Per the Business Administrator, all districts that have a sending/receiving relationship are required to send an audited tuition billing 3 years later for the actual cost of tuition versus the estimated tuition billed in the prior years. This appears reasonable as it required by the State to educate all students and pay for a student's tuition if they cannot attend the Millville schools for any specified reason.	
219	115000261061000000940740941	608643	6/30/2006	HOWELL HARDWARE	\$ 1,481.27	\$ 1,481.27	Various items such as paint, paint thinner, cage frame, bucket, etc		✓		Per the Business Administrator the purchases were normal building supplies purchased to do maintenance work in all of the buildings over the summer, i.e. painting, etc. This appears reasonable as these are basic supplies needed for general upkeep and maintenance.	
220	115000100056100000000870004	605824	2/14/2006	FAIRFIELD TWP. BOARD OF EDUCATION	\$ 8,777.97	\$ 8,777.97	81 Days Homeless Tuition for two brothers (one in Grade 5 and one in Grade 6)		✓		Tuition for homeless students appears reasonable as it is required by the state to provide resources for the children to receive an education.	
221	115000270051400000000520011	501262	8/9/2004	SHEPPARD BUS CO.	\$ 23,400.00	\$ 23,400.00	Special Education Trans Route #707 Bus to Transport Special Education Students to Rieck Ave School		✓		Transportation for Special Education students appears reasonable as it is required by the State and benefits the students directly	
222	155190100061000000100240111	507416	4/7/2005	WALLACE FITHIAN	\$ 220.00	\$ 220.00	Supplies for PI Day: 500 pies at \$0.44		✓		Per the Business Administrator, Pi Day is in recognition of Pi (mathematical equation). The TastyCakes that were purchased were distributed to the winners of the math contests. As the items purchased directly benefit the students and provide an incentive the purchase appears reasonable.	
223	1551901000800000000800260881	502298	9/28/2004	WETLANDS INSTITUTE	\$ 100.00	\$ 100.00	Kindergarten Trip to Wetlands - April 28, 2005 Deposit		✓		The field trip for Kindergarten students appears reasonable as it benefits the students directly and provides educational value.	
224	1554021000800000000100101450	602846	10/18/2005	N.J. STATE INTERSCHOLASTIC	\$ 50.00	\$ 25.00	2005 NJSCA Coaches dues for Millville High School for two staff members at \$25 each		✓		There were multiple transactions on the PO. Only one line item was tested. Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
225	155402100061000000100101510	508402	5/2/2005	DUSHARMS PRO-FOOT	\$ 2,962.50	\$ 1,481.25	58 Pair track shoes for Boys/Girls Track		✓		Per the Business Administrator, the items purchased were replacements through the athletic budget to provide track shoes to the track and field students participating in sports. The shoes are replacements as shoes cannot be re-circulated due to size and wear. This appears reasonable as it benefits the students directly.	
226	1550002130600000000400420040	502585	10/6/2004	WILLIAM V. MACGILL & CO.	\$ 472.40	\$ 472.40	HOTV Chart, Symbol Chart, Lea Symbol Chart, Zipper Closure - Sent to Rieck Avenue School		✓		Various nurse supplies appear reasonable as they benefit the students directly. Supplies were purchased for the Rieck School.	

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227	1151901000610000000110240011	508285	4/26/2005	WAWA FOOD MARKETS	\$ 103.59	\$ 103.59	Student incentive program - perfect attendance for the 3rd marking period.		✓		The food purchased was used to reward students with perfect attendance. This appears reasonable as it benefits the students directly by providing them with incentives to attend school.	
228	1551901000610000000500240050	504845	12/23/2004	ACME MARKETS #7827	\$ 57.70	\$ 57.70	Confirming order for supplies for trim a tree on December 14, 2004		✓		Per the Business Administrator, the food purchased for a "trim a tree" party was for the students. As the purchase directly benefits the students it appears reasonable.	
229	1552041000800000000400260843	503226	10/26/2004	FRANKLIN INSTITUTE SCIENCE MUS	\$ 559.12	\$ 66.75	Admission to museum and IMAX		✓		There were multiple transactions on the PO. Only tested one line item. The expenses incurred for admission tickets to a museum and IMAX theatre appears reasonable. The event benefited the students directly and provided educational value.	
230	1551901000610000000100240010	507240	3/23/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 9,908.40	\$ 9,908.40	State Contract #A60678 (60) Martest Hard Plastic Student Chairs w/bookrack Blue40 and (60) Student Desk Martest top no bookrack sandstone		✓		Per the Business Administrator, the desks and chairs were purchased through a State Contract. As the items purchased benefited the students, and were purchased through a State approved vendor, therefore the purchase appears reasonable.	
231	11515010005800000000000250043	608478	6/20/2006	CYNTHIA GODOWN	\$ 113.56	\$ 113.56	Home instruction mileage for two students during April, May and June 2006		✓		Transportation for specific students that require home instruction appears reasonable as it is required by the State and benefits the students directly	
232	1550002700512000000700520037	502837	10/19/2004	SHEPPARD BUS CO.	\$ 67.50	\$ 67.50	Bus to take students to Millville Army Air Museum		✓		The expenses incurred to transport students to a museum appears reasonable as it benefits the students directly and provides educational value.	
233	1150002610610000000100740011	500846	7/16/2004	WEINSTEIN SUPPLY CORP	\$ 110.41	\$ 42.81	Building Supplies (\$42.81 was for Water Saver)		✓		Per the Business Administrator the purchases were normal building supplies to do maintenance work in all of the buildings. There were multiple transactions on the PO. Only one line item was tested. This appears reasonable as it is general upkeep of the building	
234	1554021000610000000100104700	606231	3/2/2006	STAPLES	\$ 149.99	\$ 149.99	Office Chair for the Senior High School		✓		Per the Business Administrator the chair purchased was a replacement chair for the athletic director in the athletic office. This purchase appears reasonable as general supplies are needed at the schools and the amount spent was not excessive.	
235	1551901000610000000200240020	508044	4/21/2005	DELL COMPUTERS	\$ 2,478.00	\$ 2,478.00	(14) Dell Laser Printer 1700 at \$27.50 each and (14) 1700n Laser Printer for \$149.50 each		✓		Per the Business Administrator, the computers purchased were replacements for a classroom. There was a "2 for 1" special and the computers were therefore bought in bulk. The District received 14 computers but only paid for 7. This appears reasonable as computers are needed at the school and benefit both students and staff directly.	
236	1150001000566000000000870006	506951	3/14/2005	CREATIVE ACHIEVEMENT ACAD	\$ 1,964.17	\$ 12,238.29	Tuition for the 2004-2005 School Year. There was a -761.71 adjustment. Tested one of the multiple partial payments.		✓		Tuition for students appears reasonable because it benefits the student and is required by the State.	

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237	115000223058000000000250105	507549	4/12/2005	SIX FLAGS GREAT ADVENTURE	\$ 38.19	\$ 38.19	Reimbursement for supplies and reimbursement for workshop.		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students	
238	1551901000610000000900240090	503045	10/21/2004	AUDIO VISUAL SALES & SERVICE	\$ 600.00	\$ 600.00	50 Elko Enx-5 Overhead Bulbs at \$12 per bulb for Lakeside Middle School		✓		The expenses incurred appear reasonable as these are basic teaching supplies and general supplies that are needed. The supplies were sent to Lakeside Middle School.	
239	1150002610610000000940740941	508440	5/2/2005	WEINSTEIN SUPPLY CORP	\$ 76.17	\$ 30.35	Various supplies such as drain cleaner, LC plastic seat, computer sleeve, etc for Memorial and Senior High school		✓		Per the Business Administrator the purchases were normal building supplies to do maintenance work in all of the buildings. There were multiple transactions on the PO. Only one line item was tested. This appears reasonable as it is general upkeep of the building	
240	1554021000610000000100101210	502328	9/28/2004	TRIPLE CROWN SPORTS INC.	\$ 17.95	\$ 17.95	Wirtaner Tennis Scorebook, Z6 WSB and Shipping and Handling for the Senior High school		✓		The purchase of athletic equipment appears reasonable as it benefits the students directly.	
241	1552131000610000000200111762	600419	6/24/2005	GLOBE FEARON	\$ 424.46	\$ 424.46	(30) World of Vocabulary - Tan Level (reading level 4) and 1 Annotated Teacher's Edition and shipping. Sent to Memorial High School		✓		The workbooks purchased appear reasonable as it benefits the students directly and provide educational value. The workbooks were shipped to the Memorial High School.	
242	1552301000610000000700324070	505517	1/21/2005	SUMMIT LEARNING	\$ 114.18	\$ 114.18	Operations Space Chase, Math Chase Games, Mini-Washable Erasers, Math Discoveries w/dominos, Quietitl dominoes, Cone-tip dry erase and 10% Shipping. Shipped to Mt. Pleasant school.		✓		The teaching supplies purchased appear reasonable as they benefit the students directly	
243	1150002910280000000000250060	603765	11/16/2005	PAMELA A ZOOK	\$ 1,844.00	\$ 1,844.00	Course reimbursement for ACC/583 advanced corporate income tax - 3 credits Fall 2005. University of Phoenix online		✓		Per the Business Administrator the expenses incurred were for a course that directly related to an employees job as Fiscal Analyst as part of her degree. This is a contractual obligation if directly related to the job.	
244	1551901000610000000400240141	507888	4/15/2005	DELTA EDUCATION, INC.	\$ 18,940.60	\$ 15,791.15	Various items such as Foss Fabric, Refill Fabric, Kit Foss Air & Weather, Foss Balance & Motion, Foss Water, etc.		✓		Per the Business Administrator, the purchase was for supplies for the Rieck Avenue School for Grades 1-5. This appears reasonable as it benefits the students directly and provides educational value.	
245	115000262061000000000650003	504522	12/8/2004	GARDEN STATE HIGHWAY PROD.,INC	\$ 157.68	\$ 157.68	(12) Ground Supplies: Cold Patch 60 lb bag unit/bag		✓		The supplies purchased appear reasonable as these are needed for building and ground maintenance.	
246	1150002700512000000000520002	502246	9/24/2004	SHEPPARD BUS CO.	\$ 227.50	\$ 227.50	Bus on Wednesday Sept 22, 2004 to Cherry Hill East High School		✓		The expenses incurred to transport students to Cherry Hill East High School appear reasonable as it benefits the students directly.	
247	1550002400732000000400124140	603388	11/3/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,586.50	\$ 2,586.50	(2) Wall cabinets, (2) base cabinet, (1) Cabinet, (1) Top t-mold, (1) 120" x 4" backsplash, end panel 30" shipped to Rieck Ave School		✓		The items purchased appear reasonable as these are basic pieces of furniture that are needed at a school. The furniture was sent to Rieck Avenue School.	
248	1551901000640000000100220010	502466	10/1/2004	BARRON'S EDUC. SERIES, INC.	\$ 89.21	\$ 89.21	Text books for Senior High school		✓		The textbooks purchased for the Senior High School appear reasonable as it benefits the students directly and has educational value	

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249	1550002700512000000100520031	502333	9/28/2004	SHEPPARD BUS CO.	\$ 40.00	\$ 40.00	Additional bus to take sophomores to vo-tech after sophomore class meeting 9-21-2004		✓		The expenses incurred in transporting some Vo-Tech students appears reasonable as it benefits the students directly.	
250	1554021000610000000100104904	501602	8/31/2004	UP FRONT FOOTWEAR	\$ 179.55	\$ 179.55	4 Pair #405 White Sizes Men: (1) 8 1/2, (1) Women 9, (2) Men 9.5 4 Pair #407 Black Sizes Women 7.5, 8, 8.5, 9, 9.5		✓		Per the Business Administrator, the shoes purchased were part of the uniform for the marching band members. The shoes were replacements and were needed to complete the band uniform. This purchase appears reasonable as the purchase benefits the students directly.	
251	1551901000610000000200240020	501362	8/16/2004	PREMIER SCHOOL AGENDAS	\$ 2,499.00	\$ 2,499.00	School Agenda (1200), Teachers Editions (100), 16 Page Handbook (1300). Shipped to Memorial High School		✓		The teaching supplies purchased appear reasonable as they aid teachers in their job function, benefit the students, and provide educational value.	
252	1551901000610000000700240070	503159	10/26/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 95.42	\$ 62.80	Contract Quartz Clock and Boston Electric Sharpener. State Contract		✓		Per the Business Administrator, the supplies purchased were classroom supplies used by teachers. As the supplies purchased benefit the students and the amount spent was not excessive this appears reasonable. There were multiple transactions on the PO. Only one line item was tested.	
253	1150002230580000000000250040	508391	4/28/2005	WILLIAM R PARKER	\$ 103.28	\$ 103.28	Miles to class for industrial electricity in Bensalem, PA Roundtrip for 2 days		✓		Memberships, workshops, and other professional development may be required and may part of union contracts. As such the expenses incurred appear reasonable. Memberships assist teachers and administrators to keep abreast and up to date on their job, which ultimately benefits the students. Per the Business Administrator, the employee that attended the class is part of the maintenance department and the class would have been necessary for his job. Mileage and expenses related to this would have been covered.	
254	1551901000610000000200240020	507556	4/12/2005	HIGHSMITH INC.	\$ 1,328.84	\$ 1,328.84	Model 1880 Enx Overhead Projectors and 6 Enx Projector Lamps and shipping and handling to Memorial High School		✓		The projector that was purchased appears reasonable as this is a general piece of equipment that is necessary at a school and aids teachers in teaching students effectively. The projector was sent to Memorial High School.	
255	1554021000500000000100101100	506935	3/14/2005	FRANCIS FERZETTI	\$ 25.11	\$ 25.11	Reimbursement Cal All Star Meeting 2/26/2005		✓		This purchase appears reasonable as sports activities benefit students directly. The expense incurred was for the Girl's Basketball team.	
256	1150002910270000000000820105	507762	4/13/2005	JODI D RICHTER	\$ 3,500.00	\$ 3,500.00	Waiver of Health Benefits		✓		Per the Business Administrator, each employee can contractually waive his/her right to be covered under the Board's health benefits plan and receive a contractual amount at the end of the year. In order to receive this the employee must provide proof of other insurance coverage. Since this is part of the employees contract it appears reasonable.	
257	1550002230500000000700260876	508198	4/26/2005	ARLENE JENKINS	\$ 75.62	\$ 2.75	Various items such as Lays Chips and Dip, Postage, Binders, etc	✓			There were multiple transactions on the PO. Only tested one transaction. This is discretionary as food should be purchased through personal funds.	Refreshments offered as incentives for teachers to participate in planning and in-services, also improves staff morale which benefits students.

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258	115000262061000000000650001	604083	11/30/2005	UNITED ELECTRIC SUPPLY CO.	\$ 929.60	\$ 929.00	(45) 31 Watts Rapid Start fluorescent U tubes, (48) Octron, curvalume fluorescent "U" tube, (150) t-8 fluorescent 2' tubes. Shipped to warehouse.		✓		This purchase appears reasonable as these are basic supplies that should be kept on hand in case any of the schools needs a bulb replacement.	
259	2052842000800001002700284872	506216	2/16/2005	ANTINOS CORNERSTONE GRILLE	\$ 345.50	\$ 345.50	Food for NJ Ask 3 & 4 Parent Night Being Held February 17,2005. Mt. Pleasant School.		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District. Per the Business Administrator, the grant allows for food purchases. The food was for a meeting with students and parents to help prepare for State testing.	
260	2052702000580000000006346581	606700	3/21/2006	OTTER CREEK INSTITUTE	\$ 199.00	\$ 199.00	Registration for Workshop for one Teacher from St. Mary Magdalen. "Successful Intervention with the Chronically Disruptive Student" on May 3, 2006 in Cherry Hill, NJ.		✓		The expenses incurred were funded through the No Child Left Behind Act: Title IIA-Non Public. Verified and visually confirmed that the grant exists and is on file with the District. Per the Business Administrator, Professional Development is allowed under the Grant. The particular workshop referenced was for the District's Non-Public portion of the NCLB funding.	
261	2052312000580000000006326580	607610	5/10/2006	B.J. ROASTERS	\$ 808.98	\$ 808.98	Workshop Supplies for 4/25/06, 5/3/06, and 5/4/06 on Understanding Poverty. Sandwiches, Green Salad with Chicken, Soda, and Chips purchases. Workshops took place in the Culver Center.		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District. Per the Business Administrator, the Grant allows purchase of food & drink for teachers. It is itemized as PD catering.	
262	2052801000320000000005285300	503556	11/3/2004	KYRAN J KILLIAN	\$ 286.29	\$ 286.29	Reimbursement for Supplies. Truck Rental for Lakeside Natural Helpers Trip 10/21-10/23/04 for \$242.18. Gas for Truck Rental, 14.18 Gallons for \$26. One Duracell Battery for \$9.26, and One Film Developed from Natural Helpers Trip for \$9.39. Senior High School.		✓		The supplies purchased were funded through the No Child Left Behind Act: Title IV. Verified and visually confirmed that the grant exists and is on file with the District.	
263	2052602000516000000006336512	606573	3/15/2006	SHEPPARD BUS CO.	\$ 550.00	\$ 550.00	School Bus - Sat. May 13, 2006 Pickup - MSHS Wade BLVD, at 6:15AM. Return Sat. May 13,2006 at 6:00 PM from Quail Hill Scout Reservation - Englishtown, NJ -56 LA Valley Drive. Transportation from Millville Senior to Englishtown, NJ.		✓		The expenses incurred were funded through the No Child Left Behind Act: Title V. Verified and visually confirmed that the grant exists and is on file with the District.	
264	2052601000610000000005335620	506784	3/7/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 269.46	\$ 269.46	1/3 File Folders, 22 Hanging Files, Green 1/5 Cut, Letter File Guides A-Z, Clasp Envelopes, 3-Hole Punch. Shipped to Culver Center.		✓		The supplies purchased were funded through the No Child Left Behind Act: Title V. Verified and visually confirmed that the grant exists and is on file with the District.	
265	2052842000320001005000284325	505702	1/26/2005	SHADOW EQUESTRIAN INC.	\$ 100.00	\$ 100.00	Pride Program - Activity Two-Hour Program, Monday, July 26, 2004 Edena Church, CIS Coordinator Wood School. Service Provided: Two hour program with a miniature horse, price \$100 for two hours.		✓		The expenses incurred were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	

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266	2052842000600001002600284662	503136	10/26/2004	CUSTOM GRAPHICS	\$ 245.70	\$ 245.70	30 for \$8.19 each. Jerzees 50/50 Tee White. Tee Shirts for Peer Mediation Program, Silver Run Road School.		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District. Per the Business Administrator, t-shirts were used as incentives for students participating in peer mediation. This promoted problem solving between students, which reduces classroom disruptions.	
267	205231100061000000005325610	505440	1/21/2005	LEARNING RESOURCES	\$ 547.67	\$ 547.67	Reading Rods Kit, Story Starter Cubes, Story Sequencing, Early Learning Puzzle Cards, Backyard Bugs, Pattern Cards, Classroom Clockset, Plastic Pegboards, Uppercase Alphabet Tracing Stamps, Lowercase, Parquetry Block Super Set with 20, Tangrams in 6 colors. Rieck Avenue School.		✓		The supplies were purchased through the No Child Left Behind Title V Act for the Learning Resource Center. Verified and visually confirmed that the grant exists and is on file with the District.	
268	2052842000600001002000284602	507824	4/15/2005	HOLLY HEIGHTS PTSA	\$ 585.94	\$ 585.94	Reimbursement to Holly Heights PTSA for Snacks purchased for testing week. Easter Candy, Mixed Nuts, Crackers, Lifesavers, Fruit Snacks, Blow Pops, Smarties, etc.		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
269	205231100061000000005325620	504625	12/10/2004	REALLY GOOD STUFF	\$ 622.26	\$ 622.26	EZC Reader Strips Yellow, Reader Strips Blue, Inch Highlighter Tape, Highlighter Tape Dispenser, Primary Ruled Index Cards, Sentence Strips, Question a Good Story Poster for St. Mary Magdalen.		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	
270	2052842000800001002110284819	504194	11/30/2004	KATHLEEN M MORRIS	\$ 228.54	\$ 228.54	Old Country Buffet Dinner on Nov. 10 2004 Alternative Students.		✓		The expenses incurred were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
271	2052842000600001005000284605	607003	3/31/2006	DAUNORAS FAMILY MARKET	\$ 169.47	\$ 169.47	Miscellaneous items purchased for Bacon, Holly Hts, Mt. Pleasant; Rieck Avenue, Silver Run, and Wood School's SACC Program. (Half Days). Miscellaneous items purchased for Lakeside School's SACC Program. Miscellaneous items purchased for Haleyville-Mauricetown School's Girl Power Club. Supplies included: Citrus Punch, Sunny Delight, Plates, Napkins, Peanut Butter, Jelly, Butter, Cake Mix, Popcorn, Rolls, Beef, Spoons, Sundae Syrup, cookie chunks, foam cups, Sugar, Cheetos, and Chocolate Chips.		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
272	205280100080000000006286800	607517	5/5/2006	CAPE ISLAND BICYCLE CENTER INC	\$ 360.00	\$ 236.00	36 Bike Rentals and Helmets for the 9th Grade Natural Helpers.		✓		The expenses incurred were funded through the No Child Left Behind Act: Title IV. Verified and visually confirmed that the grant exists and is on file with the District.	
273	2052311000610000000806326618	606735	3/23/2006	READ NATURALLY INC.	\$ 931.70	\$ 931.70	GATE Starter Kit Level, GATE Replacement Pack Levels, Masters Edition with Audio CDs, Basic One-Minute Timer, Student Folder (Pack of Red), and Gate Tutorial.		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
274	205231100061000000005325600	505488	1/21/2005	SUPPLIES-SUPPLIES, INC.	\$ 239.00	\$ 239.00	Drawer Locking File Cabinet at Senior High School.		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	
275	205231100061000000005325630	504581	12/9/2004	MARCY MATHWORKS	\$ 149.44	\$ 149.44	Punchline Problem Solving Second Edition for \$41.95. Two Math-Imagination New Editions for \$46.95 each. Shipped to St. Mary Magdalen		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	

Transaction Detail (as per District system)							Analysis Performed		Results of Analysis			
Control Number	Original Chart of Account	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	District Comment
276	205231100061000000005325630	601515	8/18/2005	ASSOC FOR SUPV & CURRIC DEV	\$ 467.25	\$ 467.25	Stock #405138V53 "The Common Sense of Differentiation: Meeting Specific Learner Needs in the Regular Classroom" and shipping 5% Shipped to Culver Center		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
277	205231200058000000005325580	503563	11/3/2004	AHA PROCESS, INC.	\$ 2,250.00	\$ 2,250.00	Registration for workshop for 10 teachers in Baltimore MD		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	
278	205270200032000000006346320	606171	2/28/2006	ANTHONY R CAMPIONE	\$ 700.00	\$ 700.00	Teacher in-service. In-service presentation to present the pedagogy and philosophy of reform math and train the teachers in the first half of the unit 3 of the second year of the Interactive Mathematics Program		✓		The supplies purchased were funded through the No Child Left Behind Act: Title IIA. Verified and visually confirmed that the grant exists and is on file with the District.	
279	205231100061000000006326620	603801	11/17/2005	REALLY GOOD STUFF	\$ 247.91	\$ 247.91	Various supplies such as Weather Reporter Kit, Dearly Nearly Insincerely what is an adverb, One Hundred Hungry Ants book, Please sign and return rubber stamp, colored dry erase market, etc. For Mary Magdalene school		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
280	205260100061000000005335621	509032	5/31/2005	SUNBURST TECHNOLOGY	\$ 175.00	\$ 175.95	A to Z lab pack for windows and 10% shipping. To St. Mary Magdalene school		✓		The supplies purchased were funded through the No Child Left Behind Act: Title V. Verified and visually confirmed that the grant exists and is on file with the District.	
281	205231200060000000005325601	601167	8/4/2005	SUPPLIES-SUPPLIES, INC.	\$ 1,187.32	\$ 1,187.32	Pocket folders, blue binders, binding combs, pre-punched clear covers		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
282	2052842000512001002000284512	409282	7/2/2004	SHEPPARD BUS CO.	\$ 700.00	\$ 700.00	Busing for Silver Run students to Summer Fun Camp 2004. July 19 - July 30, 2004. Pick up: Approx 8:30 Return Pick up 3:30 PM		✓		The expenses incurred were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
283	205231100061000000005325600	505433	1/21/2005	ERIC ARMIN, INC.	\$ 117.13	\$ 117.13	Jeopardy Cartridge math, Jeopardy Cartridge Pre-Alg, Cartridge Math Grade 7, Cartridge Math Grade 6, Cartridge Language Grade 6		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	
284	205270200020000000005345220	508123	4/25/2005	MILLVILLE BOARD OF EDUCATION	\$ 678.31	\$ 2,677.00	Refund Social Security Title IIA 2004-2005 School Year		✓		The supplies purchased were funded through the No Child Left Behind Act: Title IIA. Verified and visually confirmed that the grant exists and is on file with the District.	
285	20523120003200000000806326328	606533	3/14/2006	LAKESIDE CAFETERIA ACCOUNT	\$ 72.50	\$ 72.50	Workshop supplies such as coffee and donuts		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
286	205298211060000000902298600	509343	6/14/2005	PARACLETE PRESS INC.	\$ 110.87	\$ 110.87	Supplies for the drug and violence grant program		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
287	205433100080000000905205890	508630	5/11/2005	SKATE 2000	\$ 59.00	\$ 309.00	SACC Program on Field Trip Friday. Est Number of Children = 250. \$250.00 was paid on 6/20/2005		✓		The expenses incurred were funded through the Family Friendly Grant. Verified and visually confirmed that grant exists and is on file with the District.	

Transaction Detail (as per District system)							Analysis Performed		Results of Analysis			
Control Number	Original Chart of Account	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	District Comment
288	205231200058000000005325580	504694	12/15/2004	B.J. ROASTERS	\$ 892.07	\$ 892.07	(4) Writing Workshop, Meeting		✓		The supplies purchased were funded through the No Child Left Behind Act. Verified and visually confirmed that the grant exists and is on file with the District.	
289	205235100061000000605375996	507669	4/12/2005	SCHOLASTIC BOOK SERVICE	\$ 862.97	\$ 862.97	Various books such as Spiders, Bugs, Worms, National Holidays, Best of Gr 2 Social Studies, etc		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I SIA. Verified and visually confirmed that the grant exists and is on file with the District.	
290	2052842000600001005000284605	509314	6/14/2005	MAURICE RIVER TOWNSHIP BOARD	\$ 2,174.16	\$ 20.00	Salaries for transportation for clubs and field trips; supplies for incentives; salaries for teacher for add'l instruction; admission fees for trips		✓		The expenses incurred were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	
291	205433100061000000004204611	500925	7/20/2004	WOODCROSS PRESS	\$ 211.85	\$ 211.85	Window Envelopes (4,500)		✓		The supplies purchased were funded through the Family Friendly Grant. Verified and visually confirmed that grant exists and is on file with the District.	
292	205011400045000000106211450	602853	10/18/2005	KLT SALES & SERVICE INC.	\$ 5,400.00	\$ 5,400.00	Kentucky metal wire mesh partitions		✓		The expenses incurred were funded through the Jos. Carley Grant. The grant is intended for National Auto Technician Education. Verified and visually confirmed that the grant exists and is on file with the District.	
293	205280100060000000004284610	500831	7/16/2004	STEELMAN PHOTOGRAPHICS	\$ 55.00	\$ 55.00	Packs of Polaroid Film 600		✓		The supplies purchased were funded through the No Child Left Behind Act: Title IV. Verified and visually confirmed that the grant exists and is on file with the District.	
294	205433100061000000005205610	504869	12/23/2004	UNITED COMPUTER SALE&SERV	\$ 67.88	\$ 67.88	Reimbursement to staff member for purchases made at Walmart for "Spirit Club" Items include tulip goldgl, paint, incense burner, socks, blanket, etc		✓		The supplies purchased were funded through the Family Friendly Grant. Verified and visually confirmed that grant exists and is on file with the District.	
295	205231200060000000804324658	501643	8/31/2004	WRITE STUFF	\$ 2,227.50	\$ 783.88	The Write Stuff - Nine Month Subscription for each student as per attached (450)		✓		The supplies purchased were funded through the No Child Left Behind Act: Title I. Verified and visually confirmed that the grant exists and is on file with the District.	
296	2052842000600001005000284605	603808	11/17/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 311.92	\$ 311.92	Misc items for Rieck Avenue such as screen cleaner, organizers, folders, etc		✓		The supplies purchased were funded through Millville Regional Schools: Safe Schools Healthy Student grant. Verified and visually confirmed that the grant exists and is on file with the District.	