



State of New Jersey
Department of
Education

Performance Audit of
Plainfield 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 Plainfield 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



State of New Jersey

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JON S. CORZINE
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 Plainfield School 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 provided an opportunity to provide additional support and comments, both verbal and written, as applicable.

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	5,711	\$29,486,869	1,000	\$7,197,477
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,838	\$17,298,885	454	\$3,944,427
2. Noninstructional Miscellaneous Purchases	441	\$5,540,780	96	\$1,789,804
3. Noninstructional Supplies and Materials	2,154	\$5,077,690	387	\$707,192
4. Regular Instructional Purchased Professional Educational Services	226	\$721,492	42	\$135,894
5. School-Sponsored Athletic Supplies and Materials				
6. Capital Outlay	52	\$848,022	21	\$620,160
Statistical Sample of Remaining Accounts	9862	\$99,615,333	327	\$2,688,775
Total PO Review	15,573	\$129,102,202	1,327	\$9,886,252

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 deemed to be reasonable expenditures based on our analysis include the following: consulting services that were obtained to facilitate training of District personnel in which supporting documentation explained the purpose and educational nature; textbooks which appeared to be part of the NJ Core Curriculum Standards; and certain conferences attended by District personnel.

Discretionary

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

Examples of purchases deemed to be discretionary expenditures based on our analysis include: meals for staff during workshop and training events; and certain furniture.

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 expenditures based on our analysis include: superintendent meeting luncheons; get-well flowers for Board member; and the purchase of 50 fleece blankets and 50 stainless steel travel mugs for staff. For purchases identified in this category, further analysis and discussion between the Department and the District are recommended.

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
<i>Subgroup Analysis (Total for Subgroups 1–6 Presented Below)</i>	756	\$6,403,135	197	\$730,170	47	\$64,172
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	367	\$3,426,055	71	\$482,144	16	\$36,228
2. Noninstructional Miscellaneous Purchases	75	\$1,756,673	17	\$30,415	4	\$2,716
3. Noninstructional Supplies and Materials	257	\$481,865	103	\$200,099	27	\$25,228
4. Regular Instructional Purchased Professional Educational Services	40	\$134,215	2	\$1,679		
5. School-Sponsored Athletic Supplies and Materials						
6. Capital Outlay	17	\$604,327	4	\$15,833		
Statistical Sample of Remaining Accounts	197	\$2,144,926	96	\$388,525	34	\$155,324
Total PO Review	953	\$8,548,061	293	\$1,118,695	81	\$219,496

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>	808	20	<p>For five individuals sampled, no information could be found within the Keystone (payroll) System.</p> <p>15 individuals did not have a birth date in the HR Smarts system, since they were employees of a vendor, called the Adult Learning Center that provides tutoring services to the District.</p> <p>Based on the exceptions noted, further analysis should be considered.</p>
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	7	7	<p>All selections were student summer employees, and therefore not eligible for benefits.</p> <p>Explanations provided and documentation reviewed appeared reasonable. Therefore, further analysis is not considered necessary.</p>
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	19	19	<p>18 of the 19 selections are employees that have remained active on the payroll system, but have not been paid.</p> <p>We noted one exception involving a Social Security Number that appears on the SSA death master file with a different name. Further analysis should be considered.</p>
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	6	6	<p>We noted one instance with timing differences between when an employee was terminated and the last payroll date (e.g., last paycheck for hourly employee and disputes regarding retroactive pay that were settled after termination).</p> <p>Two former employees participated in the District's Summer Savings program, which allowed teachers to receive a paycheck for 12 months out of the year as opposed to only 10 months. At the time of termination, those multiple checks were still due to the former employee.</p> <p>For three former employees sampled, it took at least one month to process the last check that was to be paid over the summer.</p> <p>The reconciliation of the outstanding payments owed to terminated employees for the various activities at the time of termination appears to be time consuming.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Payroll	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	84	45	We noted one exception involving unused vacation days for which, supporting documentation was not provided. As a result, we recommend further management review.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	477	45	All selections are payments for overtime checks, extracurricular functions, and teacher assistants. Explanations provided and documentation reviewed appeared reasonable. Therefore, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	126	65	All selections are the result of promotions, overtime hours, extra teaching blocks, participation in school activities, and substitute teachers working increased hours. Explanations provided and documentation reviewed appeared reasonable. Therefore, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	157	25	All selections are the result of promotions, extra teaching blocks, and increased hours for part-time employees. Explanations provided and documentation reviewed appeared reasonable. Therefore, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	544	50	<p>We noted that for nine transactions sampled, we identified coding errors:</p> <ul style="list-style-type: none"> • One was coded as lunch duty, which is not considered a stipend payment by the District • Three sub teacher payments were misclassified as stipend payments • One unused sick time payment was misclassified • One intern payment was misclassified as stipend payment • One salary adjustment was misclassified • One Adult Learning Center payment was misclassified as a stipend • One payment identified for a secretary hired at an hourly rate during the summer was classified as a stipend <p>Based on the exceptions noted, further analysis should be considered.</p>
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	45	45	<p>All selections relate to overtime payments supported by approved overtime timesheets.</p> <p>Explanations provided and documentation reviewed appeared reasonable. Therefore, further analysis is not considered necessary.</p>
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	1,627	50	<p>We noted that invoices exceeding PO amounts are common occurrences for the District. All but three of the 50 transactions selected for testwork fell into this category.</p> <p>Two of the 50 selections relate to legal fees that exceeded the estimated amount upon payment. Explanations provided and documentation reviewed appeared reasonable.</p> <p>We noted one exception because no supporting documentation was provided for the sample item.</p> <p>Based on the exceptions noted, further analysis should be considered.</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>	8,454	30	<p>10 transactions of the 30 relate to emergency repairs, such as snow removal, for Facilities Management.</p> <p>We noted 20 exceptions, which were the result of input errors or the discovery of an invoice that was never paid.</p> <p>Based on the exceptions noted, further analysis should be considered.</p>
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	82	10	We noted four exceptions involving drop box locations which were used in the past year. Further analysis to assess the legitimacy of the drop box locations should be considered.

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 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 1 observation 1 short term 1 medium risk	Evidence of Oversight of Third-Party Vendors		√		√	
Facilities Management 4 observations 1 long term 3 short term 4 medium risk	Purchase/Receipt Reconciliations		√		√	
	Reliance on Manual Processes regarding Work Orders	√			√	
	Use of Shared Password to access DOS System		√		√	
	Inconsistent Approval Protocols for Completed Work Orders		√		√	
Purchasing/Accounts Payable 9 observations 4 long term 5 short term 3 high risk 3 medium risk 3 low risk	Segregation of Duties Regarding Procurement Functions		√	√		
	Manual Processing of Purchase Transactions	√			√	
	Modification of Purchase Orders		√	√		
	Invoices Processed prior to Requisition of Goods or Services for Nonemergency Purchases		√		√	
	Evidence of bookkeeper's price verification of the vendor's agreed-upon price to the school's/department's budget		√			√
	Cancellation of POs for Which Goods/Services Have Been Delivered without Recognizing the Liability	√		√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Data Entry Errors Regarding Invoice Dates		√			√
	Recoupment of Unsupported Travel Expenses Is Not Enforced	√			√	
	Evidence of BA's Approval of Wire Transfers	√				√
<ul style="list-style-type: none"> Human Resources/ Payroll 8 observations 3 long term 5 short term 3 high risk 4 medium risk 1 low risk	Reliance on Manual Processes to Update Changes to Related HR and Payroll Information	√			√	
	Consistent Data Maintained in HR Records		√		√	
	Job Descriptions Are Not Maintained in Personnel Files		√			√
	Manual Reconciliations of Timesheets	√			√	
	Access Controls to Payroll System		√	√		
	Review of Payroll Changes and Payroll Bank Account Reconciliations		√		√	
	Removal of Deceased Employees		√	√		
	Issuance of Multiple Checks for Various Activities to Terminated Employees	√		√		
	General Operations/ Accounting 4 observations 4 short term 4 medium risk	Superintendent's Review of Budget Submissions		√		√
Approval of the Budget Submitted to the District			√		√	
BA's Review of Journal Entries			√		√	
Review of the Use of Donations			√		√	
Food Services 3 observations 3 long term 1 high risk 2 medium risk	Reliance on Manual Processes for Inventory Management	√			√	
	Segregation of Duties Regarding the Custody of Inventory and Maintenance of Inventory Records	√		√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	External Auditor Independence	√			√	
Transportation 2 observations 2 short term 1 high risk 1 medium risk	Supervisor of Transportation's Review and Approval		√	√		
	Distribution of Bus Tickets to the Schools		√		√	
Technology 1 observation 1 short term 1 low risk	Batch Job Procedures Are Not Documented		√			√
Student Activities 3 observations 1 long term 2 short term 1 high risk 1 medium risk 1 low risk	Segregation of Duties	√		√		
	Review of Student Activities Bank Accounts		√			√
	Approval of Check Request Form		√		√	





Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of the Plainfield 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 the KPMG team and the Department, and discussed other key stakeholders
- Discussed individual roles and responsibilities for each of the project team members
- Discussed the scope and purpose of the audit in detail and any specifics related to the District
- Confirmed the anticipated time line stipulated in the Request for Qualifications (RFQ) issued by the Department

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

Internal Control Questionnaire – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes included in our audit. Although a hard copy of the ICQ was provided, it was

requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

District Orientation Meeting – On March 6, 2007, KPMG and the Department held a District Orientation meeting for the BAs, superintendents, and IT directors of the Abbott School Districts. During the orientation meeting, we:

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the BA and the superintendent. This meeting set the tone for the audit and established a project schedule within the framework of management's normal work routines. During this meeting, we introduced members of the KPMG 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
- American Appraiser's 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 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 10 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	Supervisor of Facility Management
Business Administrator	Human Resources Specialist
Director of Human Resources	Supervisor of Food Services
Purchasing Agent/AP Supervisor	Director of Technology
Payroll Specialist	Director of Transportation

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

13 Point Analysis – Electronic data encompassing 100 percent of payroll transactions and vendor disbursements for the period July 1, 2004 through June 30, 2006 was requested from the District. Through a series of queries, we identified outliers for

focused follow-up and testing and attempted to further determine and document the reason for the outlier.

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

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from the District's Position Control Log. 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 BA correctly identified the job functions of the certified staff employed by the District and to assess whether or not certified staff was 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.

It should be noted that key members of District management were replaced during the final stages of the audit. Specifically, the BA was replaced on June 1, 2007, and the superintendent resigned effective June 8, 2007. As a result, the ICQ and results of both the Purchase Order Review and 13 Point Analysis were validated with the former members of management. The results of the key internal control tests were discussed with the interim BA.

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 testwork

It is important that the report be considered in its entirety. Just as the various areas reviewed include shared 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 (if applicable), 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 Purchase Order Review and 13 Point Analysis, KPMG provided the Department with a detailed data request document. The data request document outlined the specific accounts payable, human resources, and payroll data elements KPMG would need to facilitate the review.

The Department issued the data request document to the District on February 26, 2007. The Department requested the District to provide KPMG with the requested data by March 9, 2007.

Description of Data Review Process

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

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

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

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

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

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

Description of Normalization and Quality Assurance

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

Based on the mapping document, scripts were created to perform the appropriate data import of the District's data into our common model. After the data 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 included the following comparisons:

AP Data

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

HR Data

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

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example; we reviewed how the District 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 were compared to the District's original data for accuracy.

Specific Assumptions Relative to the Plainfield School District

Accounts Payable/Purchase Order Files

KPMG noted that the purchase order detail file supplied by the District contained multiple vendor numbers associated to the same purchase order. The District informed us that this was the way the data was maintained. This prevented us from reconciling actual payments by vendor in the check register to the amounts listed for the purchase order in the purchase order detail file. In order to address the issue, individual records within fields were separated by a "~" character. In order to address this issue, KPMG developed a process to separate the detail file by identifying the "~" and creating additional rows of detail for each vendor.

HR and Payroll

KPMG noted the following regarding the HR and payroll data files:

- The data was in a calendar year format as opposed to fiscal year. To establish payroll on a fiscal year basis in order to align with other schools, we considered only those checks within the examination time period, i.e., July 1, 2004 to June 30, 2006.
- The District did not supply annual salaries as part of the HR master file. KPMG summed the regular gross amount paid in order to calculate annual salaries. Since the payroll was supplied in a calendar year format, we only examined the relevant period as described above. The method used to calculate this amount was the sum of these fields: HRY, REG, SUB and SUM.
- The amount columns in the original data were overstated by a factor of 100. This appeared to be related to misplaced decimals within the data provided by the District. All amounts fields were divided by 100 as part of our review.
- Assumptions were also made in calculating tax deductions and benefit deductions from original data. Overall, the District data fields we used to calculate the various payroll parameters are as follows:
 - a. Payment codes "HRY," "REG," "SUB," and "SUM" were calculated as
TotalGrossRegularPayPaid
 - b. Payment codes "DBL" and "OVT" were calculated as
TotalGrossOvertimePaid
 - c. Payment codes "ADJ," "DOC," "VAC," and "RET") were calculated as
TotalOtherAdditionsPaid
 - d. Payment codes that do not fall in the above are calculated as
TotalStipendPaid

- e. Payment code "IMP" is calculated as ImputedIncome
- f. Deduction codes "IMP," "FIC," "FMED," "FWT," "UC*A," "UC*B" "NJ," "PA," "PERS RET," and "TPAF RET" are calculated as GrossTaxDeductions
- g. All other deduction codes are calculated as GrossBenefitDeductions

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (<i>Total for Subgroups 1–6 Presented Below</i>)	5,711	\$29,486,869	1,000	\$7,197,477
1. Noninstructional Purchased Professional Educational, Technical and Other Services	2,838	\$17,298,885	454	\$3,948,031
2. Noninstructional Miscellaneous Purchases	441	\$5,540,780	96	\$1,789,804
3. Noninstructional Supplies and Materials	2,154	\$5,077,690	387	\$707,192
4. Regular Instructional Purchased Professional Educational Services	226	\$721,492	42	\$135,894
5. School-Sponsored Athletic Supplies and Materials				
6. Capital Outlay	52	\$848,022	21	\$616,555
Statistical Sample of Remaining Accounts	9,862	\$99,615,333	327	\$2,688,775
Total PO Review	15,573	\$129,102,202	1,327	\$9,886,251

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

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (<i>Total for Subgroups 1–6 Presented Below</i>)	756	\$6,403,135	197	\$730,170	47	\$64,172
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	367	\$3,426,055	71	\$482,144	16	\$36,228
2. Noninstructional Miscellaneous Purchases	75	\$1,756,673	17	\$30,415	4	\$2,716
3. Noninstructional Supplies and Materials	257	\$481,865	103	\$200,099	27	\$25,228
4. Regular Instructional Purchased Professional Educational Services	40	\$134,215	2	\$1,679		
5. School-Sponsored Athletic Supplies and Materials						
6. Capital Outlay	17	\$604,327	4	\$15,833		
Statistical Sample of Remaining Accounts	197	\$2,144,926	96	\$388,525	34	\$155,324
Total PO Review	953	\$8,548,061	293	\$1,118,695	81	\$219,496

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 (inconclusive).

For expenditures assessed as discretionary or inconclusive, 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 amounts may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Nine 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 office supplies like pens, pencils, and paper, to larger items such as office furniture (filing cabinets, desks, chairs). These purchases generally lacked supporting documentation that explained the need for the specified quantity or the new office furniture. In summary, we identified 25 transactions with a dollar value of \$69,213 that were discretionary and three transactions with a dollar value of \$1,514 that were inconclusive. Examples of some of the aforementioned transactions were as follows:

 - \$452 for supplies for dinner, including: china dinner plates, cups, forks, knives, and teaspoons
 - \$2,262 for binders, drawers, laptop desk, spherical magnets, desktop organizers
 - \$57,465 to Xerox Corporation. Per the District, this unit processes all curricula and tests
 - \$373 for ink cartridges, calculator, coffee brewer, calendar, envelopes, stapler, tape
 - \$3,142 for lollipop shadow capital letters, lollipop shadow lowercase letters, border set, holiday set, and pattern blocks

- *Student Activities/Expenditures on Students* – includes any expenses related to activities such as athletics, activity clubs, trips, and student fundraisers, paid for by the District that benefit students but either lack supporting documentation; appeared excessive in nature; or did not appear to provide enrichment. In summary, we identified 30 transactions with a dollar value of \$18,922 that were discretionary and four transactions with a dollar value of \$1,728 that were inconclusive. Examples of some of those transactions were as follows:

 - \$1,088 for middle school students to attend Medieval Times
 - \$1,625 for Clinton Elementary students to see the *Nutcracker*
 - \$993 for four 3X12 scrim vinyl banners with digital print displaying: "TRACK," "CHEERLEADING," "GO GIANTS," AND "BASKETBALL"
 - \$676 for field trip to Runaway Rapids Waterpark for 40 students

- *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 46 transactions with a dollar value of \$321,980 that was discretionary and one transaction with a dollar value of \$1,564 that was inconclusive. Examples of some of the aforementioned transactions were as follows:

 - \$119,585 for 20 17" Black LCD Monitors with 3-year warranty @ \$290 each; 5 NextVision 27" LCD TVs @ \$1,000 each; 100 Gateway E-4300 computers @ \$610 each; 100 15" Black LCD Flat Panel Monitors @ \$261 each; 100 2-piece speakers @ \$12 each; 100 Gateway cable locks @ \$40 each; and 15 Gateway E2300 @ \$659 each
 - \$7,853 for 3 Gateway laptops, battery, service plan, carrying case, and adapter

- \$5,365 for 2 Bluetooth headsets, 1 keyboard, 1 USB hub, 1 LAN cable, and 1 DVD Combo
 - \$4,998 for 8 eMAC computers for Computer Lab at Cedarbrook School @ \$625 each
 - \$8,076 for the purchase of 16 printers, print cartridges, and laser toner cartridges for Washington School computer lab and library (6) and to replace printers in classrooms (10)
 - \$2,044 for 1 digital voice recorder and wireless presentation remote; 2 CompactFlash Cards @ \$49 each; and 3 1GB Ultra II memory sticks @ \$100 each
- *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 cell phone bills that either lacked supporting documentation or appeared excessive in nature. In summary, we identified 22 transactions with a dollar value of \$157,290 that were discretionary and four transactions with a dollar value of \$23,225 that were inconclusive. Examples of some of the aforementioned transactions were as follows:
 - \$1,500 for relocation of bleachers and welding of damaged support strut on bleachers
 - \$625 for repainting of football schedule sign for 2005 season
 - \$435 for 20X20 frame tents for Opening Day of School celebration
 - \$5,900 for installation of asphalt dumpster pad for Hubbard School and pothole repairs for Maxson School and installation of asphalt dumpster pad at the Cedarbrook School
- *Textbooks and Other Instruction-Related Expenditures* – includes items such as textbooks, magazine subscriptions, videos, and DVDs that either lack supporting documentation or appeared excessive in nature. In summary, we identified 24 transactions totaling \$25,363 that were discretionary and no transactions that were inconclusive. Examples of some of the aforementioned transactions were as follows:
 - \$11,993 for orders of 30 Chemical Tests Teacher's Guides, 30 Plant Growth and Development Teacher's Guides, 30 Soils Teacher's Guides, 30 Weather Teacher's Guides, and 30 Organisms Teacher's Guides @ \$80 each for Hubbard Middle School
 - \$2,992 Order of 200 "Models for Teaching Writing – Craft Target Skills" for workshop. Approx. \$16 each
 - \$1,637 for extra books for favorite stories read-alongs, problem solving big books, and early reader read-alongs for Emerson School (11 books)
 - \$350 for United Streaming Subscription for Plainfield High School
 - \$339 for digital voice recorder to record children
 - \$842 for order of 15 books, "Using Picture Books to Teach" grades 1–3 for Washington School

- *Meals and Entertainment* – includes any meals not related to Expenditures for Students or Workshops and Training. Also tickets for sporting events were also identified. In summary, we identified 17 transactions with a dollar value of \$3,939 that were discretionary and eight transactions with a dollar value of \$4,438 that were inconclusive. Examples of some of the aforementioned transactions were as follows:

 - \$121 for food services for visitor from South Africa visiting Hubbard Middle Schools
 - \$658 for luncheon for teacher appreciation day
 - \$483 for first day of school luncheon for Jefferson staff
 - \$972 for holiday luncheon for Cedarbrook staff
 - \$117 for continental breakfast for superintendent and the City of Plainfield Middle School Construction Meeting

- *Workshops and Training* – includes registration fees for workshops and training, and any mileage or meal reimbursements that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 11 transactions with a dollar value of \$26,016 that were discretionary and 11 transactions with a dollar value of \$4,914 that were inconclusive. Examples of those transactions included the following:

 - \$233 for reimbursement for meals and train costs to attend a two-day conference in Boston, MA; charges for the purchase of an art catalogue; reimbursement for mileage to the Morris Museum for Arts Administrator's meeting and the Washington Crossing for NJ Dept. of Environment Historic Sites Art Contest
 - \$5,520 for airfare for two site coordinators and 12 summer college interns to attend 21st Century Community Learning Center–Freedom School Summer Program in Clinton, Tennessee. Trip took place June 6, 2005 through June 13, 2005
 - \$3,176 for order of 200 "Models for Teaching Writing – Craft Target Skills" for workshop
 - \$334 for food for the Read 180 training seminar for staff
 - \$1,841 for breakfast at Adult Learning Center. Breakfast for Information Technology Workshop. Lunch for Security Workshop. Breakfast for Cook School on December 5, 2005. Breakfast for the Barlow School on October 14, 2005. Buffet for Cook School on June 1, 2005.

- *Expenditures on Staff* – includes tuition reimbursement and mileage not related to Workshops and Training; clothing purchased for staff; drinking water services; professional dues for staff, and subscriptions fees for magazines or journals. In summary, we identified 68 transactions with a dollar value of \$33,971 that were discretionary and 22 transactions with a dollar value of \$24,160 that were inconclusive. For example:

 - \$120 for limousine service for Extended Day Coordinator to Newark Airport on February 15, 2006 and return service on February 22, 2006

- Coffee for 20 people for the School Based Regional Coordinators Meeting at PHS
 - \$660 for china rental for Elder's Day dinner
 - \$6950 for retirement dinner
 - \$5,429 for an open purchase order for Board Meeting dinners, lunches, and breakfasts. The purchase order was originally approved for \$4,000.
- *Miscellaneous* – includes contribution to retirement plan and health care plan, shipments, legal services, and refreshments for parents. In summary, we identified 23 transactions with a dollar value of \$74,318 that were discretionary and 27 transactions with a dollar value of \$153,295 that were inconclusive. For example:
 - \$58,544 for health insurance payments to HMO Blue
 - \$2,000 for payment for legal services
 - \$1,100 for Wal-Mart gift cards
 - \$5,000 for legal services related to a proceeding against the Board
 - \$6,140 for fall 2005 brochures for the Adult School
 - \$372 for refreshments for Parents for the "College for Kids" program

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

Area	No. of Instances
Missing Proper Approvals – Either 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.	3

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 P.O. mail drop box addresses, which are equivalent to P.O. Box addresses, but appear to be a legitimate address.

The results of these queries were summarized and stratified to aid in the selection of a representative, subjective sample to be reviewed. The following table provides a high-level breakdown of the results of the analysis of each point of the 13 Point Analysis, stratification, and follow-up procedures performed on the sample selected:

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 808 employees whereby the system maintained payroll/HR file was incomplete or missing data elements. The following are examples of some of the anomalies:</p> <ul style="list-style-type: none"> • 76 did not have a hire date recorded within the system • 1 did not have an address recorded within the system • 791 did not have a birth date recorded within the system • 6 did not have zip codes • Some employees were missing multiple data elements 	<ul style="list-style-type: none"> • Conducted interviews with HR and payroll personnel to ascertain why the anomalies would exist • Selected a sample of 20 from the listing of employees to further understand the anomalies presented • Reviewed the HR database 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>We noted that employees whose hire date or address was not recorded in the HR Smarts system was due to the fact that these employees were not actively teaching (e.g., former substitute teacher) at the time the HR Smarts system was being implemented in 2004. Prior to 2004, it was not common practice to maintain an HR file for a part-time employee. Also, the individuals worked for the Adult Learning Center, and, as such, were not employees of the District. These explanations appear reasonable.</p> <p>However, we noted the following observations:</p> <ul style="list-style-type: none"> • For five individuals sampled, no information could be found within the Keystone (payroll) system. Management should perform additional inquiry to ensure that these employees have an appropriate hire date, address, and birth date. • Fifteen individuals did not have a birth date in the HR Smarts system, since they were employees of a vendor, called the Adult Learning Center, which provides tutoring services to the District. We recommend that the District maintain records for Adult Learning Center employees in the AP System. <p>Based on the exceptions noted, further analysis should be considered.</p>
2	Employees that do not have the applicable benefits deductions	<p>We noted seven instances where an employee received a paycheck without any payroll deductions. The total amount paid to the seven employees was \$8,461. Of the seven instances:</p> <ul style="list-style-type: none"> • Seven paychecks were under \$1,000. • The largest paycheck remitted without any payroll deductions was on 8/26/05 for \$3,020 to a student summer employee. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the reason for payroll disbursements without any deductions • Selected all seven from the listing of employees who received a payroll disbursement without any deduction • For each item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension) – Identified the employee's: <ul style="list-style-type: none"> – Job title – Salaried or hourly – Full-time or part-time – Requested the employee's HR file and reviewed the W-4. 	<p>We selected seven paychecks and requested an explanation from the payroll manager as to why deductions were not included. We noted that all seven checks without benefit deductions were paid to student summer employees who are not eligible for benefit deductions. Based on the evidence provided, the transactions appear reasonable.</p> <p>Explanations provided and documentation reviewed appeared reasonable. Hence, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted 19 employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> • 2 of these employees had a termination date in the system ranging from 2 to 30 years after their date of death. • 19 of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file. • Social Security Number for one District individual matched the Social Security Number per the Federal Government's deceased Social Security Number listing. 	<ul style="list-style-type: none"> • Conducted interviews with the HR personnel to ascertain why the anomalies would exist • Selected all 19 from the listing of employees noted in the results column • For each item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file – Compared the Social Security Number per the system to the number listed on the copy of the Social Security Card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security Card (i.e., I-9 form). 	<p>We noted that all 19 employees with termination dates after the date of death did not have any payroll payments processed subsequent to the termination date. We also noted that the HR Department adequately processes a termination due to death within two weeks.</p> <p>We noted one exception within the sample of 19 employees involving one employee whose Social Security Number appears on the SSA death master file under a different name. The District could not provide any documentation to explain this situation. Hence, further analysis should be considered.</p> <p>Also, payroll does not remove inactive employees from the payroll system in a timely manner. As a result, 19 employees who were terminated per the HR Smarts system were appearing on the payroll system (without any pay).</p> <p>We recommend that the status of terminated employees is changed to inactive in the payroll system within one month of termination and that the employee's record is archived after 18 months of inactive status retirement benefit purposes.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted six employees that were terminated within 90 of their hire date and received pay after their termination date totaling \$4,467. The breakdown is as follows:</p> <ul style="list-style-type: none"> • One employee was paid between 1–30 days after termination totaling \$1,004 • Four employees were paid between 31–90 days after termination totaling \$2,597 • One employee was paid more than 90 days after termination totaling \$866 	<ul style="list-style-type: none"> • Ascertained through interview of HR personnel examples of when employees are terminated within 30 days of their hire date and are paid after their termination date. • Selected all six from the results column. • For each 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. 	<p>Per interviews with HR personnel and a review of the six HR personnel files on the system, employees being hired and terminated within a short period of time could occur for the following reasons:</p> <ul style="list-style-type: none"> • We noted one instance with timing differences between when an employee was terminated and the last payroll date (e.g., last paycheck for hourly employee and disputes regarding retroactive pay that were settled after termination). • Two former employees participated in the District's Summer Savings program which allowed teachers to receive a paycheck for 12 months out of the year as opposed to only 10 months. Therefore, the frequency of the payments increases. At the time of termination, those multiple checks were still due to the former employee. • For three former employees sampled, it took at least one month to process the last check that was to be paid over the summer. <p>Therefore, the aforementioned transactions appear reasonable.</p> <p>We did, however, identify the following observation:</p> <ul style="list-style-type: none"> • The reconciliation of outstanding payments due to terminated employees for various activities at the time of termination appears to be time consuming. The District may want to consider implementing more timely protocols around outstanding pay issues and pulling old files on behalf of former employees.

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 84 employees that received pay more than 30 days after their termination date, totaling \$134,971. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 63 employees were paid between 31–90 days after termination totaling \$109,064. • 21 employees were paid greater than 90 days after termination totaling \$25,907. 	<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 45 from the results column • 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>We would expect a certain delay for final payment for services rendered. As such, we focused the follow-up on those employees who received payment more than 30 days after their termination date. We requested the personnel files for 45 individuals and upon review noted:</p> <ul style="list-style-type: none"> • Since hard copy files could not be obtained, we verified the legitimacy of the termination transaction for 13 individuals who received checks between two and 10 pay periods after termination by getting access to the electronic files in the HR Smarts system. In all cases, we obtained the necessary information per the HR Smarts electronic system, verifying the termination date per payroll. • Thirteen payments were for sick days; nine payments were due to unused vacation days after resignation/retirement. • Fifteen payments were due to extracurricular activities such as coaching, mentoring, “classcovers,” etc. This occurs when one District teacher covers the classroom instruction for another teacher and is paid for the services rendered. • Ten payments related to final paychecks sent to employees after their retirement date. <p>As a result, 44 of the 45 selections appear to have reasonable explanations for the reasons as to why payments were obtained after 30 days.</p> <p>We did note one exception and one observation as follows:</p> <ul style="list-style-type: none"> • One payment to an employee was for unused vacation days; however, per review of the HR file, there is no evidence to support that the employee had accrued vacation time. We recommend further management analysis to follow up on why this employee was compensated. • Also, the aforementioned 13 personnel files that could not be located should be recovered, since these are manual authorizations that should be maintained. We recommend that the District increase the security over personnel files, so that files are not misplaced. These files contain confidential information and must be safeguarded.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received more than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 477 employees that received more than 52 checks in the two-year period covering 04–05 and 05–06 totaling \$18,743,450 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 189 employees received between 53–59 checks totaling \$1,281,026 in gross pay. • 237 employees received between 60–79 checks totaling \$13,952,695 in gross pay. • 51 employees received more than 79 checks totaling \$3,509,729. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive more than 52 checks over the span of two fiscal years (i.e., overtime, stipends, expense reimbursement) • Selected a sample of 45 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, or approval per Board agenda) 	<p>Based upon our interviews, we noted it is common practice for an employee to receive approximately 48 checks in a given year. Certain employees (e.g., custodians, secretaries, bus drivers, and security guards) could work overtime. Employees who received more than 52 checks included the following:</p> <ul style="list-style-type: none"> • Twelve custodians, five secretaries, four bus drivers, and ten security guards • Fourteen teachers and teacher’s aides who perform extracurricular activities <p>We identified approvals in Board minutes and reviewed a sample of overtime sheets that documented approvals.</p> <p>As a result of the testwork performed, all 45 selections appear to have reasonable explanations and supporting documents to evidence the overtime and extracurricular functions.</p> <p>Explanations provided and documentation reviewed appeared reasonable. Hence, 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 more than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 126 employees that received gross pay increases more than \$7,500. The total gross amount of increase for these employees was \$2,068,164. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 63 employees received a gross pay increase between \$7,501 and \$12,500. • 45 employees received a gross pay increase between \$12,501 and \$25,000. • 18 employees received a gross pay increase more 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 65 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>In reviewing documentation related to the gross pay increase from 04–05 to 05–06 for 65 employees, we noted all gross pay increases were substantiated by reviewing Board minutes, comparison of payroll reports, and other documents. for the following reasons:</p> <ul style="list-style-type: none"> • Sixteen employees received promotions • Nine employees were either paid overtime hours or were hourly employees that incurred extra hours • Twenty-two employees were teaching extra block periods at middle school and high school level; participation in school activities (e.g., sport or club organization with stipend payment) • Eleven employees had increased hours due to either an approved salary adjustment or as a result of a leave of absence in the prior year • Seven employees were substitute teachers working extra hours <p>As a result of the testwork performed, we note that all 65 employee salary increases appear reasonable based on documentation provided. Hence, further analysis is not considered necessary.</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 more than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 157 employees that received a salary increase more than \$7,500. The total gross amount of increase for these employees was \$3,428,485. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 31 employees received a salary increase between \$7,500 and \$12,500 • 80 employees received a salary increase between \$12,501 and \$25,000 • 46 employees received a salary increase more than \$25,000. 	<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 25 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>In reviewing documentation related to the salary increase from 04–05 to 05–06 for 25 employees, we noted the following reasons for salary increases:</p> <ul style="list-style-type: none"> • Thirteen employees received promotions • Seven employees were teaching extra block periods at the high school and middle school level • Five employees were part-time employees that received increased hours. <p>Explanations were supported by Board agenda approval. As a result of the testwork performed, all 25 employee salary increases appear reasonable. Hence, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received more than 10% of base salary in stipends	<p>We noted 295 employees that received more than 10% of base salary in stipends for the 2004–2005 school year, and 249 employees that received more than 10% of base salary in stipends for the 2005–2006 school year. The total stipend payout for these employees for both years was \$3,554,522. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 158 employees who received stipend payments between 10% and 15% of base salary • 169 employees who received stipend payments between 15% and 25% of base salary • 217 employees who received stipend payments more than 25% of base salary 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount • Inquired about the District’s policy for employing people to perform positions paid via stipend who are nonsalaried employees • Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary • For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract 	<p>Supporting documentation related to the stipend percentage of base salary for all 50 selections appear reasonable based on the following results:</p> <ul style="list-style-type: none"> • We noted that for nine transactions sampled, we identified coding errors: <ul style="list-style-type: none"> – One was coded as lunch duty, which is not considered a stipend payment by the District – Three sub teacher payments were misclassified as stipend payments – One unused sick time payment was misclassified – One intern payment was misclassified as stipend payment – One salary adjustment was misclassified – One Adult Learning Center was misclassified as a stipend – One payment identified for a secretary hired at an hourly rate during the summer that was classified as a stipend • In 41 sample selections, additional job functions such as coaching sports teams and tutoring with stipend payments were performed. <p>We recommend that the District review the coding errors that led to the misclassification of pay for nine employees. The District should assess whether other employees were affected and whether the errors were an anomaly or a systematic issue that needs to be rectified.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received more than 25% of base salary in overtime	<p>We noted 13 employees that received more than 25% of base salary in overtime for the 2004–2005 school year and 32 employees that received more than 25% of base salary in overtime for the 2005–2006 school year. The total overtime payout for these employees for both years was \$1,913,049. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 24 employees who received overtime payments between 25% and 35% of base salary • 20 employees who received overtime payments between 35% and 50% of base salary • One employee who received overtime payments more than 50% of base salary 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary. • Selected a sample of 45 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form) – Reviewed the payroll disbursements to assesses the amount is reasonable • For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to data the Department submitted to payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period • Inquired about the need for an excessive amount of overtime for the position (more than 300 hours) • Inquired about the District's consideration to hire an additional employee as opposed to approving overtime 	<p>In reviewing supporting documentation related to the overtime percentage of base salary for the 04–05 and 05–06 years for all 45 employees, we noted that overtime payments related to employees (e.g., custodians, security guards, secretary) who were authorized for such payment per review of their approved overtime form.</p> <p>For the two-year period, approximately \$1.9 million dollars was paid out for overtime with an average overtime employee of \$42,000.</p> <p>We recommend that the District consider conducting a cost/benefit analysis to assess if the District should pay overtime to existing fulltime staff. This could help reduce the amount of overtime payments to employees and potentially save the District money.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 1,627 payments totaling \$1,846,889 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 863 purchases made where the payment amount exceeded the original purchase order by between 0% and 5% totaling \$324,926 in excess • 355 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$579,535 in excess. • 271 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$172,808 in excess • 138 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$769,620 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 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>Based on our review of the supporting documentation, we noted the following:</p> <ul style="list-style-type: none"> • Two of the 50 selections relate to legal fees that exceeded the estimated amount upon payment. • 47 transactions relate to payments exceeding the original PO amount. Some of the reasons for this include the following: <ul style="list-style-type: none"> – It is common for purchase orders to exclude shipping and handling charges since the teachers ordering the items do not include these costs. The accounts payable clerk handwrites the amount for shipping and handling onto the purchase order in order to remit payment. – Purchase orders for expenditures such as health benefits and tuition payments, which require estimation of the original costs, are not modified once the actual cost is known. – Teachers use an outdated supplies catalogue to order items, but the PO using the outdated information is not cancelled, and the amount is paid against the original PO. • For one transaction, supporting documentation was not provided for the sample item. Hence, further analysis should be considered. <p>We recommend that the District develop a Standard Operating Procedure for modifying POs exceeding the original PO amount. The BA should determine a dollar threshold up to which AP clerks can make payments for items that exceed the original POs. Anything greater than this dollar threshold should require that the BA review and approve the payment and/or issue a new PO, as needed.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates	<p>We noted 8,454 payments totaling \$243,489,226 of invoice payments with an invoice date prior to the purchase order date. The breakdown is as follows:</p> <ul style="list-style-type: none"> 5,375 purchases made where the invoice date is less than 50 days prior to the purchase order date, totaling \$121,223,260 of invoice payments 2,169 purchases made where the invoice date is between 50 days and 100 days prior to the purchase order date, totaling \$44,945,732 of invoice payments 910 purchases made where the invoice date is more than 100 days prior to the purchase order date, totaling \$98,959,560 of invoice payments 	<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 the controls with respect to the individual that places an order when an invoice is received that does not have a PO Selected a sample of 30 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) to assess if the disbursement was properly approved and processed prior to payment. 	<p>Based upon our interviews, and documentation reviewed, we noted that the 30 transactions with a date prior to the invoice were due to the following reasons:</p> <ul style="list-style-type: none"> Ten transactions related to invoice date coding errors. Five transactions related to emergency repairs for Buildings and Grounds (i.e., snow removal) do not require a purchase order, but before payment, a receiving form is necessary as proof that goods or services have been received. There were 13 transactions where the District office did not receive the invoice in a timely manner. In three transactions, the vendor submitted the bill late found an invoice which was never paid. There was one instance where the purchase requisition was submitted after the invoice was presented by the vendor. There was one instance where a modification to the PO was made to a confirming order. <p>As a result of the testwork performed, we note the following:</p> <ul style="list-style-type: none"> Controls are lacking to prevent disbursements from being paid with an invoice date prior to a purchase order date. We noted that 10 transactions with a date prior to the invoice are the result of lack of system edits that do not flag potential data entry errors. <p>Based on the exceptions noted above, further analysis should be considered.</p> <p>See also the purchasing/AP for further clarification on the control weaknesses.</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., PO Box, commercial mail receiving agencies, etc.)	We noted 82 vendors that receive payment at known mail drop locations.	<ul style="list-style-type: none"> • Selected a sample of 10 vendors who receive payment at mail drop locations • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice) • 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. Of these 10 vendors, four vendors had purchases in the past year and the address agreed to the vendor master file. The vendors include:</p> <ul style="list-style-type: none"> • Speed Stacks • Talk Technologies • Rochelle Thompson at South Orange, NJ • Todd Devin Food Equipment, Inc. <p>For all four vendors, there was a PO on file; three vendors sampled had invoices on file; and for two items sampled, business certificates were reviewed. There were no recent transactions processed for the remaining six vendors per review of the vendor history.</p> <p>Business registration certifications could not be obtained for the remaining eight vendors selected and the legitimacy of the addresses could not be determined. Hence, further analysis should be considered.</p> <p>Also, per our discussions with District personnel, we also noted that there is a lack of supervisory review and approval of changes to the vendor master file. We recommend that management periodically review the vendor master file. These changes should be reviewed by the Purchasing Supervisor or the BA.</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 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 85 certified teachers and 15 teaching 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	36
	Middle School	23
	High School	26
Nonteaching Certified Staff	Principals	3
	Guidance Counselors	1
	Supervisors	2
	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 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 of the employees reviewed 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. Where possible, we selected a sample of approximately 25 transactions for each functional area, except for Technology, 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

Inventory items consist primarily of fixed assets. The fixed asset process at the District is administered by three individuals: the purchasing specialist, the computer specialist, and the accounting clerk. Also, the District has a contract with American Appraisers (AA), a third-party vendor to provide the fixed assets ledger for fiscal years 2004–2005 and 2005–2006.

AA performs a physical inventory for all departments and schools within the District. Fixed asset additions are identified as items in excess of \$2,000 and with five or more years of useful life. Assets are acquired through the District's routine procurement protocols. AA identifies and tags the additions. AA is also responsible

for recording fixed asset disposals and write-offs of obsolete fixed assets. AA also calculates the depreciation for all fixed assets.

This information is compiled by AA into a Fixed Asset Rollforward and provided to the District electronically for upload into the District's Fusion Accounting System.

We identified key controls within the inventory process based on interviews with business process owners for each of the subprocesses. Note that since the District uses a third-party vendor to execute a physical inventory and verify the reasonableness of inventory records, we could not select a sample of 25 items. We considered the following to select a sample of items to test as a cross-sectional representation of key controls executed by the District regarding 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:

- The computer specialist performs a reconciliation between the fixed asset listing per AA and the District's Keystone accounting system.
- The accounting clerk and BA review and approve the reconciliation between the AA fixed asset listing and the District's accounting system.

Summary of Observations and Recommendations

The following presents 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.

Evidence of Oversight of Third-Party Vendors

There does not appear to be sufficient evidence of the BA's review of the activities performed by the third-party vendor, AA, hired to execute the physical inventory reconciliation with the Keystone accounting system. Specifically, there is no evidence of the BA's review of the Fixed Asset Rollforward report. Therefore, it is unclear as to whether the BA's review was being consistently executed.

We recommend that the BA evidence the review of the reconciliation of AA's Fixed Asset listing with the Keystone accounting system. Also, the BA should consider performing a high-level reconciliation of the physical inventory count sheets to the

reports generated by AA to verify whether information obtained during the physical counts is reflected accurately in the reports generated by AA.

Facilities Management

Overview

The Facilities Management Department is responsible for routine maintenance of all the District's buildings and grounds, infrastructure and equipment. They manage 18 buildings and two athletic fields. The Supervisor of Buildings and Grounds is responsible for overseeing and organizing all custodial and maintenance work.

We note that no amounts were paid to contractors for outsourced positions. Approximately \$4.3 million was budgeted for facilities personnel costs in fiscal 2006, and \$4.0 million was reported as actual expenditures.

The District's square footage is approximately 1.3 million square feet contained within 13 school buildings and two administrative buildings operated by the District.

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
- Management Oversight
- Work Orders
- Insurance Coverage
- Disaster Recovery Plan
- Supplies
- Supplies and Retail Approval
- Overtime Process

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

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

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

- Work orders are approved by the head custodian
- A list of up-to-date certification is maintained by the Department to ensure employees are properly certified

Summary of Observations and Recommendations

The following presents 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.

Purchase/Receipt Reconciliations

In order to ensure that goods purchased are received, the receiving copy of the PO should be compared to the invoice and the actual goods received. The District's policy regarding the receipt of goods is for the AP Department to obtain invoices, which are reviewed and matched to the POs, and receiving documents that have been received from the schools/departments. However, we noted that this policy is inconsistently followed.

During the summer, this is particularly problematic since goods arrive at the school, and usually only the custodian is onsite. As a result, the custodian signs for the goods, but no reconciliation of the items ordered takes place until the new school year begins, at the earliest.

The custodian should be provided with a list of pending orders at the school year-end, and should be responsible for the triple match during the summer (receiving copies of the PO, invoice, goods received).

Reliance on Manual Processes Regarding Work Orders

Work orders are submitted to the head custodian for approval and forwarded to the Buildings and Grounds Department for review by a supervisor. The Buildings and Grounds' secretary then enters the work order details into a spreadsheet and provides the work order details to the maintenance person responsible for completing the work. Also, every Friday the head custodian submits a weekly status report documenting the progress and status of work orders submitted. The creation and periodic review of work orders is time consuming.

We recommend that the District consider implementing an electronic work order system. This will allow for a single point of data entry, and status reports can be automatically generated when needed. This could help contribute to a more efficient and accurate processing of maintenance requests. Per discussion with the District, the SchoolDude system will be implemented in order to track work orders, among other things, such as inventory and ordering in a more efficient manner.

Use of Shared Password to Access DOS System

The supervisor of the Buildings and Grounds Department and the administrative secretary currently use the DOS system to enter work orders. Currently, the same user name and password are used by both individuals.

We recommend that while the District is still using the DOS system, unique user names and passwords for the supervisor and secretary should be maintained. This will strengthen segregation of duties and system access controls.

Inconsistent Approval Protocols for Completed Work Orders

When a work order is completed, the employee responsible is expected to sign the work order indicating that the task is complete. The signed work order is supposed to be sent to the Buildings and Grounds Department for record keeping. We noted that it is not uncommon for custodians to call into the District to state that a work order was completed as opposed to signing off on the work order and submitting it for record keeping. A lack of documentation of management review increases the risk that work order errors may be missed and corrective actions may not take place.

We recommend the District enforce its policy to sign work orders upon completion by the responsible employee. Proper application of this policy would help reduce confusion regarding the completion of work orders and in increasing the efficiency by which additional work orders are completed.

Purchasing/Accounts Payable

Overview

The Purchasing/Accounts Payable (AP) Departments are responsible for procurement of various machinery and materials used by Buildings and Grounds; school and janitorial supplies; textbooks and library books; and professional and other services. The Purchasing Department oversees the Request for Proposal (RFP), quotes and bid processes as well as compliance with state procurement laws. The BA's office is responsible for the procurement of contracts. The Purchasing Department is responsible for their safekeeping and contractual payments. There are approximately five fulltime employees involved in the purchasing/AP process. The purchasing/AP department staff (four bookkeepers) reports to the Purchasing Department supervisor who reports to the BA.

As part of our procedures, we developed a highlevel understanding of the purchasing/accounts payable process. At the District, the purchasing/accounts payable processes include the following subprocesses:

- Bid, RFP, and Quote Process
- New Vendors
- Vendor Master File
- Wire Transfers
- Purchase Requisition, Purchase Order, and Payments to Vendors
- Supporting Documents

We identified key controls within the purchasing/accounts payable processes based on interviews with business process owners for each of the subprocesses. Where possible, we select a sample of 25 items to test as a cross-sectional representation of key controls over the 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:

- Purchasing agent's verification of quotes
- Board approval of bids
- Principal/supervisors' approval of purchase requisitions
- BA's approval of purchase orders
- Purchasing agent's approval of invoices for payment
- BA's approval on payment review register
- Board approval of check register and checks
- BA's approval on wire forms

Summary of Observations and Recommendations

The follow presents a summary of observations and recommendations related to the Purchasing/accounts payable processes. 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 Regarding Procurement Functions

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, we noted several situations involving conflicting duties. For example:

- The purchasing agent and the AP supervisor are the same person. Consequently, the same person purchases and authorizes payments.
- Individuals who update the vendor master file also execute the purchasing function.
- The individual authorizing funding of the PNC Bank accounts for electronic payment is responsible for processing the payment with wire transfers.
- All purchasing/accounts payable department employees have access to the vendor master file and can add, delete, and modify vendor information.

We recommend that the individuals responsible for approving purchases, authorizing payments, and approving vendors be segregated to reduce the risk of undetected inappropriate transactions. Also, individuals with access to the cash accounts should

not process wire transfers. Such segregation helps to reduce the risk of misappropriation of assets.

Manual Processing of Purchase Transactions

We recommend that the purchasing department restructure the purchasing process in such a way that they can rely more on automated process, specifically a PO module can track vendor profiles which include price specification. This information can then be interfaced into the relevant sections of a purchase requisition or purchase order. This will ensure efficiency in operation. An automated system can also have more robust system access controls to safeguard against fraud or improper access to certain data.

Management should consider modifying its protocols so that the modification of pricing information is limited to when changes are communicated by the vendor or identified during the invoice payment process. In addition, we recommend that the Purchasing Department consider a purchasing process whereby the system can document and track information such as price specifications of the vendor. This information can then be interfaced with the relevant sections of a purchase requisition or POs. This will help ensure efficiency in operation. An automated system can also have more robust system access controls to safeguard against fraud or improper access to certain data.

Modification of Purchase Orders

The staff of the Purchasing/AP Department can modify POs in the Keystone system without obtaining approval from the BA to process the modification.

We recommend that changes to POs be tracked, reviewed, and approved by the BA before the transaction is submitted for payment. This will facilitate spending limits to be monitored more closely and help reduce the risk that unauthorized or inappropriate payments are made.

Invoices Processed Prior to Requisition of Goods or Services for Nonemergency Purchases

We observed that some purchases were made without POs (such as food), and some purchase requisitions created were not provided timely to the AP department. This resulted in invoices being received and paid before the POs were processed. The ability to make payments without proper evidence of approvals as required under District policy is a significant control weakness.

For emergency cases we recommend that the District should consider establishing a budget and setting up POs for specific types of emergencies in the beginning of their fiscal year, and use them when needed. If employees are placing orders outside of the purchasing process, the District should consider holding them financially responsible. If the purchase is deemed appropriate, the District should make the

payment, but diversion from the policy should be noted and repercussions imposed as appropriate.

Evidence of Bookkeeper's Price Verification of the Vendor's Agreed-upon Price to the School's/Department's Budget

The bookkeeper performs a price verification check for all purchases. As part of this process, the bookkeeper validates that prices obtained by the vendor are consistent with the expectations of the requestor of the goods or services and the budget. However, the process is not formally documented.

We recommend formal documentation of management review to help ensure that prices charged by vendors are accurate and price variances are acceptable and funds are available within the budget. This will also help ensure that an increased price will not be processed without management approval.

Cancellation of POs for Which Goods/Services Have Been Delivered without Recognizing the Liability

District policy states that POs open for greater than 90 days are to be cancelled. There have been POs cancelled for purchases that were made because the invoices were not presented for payment. A liability for the pending transactions associated with the PO was not recreated subsequently when related invoices were provided to the District thereby resulting in an unrecorded liability. Also, we observed that schools and departments can present invoices from prior years. For example, in one case an invoice from the late 1990's was presented for payment. This is very inefficient as records to support the receipt of goods are difficult to find or need to be recreated.

We recommend that the listing of purchase orders exceeding 90 days be distributed to the relevant departments to confirm pending items and whether goods/services have been received. In addition, a documented review of the AP Aging Report should be executed. This will help safeguard against the District's not recording liabilities to vendors. The District should request that all invoices for payment be sent to AP. Upon receipt of an invoice, AP should confirm that the goods/services were received. Prior to canceling a PO, AP should follow up with the vendor to identify the status of the purchase/delivery.

Data Entry Errors Regarding Invoice Dates

We noted data entry errors in the KeyStone system during our testing (e.g., invoice dates).

We recommend that a review of items entered into the system could be executed to ensure completeness and accuracy of data entered.

Recoupment of Unsupported Travel Expenses Is Not Enforced

The District provides cash advances to cover meals for conference attendees, but receipts must be provided later. Expense reimbursements are supposed to be processed upon receipt of proper documentation such as receipts, tickets, hotel bills, etc. If the attendee does not have all receipts and does not return the money, the person does not receive any cash advance in the future, but the money from the initial cash advance is not recovered. However, the policy requiring employees to payback the unused portions of meal cash advances is not strictly enforced. Therefore, the District is expending funds for unsubstantiated transactions.

We recommend the District enforce its current policy or consider modifying its policy to eliminate cash advance payments prior to District employees' travel. Additionally, any and all unused funds should be accounted for and duly returned to the District timely.

Evidence of Business Administrator's Approval of Wire Transfers

Starting April 2007, as a part of the corrective measures subsequent to the 2006 financial audit, the BA must approve the wire form printed from the Web site. We selected a sample of three wire transfers that were processed during the current fiscal year, and noted that two of the three wire transfers did not evidence the BA's approval.

We recommend that the District follow its current wire transfer policy and document any diversions from this policy.

Human Resources/Payroll

Overview

The Human Resources (HR) Department at the District consists of the following functions: hiring, personnel file maintenance, substitute coverage, continuing education, and the following state and federal compliance requirements: records retention, employment eligibility, substitute and teacher certification, and fingerprinting of employees. There are seven fulltime employees (FTEs) assigned to execute HR functions. The HR Department consists of one director, one manager, three secretaries, one administrative system support, and one personnel assistant.

There are four FTEs assigned to execute payroll functions. The Payroll Department consists of three clerks, one supervisor and one part-time employee. The Payroll Department's responsibilities include activities ranging from the point of notification of new employees by the HR Department to the point of recording time, disbursing salaries to employees, and the recording of terminations/resignations.

As part of our procedures, we developed a highlevel understanding of the HR/payroll processes. At the District, the HR/payroll processes include the following subprocesses:

- New Hire Process
- Personnel File Maintenance
- CPE Requirements
- Payroll and Payroll Changes
- Terminations and Employee Job Changes
- Changes to Payroll
- Timesheets
- Overtime Policy and Procedures
- Check Runs and Distribution
- Termination Payments

We identified key controls within the HR/payroll processes based on interviews with business process owners for each of the subprocesses. Where possible, we selected a sample of 25 items to test as a cross-sectional representation of key controls over the HR/payroll processes:

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

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

- Recommendation form is generated, along with an interview evaluation form and resume, for the HR Department to begin the hiring process.
- County Office will provide the District with a valid substitute teacher's certificate upon submission of the required documents.
- Personnel file is compiled including the personnel file check list.
- Approval signoff on the application indicating that all information provided to the District is correct.
- Chief of staff signed an approval form for nonmatriculated tuition reimbursement.
- Supporting documentation for matriculated and nonmatriculated tuition reimbursement staff is on file.
- Evidence that transfer request is on file. If the transfer is accepted, the transfer will be acknowledged via a letter to the District personnel from the HR Department.
- Authorization of employment contracts (which is also authorization to pay) by the HR manager or director is reviewed before the payroll payments are processed.
- Board approval obtained is agreed to the contracts, HR system, and payroll roster for consistency.
- Review of the change form and corresponding system input for consistency.

- Reconciliation of the quarterly contribution reports and related District documentation for consistency to help ensure that the employee's demographic changes have been processed.
- Timesheets are authorized by principals/department supervisors.
- Reconciliation of the KeyStone Preview report to the timesheets before paychecks are generated.
- Reconciliation of the attendance report and the timesheets reconciliation.
- Reconciliation performed by the treasurer (bank reconciliation, payroll and agency accounts/treasurer's report) and reconciliations by the chief of financial management (performed before funding the payroll).

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the human resources/payroll processes. 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.

Reliance on Manual Processes to Update Changes to Related HR and Payroll Information

We noted the HR Smarts system and Keystone accounting system are not integrated, resulting in inefficiencies. For example, information related to new hires and terminations are entered in the HR system, as well as separately into the payroll system.

We recommend that management consider an electronic interface mechanism to update common data that is used by both the payroll and HR systems to increase the efficiency of processing data changes. This will help safeguard against information not being correctly captured in the HR and payroll system and also help ensure timely updates.

Consistent Data Maintained in HR Records

When a candidate comes to the HR Department to begin the hiring process, a personnel file is set up for the individual. The personnel file includes documents provided by the candidate and the HR Department during the hiring process. The personnel file includes a personnel file checklist, which is prepared by the HR specialist to ensure completeness of the file. We observed that not all files have a completed personnel file checklist.

We recommend that the checklist should be included, since it evidences that the personnel file is complete. This will also provide evidence that the necessary files have been reviewed prior to employment.

Job Descriptions in Personnel Files

We noted that job descriptions are not maintained in personnel files. Lack of documentation of job descriptions increases difficulty in ensuring that people with appropriate qualifications match their job descriptions. We did note that the job classification is maintained in the payroll system, but a job classification does not adequately describe roles and responsibilities that can be measured.

We recommend that the District maintain job descriptions to help the District assess whether the responsibilities that the employee is hired to execute are done.

Manual Reconciliations of Timesheets

Twice a month payroll receives manual timesheets from the schools and departments. Payroll reviews the manual approvals on the timesheet by using a signature specimen that is on file. The hours reported are also reviewed for reasonableness. HR also provides an attendance report generated from SubFinder in the HR Smarts system. The attendance report lists the staff that were in attendance for the pay period, and the payroll clerk and Supervisor reviews attendance report to match against the timesheets. The employees' hours are entered into Keystone, then the payroll supervisor or clerk run the Keystone payroll review report and reconcile it against the timesheets. If exceptions occur, changes are made at the time of review so payroll is not delayed. The manual reconciliations described above are time consuming and prone to errors due to the manual nature of the process.

We recommend that the District consider the use of an electronic timesheet system at the school and department level to reduce the time spent by payroll staff entering this data. Also, an automated interface between the time sheet system and the attendance tracker can help identify issues in a timely manner.

Access Controls to Payroll System

Keystone (the Payroll system) does not have access controls in place that limit an individual's ability to enter data, modify, and delete information within the payroll system. This increases the risk that payroll data can be manipulated inappropriately.

We recommend the establishment of access controls within the payroll system. This will help safeguard against unauthorized access in the payroll system, and reduce the ability to manipulate payroll data.

Review of Payroll Changes and Payroll Bank Account Reconciliations

An address change form is used for address changes. It is completed by employees and input into Keystone by the payroll clerks. The input is checked by the supervisor and the form is shared with HR and medical care providers. Not all changes require formal evidence of review by the payroll supervisor. Also, there is no evidence of the payroll supervisor's and the BA's review of the reconciliation of the payroll bank accounts. A lack of evidence of management review could result in duplicative

reviews (inefficiencies) or insufficient reviews (it is not clear as to the data that still needs to be reviewed), which could result in errors not being identified timely.

We recommend that the payroll supervisor formally sign off on payroll changes to indicate completion of a review of supporting documents and that review of bank account reconciliations are evidenced. This will help ensure proper management oversight and reduce the risk of duplicative management review.

Removal of Deceased Employees

Deceased employees remain active in the payroll system even though payroll payments are no longer being made.

We recommend that upon the death of an employee, a person should be deemed inactive immediately, and a person that is not employed with the District for more than 18 months should be removed from the payroll system and archived. This will safeguard against payments being processed to deceased or inactive employees.

Issuance of Checks to Terminated Employees

Upon termination, an employee can receive multiple checks for accrued vacation, sick days, regular payroll, summer savings plan, etc. With the distribution of so many checks after an employee is terminated, the risk of the employee being paid an inaccurate amount increases.

We recommend that the District implement stronger protocols around the reconciliation of the outstanding pay owed to employees once termination is finalized. This will help reduce the risk of an employee being paid the incorrect amount upon termination.

General Operations/Accounting

Overview

The General Operations/Accounting Departments at the District administers the following subprocesses: grants management, budget preparation, financial reporting, accounting, and contracts. Within each process, we identified several subprocesses and controls designed to help ensure effective execution of financial transactions. These processes are overseen by the chief of financial management and the accountant.

As part of our procedures, we developed a high-level understanding of the following activities:

- Grants Management
- Budgetary Process
- Financial Reporting
- Processing of Accounting Transactions
- Use of State Contracted Vendors

We identified key controls within the general operations based on interviews with business process owners for each of the subprocesses. Where possible, we selected a sample of 25 items to test as a cross-sectional representation of key controls over the general operations/accounting process:

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

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

Grants Management

- Superintendent's approval for grant application to be reviewed
- Board approval for grant application to be released and for grant application to be spent once grant has been awarded
- Evidence of approval of Secretarial review report to ensure appropriate purchases are made against the grant
- Quarterly reports are sent for state grants, and annual reports are sent for federal grants

Budgetary Process

- Evidence of the chief of financial management's review of each of the school's budgeted totals to ensure they tie to the superintendent's approved Excel worksheet
- Evidence of signoff by the superintendent and BA on the completed budget for the fiscal year

Financial Reporting

- Bank reconciliations are completed monthly
- Evidence of review of bank reconciliations by the chief financial manager and treasurer
- Postclosing manual journal entries are prepared by the accountant and approved by the BA/chief of financial management prior to posting

Accounting

- Chief financial manager will review all revenue posting to ensure it reconciles to the budget for the year

State-Approved Vendor Contracts

- District maintains a listing of all stated contracted vendors on the Board agenda listing to help ensure that purchases are made from actual state-contracted vendors
- AP supervisor ensures that all vendors purporting to be state-contracted vendors appear on the NJ Department of Treasury – Contracts Web site

Summary of Observations and Recommendations

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

Superintendent's Review of Budget Submissions

No documentation of the superintendent's approval of the school's budget submission exists. A lack of evidence of management review increases the risk that potential follow-up items communicated verbally were not properly executed.

We recommend that the superintendent acknowledge the approval of each school's budget by formally providing evidence of approval and that verbal follow-up is documented as well to reduce misunderstandings. This will help ensure proper management oversight was executed and resolution of issues was satisfactorily incorporated.

Approval of the Budget Submitted to the District

Once each school obtains the superintendent's approval of their budget, the school will log into the state-mandated budgeting software, known as the School Based Budget Program, and compile their budget for the new year. However, prior to the superintendent's approval, occasionally an approved form containing the principal's signature accompanies the school budget submission to the Board office. Therefore, there is not always evidence of the principal's performance of the review of the school/Department budget submission. A lack of consistent budget approval protocols might result in inappropriate funding not being detected at the school/Department level and/or Board Office level, and improper review of the superseded budget submission, resulting in an inefficient budget close-out process.

We recommend prior to submission to the superintendent that each school/department complete the approval form which acknowledges the school's authorization of the budget. This will help ensure proper management oversight and review was executed.

Business Administrator's Review of Journal Entries

The accountant and the chief of financial management can post journal entries in the District's accounting system. However, the chief of financial management's ability to post journal entries results in a lack of segregation of duties unless reviewed by the BA. The post closing journal entries, which result from the identification of various reconciling items in the District's cash accounts, are prepared by the accountant. The BA reviews the postclosing entries prior to processing them in the system. We noted that the District does not have formally documented policies and procedures regarding the preparation and review of journal entries. Also, there is no evidence of review of the postclosing journal entry report. Postclosing journal entries are significant accounting transactions that management should be reviewing in detail. Without performing this review, the risk that errors may not be identified increases.

We recommend that the District formally document policies and procedures for the review of journal entries. These policies should outline the personnel responsible for creating journal entries; personnel responsible for approving journal entries; the key data elements that should be reviewed prior to approval of the journal entries; and the protocols that should be followed for approving journal entries.

Review of the Use of Donations

There is no formal review process over expenditures charged against donations that were made to schools within the District. This review would help ensure that the funds donated to the school were used for the intended purpose.

We recommend that the District communicate guidance to the principals of each school regarding the review of donated money to ensure the use coincides with the donation's intended purpose. This will promote proper management oversight and help reduce reputation risk due to inappropriate use of funds.

Food Services

Overview

The food services function is outsourced to Sodexo Food Services (a subsidiary of Sodexo Marriott Management Company) and funded by the board of education. The Food Services Department maintains one central office located at the Plainfield High School.

The central office is responsible for administering services for 13 schools that produce approximately 400,000 breakfasts and approximately 875,000 lunches per year. The Central Office governs the 13 schools with one director, two managers, and one supervisor. There are approximately 42 Food Services staff people working in the 13 schools and three drivers.

The District has 11 schools with operating kitchens, which prepare lunch and breakfast for the other two schools without kitchens (satellite schools). The meals are picked up from the schools with kitchens and delivered by the drivers to the satellite schools.

As part of our procedures, we developed a highlevel understanding of the food services process. At the District, the food services process includes the following subprocesses:

- Ordering
- Central and Mini Warehouses
- District Supervision of Food Services
- School Registers
- District Supervision of Cash Receipts
- District Payments to Food Services

We identified key controls within the food services process based on interviews with business process owners for each of the subprocesses. Where possible, we selected a sample of 25 items to test as a cross-sectional representation of key controls over the food services process:

- Gaps in internal controls – areas in the process where internal controls are required but do not appear to be functioning properly 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:

- Supervisor's approval (designated by the District to oversee Food Services) of the inventory records
- Supervisor's approval (designated by the District to oversee Food Services) of the production records

- BA's and Board approvals of secretary report
- Board approval of treasurer's report
- Supervisor's approval (designated by the District to oversee Food Services) of Food Services vouchers (which are part of POs)

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.

Reliance on Manual Processes for Inventory Management

There is a central warehouse at the Plainfield High School and smaller warehouses maintained in two middle schools. Orders are received, based on menu requirements, in the central warehouse and are delivered to the smaller warehouses one day in advance. A warehouse manager in the central warehouse, supervisors in the small warehouse, and team leads in schools are responsible for tracking incoming and outgoing inventory on a daily basis using spreadsheets, and this information is entered manually. Inventory for the schools is manually tracked by a Food Services manager, supervisor, and team leads using a spreadsheet file. This is a time-consuming process that is prone to errors. Also, the reconciliation of items at the Central Warehouse to the smaller warehouse locations is also manually intensive and prone to errors.

We recommend the District consider the cost and related benefit of obtaining an automated inventory tracking system to improve efficiency and accuracy of tracking the receipts and disbursements of food items.

Segregation of Duties Regarding the Custody of Inventory and Maintenance of Inventory Records

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, we noted the following:

- There is no segregation of duties among the managers receiving, recording, and distributing inventory. The ability to execute all of these functions increases the risk of misappropriation of assets.
- There is no segregation of duties between the personnel overseeing the Food Services Department and the personnel processing accounts payable transactions for the Food Services Department. This increases the risk that improper disbursements might not be detected.

We recommend that the appropriate segregation of duties exist between receiving, recording, and distributing inventory. This will safeguard against the potential fraudulent reporting and receipt of goods. We also recommend that segregation of duties exist between the personnel overseeing the Food Services Department and the personnel processing accounts payable transactions for the Food Services Department. This will help safeguard against the inappropriate purchases of Food Services goods and supplies.

External Auditor Independence

We noted that the external CPA firm responsible for auditing the financial statements of the District also prepares the bank reconciliation of the Food Services accounts. This includes reconciling the cash receipts from Food Services sales at the high school to the bank statements.

We recommend that the District's General Accounting staff prepare and review all bank reconciliations prior to the external auditor's review. This will help to ensure that the external auditor's independence would not be compromised through reliance on its own work.

Transportation

Overview

The District provides transportation for children who live two or more miles from school. Transportation is provided to and from school. Transportation is also provided for extracurricular activities (e.g., sport events), field trips, and targeted instruction programs (academic intervention, state exam preparation, etc.).

Transportation is also provided to private school students that live within the Plainfield School District. The Transportation Department consists of one supervisor, one secretary to the supervisor, 16 bus drivers, and six bus aides. The District owns 18 school buses and also uses external vendors. There are currently eight vendors providing transportation services to the District.

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

- Contracts
- Special Education Students
- Aid in lieu of Transportation
- Driver's Licenses and Bus Inspections
- Bus Tickets

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

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

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

- Special Service Department approvals on Special Education forms
- Board and BA's approvals on contracts and renewals
- Approvals of Form B-6T
- Approvals of Form B-7T
- Approvals of Form B-8T
- Tracking of tickets issued to students on applications for transportation

Summary of Observations and Recommendations

The following presents 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.

Supervisor Review of Transportation Applications

Students fill out the application for transportation and based on the information provided and the Transportation Department assesses if the student lives two or more miles from the school and needs transportation. The supervisor of transportation is not required to sign the forms, and there are no approvals by the Attendance Department on the forms either. We noted that the transportation staff verifies the information per the application to receive transportation assistance. However, there is a lack of supervisory approval of the application for transportation by the supervisor of transportation, which authorizes children to receive bus tickets.

We recommend that the transportation supervisor review the application for transportation to ensure that only authorized children received the tickets as intended.

Distribution of Bus Tickets to the Schools

Only high school students receive bus tickets. A list of bus tickets distributed to each student is maintained by the Transportation Department. The number of tickets distributed by the supervisor of the Transportation Department to the high school is not formally documented. The volume of tickets given to the student can be up to 40 tickets per month. Per discussion with the District, we did note that once a year, the Transportation Department obtains copies of the applications, which include records of tickets distributed to the student and ties the number of distributed and nondistributed tickets back to the original number of tickets given to the Attendance Department in the beginning of a school year. This appears to be a compensating control to mitigate the risk of a lack of documentation.

We recommend that the volume of bus tickets distributed be tracked in a more timely manner. Also, the District could consider reducing the volume of tickets distributed so that only amounts needed in the near future would be available. This would help safeguard against improper use, loss, or theft.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the information technology (IT) needs of instructional and administrative operations. The District has 15 local area networks that are connected to each other constituting a wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for over 3,000 computers, of which approximately 300 are Macintosh and the remaining computers are Microsoft Windows-based computers. The IT Department is supported by 19 staff members including an IT director, computer specialist, network administrators, and technical specialists. The District has a dedicated technology team that ensures that the District has a reliable IT environment and which has ensured that the District has had minimum downtime during the recent past.

The Technology Department supports the District's core IT applications including:

- Keystone – This is a packaged application that is used by the District to manage the business functions of finance, general ledger, and payroll. This application is hosted internally and is used by approximately 30 staff members.
- HR Smart – This is a packaged application that is used by the District to manage the business functions of HR. This application is hosted internally and is used by approximately six staff members.
- Sub Finder – This is a packaged application that is used by the District to manage substitute teacher information for finding teachers. This application is hosted internally and is used by approximately three staff members.
- E-Scholar – This is a packaged application that is used by the District as a data warehouse. This application is hosted internally and is used by approximately four administrative staff members and 15 users.

As part of our procedures, we developed a general understanding of the IT environment, including a high-level understanding of how:

- 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

Below, we present a summary of observations and recommendations related to the IT sub processes 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.

Batch Job Procedures Are Not Documented

There are batch jobs procedures which run periodically within the organization such as key financial functions. Details relating to batch jobs should be documented to indicate the time when these jobs are scheduled, individuals authorized to perform these jobs, and procedures for monitoring such jobs. Having such procedures in place will help ensure that batch jobs are performed and executed appropriately.

Our review identified that the procedures related to batch jobs are not documented.

Without policies and procedures for how backups should be implemented and documented, there is an increased risk that the backups may not be done appropriately because staff members do not know the desired process.

We recommend that batch job procedures be documented. This documentation should include information relating to the processing times, data that is interfaced, procedures to be followed if batch job fails, and authorized employees who should be given access to make changes to these batch jobs.

Student Activities

Overview

The Student Activities Department at the District is a decentralized department that is established at each school. The bookkeeper at each school is primarily responsible for all disbursements and deposits that occur within the student activity account. Typically, the bookkeeper's activities are monitored by the principal of each school.

Each school within the District is responsible for maintaining its own student activity fund. The student activity funds cannot be spent by the District Purchasing Department, nor can the funds be used to purchase materials and supplies that the District is required to provide (e.g., desks, chairs, and books). The funds are earned by the students of the District who perform bake sales, car washes, and other community events.

Within each school, one individual is responsible for the posting of journal entries, cash management, and bank reconciliations. In order to authorize the purchase of student activity money, it is necessary to obtain the principal's signature for check authorization.

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

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

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

- Student activity monies are used for authorized activities
- Principals approve for check requests to authorize disbursements from the student activities account.

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, we noted the following:

- The bookkeeper for student activities at all School locations is responsible for depositing cash, recording disbursements, and performing bank reconciliations. The ability to execute all of these functions increases the risk of misappropriation of assets, which were intended to fund student activities.

We recommend that the District consider segregating the responsibilities of the individual responsible for depositing cash, posting disbursements and performing bank reconciliations. This will safeguard against potential misuse of funds.

Review of Student Activities Bank Accounts

The Chief of Financial Management will hire or train someone to perform bookkeeping functions for the student activity's bank account. The bookkeeper is responsible for tracking the deposits and expenditures of the account. In addition, the bookkeeper deposits funds into the bank account and prepares the monthly bank reconciliation. It was noted that on a semiannual basis the Chief Financial Management will usually review the reconciliations. However, this review is not formally documented. There is no formal protocol established for the review of student activities bank reconciliations. This results in an inconsistent review of the student activity bank reconciliations.

We recommend that the District formally document procedures that provide guidance to staff regarding the review of bank reconciliations. This will help ensure proper management oversight and that reviews are consistently applied across all schools and conducted in accordance with the level of robustness prescribed by the District.

Approval of Check Request Form

We noted that a check request form is used to ensure that student activity funds are being spent properly. The employee responsible for the club/student activity will fill out a check request form. The check request form at Maxson Middle School, which only includes the school treasurer's signature, and cancelled checks are not retained. The potential lack of an appropriate level of review by management exposes the District to the risk that inappropriate requests or errors may not be identified.

We recommend that the school principal authorize check requests and evidence completion of review, and that documentation that could be useful in executing important account reconciliations, such as cancelled checks, be retained for a period of two years.





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



Public Schools of Plainfield

OFFICE OF THE BOARD OF EDUCATION

504 Madison Avenue
Plainfield, NJ 07060
(908) 731-4344 * Fax (908) 731-4345

August 13, 2007

Ms. Cassandra Arnold
KPMG
345 Park Avenue
New York, New York 10154

Dear Ms. Arnold:

Thank you for the time you and the audit team spent with me a few weeks ago, offering the preliminary review of the team's findings. I received the draft report and reviewed it in depth.

While I understand the firm's "charge" was to obtain comments from the district prior to the formal release of the report, I find that I cannot offer specific comments on the district's procedures and practices for the period you have audited. My arrival in the district on June 11, 2007 on an interim basis, coincided with the conclusion of your work in Plainfield.

Most of the issues you raised in this report are similar to those of the district's new external auditors, as noted in the June 30, 1006 CAFR / Audit Report. We are looking at all of the issues, findings and recommendations from both reports and are presently attempting to address them in a comprehensive and methodical manner. Therefore, the district accepts the findings of your work, without comment.

Thank you for your efforts to assist the district with returning its fiscal operation to a sound system, with appropriate internal controls.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "M. Donow".

Michael J. Donow, RSBA
Interim Business Administrator/
Board Secretary

mjd

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Object Code	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 Comments
1	580A	250725	7/13/2004	RESORTS INT.CASINO & HOTEL	\$3,900.00	\$3,900.00	Hotel Payment for 9 board members and Superintendent to attend NJSBA (NJ School Board Association) Annual Conference in Atlantic City. 10/19/04 through 10/22/04. Approx. \$144 per night.		✓		Per documentation, the number of nights per agenda is consistent with the number of nights per invoice. Amount is reasonable.	
2	420A	246135		K & J ACCESSORIES	\$6,800.00	No PO	Remove existing football scoreboard and reinstall in new location.			✓	Purchase order was not provided, and therefore we can not confirm the purchase was valid and authorized. In addition, without quotes available, the reasonableness of the amount paid is not possible to determine.	The scoreboard was not visible due to sun glare in its original position. The Board was repositioned from the north to the south side of the field. Due to the fact that all parties that would effect the information on the quotes no longer work in the district, information could not be generated
3	610A	250772	7/19/2004	THOMPSON PRINTING	\$1,350.00	\$1,350.00	1500 District History Folders for District.		✓		Per discussion with the Superintendent, history folders serve as a way to keep track of student progress through out the students' education while in the district. If student leaves the district, the history folder will be sent to that district.	
4	610A	250688	7/8/2004	NJASA	\$2,700.00	\$2,700.00	36 Legal Handbooks for school administrators. 36 books @ \$76 for each book.		✓		Per discussion with the Superintendent, Legal handbooks are purchased for the administration to keep current on legal issues that could effect the district. In addition, there are 13 schools within the Plainfield District. Assuming 3 administrators at each school, this is a reasonable purchase.	
5	420A	247451		ANDREWS QUALITY TREE CARE CORPORATION	\$10,984.08	\$10,984.08	Emergency conditions Salting, sanding, and snow removal for the District		✓		Per review of the documentation provided, this purchase is necessary for the maintenance of the District and safety of the students.	
6	610A	250873	7/27/2004	ANTONACCI, LYNN	\$122.50	\$122.50	Reimbursement for donuts (\$16) and 4 books (\$25 each) for Director of HR, (Classroom Instruction, Teaching with Love, Multiple Intelligences, and First Days of School).	✓			Per review of the documentation provided, the donuts were for an administration meeting and do not benefit the students, however the amount is reasonable. In addition, we are unable to assess the beneficiaries, and purpose of the individual purchasing these books based on her title.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings) As Director of Human Resource there is a direct coorelation between teaching and student achievement.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			District Comments	
Control Number	Object Code	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
7	420A	247462		CONSOLIDATED STEEL & ALUMINUM	\$7,525.00	\$7,525.00	New fence for tennis court, high school parking lot, and double swing gate			✓	Per documentation provided, we are unable to assess the necessity of the purchase.	Due to large equipment and parking of buses, fencing is critical at the high school. In order to ensure safety due to location of the tennis courts again fencing is critical.
8	420M	250724	7/13/2004	NEXTEL COMMUNICATIONS	\$4,822.55	\$5,000.00	Cellular phones and 2 way radio usage for District personnel. One month bill for 23 cell phone lines.	✓			Per discussion with IT Director, Nextel Communications provides all cellular phone service and 2 way radio service to ensure easy communication between IT, support staff, and administrators. Per review of the documentation provided, there are cell phones for the Superintendent, noted IT personnel, and the other Directors. However, there are numbers that are listed without an individual, and therefore we can not assess the reasonableness of the beneficiary. Amount paid exceeds purchase order amount.	Although no procedures were in place in 2004. Currently there are procedures in place.
9	420A	247454		OTIS ELEVATOR	\$7,650.00	\$7,650.00	Replace door operator for elevator at the Plainfield HS		✓		Per documentation provided the expenditure is reasonable for B&G	
10	420A	247600		PASTOR REFRIGERATION INC.	\$1,556.25	\$1,556.25	Preventative maintenance - Monthly school inspection, and parts/labor for air conditioning at the Plainfield High school.		✓		Per documentation provided the expenditure is reasonable for B&G	
11	420G	247449		PEST-A-SIDE	\$7,345.00	\$7,345.00	Treatment for rodents, wasps, and termites at various schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G	
12	420A	247460		SERVICE BUILDING, INC.	\$25,799.00	\$57,170.00	Roof repairs (labor and material costs) for various schools within the District.		✓		Per documentation provided the expenditure is reasonable for B&G	
13	420V	247606		TOM'S AUTOMOTIVE, INC	\$4,060.53	\$4,060.53	Repairs for Buildings & Ground vehicles		✓		Per documentation provided the expenditure is reasonable for B&G	
14	890A	251127	8/5/2004	ASBO INTERNATIONAL	\$565.00	\$565.00	Advance registration fee for ASBO (Association of School Business Officials) meeting for Interim Business Administrator.		✓		Per review of the documentation provided, the job function of the employee coincides with the association description.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Object Code	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 Comments
15	800A	250913	7/29/2004	CRANDLE,CARRIE	\$267.48	\$267.48	Reimbursement for meals, ground transportation and parking while attending the NASN Annual Regional Symposium - Advances in school nursing in Atlantic City on 7/20/04.		✓		Per review of the documentation provided, the PASA contract allows mileage reimbursement for travel to conferences. In addition, the amount is reasonable.	
16	420A	250886	7/27/2004	DANIELS' DIAGNOSTICS	\$150.00	\$150.00	Repair for HP Printer in Board of Education office. 2 hours @ \$75 per hour.		✓		Per documentation provided, printer repair is necessary for the operation of the Board of Education.	
17	890A	251007	7/30/2004	EDUCATION WEEK	\$39.00	\$39.00	Subscription for Education Week (42 issues) for the Superintendent.		✓		Per discussion with the Superintendent, the Education Week subscription keeps her abreast of educational trends.	
18	520B	251129	8/5/2004	LANE, NATHAN AGENCY, INC.	\$446,037.00	\$446,037.00	Policy Period of 8/1/2004 - 7/1/2005 includes General Liability Auto Liability Crime Umbrella (\$320,832 - NJ School Bds Assn Ins Group), Boilers & Machinery (\$11,235 - Travelers Insurance), Workers Excess Compensation (\$113,199 - Insurance Corp. Of Hannover)		✓		Per review of the documentation and policy, expenditure appears to be a necessary operating expense to the District.	
19	890A	250908	7/29/2004	NJSBA	\$25,027.00	\$25,027.00	2004 - 2005 New Jersey School Board Association membership dues.		✓		Per discussion with the Superintendent, and per review of the supporting documentation, school board association dues are required by the state of NJ.	
20	420E	247607		PARK PHOTO	\$185.00	\$185.00	Sony Mavica digital camera repair	✓			Per documentation provided the camera is used to take pictures of things to be fixed around the District, however, we are unable to assess the necessity of the purchase based on information provided.	Cameras in bldg and grounds is essential. In addition to repairs pictures are taken for emergency boxes as mandated by the State. Damages are memorialized for legal purposes as well.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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21	420A	250509	7/1/2004	POWER SOLUTIONS ELECTRICAL	\$1,950.00	\$1,950.00	Clean and Relamp existing Gym light fixtures at Plainfield High School		✓		Per review of the documentation provided, the purchase is for the maintenance of the gym and ensures that the students in the gym have the light to see.	
22	420A	247434		PROTECTIVE PAVING & SEAL COATING	\$1,500.00	\$1,500.00	Installation of asphalt base for the Hub Stine athletic Field at Plainfield High School			✓	Without state approval for capital projects, the expenditure is not properly approved.	This is not a capitol project but normal wear and tear repairs
23	610A	250740	7/19/2004	UNITED STATES POST OFFICE	\$3,000.00	\$3,000.00	Bulk rate for mailing of 6,500 school calendars		✓		Per review of the supporting documentation and discussion with Superintendent, in order to keep parents and children informed of holidays and special events at each school, it is necessary to have a school year calendar.	
24	420A	247461		VRAJ TECH., INC.	\$2,300.00	\$2,300.00	Unclog drains at Cook School. The vendor used jet machines to get to the main.		✓		Per documentation provided the expenditure is reasonable for B&G	
25	890A	251293	8/11/2004	EQUITABLE	\$18,024.78	\$18,024.78	Contribution for Director of Curriculum and Instruction.	✓			Unable to assess the purpose and reasonableness of the payment based upon documentation provided.	Salary reduction pension
26	420A	247415		GLASSTECH, INC	\$1,225.00	\$3,662.00	Installation of wire windows at various schools in the District. Protection against vandalism.		✓		Per documentation provided the expenditure is reasonable for B&G	
27	610A	250730	7/15/2004	LEON'S CATERING SERVICE, INC.	\$58.75	\$58.75	Superintendent meeting lunch. 8 people @ approx. \$7 per person.			✓	Per review of supporting documentation, a catering service for the Superintendent lunch meeting does not provide an educational benefit to students.	Luncheon to meet the Superintendent. No food restriction at this time
28	420E	247608		MAINCO	\$1,035.37	\$1,035.00	Janitorial equipment serviced - Parts and labor to for squeegee assembly and parts and labor to test machine functions		✓		Per documentation provided the expenditure is reasonable for B&G	
29	420G	247591		MOYER RENDERING	\$125.26	\$125.26	Transportation service and fuel surcharge for transportation and disposal kitchen grease from Hubbard Middle School and Plainfield HS.		✓		Per documentation provided the expenditure is reasonable for B&G	

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30	890A	250754	7/19/2004	NJASA	\$400.00	\$400.00	Renewal of NJASA (New Jersey Association of School Administrators) Research Publications subscription for Office of Special Projects Supervisor.		✓		Per review of the documentation provided, employees job function coincides with the association description.	
31	520A	251298	8/12/2004	PHILADELPHIA INSURANCE CO	\$183,370.18	\$183,368.18	Ultimate Coverage for property insurance. Includes coverage for the schools and contents within the schools for the District.		✓		Per review of the documentation provided, the policy agrees to the payment and appears to be a necessary expense to the district.	
32	610A	250689	7/9/2004	UCVTS/ETTC	\$2,200.00	\$2,200.00	2004-2005 Union County Educational Technology Training Center Membership fee for Information Management Dept. 1 membership.		✓		Per discussion with IT Director, and per review of supporting documentation, the ETTC membership assists the teachers of the District with instruction and therefore provides direct educational benefit to the students.	
33	340A	251093	8/4/2004	VERITEXT/NEW JERSEY REPORTING	\$554.25	\$554.25	Court stenographer hired for grievance hearings. 74 page transcript @ \$5 per page and \$185 attendance fee charge.		✓		Per review of supporting documentation, it is necessary to record grievances and arbitration to ensure a proper record of dialogue is maintained.	
34	610A	251287	8/11/2004	HARVARD DESIGN	\$2,200.57	\$2,200.57	10,800 Carbon sheets of pink Purchase Orders for Board of Education office		✓		In order for the Board of Education to operate effectively it is necessary to purchase PO documentation.	
35	420A	247442		MID-ATLANTIC MECHANICAL INC	\$2,300.00	\$2,300.00	Furnish and install two plenum boxes as ordered by Health Department to control mold.		✓		Per documentation provided the expenditure is reasonable for B&G	
36	420A	250689	7/9/2004	MID-ATLANTIC MECHANICAL INC	\$2,200.00	\$2,200.00	Furnish and install two plenum boxes as ordered by Health Department to control mold.		✓		Per documentation provided the expenditure is reasonable for B&G	
37	420G	241608		PEST-A-SIDE	\$1,634.00	\$19,608.00	Annual pest Elimination Services.		✓		Per documentation provided the expenditure is reasonable for B&G	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Object Code	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 Comments
38	320A	242209		UNION COUNTY ED SERV. COMM.	\$3,454.00	\$3,454.00	Bedside Instructions at Trinitas Hospital and Children's Specialized Hospital		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
39	890A	250764	7/19/2004	WATCHUNG CONFERENCE	\$1,600.00	\$1,600.00	2004 - 2005 Annual dues for Watchung Conference for Athletic Dept.		✓		Per discussion with Athletic Director, annual dues for Watchung Conference are paid in order for the Plainfield District to compete in athletic events with surrounding communities.	
40	420A	250766	7/19/2004	EASTERN TERMINALS AND COMMUNICATIONS	\$7,860.00	\$7,860.00	Maintenance Contract for all CI-Printers. These printers are located in Payroll department and used to print payroll checks.		✓		Per review of the documentation provided, the payroll printers maintenance expenditure appears to be reasonable for the District.	
41	610A	250830	7/21/2004	MR. NEWSPAPERMAN	\$1,026.90	\$1,016.90	Purchased Courier News, El Dario, New York Times, Star Ledger and USA Today for Plainfield Library.		✓		Per review of supporting documentation, newspaper purchase is for library use and provides students an opportunity to read current events.	
42	890A	251648	8/25/2004	NJASA	\$1,608.00	\$1,608.00	2004 - 2005 NJASA (New Jersey Association of School Administrators) membership dues for the Superintendent.		✓		Per review of the Superintendent's contract, it is noted that she is entitled to belong to various associations.	
43	890A	251140	8/9/2004	POOL OPERATION MGT	\$265.00	\$265.00	Registration for Assistant Custodian to attend the Certified Pool/Spa Operator course held at NESPA, Morganville, NJ	✓			Unable to assess the reasonableness and necessity of the workshop based on information provided.	In order to operate a pool there must be a certified operator. It is mandated that we have a certified person on site
44	530T	251373	8/18/2004	ARCH WIRELESS	\$2,063.46	\$2,400.00	Monthly order for pager service		✓		Per discussion with IT Director, the pager service is for B&G boiler operators who are on call 24/7. In case of an emergency within the District, they must respond to the page.	
45	610A	250872	7/27/2004	BAUDVILLE	\$613.30	\$613.30	Purchased 100 Lapel Pin - Diversity @ \$3.95 per pin. Also purchased supplies for retirement dinner for June 2004, including: gold foil, blank seal, and 50 shinline folders for total of \$196.			✓	Per review of supporting documentation, purchase of supplies for retirement dinner and pins do not benefit the students of the District, and do not appear to be necessary.	Retirement Dinner is a past practice of the district prior to the absolute restriction on food from the state

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Object Code	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 Comments
46	610A	250719	7/13/2004	FIRST LOOKS	\$977.00	\$977.00	Printing charges for 6,000 Human Resources Letterhead		✓		Per discussion with the Director of Human Resources, the HR letterhead is used for job offers and job postings throughout the District.	
47	800A	251669	8/27/2004	IDE CORP	\$300.00	\$300.00	Workshop - "Introduction to Problem based learning" on Jan. 21, 2004 for 2 Social Studies teachers.		✓		Per review of supporting documentation, the conference attended coincides with the teachers' job functions.	
48	610A	250729	7/15/2004	LEON'S CATERING SERVICE, INC.	\$120.00	\$120.00	Meeting Luncheon for Staff Development on African/Latin American History Curriculum on July 21, 2004. 10 people @ \$12 per person.			✓	Per review of supporting documentation, lunch provided to the staff does not have an educational benefit to the students.	The event occurred prior to the state's restriction on catering and food service for events.
49		251403	8/18/2004	LOBSTER SPORTS	\$188.79	\$188.79	Repairs and purchase of parts for tennis ball machine for the Athletic Department		✓		Per review of the supporting documentation, the tennis ball machine is necessary for the training of the student tennis team.	
50	610A	250879	7/27/2004	LRP PUBLICATIONS	\$50.90	\$50.90	"60 Quick Tips for Sound Section 504 Programs" shipped to Director of Special Projects.		✓		Per review of supporting documentation, this purchase assists the faculty in ensuring that student services and accommodations comply with Section 504.	
51	340A	251743	9/2/2004	RICHARDSON, LOIS C.	\$250.00	\$250.00	Workshop Presentation on 8/28/2004 for the Plainfield Board of Education (10 people). Objective of workshop: Provide participants with skills and strategies that will enhance their preferred style of communication. Approx. \$25 per person.	✓			Per review of the documentation provided, this purchase appears necessary to provide the Board of Education with skills used in communicating with the Plainfield community. However, the number of District personnel attending the workshop appears excessive.	Board retreat presenter to work on communication amongst the board. Request by Wilma Campbell
52	610A	251655	8/26/2004	TAYLOR RENTAL	\$452.61	\$452.61	Supplies for 4/30/2004 Dinner, including: china dinner plates, cups, forks, knives, and teaspoons. Total of 91 china pieces @ \$5 each.	✓			Per discussion with the Superintendent, the dinner was for "Laws of Life" Essay Contest. The purpose of this program (to provide character education to students) is aligned with requirements stated in the NJDOE 2005-2006 Application for State Aid Funding: Character Education Partnership Initiative. However, the purchase of dinner supplies does not benefit the students of the District.	Character Education is a state mandate and an integral component of the Social Studies Curriculum which is linked to the New Jersey Core Curriculum Content Standards in Social Studies

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Object Code	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 Comments
53	420M	251303	8/12/2004	AVAYA INC.	\$70,330.48	\$80,875.19	2004-2005 School Year order for communications service agreements. 1 month billing for all of District.		✓		Per discussion with IT Specialist, the Avaya contract is used to service all landlines and handle voice messaging within the District.	
54	420A	240832		MACK CAMERA & VIDEO	\$2,500.00	\$525.00	District Repair of audio and visual equipment for the 2004-2005 school year. Annual repair, and open purchase order for additional repairs throughout year.		✓		Per discussion with IT Director, the audio visual equipment is located at each of the 13 District schools, and is used for AV student productions. Amount paid exceeds purchase order amount.	
55	500A	246399		SCHOLASTIC BOOK FAIRS	\$2,164.25	\$2,164.25	70 non-fictional books for classrooms and the library		✓		Based upon the documentation provided, the purchase of the books (for classrooms and library) offer educational benefit to students and is necessary for the educational process. The amount appears to be reasonable.	
56	733A	247494		WOLFINGTON BODY COMPANY, INC.	\$159,625.00	\$159,625.00	Purchase of 1 2005 Midbus 25 passenger school bus. Serial #1GBJG31U341233734. Purchase of 2 2005 IC/CE 54 Passenger School Bus. Serial # 4DRBRABM84A966838 AND #4DRRBRABM64A966837. The buses were purchased to replace the busses which were retired.		✓		Per review of supporting documentation, Bus#6 was manufactured in 1992, Bus#27 in 1993 and bus#28 in 1993 as well. As per NJ Admin. Code 6A:27-7.3 Buses used to transport students should not be utilized beyond the 12th year from the date of manufacturing.	
57	420A	251593	8/25/2004	BISHOP ELECTRIC MOTOR EXCHANGE	\$1,127.10	\$1,127.10	Serviced Overhaul Blower Motors - 7/8/2004 & Blower Motor - 8/9/2004 for the ventilation system.		✓		Per documentation provided the expenditure is reasonable for B&G	
58	800A	251719	8/30/2004	CREATIVE CATERING	\$483.25	\$483.25	First day of school luncheon for Jefferson staff. 65 teachers @ approx. \$7 per person.			✓	Per review of the supporting documentation, the purchase of food for teachers does not benefit the students.	The event occurred prior to the state's restriction on catering and food service for events.
59	610A	251915	9/15/2004	FAGGINS, SABRINA	\$85.82	\$85.82	Reimbursement for catering for interviews on 9/9/2004 for vice principal position at Cedarbrook School.	✓			Unable to assess the number of individuals who interviewed for the position, and therefore the reasonableness of the expenditure based on the documentation provided. In addition, unable to assess the necessity of the purchase.	The interviews occurred prior to the restriction for catering and food service posed by the state. The number of individuals interviewed were nine.

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60	420A	251490	8/18/2004	GARDEN STATE LABORATORIES, INC	\$1,600.00	\$1,680.00	Annual order for weekly pool water analytical testing required by POSHA (HEALTH DEP. REGULATIONS)		✓		Per documentation provided the expenditure is reasonable for B&G	
61		251001	7/30/2004	HOWARD, DR. PAULA E.	\$2,400.00	\$2,400.00	Travel (professional education) reimbursement for 2004-2005 school year for the Superintendent.		✓		Per documentation provided the expenditure is for the Superintendent's professional education which is mandated by the state and beneficial for the District's operations. In addition, reimbursement is mandated "for all reasonable and usual expenses" per review of the Superintendent's contract.	
62	580A	251838	9/13/2004	HYATT REGENCY HOTEL	\$542.89	\$542.89	Room accommodations plus tax for Plainfield Board of Education member to stay at the Hyatt, Sept. 30, 2004 - Oct. 2, 2004.		✓		Per documentation provided, no expenditure occurred.	
63	610A	251847	9/13/2004	K & K RECOGNITION AWARDS	\$11.00	\$11.00	Payment of Board Member Name Plate.		✓		Per discussion with Business Administrator name plates are necessary during public forums to identify members of board for questions from the community.	
64	890A	251848	9/13/2004	KING, KING & GOLDSACK	\$1,500.00	\$1,500.00	Clinton School Capital Project			✓	Per review of the documentation provided, this payment was made into the Plainfield Planning Board Application - Capital Project Review escrow account to cover billings of \$1,472 and an additional \$28 in the event of supplemental charges. We note that the payment is for additions and alterations to the Clinton Elementary School, and 16 signed and sealed drawings were prepared by Johnson Jones Architects. However, without state approval, it is not possible to determine if the expenditure was properly authorized.	This is the procedure set up by the SCC & DOE. There can be no additions without city approval. The SCC approved and this was the essential next step

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65	890A	251882	9/14/2004	NORTHEASTERN ED. RES. ASSOC.	\$100.00	\$100.00	Professional Membership Annual Due for \$35 from 10/24/2004 to 9/2005 for Math Supervisor. Registration fee of \$65 to attend the Northeastern educational research association from 10/22/2004 - 10/24/2004. In addition, the Math Supervisor was the Presenter at the conference.			✓	Per review of documentation provided, the membership appears to coincide with the employee's job function. However, the expenditure for out-of-state conference was not pre-approved by the NJDOE.	Having district personnel present at conferences is a kudos for district and state. Having professionals that can be turnkey is critical. Educational research is the foundation of our very critical work!
66		251700	9/14/2004	PAPER MILL PLAYHOUSE	\$1,264.00	\$1,264.00	Deposit for 30 tickets (24 for students and 6 for adults) to attend the theatrical play: Ragtime. Tickets are \$42 per person.		✓		Per review of the documentation provided, the attendance to the play is for a Drama class, and the amount appears reasonable.	
67	610A	251886	9/15/2004	THOMPSON PRINTING	\$1,700.00	\$1,700.00	Purchased 2,000 pupil history folders for the district		✓		Per discussion with the Superintendent, pupil history folders are state mandated and keep track of student history folders and therefore an essential expense.	
68	420V	251468	8/18/2004	TOM'S AUTOMOTIVE, INC	\$1,692.21	\$1,692.21	Repair to Pick up Truck, MG6720. Repair to Dump Truck, MG27257. Service to Pick up Truck, MG28210. Repair to Jeep Cherokee, MG12731.		✓		Per documentation provided the expenditure is reasonable for B&G. The vehicles IDs on the registrations were matched to the ones on the invoices.	
69	610A	251835	9/13/2004	WORLD ALMANAC EDUCATION	\$1,253.33	\$1,253.33	Purchased 52 books on 50 states plus Puerto Rico and Washington DC for the Barlow Library. Invoice date 12/2003, but paid in 9/23/2004.		✓		Per review of the documentation provided, purchase is for books for the school library and provides an educational benefit.	

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70	610A	250278	7/1/2004	CORPORATE EXPRESS	\$6,274.70	\$6,274.70	Office and Computer supplies purchased by Curriculum and Instruction Department on 7/26/2004. Among a few of the purchases were 2 Printer cartridges, 2 inkjet, 10 Mouses, etc.		✓		Per review of the documentation provided, supplies for computers and office appear to be reasonable operating expense for the department.	
71	420G	251601	8/25/2004	ECOLAB PEST ELIMINATION	\$288.40	\$870.00	Monthly service to check PHS Kitchen for pest infestation required by POSHA (HEALTH DEP. REGULATIONS)		✓		Per documentation provided the expenditure is reasonable for B&G	
72	610A	250603	7/1/2004	KEYBOARD CONSULTANTS, INC.	\$205.50	\$209.56	Purchase of ink cartridge for printer in the Curriculum and Instruction Department.		✓		Per review of supporting documentation, Maintenance of printer is necessary for the operation of the District.	
73	420M	251765	9/7/2004	KEYSTONE INFOR. SYSTEMS, INC	\$16,028.15	\$16,031.12	Expenses for Keystone consultant for trip 7/19/2004 \$85; 1 day on site assistance by Keystone consultant, 2 days on site assistance by Keystone consultant - \$800 each; 1 year Universe software maintenance agreement for 128 District users - \$9,216; and annual maintenance for Redback Server - \$4,334.		✓		Per review of the documentation and discussion with AP Director, and Payroll Supervisor, Keystone handles all finance and account functions for the District. We note that this payment is for annual maintenance fees, as well as troubleshooting assistance during the 2004-2005 school year.	
74	610A	251528	8/18/2004	LEON'S CATERING SERVICE, INC.	\$149.00	\$149.00	Breakfast for staff for Escholar training. 20 people @ \$6.95 per person.	✓			Per review of the supporting documentation, the purchase of food for staff does not have an educational benefit for the students, however, the amount is reasonable.	The event occurred prior to the state's restriction on catering and food service for events.
75	610A	251284	8/10/2004	OFFICE BUSINESS SYSTEMS INC.	\$9,070.00	\$9,070.00	40 - cat 5e blue 3ft patch cables 25/pk, 40 - CAT 5E Blue 6Ft Patch Cables 25/Pk, 8 - CAT 5E Yellow 6Ft Patch cables 25/Pk, 2 - Red Crossover Patch Cables 6Ft 25/Pk, & 50 - Fiber Patch Cables ST-SC-3M for IT Department.		✓		Per discussion with IT Director, these cables were purchased in bulk as a result of a Network Infrastructure change as issued by Verizon. Since Verizon represents the Internet provider for the District, it is necessary to comply with their infrastructure changes.	

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76	340A	251128	8/5/2004	SURGEON, NAIM	\$33,795.00	\$30,000.00	Professional services for Network Technology consultant. \$30 per hour.		✓		Per review of supporting documentation, the hiring of the Network consultant assists in providing network services essential to the effective operation of the District. Amount paid exceeds the purchase order amount.	
77	610A	252080	9/20/2004	XEROX CORP	\$19.36	\$19.36	Freight Toner 7/15/2004		✓		Per review of supporting documentation, toner is a necessary purchase for the operation of the District.	
78	420A	252065	9/20/2004	ACADEMY RIGGING & MOVERS, INC.	\$1,500.00	\$1,500.00	Relocate Bleachers to Upper Field. Weld Damaged Support Strut on Bleachers.	✓			Documentation does not provide the necessity of the amount to move bleachers versus buying more bleachers for the other fields.	There are only bleachers in one part of the field, for safety reasons the move of these and welding was more cost effective then destroying them or buying new
79	610A	251576	8/24/2004	AKA INCORPORATE	\$682.50	\$682.50	Custom imprinted 3" buttons at \$1.90 each plus art charge of \$25. Also included in price is Rush charge of \$35 and \$0.12 shipping each plus \$22.50 in shipping and handling			✓	Per review of supporting documentation, custom purchased buttons do not offer an educational benefit to the students.	
80	610A	250842	7/22/2004	ASCD	\$881.92	\$897.50	Book purchase by Board of Ed for Administrators on Leadership for Learning: How to help Succeed.		✓		Per review of the invoice and supporting documentation, the book provides advice to educators in accordance with the strategic initiative of the District - success of the students.	
81	420A	251861	9/14/2004	HIGH QUALITY CARPET CLEANING	\$15,037.59	\$15,037.59	Carpet Cleaning for all 13 of the Plainfield Public Schools. Annual cleaning over the summer.		✓		Per review of the documentation provided, this purchase is necessary for the maintenance of the schools within the District. In addition, amount is reasonable per documentation.	
82	500A	252342	9/30/2004	KEAN UNIVERSITY	\$97.00	\$97.00	Registration for Elementary School Teacher for Workshop on 10/6/2004. "Creative Writing Workshop". Held in NJ.		✓		Per review of the documentation, this purchase appears to coincide with teacher's role.	
83	890A	252133	9/22/2004	PINGRY SCHOOL	\$50.00	\$50.00	Entry Fee for Boys and Girls Middle School Cross Country fee at Pingry School		✓		Per review of the documentation, this purchase is for a Middle School athletic event competition that directly benefits the students.	

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84	590A	251324	8/16/2004	VERIZON CABS	\$67,642.40	\$66,811.44	Verizon internet access service for 2004-2005 for entire District.		✓		Per discussion with IT Director, this purchase from Verizon is used for Internet service and access on a District wide basis. It is necessary to have internet access available for the District. Amount paid exceeds purchase order amount.	
85	610A	250153	7/6/2004	CASCADE SCHOOL SUPPLIES, INC	\$352.28	\$351.58	Library supplies including: Alkaline batteries, monthly planner, markers, tap, plastic file box, sharpie, construction paper, pencils, post-it notes, and pens.		✓		Per review of documentation, Library supplies are necessary for the efficient operation of the Plainfield District school's.	
86		252429	10/7/2004	CATHCART, LINWARD AGURS	\$150.00	\$150.00	Cash advance to the President of the Board of Education, for expenses occurred for NJSBA (NJ School Board Association) Annual meeting in Atlantic City, NJ		✓		Per review of documentation, the Board member's job function coincides with the conference description.	
87	331A	251744	9/2/2004	KING, KING & GOLDSACK	\$2,000.00	\$2,000.00	Payment for Legal Services			✓	Unable to assess the purpose or usefulness of this purchase based on documentation provided.	J.H. Case which was a due process hearing and compliant of non-compliance. According to the law we must address these issues in court. This was a retainer fee
88	610A	250523	7/1/2004	LAKESHORE LEARNING MATERIALS	\$122.36	\$122.36	Purchase of 4 sets of educational books for Barlow School for libraries. Books include 3 sets of Bob Books Level B,D, C and Word Family Storybook.		✓		Per review of documentation, library books offer a direct educational benefit to the students.	
89	500A	252274	9/28/2004	NEWARK MUSEUM	\$150.00	\$150.00	Educational Loan Collection membership		✓		Per review of the supporting documentation and per discussion with AP Director, the membership for the Education Loan allows the Art teacher and History teacher to borrow artifacts from the Newark Museum for classroom exhibits at Clinton School.	
90	420A	252238	9/28/2004	SHIFFLER EQUIPMENT SALES	\$357.87	\$357.87	Supplies for Doors, including: 100 - locker hinges, door jamb, and locker door jamb adjuster.		✓		Per review of the documentation provided, this purchase is necessary for the maintenance of the schools with lockers (i.e. high school and middle schools).	

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91	890A	252312	9/30/2004	SUMMIT BOARD OF EDUCATION	\$50.00	\$50.00	Entry fee for the Boys and Girls Middle School X-C invitational on 10/24/2004 at Summit High School.		✓		Per review of documentation, the expenditure is for participation in athletic events by students. Amount of expenditure appears reasonable.	
92	610A	250924	7/29/2004	BEST COMPUTER SUPPLIES	\$741.38	\$741.38	Inkjet cartridge, toner and laptop stand etc for Plainfield High School.		✓		Per review of the documentation provided, these purchases represent supplies necessary for the operation of the PHS Library.	
93	610A	251742	9/2/2004	CREATIVE CATERING	\$447.00	\$447.00	Staff luncheon for school opening for 60 people @ approx. \$7 per person			✓	Per documentation provided, the expenditure is does not benefit the students.	The event occurred prior to the state's restriction on catering and food service for events.
94	420A	250743	7/19/2004	CUSTOM LETTERING	\$595.00	\$595.00	Painting of Football Schedule Sign for 2004 Season.	✓			From the documentation provided, we were unable to assess the necessity of the expenditure to education.	The district is responsible for running an athletic department. We place an advertisement of the upcoming season on the field yearly. This sign supports the district in allowing the public to know the schedule so they will buy tickets for the games
95	340A	252051	9/20/2004	DANIELS' DIAGNOSTICS	\$375.00	\$375.00	Printer Repair for high school main office. Printer repair for Superintendent office		✓		Per documentation, printers are necessary to ensure the efficient operation of the High School and Superintendent's office.	
96	420A	252445	10/7/2004	ELECTROLUX	\$201.87	\$201.87	Repaired Vacuum-9/8/2004, including: tune up, new filters, new brush, and a new power cord.		✓		Per documentation, repair and maintenance of the vacuum ensures a clean school environment.	
97	610A	250812	7/21/2004	GRAPHICOLOR	\$12,980.00	\$12,980.00	7,500 School calendars for the 2004-2005 school year. The calendar shows school schedule / events and contact numbers etc. Approx. \$1.74 per student.		✓		Per review of the documentation provided and per discussion with Superintendent, school calendars are necessary to keep parents aware of student events and plan accordingly. In addition, the number of school calendars appears to be consistent with the number of students in the district.	

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98	610A	252565	10/13/2004	PAYNE, CHRISTOPHER	\$180.00	\$180.00	Meals and mileage expenses for NJSBA Conference for 10/20/2004 through 10/22/2004 for IT Director. Meals \$50 and mileage/tolls \$130.		✓		Per review of the supporting documentation, the meals were for a reasonable amount and the mileage was properly supported. In addition, the dates of the conference match the dates of his traveling and meals.	
99	890A	252459	10/7/2004	PESTICIDE TRAINING & CONSULTING	\$100.00	\$100.00	Registration for Assistant Buildings & Grounds Supervisor to attend "Pesticides and You-Proper Use" conference	✓			Per review of the documentation, the conference description coincides with the employee's job function, however, we are unable to assess the reasonableness and necessity of the purchase based on information provided.	Pesticide training is mandatory for custodians and principals per the state department of education
100	420A	252453	10/7/2004	PROTECTIVE PAVING & SEAL COATING	\$5,900.00	\$5,900.00	Install Asphalt Dumpster Pad, Hubbard. Pot hole repairs, Mason. Installed Asphalt Dumpster Pad at the Cedarbrook School.			✓	Per review of the documentation provided, no state DOE approval of the capital project was provided, and therefore the necessity can not be evaluated.	This is not a capitol project but normal wear and tear repairs to keep the district safe. Preventive maintenance
101	580A	252566	10/13/2004	RESORTS INT.CASINO & HOTEL	\$585.00	\$585.00	Hotel Stay for three rooms for two days for NJSBA, 10/20-10/22/04 in Atlantic City for 4 IT Department personnel. Rooms approx. \$100 per night.		✓		Per review of the supporting documentation, the hotel stay was necessary given the location of the conference, and the dates per the conference were consistent with the dates per the hotel bill.	
102	610A	250524	7/1/2004	SCHOLASTIC INC.	\$1,869.89	\$1,792.31	60 children's fiction and nonfiction books for Barlow School's library.		✓		Per discussion with Superintendent, and the description of documents provided, the purchase of library books provides a direct educational benefit to students.	
103	610A	252374	10/1/2004	STANDARD CHAIR OF GARDNER	\$25.00	\$25.00	1 Lamp for retiree.	✓			Per discussion with the Director of Human Resources, upon retirement, the retiree has the option of choosing between a lamp or rocking chair. The amount is reasonable, however, the necessity of the purchase is unclear.	Long standing practice for retiring employees. However the District has eliminated this practice this year.

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104	610A	251657	8/26/2004	TAYLOR RENTAL	\$458.74	\$610.00	Invoice indicated rental of tent, tables and seats for opening day of school at Plainfield High School on 9/3/2004.		✓		Per review of documentation, school opening day festivities were attended by 1,500 people exceeding the capacity of the high school. Therefore the District had to go rent tables, chairs and tents to hold the venue outside. Amount appears reasonable \$0.30 per person.	
105	610A	252304	9/30/2004	THOMPSON PRINTING	\$50.00	\$50.00	A box of 500 Business cards for the Visual & Performing Arts Dept. for Visual and Performing Arts Supervisor purchased 9/30/2004		✓		Per review of the documentation provided, it is ordinary and reasonable for District personnel to have business cards.	
106	610A	250183	7/8/2004	TROXELL COMMUNICATIONS	\$259.11	\$259.11	Audio Visual Supply - hand held microphone	✓			Unable to assess the usefulness and beneficiary of the purchase based on information provided.	n a school of over 500 students it is essential to have a microphone for the purpose of assemblies, plays, meetings i.e. as PTO etc...
107	320S	250837	7/21/2004	UMDNJ-UNIV BEHAVIORAL HC	\$32,427.00	\$32,427.00	Employee assistance program - Quarterly billing.		✓		The state requires Districts to provide their staff with employee assistance programs (ex. substance abuse rehabilitation program).	
108	320A	252423	10/6/2004	VISITING INT'L FACULTY PROGRAM	\$120,600.00	\$120,600.00	Visiting International Faculty (VIF) Program Participants for Bilingual Students.		✓		Per review of the documentation provided, this appears to be a reasonable operating expense for the District, due to the shortage of bilingual local resources. As a result, the district has to participate in the VIF program.	
109	890A	252029	9/20/2004	WEST GROUP PAYMENT CENTER	\$115.00	\$115.00	NJ Admin Code T6 and 6A BOOKS		✓		Per documentation the expenditure is for NJ Admin Code books which are critical for the district operations.	
110		252522	10/12/2004	WESTIN PEACHTREE PLAZA	\$627.00	\$627.00	Hotel reservations for Director of Human Resources to attend 3 day conference in Atlanta, American Association of School Personnel. Approx. \$209 per night. 10/20/04 through 10/23/04.		✓		Per review of the supporting documentation, the dates per the registration match the dates per the hotel bill, and the cost is reasonable.	
111	610A	251027	8/4/2004	DAY-TIMERS, INC	\$52.46	\$41.93	Desk Divider and Gel Mouse Wrist Pad for the Superintendent.		✓		Per review of documentation, represents office supplies for Superintendents Office. The amount appears to be reasonable.	

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112	610A	252705	10/20/2004	GEVALIA	\$60.35	\$60.35	Coffee for the office of the Superintendent	✓			Per review of supporting documentation and guidance from the Department, the purchase of staff room amenities do not benefit the students. Amount is reasonable.	The superintendent has many early and evening meetings at her level which necessitates coffee being served.
113	610A	252476	10/8/2004	HARVARD DESIGN	\$2,095.86	\$2,095.86	Payroll Checks and Envelopes		✓		Per review of documentation, payroll checks and envelopes are necessary for the operation of the District.	
114	500A	252710	10/21/2004	HILTON PARSIPPANY	\$101.46	\$101.46	1 Room for Guidance Director during the NJ School Counselor Association Fall 2004 Professional Dev. Conference on October 24, 2004, held in Parsippany, NJ.	✓			Unable to assess the reasonableness of the costs incurred. Per review of the conference location in Parsippany it is questionable that a hotel room would be necessary for a one night trip from Plainfield.	Evening sessions and early morning sessions does necessitate overnight stay. No proximity guidelines. There is sharing of best practices among districts
115	420A	252555	10/13/2004	JG PAINTING & CONTRACTING	\$80,770.00	\$80,770.00	Painting of classrooms at PHS, corridors, hallways, locker rooms at Jefferson, painting of classrooms hallways, locker rooms at OPHS, Painting of bathrooms, locker rooms, offices, hallways, lockers, gym, at Hubbard,. Painting of hallways, classrooms, kitchen at stillman. Painting of Front corridor at Woodland. Painting of Flagpole, scoreboard at hub stine.		✓		Per documentation provided the expenditure is reasonable for B&G	
116	500A	252273	9/28/2004	MORRIS MUSEUM	\$45.00	\$45.00	Registration fee for Art teacher to Attend conference on 10/28/2004 in New Jersey. "Ger-O-Matic Sculptures".		✓		Per review of the documentation provided, the conference attendance coincides with the teacher's job function.	
117	390A	252119	9/22/2004	ABS NEW HOPE, INC.	\$2,000.00	\$2,000.00	High Management Rehab Education Services.	✓			Unable to assess the purpose, beneficiary and necessity of expenditure to education based on the information provided.	Provide bedside instruction required by law to assist in educating bedridden students

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118	732A	251495		OFFICE SOLUTIONS, INC.	\$3,605.00	\$3,605.00	1 RTV for Intuity Audit for District System	✓			Documentation does not provide purpose and the necessity of the expenditure to education.	Intuity Aud X Right to use audix which is the voice mail for Plainfield High School, Emerson and Jefferson Swing Schools and the Board of Education
119	610A	251147	8/9/2004	PEARSON EDUCATION	\$235.36	\$219.00	6 educational books ("All about BATS") for Curriculum & Inst shipped in September 2006.		✓		Per discussion with the Superintendent and per review of the supporting documentation, it is noted that the approved curriculum standards encompasses the study of animals.	
120	610A	251263	8/9/2004	SCHOOLWIDE, INC.	\$109.25	\$117.01	Fiction and Non fiction books for Evergreen Middle School Library. 20 books @ approx. \$6 each.		✓		Per review of documentation, library books provide an educational benefit to the students.	
121	340A	252872	10/28/2004	ANSERPHONE OF PLAINFIELD	\$151.90	\$151.90	Operator service to find substitute teachers in the event of illness.		✓		Per discussion with AP Director and review of the documentation, this expenditure is for a necessary service.	
122	420M	251305	8/12/2004	AVAYA INC.	\$2,490.20	\$2,988.24	2004-2005 School Year order for communications service agreements. 1 month billing for all of District.		✓		Per discussion with IT Specialist, the Avaya contract is used to service all landlines and handle voice messaging within the District.	
123	300A	252667	10/20/2004	FOUNDATION FOR EDUCATIONAL ADMIN.	\$625.00	\$625.00	Hotel Stay in Atlantic City, NJ for Principal at the NJPSA/NJASCD Fall Convention 11/3 - 11/4. Part of professional development plan.		✓		Per documentation provided the expenditure is for the principal's professional developments which is mandatory and beneficial for the school's operations.	
124	610A	251729	9/2/2004	GANN LAW BOOKS	\$71.00	\$71.00	Books: 2004-2005 NJ Admin Code Titles 6 & 6A - Education for Emerson School		✓		Per discussion with the Business Administrator the NJ Admin Code Title 6 & 6A book represents all applicable state laws that each school in the District must abide by.	
125	500A	252518	10/12/2004	GRAND RENTAL STATION	\$567.60	\$523.85	Inflatable Bounce and Slide Horseshoe, Popcorn machine, inflatable basketball for NJASK celebration (NJ Assessment of Skills & Knowledge standardized test). For grades 3 & 4 at Woodland School (160 students). Approx. \$3 per student.		✓		Per review of the documentation provided, this purchase is an incentive for the students for completing the standardized ASK test. In addition, the amount is reasonable.	

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126	610A	251672	8/27/2004	IT'S ELEMENTARY	\$284.90	\$284.90	51 personalized straps for Dewitt D Barlow Elementary School for Physical Education.		✓		Per documentation provided the expenditure is for physical education; therefore it directly benefits students and necessary for their development.	
127	610A	252102	9/22/2004	J. O'BRIEN COMPANY	\$800.00	\$800.00	1,000 36" Safety breakaway Lanyard with plastic hook for the Hubbard Middle School		✓		Per review of the documentation provided and per discussion with AP Director, the purchase is for student IDs.	
128	610A	250565	7/1/2004	KNOW BUDDY RESOURCES	\$619.44	\$619.44	44 nonfiction books for the school's classrooms		✓		Per review of the documentation provided, books for classroom libraries provide an educational benefit to the students and necessary for their development.	
129	610A	252858	10/27/2004	LIBROS ENCOURAGING	\$6,400.00	\$6,464.00	Children's fiction books (4 kinds of books for 100 each) for Maxson Middle School.	✓			Per discussion with the Superintendent, this book was written by one of the students in Maxson Middle School. However, we are unable to assess the educational value and reasonableness of amount of the purchase.	Purchase was made based on test data which indicates that students need addition support in comprehending fiction and non fiction texts.
130	890A	252861	10/27/2004	LINCOLN INVESTMENT PLANNING	\$4,000.00	\$4,000.00	Payment for the Superintendent's long term retirement plan.		✓		Per review of the information provided, the amount paid is per employee's employment contract.	
131	420G	252689	10/20/2004	REID, RUSSELL	\$310.00	\$310.00	Service Grease Trap, for Stillman and Hubbard schools		✓		Per review of the documentation provided, this purchase is necessary for the maintenance of the cafeteria kitchens for each school within the District.	
132		251801	9/8/2004	REPS FITNESS SUPPLY	\$264.00	\$264.00	Repairs to Plainfield High School weight room equipment (bicep machine, elliptical, and treadmill).		✓		Per review of the documentation provided, maintenance of athletic equipment is necessary for the District's athletic program.	
133	420V	252649	10/20/2004	ROMOND'S GARAGE, INC.	\$484.25	\$484.25	Service Buildings & Grounds red Jeep-regular maintenance.		✓		Per documentation provided the expenditure is reasonable for B&G. The vehicles IDs on the registrations were matched to the ones on the invoices.	
134	420E	252693	10/20/2004	SOMERSET LAWN & GARDEN EQUIP.	\$257.78	\$257.78	Maintenance of the lawn equipment.		✓		Per documentation provided the expenditure is reasonable for B&G	

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135	500A	252757	10/25/2004	TWO FISH AND FIVE LOAVES	\$725.00	\$725.00	Food for Back to School night for parents, teachers, and students. Students and Parents attended. 75 people @ approx. \$9.67 per person.		✓		Per review of the documentation provided, this purchase is meant to increase parent attendance at the Back to the School night, and the food benefits both parents and students. Amount is reasonable.	
136	420E	252681	10/20/2004	ANDERSON LAWNMOWER/SCOT PLN	\$705.04	\$705.04	Supplies for ground maint. Crew-Oil Trim Line, goggles, trimmer head, brusher defender, keys, carburetor, trimmer repair		✓		Per documentation provided the expenditure is reasonable for B&G	
137	420A	252640	10/20/2004	CIRCELLI CONSTRUCTION	\$9,800.00	\$9,800.00	Repair to Storm Drains- Plainfield High School. Replaced damaged Sidewalk. Remove old steel lintels and cut opening at 2 location, installed new concrete lintels in each opening, installed two rollup doors, jamps and counters, trimmed openings.		✓		Per documentation provided the expenditure is reasonable for B&G	
138	420A	252771	10/25/2004	COSKEY'S ELECTRONIC SYSTEMS	\$140.25	\$140.25	Repair Public Announcement system at Cedarbrook		✓		Per review of the documentation provided, this purchase is necessary to inform the students of announcements at the school.	
139	610A	250625	7/1/2004	DEMCO TECHNOLOGY	\$427.45	\$499.09	Overhead projector etc for Woodland Elementary school.		✓		Per review of the documentation provided and per discussion with AP Director, for purchases under 2,000 there is no fixed asset listing, and as a result, not documentation exists to justify a new purchase. However, the overhead projector does allow classroom instruction and amount is reasonable.	
140	300A	243664		DISCOVERY EDUCATION	\$350.00	\$350.00	United Streaming Subscription for Plainfield High School. Grades K-12.	✓			Documentation does not explain the purpose, beneficiary, and necessity of the expenditure to education.	Discovery Education <i>unitedstreaming</i> is a digital video-based learning resource. It encourages student exploration with teacher-selected assignments, quizzes and media publishable to the Student Center where students can access from anyplace.
141	420A	252685	10/20/2004	ELECTROLUX	\$210.86	\$210.86	Serviced Commercial Vacuum Cleaner		✓		Per documentation provided the expenditure is reasonable for B&G	

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142	610P	252665	10/20/2004	HUMAN KINETICS PUBLISHERS, INC.	\$39.00	\$39.00	1 year subscription renewal of "Athletic Therapy Today"	✓			Unable to assess the necessity and beneficiary of the purchase based on information provided.	Periodical for the District Trainer which provides the latest research and methods for health and preventing student injuries.
143	610A	252722	10/21/2004	ISABEL'S GRILL	\$500.00	\$500.00	Food & drinks for the Spanish Heritage month presentation at PHS. 9/30/04. 100 people @ \$5 per person.	✓			Per discussion with the Superintendent, Spanish Heritage night is held for parents and students etc. However, documentation does not detail the purpose, beneficiary and necessity of the expenditure to education. Amount per person is appears reasonable.	At this time, there was not a restriction on food and catering services for the district. Eating meals onsite provided additional time to develop curriculum which is a cornerstone in the educational process.
144	340A	252053	9/20/2004	NJ PUBLIC BROADCASTING	\$13,700.00	\$13,700.00	Video Server with Antennae, District Service Fee for all schools for 12 months, United Streaming License for all schools. United streaming for all District schools.		✓		Per documentation, expenditure is for licensing fee for information technology to run servers in all schools.	
145	610A	252179	9/27/2004	RAHWAY BUSINESS MACHINES	\$849.00	\$849.00	Panafax UF-780 (Laser Fax) for Curriculum & Instruction.	✓			Based upon the documentation provided, we were unable to determine the necessity of the fax to be purchased at this time. Documentation did not explain whether this purchase was to replace a retired fax or whether a new fax was required.	Since there is only one fax machine in the department, it must have been a replacement
146	610A	251115	12/1/2004	RAINTREE	\$1,292.97	\$1,335.91	65 nonfiction books for Plainfield High School Library / Media Center.		✓		Per review of the documentation provided, the purchase of library books offers an educational benefit to students. Amount per book is reasonable.	
147	890A	253018	11/10/2004	S.T.S. OF N.J.	\$65.00	\$65.00	STS of NJ membership dues for Department Director		✓		Per review of the documentation provided, the expenditure provides the Department Director with applicable transportation laws and statutes. Membership coincides with employees role and responsibilities.	
148	610A	251644	8/25/2004	SCHOLASTIC MAGAZINES	\$1,373.12	\$1,373.12	Scholastic Newspaper subscription for grades 1-5		✓		The scholastic newspapers provide a direct educational benefit to the students.	

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149	580A	253107	11/11/2004	WYNDHAM CONDADO PLAZA HOTEL	\$2,122.80	\$2,122.80	Hotel reservation for Director of HR and HR Representative to attend the 2004 Puerto Rico Job Fair.			✓	Per discussion with Superintendent and per review of the documentation provided, the dates per the Job Fair are consistent with the dates per the hotel bill, the amount is reasonable, and the hotel stay is necessary. In addition, it is noted that in order to hire a bilingual teacher, it was necessary to travel to a Puerto Rican job fair. However, due to the location of the job fair, NJDOE approval for out-of-state travel is necessary.	With the lack of bilingual and ESL teachers in the district. The district attended the Puerto Rico Job Fair. There was no out of state restriction at this time. We need to follow year to year mandates.
150	320A	253032	11/10/2004	BAIRD, EVELYN	\$17.68	\$17.68	Reimbursement to Elementary Teacher for mileage and tolls to attend America's Choice Principal's Leadership Summit in East Windsor, NJ. For 1 day conference.		✓		The PEA contract mandates reimbursement consistent with what was paid. In addition, travel reimbursement is reasonable.	
151	340A	251606	8/25/2004	COMPUTER SOLUTIONS	\$3,960.00	\$3,960.00	Technical support for Human Resource Personnel Package - 1 year service contract.		✓		Per discussion with IT Director, this purchase is for the HR Smarts program which maintains all information about District personnel for the operation of the District.	
152	610A	251538	8/18/2004	CONE, DANIEL	\$349.99	\$349.99	Reimbursement for purchase of Copy machine for the physical education office	✓			Unable to assess the necessity of the purchase based on information provided.	It is imperative that the department has a copy machine due to the volume of work. This is essential for student academic growth in the knowledge of sports, fitness and physical education.
153	610A	251888	9/15/2004	CORPORATE EXPRESS	\$317.35	\$365.92	Office Supplies for various Board of Education supplies, including: hanging wall calendar, planners, files, hanging folders, and hanging Pendaflex file system.		✓		Per review of the documentation provided, this purchase amount is reasonable and necessary for the organization of the Board of Education office.	
154	610A	251989	9/20/2004	CORPORATE EXPRESS	\$1,211.41	\$1,619.24	2 Steel Black Bookshelves with 3 shelves for Chas H Stillman School. \$118 each.	✓			Unable to assess the necessity of the purchase based on information provided.	furniture to schools with books!!Bookcases are essential

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155	610A	253112	11/15/2004	E & A RESTAURANT SUPPLY	\$42.53	\$42.53	1 Case of 10oz Hot Cups	✓			Per review of the documentation and guidance from the Department, this purchase does not benefits students. Amount is reasonable.	No restriction from the state at this time. The superintendent has many early and evening meetings at her level during which coffee is served.
156	610A	253113	11/16/2004	GEVALIA	\$21.07	\$21.07	Coffee for office of Superintendent	✓			Per review of the documentation and guidance from the Department, this purchase does not benefits students. Amount is reasonable.	No restriction on food or catering from the state at this time. The superintendent has many early and evening meetings at her level during which coffee is served.
157	610A	251887	9/15/2004	HOPE FOUNDATION	\$34.93	\$34.95	1 book ("Failure is not an option: six principles that guide student achievement") and Shipping to Plainfield High School.		✓		Per review of the documentation provided, this purchase coincides with the employee's job title and appears to enhance the teacher's qualities.	
158	500A	252795	10/27/2004	IMPERIAL DELICATESSEN	\$120.77	\$120.77	Food Service on October 21, 2004. Visitor from South Africa visiting Hubbard Middle Schools			✓	Documentation does not explain the purpose, beneficiary, and the necessity of the expenditure.	The event occurred prior to the state's restriction on catering and food service for events. Visitors from South Africa is part of our exchange program through Pod Casting with South African children. It is imperative that we show our gratitude for this venture.
159	610A	251104	8/4/2004	NEW DAY FILMS	\$108.00	\$99.00	Videocassette of the Garifuna Journey purchased by Special Projects.	✓			Documentation does not explain purpose, beneficiary and necessity of expenditure.	Character Education is a state mandate and an integral component of the Social Studies Curriculum which is linked to the New Jersey Core Curriculum Content Standards in Social Studies
160	610A	252755	10/22/2004	PARTY PROS	\$168.28	\$115.00	Balloons for parent forum held in October, 2005	✓			Per discussion with Superintendent, decorations are used for the First Day Parent Program to attract the community and parent involvement to improve public schools. Amount is reasonable. However, per state guidance, decorations are to be marked questionable.	Parent Education is a critical component of the entire education system. Having the setting welcoming is important. There has never has never been a ban placed on us by the state on such items. Is this the same for all districts?
161	610A	252494	10/12/2004	POSITIVE PROMOTIONS	\$288.42	\$264.39	"101 Things to do Instead of Drugs" bookmarks, elect to be drug free pledge card, and Drug Free banner for students. Approx \$16 each		✓		Per review of the invoice description, it is a direct benefit to the students of the District to remain off drugs, and the purchase of the supplies is a reasonable amount.	
162	420E	252782	10/25/2004	RADIO EXCHANGE	\$1,235.00	\$1,235.00	Reprogrammed walkie-talkie radios used by custodian staff (cheaper than buying new ones).		✓		Per documentation provided the expenditure is reasonable for B&G	

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163	420V	252901	11/9/2004	SANITATION TRUCK REPAIR	\$106.05	\$106.05	Change Plug in Pintle Plate for the Maxson Dump truck, done for safety purposes.		✓		Per documentation provided the expenditure is reasonable for B&G. The vehicles IDs on the registrations were matched to the ones on the invoices.	
164	610A	252629	10/20/2004	STANLEY'S FLORIST	\$74.99	\$74.99	Fruit basket			✓	The purchase of the Fruit Basket was for the passing of district employee's mother in law. However, there is no direct educational benefit to the students.	Board president request
165	530T	251322	8/16/2004	VERIZON WIRELESS	\$5,604.49	\$9,500.00	Monthly Cellular phone payment for IT Director.		✓		Per discussion with IT Director, Verizon is used for cellular phone usage for constant communication between support staff. Verizon cellular service is being phased out. Per review of the documentation provided, this payment is for IT Director's cell phone, and it is necessary that he remain in communication with his IT support staff throughout the District.	
166	420A	252678	10/20/2004	BISHOP ELECTRIC MOTOR EXCHANGE	\$395.00	\$395.00	Blower Unit to recycle air for Plainfield High School ventilation system repaired.		✓		Per documentation provided the expenditure is reasonable for B&G	
167	530A	251317	8/13/2004	FEDERAL EXPRESS CORP	\$2,426.17	\$3,135.00	FedEx shipments from the Board of Education to various NJ locations	✓			Unable to assess who the Fedex packages were shipped to based on documentation provided.	The district FedExs many documents to the state in order to meet many short deadlines
168	610A	253192	11/22/2004	GEVALIA	\$60.35	\$60.35	Gevalia coffee for Plainfield Board of Education	✓			Per review of documentation and per Department guidance, this purchase does not benefit students. Amount is reasonable.	The superintendent has many early and evening meetings at her level which necessitates coffee being served. This expenditure occurred prior to the state's restriction on food.
169	610A	252625	10/18/2004	HSBC BUSINESS SOLUTIONS	\$90.45	\$250.00	Purchased frame holders for certificates.	✓			Documentation does not explain purpose, beneficiary and necessity of expenditure.	Certificates are placed in frames
170	610A	252042	9/20/2004	AKA INCORPORATE	\$375.00	\$375.00	Three 3X6 Digitally printed posters on scrim vinyl for inside display. Purchased by the Curriculum & Institution Department	✓			Documentation does not explain the purpose, beneficiary, and the necessity of the poster to education. The amount appears to be excessive.	Mission Statement Banners to be placed in Central Office

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171	610A	252139	9/22/2004	CHARTHOUSE LEARNING	\$680.85	\$720.85	Educational videos and books about marine life		✓		Per discussion with Coordinator of Curriculum, marine life is within the scope of the Plainfield District curriculum. We reviewed the state approved "NJ Core Curriculum Standards" guidance for grades K-12, noting the existence of biological studies of humans and animals.	
172	580A	251919	9/16/2004	DOUBLE TREE GUEST SUITES	\$237.60	\$230.00	NASU Workshop-Payroll Supervisor at Mount Laurel - Hotel Lodging.		✓		Per review of documentation provided, lodging appears to be reasonable due to distance to travel.	
173	610A	251787	9/8/2004	EDUCATIONAL FESTIVAL AND TOURS	\$300.00	\$300.00	In Service Professional Development for Music Teachers held on September 2nd 2004		✓		Per review of the documentation provided, workshop is for the professional development for music teachers.	
174	610A	252255	9/28/2004	GATEWAY COMPANIES, INC.	\$1,958.00	\$1,958.00	1 Gateway computer for Dewitt D. Barlow Elementary School	✓			Documentation does not explain purpose, beneficiary and necessity of expenditure.	Replacement computer in principa's office
175	500A	252466	10/7/2004	GREAT ACTIVITIES WORKSHOPS	\$129.95	\$129.95	Registration for workshop for Physical Education teacher to be held on 10/26/2004 in Edison.		✓		Per review of the documentation, this purchase appears to coincide with teacher's role.	
176	500A	252800	10/27/2004	HARVARD DESIGN	\$205.00	\$205.00	10 Boxes of Laser labels for report cards.		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense.	
177	610A	252291	9/28/2004	HAWTHORNE EDUC SERVICES	\$150.70	\$140.70	2004 Catalog and Referral Kit	✓			Unable to assess the purpose, necessity and beneficiary of the purchase based on the information provided.	Resource materials for Social Workers and Guidance Counselors for referring students
178	420A	252647	10/20/2004	INTERNATIONAL LIGHTING CORP.	\$125.90	\$125.90	Special Lights for Plainfield High School Auditorium.		✓		Per documentation, expenditure is to improve the theater lighting in Plainfield High School.	
179	610A	252259	9/28/2004	KEYBOARD CONSULTANTS, INC.	\$700.60	\$548.90	Purchased Ink for high performance Docucamera printer for Washington School.		✓		Per discussion with Superintendent, this purchase is for ink for a federally funded printer. Maintenance of printer is a necessary operating expense for the school. Amount paid exceeds purchase order amount.	
180	610A	252516	10/12/2004	KNOW BUDDY RESOURCES	\$782.82	\$782.82	47 - Books Purchased for Washington Elementary School Library on 12/2004. Approx. \$17 per book.		✓		Per discussion with Superintendent, books were purchased by Librarian to improve students reading.	

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181	500A	251854	9/14/2004	LENAPE LIFEWAYS, INC.	\$1,300.00	\$1,300.00	6 Lenni Lenape Indian Assemblies for 60 minutes each over 2 days for Woodland Elementary School.		✓		Per review of the information provided, learning about the Lenni Lenape Indians provides a historical educational benefit to the students.	
182	420A	252425	10/6/2004	MACK CAMERA & VIDEO	\$625.00	\$2,500.00	District repair of audio and visual equipment for the 2004-2005 school year at Hubbard Middle School		✓		Per review of the supporting documentation, the repair of AV equipment benefits the students of the Middle School.	
183	320A	253165	11/17/2004	NEWARK RENAISSANCE HOUSE	\$1,260.00	\$1,260.00	Home Instruction for the month of September 2004.		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
184	500A	252726	10/21/2004	NJSCA	\$135.00	\$135.00	Registration for School Social Worker to attend annual professional development NJSCA Fall conference on Oct. 24th & 25th 2004 in New Jersey.	✓			Documentation does not explain whether conference's purpose coincide with person's role.	The Guidance Counselor attended the NJ School Counselor Association Conference
185	610A	253689	12/1/2004	PETTY CASH	\$372.72	\$372.72	Petty cash fund for office supplies and car washes.	✓			Unable to assess the ownership of the vehicles based on the information provided.	
186	610A	251115	12/1/2004	RAINTREE	\$1,292.97	\$1,335.91	History book (Arab-Israeli Conflict purchased by Plainfield HS Library.		✓		Per review of the documentation, this book is part of a set to teaching World History. Purchase appears to be a reasonable expense to education.	This book is part of a set , an essential to teaching World History
187	340A	252351	10/1/2004	REDIKER SOFTWARE, INC.	\$7,195.00	\$7,195.00	Software with 1 year license for Café Terminal Support w/ Administrator plus, Café Central Support, Administrator Plus Interface Support w/ Café for all District schools.		✓		Per discussion with IT Director, the software is used by students to pay for lunch with a swipe card, and the technical support related to the software. It ensures the accurate reporting and efficient operation of the cafeteria.	

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188	500A	253146	11/17/2004	ROCK, READ & EAT	\$1,400.00	\$1,400.00	Rock, Read, and Eat instructor conducted 14 programs at Cedarbrook Beginning 10/25/2004 to 11/12/2004. "Read, Rock and Roll" is an interactive program that fosters social, emotional learning and 'whets the appetite' to read.		✓		Per documentation provided the expenditure is for the benefit of student and necessary to improve their reading skills at a reasonable cost.	
189	590P	252905	11/9/2004	THOMPSON PRINTING	\$110.00	\$110.00	2 boxes of Business Cards for Director of Curriculum and Instruction and the Supervisor of Language Arts.		✓		Per review of the documentation provided, it is ordinary and reasonable for District personnel to have business cards.	
190	610A	252787	10/25/2004	THOMSON LEARNING	\$387.32	\$427.00	Order of 16 different Microsoft Office training and application manuals for transition to Microsoft XP. Approx. \$24 per book.		✓		Per discussion with IT Director, in 2004, the District switched to Microsoft XP. As a result, it was necessary to train the IT individuals in the new Microsoft Applications that would be used as a result of the transition.	
191	320A	253159	11/17/2004	UNION COUNTY ED SERV. COMM.	\$33,215.00	\$66,500.00	Tuition for Bedside Instruction at Children		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
192	610A	252149	9/22/2004	CORPORATE EXPRESS	\$15.81	\$26.35	Supplies such as 20 oxford folders, 50 Storage File Boxes, 25, Prong Fasteners, 60 Formatted disk, 10 Cartridge, 15 correction fluid, etc.		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense for the District.	
193	340A	246554		ESCHOLAR LLC	\$7,364.92	\$43,062.42	District Data Warehouse Software. Fee is based on \$3.79 per student for 7773 students enrolled. Billed on a quarterly basis through the school year.		✓		Per discussion with IT Director, E Scholar is used to store all student information for the District.	
194		253274	11/23/2004	G O KELLER'S	\$181.25	\$181.25	Dry cleaning of 25 cheerleader jackets @ approx. \$7 per jacket.		✓		Per review of the documentation provided, the purchase amount appears reasonable and the timing of the purchase occurred at the end of football season in order to clean school uniforms.	

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195	340A	253754	12/7/2004	JOHNSON JONES ARCHITECTS	\$24,400.00	\$24,400.00	Contract Fee for Long Range Facility Plan and LRFPA Additional DOE Services	✓			Documentation does not provide purpose or usefulness of the purchase.	By state mandate the district must complete a long range facilities plan. The architects are the technical assistance that the districts used. They accompany the district to all state meetings (C18A:7G-4) New Jersey Education Facilities & Financial Act
196	610A	251272	8/9/2004	LERNER PUBLICATIONS	\$1,421.79	\$1,427.78	History books purchased for Plainfield High School Library on 8/9/2004		✓		Per discussion with the Superintendent, books were purchased by Librarian to improve students reading.	
197	610C	251687	8/27/2004	MANDARIN LIBRARY AUTOMATION	\$480.00	\$480.00	Renewal for Mandarin Library Automation Service for Evergreen Elementary Library		✓		Per discussion with Superintendent, purchased is for renewal of subscription for the Library Web Based Automation Service.	
198	610A	251927	9/17/2004	MASTER TEACHER	\$70.20	\$78.45	Recognition of high quality work cards for teachers	✓			Per review of documentation provided, cards are for incentives for teacher. Amount appears to be reasonable. However, we are unable to assess the necessity of teacher incentives.	I am amazed that there would be a question as to why we would provide teacher incentives. All workers deserve recognition. Unlike business we don't give bonuses we give "job well done" cards to those who educate our future!!
199	610A	251330	8/17/2004	HSBC BUSINESS SOLUTIONS	\$74.90	\$74.90	10 3" Binder purchased by Office of Special Projects for Aug. 2005		✓		Per review of documentation provided, school supplies appear to be a reasonable operating expense for the district.	
200	420A	253835	12/8/2004	SHARP ELEVATOR COMPANY, INC.	\$13,200.00	\$14,400.00	Elevator testing and inspection at various schools in the District (mandated by the state) by certified individuals.		✓		Per documentation provided the expenditure is reasonable for B&G	
201	890A	253733	12/2/2004	SMITH, LEYLAND	\$60.00	\$60.00	Boiler Operators license renewal		✓		As per union contract the license fees are reimbursable.	
202	300A	252284	9/28/2004	STAFF DEVELOPMENT WORKSHOPS	\$155.00	\$155.00	Registration for one to attend "Coping with the Defiant and Disruptive Student in the Classroom" for School Social Worker.		✓		Per review of the documentation provided, the workshop corresponds with the role of job function of the employee attending.	

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203	590A	253348	11/30/2004	TYLIN PROMOTIONS	\$1,875.00	\$1,875.00	15th Annual National Minority Careers in Education Expo 2005-Share Booth Fee. 1 day Expo for April 9, 2005.		✓		Per review of the documentation provided, this purchase is necessary to attract future employees for the District.	
204	320A	252990	11/9/2004	UMDNJ-UNIV BEHAVIORAL HC	\$360.00	\$360.00	Home Instruction for the month of September 2004.		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
205		252848	10/27/2004	ANDREWS QUALITY TREE CARE CORPORATION	\$16,540.00	\$16,540.00	Removal and disposal of materials that represent the old retaining wall at PHS	✓			Per review of the documentation provided, it is noted that the usefulness of this purchase could not be determined based on the description of the invoice, additional information/explanation is required.	Safety is imperative to students. Removal of the wall was imperative for student safety.
206	610A	252462	10/7/2004	B & B PRESS	\$296.11	\$288.11	Purchase Carbonless paper in English and Spanish by Curriculum and Inst. On 10/7/2004		✓		Per discussion with the Superintendent, carbonless paper is part of a Federally Mandated program that explain the responsibility of the students, parents and teachers.	
207	420A	252816	10/27/2004	BISHOP ELECTRIC MOTOR EXCHANGE	\$895.00	\$895.00	Circulator Pump for roof top AC/heater replaced. 3/4 HP Taco circulator pump, gym, rut, Cedarbrook.		✓		Per documentation provided the expenditure is reasonable for B&G	
208		251575	8/24/2004	EDUCATION ALLIANCE AT	\$8,000.00	\$8,000.00	Consulting fees for 2 day training program at Plainfield High School		✓		Per review of the documentation provided, the consulting services provided an educational benefit to the students by instructing the teachers.	
209	420A	252975	11/9/2004	FYR FYTER	\$110.96	\$110.96	Serviced Fire Extinguishers at Old PHS and Clinton.		✓		Per documentation, purchase of fire extinguisher is an essential purchase.	
210	610A	250897	8/12/2004	IKON OFFICE SOLUTIONS	\$415.23	\$415.23	Ink Cartridges and Office Supplies		✓		The purchase of ink cartridges and office supplies are necessary for the operation of the Plainfield Department of Education	

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211	300A	253795	12/7/2004	NJ STATE SCHOOL NURSES ASSOC.	\$175.00	\$175.00	School nurse to attend the March Weekend Conference NJSSNA to discuss nursing issues such as occupational hazards, working in a multicultural environment, child abuse, and injuries. Held in Monroe Township, NJ.		✓		Per review of the documentation provided, the purchase for school nurse to attend conference coincides with person's role.	
212	500A	253291	11/23/2004	O'CONNOR, SCOTT	\$24.32	\$24.32	America's Choice Travel Reimbursement from Plainfield to East Windsor, NJ - 10/31/2004.		✓		Per documentation provided the expenditure is for professional development and is necessary to meet the state requirements for Continuous Professional education.	
213	300A	253796	12/7/2004	OCEAN PLACE RESORT/SPA	\$101.46	\$101.46	Hotel payment for School Nurse attendance at NJSSNA Conference 3/11/2005 - 3/12/2005 in Monroe Township.	✓			Documentation does not explain the why hotel accommodation were made for traveling to conference in Monroe Township, NJ from Plainfield, NJ. Driving time is approx. 45 minutes.	There is no restriction on overnight stay and proximity of the district. Conference have early and late night activities
214	420M	253207	11/23/2004	OFFICE SOLUTIONS, INC.	\$298.00	\$298.00	Phone for the HR Department (within the Board of Education office)		✓		Per review of supporting documentation, there are a reasonable number of phones within the Board of Education office for the number of personnel.	
215	610A	251711	8/27/2004	PICKETT ENTERPRISES	\$31.40	\$23.88	12 Jumbo Calendars indicating daily events throughout the school hallways		✓		Per review of the documentation provided, this purchase appears to be a reasonable expense to support the function of the school	
216	610A	252878	10/29/2004	PLAINFIELD FLOWERS	\$57.00	\$57.00	Get well flowers for Board Member.			✓	Per review of the documentation, the flowers do not benefit the students of the District. Amount is reasonable.	Request of the Board President
217	890A	253779	12/7/2004	PLAINFIELD HIGH SCHOOL INTER-	\$296.00	\$296.00	Reimbursement of amount paid for the 2004 Seton Hall Track Meet		✓		Per review of the supporting documentation, the participation in the Seton Hall track meet has a direct benefit to the students.	

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218	500A	253381	11/30/2004	ROCK, READ & EAT	\$300.00	\$300.00	Rock, read, & eat sessions for grades Kindergarten and pre-K. 160 students @ \$2 per student.		✓		Per discussion with AP Director, this purchase is when a speaker comes in to entertain the students and motivate them to read through music. Food is also served to the students to encourage their participation. The amount is reasonable, and the beneficiaries are the students.	
219	800A	253177	11/17/2004	RUTGERS UNIVERSITY	\$600.00	\$600.00	Registration fee for Center for Mathematics, Science, and Computer Education workshops	✓			Per review of the documentation provided, it is not possible to conclude on the educational benefit of the purchase without additional information.	Educational Partnerships that are deemed critical. Staff development of Math and Science teachers is mandatory. How does one not improve the educational background of math and science
220		253848	12/8/2004	SCHWEILOCH, MARILYN	\$40.57	\$40.57	Reimbursement for miles to and from America's Choice workshop in East Windsor, NJ.		✓		Per review of the documentation provided, mileage reimbursement appears to be reasonable to travel to conference.	
221	610A	243978		SODEXHO MARRIOTT	\$2,343.00	\$3,592.60	Breakfast and lunches for Summer Program. Breakfast - 660 kids @ \$ 1 each; Lunch - 660 kids @ \$2 each; and Snacks - 660 kids @ \$0.55 each		✓		Per review of the documentation and per discussion with AP Director, this purchase is for a summer program that occurs at Washington school for Pre-Kindergarten kids, and acts as a camp/day care for the kids. They are provided with lunch and snacks during the day. Amount is reasonable and benefits the students of the District.	
222	580A	253845	12/8/2004	TONY NACLERIO'S THROWING SCHOOL	\$215.00	\$215.00	Student Registration for Shot Put Clinic at Rutgers University. 1 day and for 5 Students + 1 Coach. Approx. \$36 per person.		✓		Per review of the documentation provided, the purchase offers a direct benefit to students to improve their shot put skills.	
223		254091	12/16/2004	TWO FISH AND FIVE LOAVES	\$971.75	\$971.75	Holiday luncheon for Cedarbrook staff. 65 people @ \$14.95 per person.	✓			Unable to assess the reasonableness of the expenditure based on documentation provided.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings)
224	610A	253684	12/1/2004	PAPER DIRECT,INC.	\$210.85	\$181.90	Ornaments, incentives and Christmas supplies		✓		Per review of the documentation provided, decorations for holidays appear to be a reasonable expenditure for the school.	Certificates and awards for students

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225	732V	247306		PRINCETON'S NASSAN/CONOVER	\$40,999.00	\$40,999.00	2 Ford F250 Supercab 4 wheel drive Pick Up Trucks and 1 2004 Ford F550 Chassis Cab with snow plow		✓		Per documentation the new vehicles replaces old ones since it is cheaper to maintain new ones than to fix old ones.	
226	610A	252907	11/9/2004	CORPORATE EXPRESS	\$600.00	\$600.00	50 Classification folders purchased by Plainfield Board of Education.		✓		Per review of the documentation provided, office supplies provide a functional support for the District.	
227	610A	253059	11/10/2004	CORPORATE EXPRESS	\$386.75	\$561.04	Order of 8 notebooks, cases, and other supplies for the Chas Stillman School.		✓		Per review of documentation, expenditure of supplies is for support of the operations of the school.	
228	440A	251469	8/18/2004	WILLIAMS SCOTSMAN	\$49,851.08	\$49,950.00	Leased office trailers, since the new school was not completed the district had to rent the office trailers.		✓		Per documentation due to overcrowding (the new school was not ready yet), trailers have been established as off-site locations for student classroom instruction. They provide a direct educational benefit.	
229	610A	251255	8/9/2004	ADAMS BOOK COMPANY	\$496.80	\$500.08	Order of fiction and non-fiction books for the library at the Hubbard School		✓		Per review of the supporting documentation, the purchase of library books represent an educational benefit to the students of the District, and therefore are deemed essential.	
230	610A	252791	10/27/2004	ALPHASMART	\$256.00	\$256.20	Purchase of 1 Rechargeable Keyboard with Carrying case		✓		Per Discussion with Superintendent, and per review of supporting documentation, the keyboard is for student with IEP to assist in communication.	
231	610A	254078	12/15/2004	ANTONACCI, LYNN	\$40.00	\$40.00	Reimbursement for payment of tip at Café Vivace. Total bill was \$303.			✓	Per discussion with HR Director, the dinner was for a Christmas dinner that is done each year for the department. However, per review of the documentation, the purchase of food for staff does not benefit the students.	
232	420A	253700	12/2/2004	BISHOP ELECTRIC MOTOR EXCHANGE	\$295.00	\$295.00	Replaced Century Motor for roof heater/AC at Cederbrook school.		✓		Per documentation provided the expenditure is reasonable for B&G	
233	610A	252508	10/12/2004	BUREAU FOR AT RISK YOUTH	\$153.78	\$144.98	400 "I have the Power to be Drug Free" pencils		✓		Per review of the invoice description, it is a direct benefit to the students of the District to remain off drugs, and the purchase of the pencils is a reasonable amount.	

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234	610A	254269	1/5/2005	CHIARAVALLOTI, ANGELINA	\$36.42	\$36.42	Reimbursement for Cabinet lunch and beverages. Approx \$8 per person.			✓	Per review of the PO description, there is no educational benefit to the students of the District for the purchase of food. Amount is reasonable.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings)
235	890A	254098	12/20/2004	EQUITABLE	\$35,583.13	\$35,583.13	Sick days payment (for 39 days) and Retirements benefit contribution for Interim Business Administrator as per his contract.		✓		As per Interim Business Administrator's contract, his sick days must be paid, therefore the District paid the sick days. Per review of the documentation provided, this appears to be a reasonable operating expense for the District.	
236	610A	252005	9/20/2004	EVAN-MOOR	\$172.44	\$164.94	5 Geography text books for Chas H Stillman School for classrooms.		✓		Based on the information provided, the expenditure is for text books which are essential in education process and directly benefit students.	
237	610A	253336	11/30/2004	READING A-Z	\$720.00	\$799.00	"Reading A-Z" 1 year subscription. 20 ordered @ approx. \$40 each to be used by students.		✓		Per review of the supporting documentation, the expenditure is for students and necessary to develop their reading skills. The price is reasonable.	
238	610A	252827	10/27/2004	STAPLES BUSINESS ADVANTAGE	\$126.70	\$139.37	Order of legal size paper for Board of Education		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense to the District.	
239	610A	253013	11/10/2004	WEEKLY READER	\$172.35	\$159.75	Weekly reader year subscription for 2nd grade team. \$3.55X45		✓		Per discussion with the Superintendent, expenditure for books purchased for library.	
240	890A	254104	12/21/2004	ARTS ADMINISTRATORS OF NJ	\$40.00	\$40.00	Art Administrators of NJ membership for Supervisor of Visual & Performing Arts for the 2004 - 2005 academic year.		✓		Per review of the documentation, membership for AANJ appears to be reasonable for person's role.	
241	440A	253716	12/2/2004	ASTRO RENTS	\$139.10	\$139.10	Aerator Rental for the Athletic field since the district's machine broke.		✓		Per documentation provided the expenditure is reasonable for B&G	
242	420A	253934	12/13/2004	C & M DOOR CONTROLS, INC	\$5,300.00	\$5,300.00	Health department insisted on separating the kitchen from the serving area. Furnish and Install Kitchen Doors at Plainfield High School		✓		Per documentation provided the expenditure is reasonable for B&G	
243	420A	253958	12/13/2004	COSKEY'S ELECTRONIC SYSTEMS	\$102.00	\$102.00	To fix PA System at Bogen School		✓		Per documentation, expenditure is to repair PA system	

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244	610A	254497	1/12/2005	GEVALIA	\$60.35	\$60.35	Reimbursement for coffee for the Board of Education office	✓			Unable to assess the educational value and usefulness of the purchase based on the documentation provided.	The superintendent has many early and evening meetings at her level which necessitates coffee being served. This expenditure occurred prior to the state's restriction on food.
245	420A	253929	12/13/2004	WILLIAMS COMM SOLUTIONS	\$551.25	\$551.25	Telephone Repair at Emerson school on 1/6/00, Williams comm solutions was the phone service provider prior to Avaya.		✓		Per documentation provided the expenditure is reasonable for B&G	
246	320A	254475	1/12/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$184.00	Hotel accommodations for Technology Coordinator to attend Technology Conference held on 1/27/2005 - 1/28/2005 which features software/hardware from different IT companies and schools. Also conference includes the different technologies being used by different schools across the state with successful results of technology infusion into their classrooms activities. \$194 per night.		✓		Per review of the documentation, the dates per the conference are in agreement with the dates per the voucher.	
247	320A	254405	1/10/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$194.00	Hotel accommodations for Technology Coordinator to attend Technology Conference held on 1/27/2005 - 1/28/2005 which features software/hardware from different IT companies and schools. Also conference includes the different technologies being used by different schools across the state with successful results of technology infusion into their classrooms activities. \$194 per night.		✓		Per review of the documentation, the dates per the conference are in agreement with the dates per the voucher.	

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248	320A	254622	1/19/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$217.92	Hotel accommodations for Technology Coordinator to attend Technology Conference held on 1/27/2005 - 1/28/2005 which features software/hardware from different IT companies and schools. Also conference includes the different technologies being used by different schools across the state with successful results of technology infusion into their classrooms activities. \$194 per night.		✓		Per review of the documentation, the dates per the conference are in agreement with the dates per the voucher.	
249	500A	254548	1/13/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$194.00	Lodging for Technology Coordinator for two nights Jan. 26 and Jan.27, Atlantic City, NJ.			✓	Per review of the documentation provided, the dates per the conference are 1/27/05 through 1/28/05.	Our technology coordinators present as well as attend this conference. Due to the enhancement Plainfield is considered in the forefront of technology and it was referenced in CAPA as well as verbal QSAC review
250	500A	254522	1/13/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$194.00	Technology Coordinator to stay for two nights at Bally's Hotel Jan. 26, 2005 and Jan. 27 2005 to attend conference YQT30- Conference Title: "NJASA Techspo"			✓	Per review of the documentation provided, the dates per the conference are 1/27/05 through 1/28/05.	Our technology coordinators present as well as attend this conference. Due to the enhancement Plainfield is considered in the forefront of technology and it was referenced in CAPA as well as verbal QSAC review
251	420A	253920	12/13/2004	D & S ABATEMENT, INC.	\$1,800.00	\$1,800.00	Removal of 16 Linear Feet Asbestos Pipe Insulation, Cedarbrook School. The state inspects asbestos abatement on regular basis.		✓		Per documentation provided the expenditure is reasonable for B&G	
252	610A	252851	10/27/2004	E PLUS TECHNOLOGY	\$1,287.37	\$1,287.37	Ink Cartridges for printers at Hubbard Middle School in classrooms and Administrative Office. Includes: 6 - Toner cartridges @ \$85, 15 - cart DeskJet 850 @ \$25 each, and 20 stylus photo 870 @ \$20 each for Hubbard Middle School		✓		Per review of the documentation provided, this purchase is necessary for the operation of the school.	

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253	330A	252104	9/22/2004	EDUCATIONAL DATA SERVICES, INC.	\$49,440.00	\$48,000.00	Quarterly payment for annual bidding services contract		✓		Per review of the documentation provided, this expenditure is for a standardized bid process in conjunction with educational training programs, computerized inventories, and labels for hazardous substances, development of a file of material safety data sheets, and bidding for the disposal of unwanted chemical wastes. Amount paid exceeds purchase order amount.	
254	300A	252604	10/15/2004	for Gary Domanski, Physical Ed Teacher.	\$129.95	\$129.95	Phys Ed State Standards Workshop		✓		Per review of the documentation, purchase appears to coincide with person's position.	
255	800A	252922	11/9/2004	HIGHSMITH COMPANY, INC.	\$705.31	\$742.50	Econo Educator Overhead Projector with Lamp Changer - 5 ordered		✓		Per review of documentation, expenditure is for the support of operations at the Jefferson School.	
256	320A	254221	12/22/2004	NEWARK RENAISSANCE HOUSE	\$3,060.00	\$8,000.00	Home Instruction for month of October 2005-T.M. for Long Term Residential Care due to patients history of chemical dependency and/or associated behavioral problems. Time of stay, per physician that length of time for treatment is based on progress and can be, but not limited to, a time of 6-18 months.		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
257		254511	1/13/2005	SKATE 22	\$504.00	\$504.00	Private rental of skating park for 144 students	✓			Per review of the documentation provided, it is not clear what educational value the expenditure has	This trip will provide meaningful and consistent learning experience It also addresses the NJCCCS Mathematics 4.1 Students will have to judge speed, radius of ring etc.
258	610A	251292	8/11/2004	VERTEX TECHNOLOGIES	\$69,984.15	\$67,335.20	Summary of hardware & labor cost for Plainfield	✓			Documentation does not explain the purpose, beneficiary, or extent of the purchase. Amount paid exceeds purchase order amount.	80% paid by E-Rate. E-Rate is mandated by the state. 20% of our match for all wireless for the school district
259	320A	254682	1/21/2005	BALLY'S PARK PLACE CASINO	\$194.00	\$194.00	Hotel for Technology Coordinator to attend Techspo Conference at Bally's Casino in Atlantic, City. 1/27/05 through 1/28/05.		✓		Per review of the documentation, the dates per the conference are in agreement with the dates per the voucher.	

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260	610A	252570	10/14/2004	ABILITATIONS	\$53.10	\$46.99	PO indicated write slant board ordered for NJ per IEP. Ship to Pupil Personnel Services.		✓		Per review of the documentation provided, purchase is for the IEP of the students.	
261	580A	252885	11/8/2004	CROWNE PLAZA HOTEL	\$2,486.01	\$2,647.35	3 night hotel rooms for IT Director, Assistant IT Supervisor, Special IT Project Leader, and two Technology Coordinators for the scholar Fall User Conference in White Plains, NY. \$176 per night.	✓			Per review of the documentation provided, the dates per the Escholar Conference matched the dates per the hotel bill, and the distance traveled meant a hotel stay was reasonable.	As indicated previously Escholar is our data warehouse. It is critical the people in charge of the infrastructure are continuously updated through staff development. Direct correlation to NJ Smart
262	610A	253289	11/23/2004	EFILLIATE	\$371.41	\$359.80	4 - IOGear 4 Port KVM Switch for the IT Department.		✓		Per discussion with IT Director, this purchase is to synchronize a 4 module system (i.e. mouse, keyboard, and monitors) at the core of the IT network	
263	320A	254578	1/19/2005	HOUSE OF TRAVEL	\$4,735.00	\$4,735.00	Attendance at America's Choice Conference Orlando FL - 2/7/05 -2/12/05 for 20 District personnel.		✓		Per review of the documentation provided, airfare appears to be reasonable to America's Conference in Orlando. In addition, dates per conference are consistent with dates of flights.	
264	610A	253753	12/7/2004	JERSEY STATE SEATING CO	\$492.00	\$492.00	High back executive armchair	✓			Per review of the documentation provided, the chair is used in Purchasing department in the AP manager's office. However, we are unable to assess the necessity of the purchase based on information provided.	There is no guideline as to furniture purchases. The state needs to have clear guidelines to follow if they are deeming items questionable or non-essential. As per the hours that these people work suitable seating supports the purchase
265	320A	254541	1/13/2005	MARRIOTT	\$121.54	\$121.54	Hotel accommodations for Elementary teacher for one night, while attending the America's Choice Conference		✓		Dates per the conference are consistent with the dates per the hotel bill. Amount is reasonable.	
266	320A	254542	1/13/2005	MARRIOTT	\$121.54	\$121.54	Hotel accommodations for Elementary teacher for one night, while attending the America's Choice Conference		✓		Dates per the conference are consistent with the dates per the hotel bill. Amount is reasonable.	

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267	320A	254544	1/13/2005	MARRIOTT HOTELS & RESORTS	\$795.00	\$795.00	Hotel accommodations for Elementary teacher attendance at America's Choice Conference in Orlando, Florida. A panel of distinguish experts on literacy and math will discuss what has been learned from America's Choice School Design from Research, there will be sessions on English Language Learners, leadership, parental involvement, assessment, and other sessions on key issues that America's Choice Facilities have to deal with every day. 5 days @ \$189 per night.		✓		Dates per the conference are consistent with the dates per the hotel bill. Amount is reasonable.	
268	320A	254543	1/13/2005	MARRIOTT HOTELS & RESORTS	\$795.00	\$795.00	Hotel accommodations for Elementary teacher for attendance at America's Choice Conference in Orlando, Florida. A panel of distinguish experts on literacy and math will discuss what has been learned from America's Choice School Design from Research, there will be sessions on English Language Learners, leadership, parental involvement, assessment, and other sessions on key issues that America's Choice Facilities have to deal with every day. 5 days @ \$189 per night.		✓		Dates per the conference are consistent with the dates per the hotel bill. Amount is reasonable.	
269	800A	253116	11/16/2004	MEDICAL EDUCATIONAL SERVICES	\$205.00	\$205.00	Medical education services workshop for nurse		✓		Per review of the documentation, seminar on school law coincides with nurses position.	

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270	610A	254588	1/19/2005	PICKETT, JANET TAYLOR	\$900.00	\$900.00	Payment for all day professional Development workshop for the visual arts teachers on African - American quilts and fabric art. Workshop was conducted on 1/31/05.		✓		Per review of the documentation provided, this purchase appears to be reasonable for person's position.	
271	610A	254550	1/13/2005	PLAINFIELD HIGH SCHOOL	\$637.46	\$637.46	Payment to FCCLA (Family Consumer Carrier Leadership Association).			✓	Purchase order was not provided, and therefore we can not confirm the purchase was valid and authorized.	If the check was cashed the purchase is valid. This is a prgram for students and is essential to their educational development.
272	610A	253909	12/13/2004	STANLEY'S FLORIST	\$69.99	\$69.99	Fruit Basket to Board member for the passing of her grandmother.			✓	Based upon the information provided, sending fruit basket do not benefit the students of the District.	Mandated by Board President
273	320A	251023	8/3/2004	TREASURER, STATE OF NEW JERSEY	\$1,500.00	\$1,500.00	Registration for Superintendent and 4 other District personnel to attend Reinventing NJ's High Schools conference in NJ.	✓			Per review of the documentation provided, this purchase appears to coincide with the individual's person role. However, the number of attendees appears to be excessive.	This was an ABBOTT mandate. This is the Smaller Learning Communities that is essential and mandated to all ABBOTTS

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274	610A	254841	1/31/2005	KIDDIE COIN KIDS	\$1,350.00	\$1,350.00	<p>Invoice dated on 11/08/04 indicated 2 General Assembly Workshops / Money Management (Date 12/3/04) amount of \$800.00. Agenda dated on 1/25/05 stated that Clinton Elementary School contracted author to perform a storytelling assembly on 12/2/04 and 12/16/04 at Clinton Elementary School and Board of Education approve payment to the author in the amount of \$800.00 (\$400.00 per assembly).</p> <p>Invoice dated on 11/08/04 indicated General Assembly Speaking / Author (Dated 11/11/04) amount of \$550.00. Agenda dated on 12/21/04 stated that author has agreed to perform two assemblies on 11/11/04 at Clinton Elementary School and Board of Education approved payment of \$550.00.</p>		✓		Per review of the documentation provided, the assembly workshops performed have educational benefit to the students.	

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275	800A	254951	2/2/2005	FERRARA, RALPH M.	\$255.11	\$255.11	Food expense for America's Choice convention		✓		Per review of the supporting documentation, it was noted that a cash advance of \$240 was made for food expenditures (ground transportation). As this amount was exceeded, an additional \$15.11 was necessary to reimburse the District employee. The District uses the IRS food allowance \$60 per diem, the employee spent 4 days on the trip, and he also spent \$39 on ground transportation (to/from the airport), therefore the amount appears to be reasonable and since the America's Choice was the educational model adopted by the school, the individual had to attend the national America's Choice conference (they don't have local conferences).	
276	800A	254948	2/2/2005	GROOMS, JANET R.	\$300.00	\$300.00	Cash advance to Principal for Emerson School for America's Choice Convention from 2/7/05 through 2/12/05.	✓			Unable to assess the reasonableness of the cash advance without copies of receipts detailing the purchases.	Mandated WSR model. Must attend conference. Receipts submitted
277	800A	254856	2/1/2005	HORIZONS BY MARRIOTT	\$1,575.12	\$1,575.12	Hotel room for 2 District employees to attend America's Choice conference. 5 nights and 3 nights respectively @ approx. \$197 per night.	✓			Per review of the documentation provided, it is not possible to conclude on the educational benefit of the purchase without additional information.	Mandated WSR model. Must attend conference
278		254759	1/27/2005	NEW YORK UNIVERSITY	\$75.00	\$75.00	Attendance for 2 people to the 2005 Health, Education, and Human Service career fair on 2/15/05.		✓		Per discussion with HR Director, the department signed up for the NYU career fair and then chose 2 volunteers to attend. As a result, the names of the individuals attending were not listed on the registration form.	
279	610A	254469	1/12/2005	ORIENTAL TRADING CO., INC.	\$77.40	\$89.35	Art supplies-Valentines day candy, pencils, and bottles for art classes.		✓		Per documentation provided the expenditure is for art class therefore it directly benefits students and has educational value.	

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280	610A	253675	12/1/2004	RALLY EDUCATION	\$2,719.20	\$2,719.20	824 Text books (LAL and Math, test rehearsal) distributed to students for practicing for NJASK test for Dewitt Barlow School		✓		Based upon the documentation provided, the purchase of the text books offer educational benefit to students and is necessary for the educational process. The amount appears to be reasonable.	
281	610A	254481	1/12/2005	STATE THEATRE	\$546.00	\$546.00	Admission cost for Plainfield High School students to attend "Freedom Bound" on 2/24/05. 91 tickets @ \$6 per person.		✓		Per review of the documentation provided, this purchase is for a field trip to see a historical play about the Underground Railroad. Amount is reasonable.	
282	300A	254693	1/21/2005	ASSOC/SUPERV & CURR DEV	\$39.00	\$39.00	ASCD membership activation notice -basic membership for Principal.		✓		Per review of supporting documentation, it is reasonable that the principal would belong to this association.	
283	530T	251294	8/11/2004	AT&T BUSINESS SERVICE	\$1,055.79	\$24,000.00	AT&T Long Distance and regulatory fees, taxes, and other surcharges. Monthly billing for trailers.		✓		Per discussion with IT Director, AT&T service was established to provide long distance telephone service for District classroom trailers. The system was established outside of the normal Verizon service as a security measure to ensure no unauthorized individuals entered the trailer and made phone calls.	
284	610A	253055	11/10/2004	CHILDS WORK/CHILDS PLAY	\$363.61	\$360.30	Books to handle the emotional development of students		✓		Books in the library provide an educational benefit to students.	
285	420A	254302	1/10/2005	COSKEY'S ELECTRONIC SYSTEMS	\$612.00	\$612.00	Serviced intercoms system dialing wrong numbers.		✓		Per documentation provided the expenditure is reasonable for B&G	

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286	610A	253311	11/24/2004	DELL MARKETING L.P.	\$8,415.60	\$8,415.60	1 - Optiplex Small Minitower Pentium 4 560 and 5 - Optiplex Small Minitower Pentium 4 520 (desktop harddrives for Board of Education office).		✓		Per review of the documentation provided, it is necessary for the individuals to have a desktop computer, and the existing on hand inventory amount of the computers is reasonable.	
287	610A	252924	11/9/2004	DEMCO	\$65.87	\$67.00	VHS case for educational VHS movies (i.e. math, animals, science etc.)	✓			Unable to assess the educational value of the VHS tapes that the cases were purchased for.	Protection of materials is cost effective
288	490A	251302	8/12/2004	ELIZABETHTOWN WATER COMPANY	\$69,945.18	\$70,000.00	2004-2005 school year water bill for District		✓		Per review of the documentation provided, this appears to be a reasonable operating expense for the District	
289	610A	253118	11/17/2004	K & K TROPHY MART	\$1,400.00	\$1,400.00	Guidance achievement awards	✓			Unable to access the reasonableness of the cost of the purchase	Achievement awards ceremony for 6/1/04
290	610A	253065	11/10/2004	KEYBOARD CONSULTANTS, INC.	\$1,615.00	\$1,615.00	Audio Visual 34" cart for Chas H Stillman school	✓			Per review of the supporting documentation, it is not possible to determine the educational benefit	Cart is used to safely move AV equipment from one classroom to another. This also maximizes use of Audio-Visual equipment
291	500A	253143	11/17/2004	NJ PERFORMING ARTS CTR	\$2,000.00	\$2,000.00	100 Tickets, \$20 per person (4 and 5 grade students and parents) for Performance of "Three Mo'Tenors" on 2/18/2005. To enhance students musical appreciation, addressed in NJCCCS-NJ Music Standards 1.1, 1.4 and 1.5.		✓		Per documentation provided the expenditure is for the benefit of student and necessary to enhance their appreciation of music at very reasonable cost.	

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292	610A	255116	2/10/2005	PETTY CASH	\$290.77	\$290.77	Christmas supplies, postage, custom engraved signs, gas/car wash for Buildings & Grounds cars. Even though the receipts for car wash don't indicate the vehicles being washed, there were just a few of this type of receipts and they were for B&G vehicles for very reasonable amounts.		✓		As per documentation provided, Petty Cash is a regular operating expenditure which was spent on essential expenses.	
293	500A	255041	2/9/2005	SHERATON ATLANTIC CITY CONV CTR	\$206.00	\$206.00	Hotel accommodations for Elementary teacher to attend 7th Annual Conference for NJ State Kindergarten Teachers - Feb. 24th and Feb. 25th 2005. Atlantic City, NJ		✓		Per review of the documentation, hotel accommodation appears to be reasonable due to distance to travel. In addition, dates per attendance agree to dates per hotel bill.	
294	610A	253870	12/9/2004	ASCD	\$2,829.54	\$3,117.73	Classroom instruction, classroom management, and qualities for effective teachers instruction manuals for the DeWitt D Barlow school		✓		Per review of the documentation provided, the purchase of the manuals appears to be a reasonable expense for the District.	
295		255046	2/9/2005	BETHEA, JOI	\$25.30	\$25.30	Reimbursement for miles to and from Principal's Network/Leadership summit		✓		Per review of the documentation provided, mileage reimbursement appears to be reasonable to travel to conference. Reimbursement consistent with contract.	
296		254552	1/13/2005	BRUNSWICK ZONE	\$1,534.00	\$1,534.00	Bowling for 236 students @ \$6.50 per person.	✓			Per review of the documentation provided, it is not possible to conclude on the educational value of bowling, however the price per person is reasonable.	The trip is to support the NJCCCS 2.2 Integrated Skills B/D 2.5 Motor Skills Development A/D 2.6 Fitness C
297	610A	253828	12/7/2004	CENTER FOR EDUCATION & EMPLOYMENT LAW	\$294.25	\$294.25	Deskbook encyclopedia of American school law and legal notes for education for the Principal.		✓		Per documentation provided, the expenditure is for the Principal and appears to be reasonable.	

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298	320A	255088	2/9/2005	COOPER, FLOYD	\$1,300.00	\$1,300.00	Assembly held at Jefferson Elementary presented by author and illustrator. Student will learn about books that were written by the author. Students will write and illustrate stories based on what they learned from the presentation. it addresses NJCCCS 3.2, 3.4, 1.1, 1.2, 1.3, 1.6.		✓		Assembly held by author/illustrator serves as educational value because program should assist student in improving their writing skills; therefore, is essential to student educational programs.	
299	330A	252387	10/6/2004	ENVIRONMENTAL SAFETY MANAGEMENT CORP.	\$2,600.00	\$2,600.00	Indoor air quality assessment information.		✓		Per documentation, expenditure is for environmental safety for the Public schools of Plainfield	
300	610A	254666	1/20/2005	FIRST LOOKS	\$942.00	\$942.00	Printing charges for 6,000 employment sheets.		✓		Per review of documentation provided, the purchase is necessary to hire new personnel and post job functions around the District.	
301	610A	253864	12/9/2004	GREENWOOD HEINEMANN	\$2,714.80	\$2,888.60	26 books for classroom libraries. As per America's choice educational model adapted by the school classrooms libraries are mandatory.		✓		Per review of documentation provided the purchase of the books appears to have educational value and necessary to comply with the educational model requirements. The amount seems to be reasonable.	
302	610A	252697	10/20/2004	GREENWOOD PUBLISHING	\$2,003.84	\$2,164.80	Phonics lesson plans for grades K through 2.		✓		The purchase of phonics lessons for grades K through 2 are essential to the learning objective of students	
303	300A	253255	11/23/2004	INSTITUTE FOR EDUCATIONAL DEVELOPMENT	\$169.00	\$169.00	Attendance at seminar on Practical Strategies for using children's literature in your program at 11/29/2004 for Media Specialist. Held in Newark, NJ.		✓		Per review of the documentation provided, this purchase appears to coincide with the person's role.	

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304	610A	253322	11/29/2004	K&S MUSIC INC.	\$12,200.00	\$12,200.00	Payment for 5 Casio Keyboards to be used by Elementary School Kids		✓		The music program is an important strategic initiative in developing the education of students.	
305		246997		K-12 MICRO MEDIA	\$206.00	\$206.00	Printmaster platinum	✓			Per review of the documentation provided, unable to assess the educational value of the purchase.	Purchase is used by computer tech class to unlock their creative potential with the tools to create their masterpiece example: bookmarks, homework helpers newsletters and certificates
306	420A	254310	1/10/2005	MAINCO	\$515.91	\$515.91	Parts and labor to repair electrical, to replace charred wiring harness. To vacuum out and to re-surface commutator in motor asm. To repair brush motor actuating parts. To check/test machine functions. Repair is cheaper than to buy a new one.		✓		Per documentation provided the expenditure is reasonable for B&G	
307	500A	254821	1/27/2005	MEDICAL EDUCATIONAL SERVICES	\$175.00	\$145.00	Registration fee for Special Education Teacher for workshop on Tuesday		✓		Per review of the documentation, this purchase appears to coincide with teacher's role.	
308	420A	254288	1/10/2005	MILLENNIUM MECHANICAL, LLC	\$3,718.47	\$3,718.47	Preventative Maintenance, Rooftop Units, Washington. Preventative Maintenance to Leibert Units, PHS. Preventative Maintenance to rooftop unit, Barlow. Preventative Maintenance to rooftop units. Cedarbrook.		✓		Per documentation provided the expenditure is reasonable for B&G	

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309	340A	253364	11/30/2004	SOFTMART	\$7,155.75	\$8,726.00	Solarwinds Orion Series SL-100 on CD plus 1 yr maintenance. Solarwinds Orion SL-250 on CD plus 1 yr maintenance. Studio MS 2004 on CD. Whats Up Gold on CD plus 1 yr maintenance. Acrobat v6.0 Pro on CD. Coreldraw v.6.0 Pro on CD. Coreldraw v12.0 Suite on CD. Coldfusion v6.1 Standard on CD. Art Explosion on CD.		✓		Per discussion with IT Director, the purchase of the Solarwinds software is to monitor network downtime and ensure the network is functioning properly.	
310		255031	2/9/2005	ROBERT YOUNG PIANO	\$450.00	\$450.00	Jazz music assembly to celebrate Black History Month		✓		Per review of the documentation provided, Black History Month provides an educational awareness to student.	
311		254723	1/21/2005	ROBOMEDIA, INC.	\$950.00	\$950.00	Robot to present the Million Dollar Machine program to the Cedarbrook School students to promote character education, health and assertiveness skills to meet the NJ Core Curriculum Content Standards.		✓		Per documentation provided the expenditure is for the benefit of student and necessary to promote character education, health and assertiveness at reasonable cost.	
312	320A	255231	2/16/2005	SPRINGFIELD MARRIOTT	\$697.20	\$697.20	Hotel Room for Admin System Support Technician and Vice Principal to attend Rediker workshop in Springfield, NJ.		✓		Per review of the documentation provided, this purchase appears to coincide with the person's role.	
313	610A	253354	11/30/2004	TRIUMPH LEARNING	\$3,853.30	\$3,503.00	Language Arts teaching books (quantity:340) for students (grades: 2-4) used in classrooms.		✓		Per review of documentation provided the purchase of the Language Arts books appears to have educational value and necessary. The amount seems to be reasonable. Amount paid exceeds purchase order amount.	

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314	610C	254696	1/21/2005	WEBSURVEYOR	\$1,500.00	\$1,500.00	Web Survey. 1 survey for 12 months access.	✓			Per discussion with IT Director, this purchase applied to a survey that was taken by teachers and educators after a development course. Per IT Director, none of the Web Survey individuals work for the District, and the Web Survey software is no longer used by the District, as a result, it is not possible to obtain further documentation to support the purpose or necessity.	Survey utilized for professional development input. We must collect data
315	440A		8/26/2004	XEROX CORP	\$15,975.78	\$20,206.76	District copiers maintenance/lease payment and print charges for copiers		✓		Per review of the documentation provided, copiers are necessary for the operation of the District.	Please redo your calculations. I do not see an overpayment
316	890B	250906	7/29/2004	QUEEN CITY ACADEMY SCHOOL	\$1,481,275.31	\$1,503,871.00	Queen City Charter school payment		✓		The state provides to the district a payment schedule for charter school and the district just pays the bill, therefore the expenditure appears to be essential.	
317	610A	256279	3/4/2005	ACADEMY OF NATURAL SCIENCES	\$362.50	\$362.50	Group admission to the Academy for Natural Sciences		✓		Per review of the documentation, the field trip provides educational value and benefits the learning of the students.	
318	580A	256335	3/9/2005	ALEXANDRIA OLD TOWN HILTON HOTEL	\$894.75	\$894.75	3 Hotels Rooms - 1 night for Supervision & Curriculum Development Director, Bi-Lingual Supervisor & ESL Teacher; Meeting/Conference in VA.		✓		Per review of the documentation provided, hotel accommodations are reasonable. In addition, dates per the conference coincide with dates per the hotel bill.	
319	320A	255335	2/16/2005	ALSTON, MATLYN JOYCE	\$24.90	\$24.90	Mileage reimbursement for Math Coordinator to attend the NJ ASK training in Monroe Township.		✓		Per review of the supporting documentation, the expenditure is for professional education which is mandated by the state. In addition, the workshop coincides with the job function of the employee.	
320	440A	254972	2/9/2005	ASTRO RENTS	\$155.15	\$155.15	Rental for Abrasive Saw to repair carpenters workshop PHS. Invoice Date 11/12/2004		✓		Per documentation provided the expenditure is reasonable for B&G	
321	732A	255149	2/16/2005	ATRA JANITORIAL	\$11,344.74	\$11,344.74	Janitorial Supplies purchased by Buildings and Grounds for the District, done twice a year.		✓		Purchase of janitorial supplies is essential expenditure to support the function of a school environment.	

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322	610A	254648	1/20/2005	B & B PRESS	\$1,114.30	\$1,114.30	Teacher booklets for Classroom aide and books for students		✓		Per review of the documentation provided, this purchase directly benefits students and adds educational value.	
323	580A	254649	1/20/2005	BORGATA CASINO HOTEL	\$354.48	\$354.48	4 night stay at the Borgata in Atlantic City for Athletic Director to attend D.A.A.N.J (Directors of Athletics Association of NJ) workshop from 3/20- 24/05. Approx. \$89 per night.		✓		Per review of the documentation provided, the amount per room and the necessity of travel are reasonable. In addition, the dates per the conference are consistent with the dates per the hotel bill.	
324	500A	250593	7/1/2004	CANON FINANCIAL SERVICE	\$5,525.52	\$6,027.84	Image runner 5020. Saddle Finisher -F2. Network Multi Pdf Printer Kit. Service coverage. And Lease Agreement per State Contract. 3 month contract charge for Canon Imagerunner Printer at the Jefferson School.		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense for the school.	
325	420F	255169	2/16/2005	COMMERCIAL KITCHEN REPAIRS,INC	\$1,230.25	\$1,230.25	Service a slicer, metro food warmer, cleveland oven, and can opener.		✓		Per review of the documentation, this purchase appears to be a reasonable expense to prepare student lunches.	Comment is ridiculous. The District is mandated to feed students on free and reduced lunch. We must have the necessary appliances to prepare the food
326	610A	254567	1/19/2005	COMP USA	\$4,980.77	\$5,000.00	Wireless router, 15 - Notebook slip cases, & HP A805N P4 512MB - computer supplies, and bluetooth headset for Board of Education.	✓			Unable to assess the reasonableness of the purchase of 15 Notebook slip cases based on information provided.	Protection of district equipment
327	420A	255170	2/16/2005	CONTINENTAL FIRE & SAFETY	\$742.20	\$742.20	Service testing for fire alarm and fire extinguishers		✓		Per review of supporting documentation, this purchase assists in the safety of the students of the District.	
328	300A	255978	3/1/2005	DISNEYLAND HOTEL	\$900.00	\$900.00	Lodging for Math Coordinator for Math Conference on Apr. 4 through Apr 7, 2005 in Orlando, FL.	✓			Per review of the documentation provided, lodging at hotel appears to coincide with date of training. However, without DOE approval we are unable to assess the authorization of the out of state travel.	Prior to this year, you did not need DOE approval for out of district travel. It is imperative that Math coordinators attend national conferences to improve their craft. Upon their return they turnkey to other Math teachers.
329	610A	252004	9/20/2004	EDUCATION CENTER	\$101.70	\$101.70	Yearbooks for Kindergarten, 1st & 2nd grade		✓		Per documentation provided the expenditure is for students and it provides incentives to study well.	

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330	320A	254530	1/13/2005	EDUCATION INC.	\$1,010.80	\$1,010.80	Hospital Tutoring for student. For the period September through December.		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
331	500A	256095	2/28/2005	FORUM THEATRE	\$846.00	\$846.00	94 Tickets for the performance of Pinocchio on April 8, 2005 @ 10:30 for the kindergarten classes. Approx. \$12 per student.		✓		Per review of the supporting documentation, the field trip benefits the students and encourages them not to lie.	
332	890A	256074	2/28/2005	GMCTCA	\$440.00	\$440.00	Entry fee for GMCTCA (Greater Middlesex Conference Track Coaches Association) boys and girls track relay events. 2 entry fees @ \$220 each.		✓		Per discussion with Athletic Director, this purchase is for student attendance at a track meet.	
333	610A	256128	2/28/2005	HOWARD, DR. PAULA E.	\$584.87	\$584.87	Reimbursement for hotel reservation, meals, and transportation for AASA conference.		✓		Per review of supporting documentation, this expenditure is consistent with the Superintendent's contract.	
334	610A	254199	12/21/2004	LEON'S CATERING SERVICE, INC.	\$285.00	\$285.00	Meal for the Smaller Learning Communities Meeting at PHS. 25 people @ approx. \$11 per person	✓			Per review of the supporting documentation, meals for faculty do not benefit the students. Cost appears to be reasonable.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings)
335	610A	254731	1/25/2005	LEON'S CATERING SERVICE, INC.	\$250.00	\$250.00	Meal for the Smaller Learning Communities Meeting at PHS. 20 people @ approx. \$12 per person. Includes students, parents, and teachers.		✓		Per discussion with AP Director, the smaller learning communities are held at the beginning of each year, and then throughout the year. They are designed to inform the parents of what direction the education system is heading and encourage involvement from the parents and students.	
336	500A	254995	2/9/2005	LIBERTY SCIENCE CTR AT LIBERTY STATE PARK	\$308.00	\$308.00	25 tickets for class trip for 2 Special Education Teachers' classes - IMAX Theatre on 4/22/2005		✓		Per documentation, expenditure is for a field trip for Liberty Science Theater which has educational value to the students.	
337	500A	254995	2/9/2005	LIBERTY SCIENCE CTR AT LIBERTY STATE PARK	\$308.00	\$308.00	52 tickets for class trip for 2nd Grade - IMAX Theatre on 4/28/2005		✓		Per documentation, expenditure is for a field trip for Liberty Science Theater which has educational value to the students.	

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338	500A	254463	1/12/2005	LINDSEY, KATHLEEN	\$1,400.00	\$1,400.00	Seven quilts for seven sister: A stitch in time assembly program on 2/14/05 and 2/15/05. Approved on 11/9/2004		✓		Per review of the documentation provided, this purchase is for assembly program.	
339	500A	255849	2/28/2005	LUNT FONTANNE THEATRE	\$2,645.00	\$2,645.00	Beauty and the Beast. Cook School Drama Club Trip for 50 tickets. Approx \$53 per ticket.		✓		Per review of the documentation provided, the purchase is aligned with the drama club curriculum and benefits the students of the drama club.	
340	420M	251304	8/12/2004	NEXTEL COMMUNICATIONS	\$85,354.21	\$81,023.64	Cell phone bill for District employees for 1 month of service. Approx. 23 different cell phone users per review of summary page.	✓			Per discussion with IT Director, Nextel Communications provides all cellular phone service and 2 way radio service to ensure easy communication between IT, support staff, and administrators. However, per review of the bill, there are many individuals we do not recognize, and as a result, can not assess whether it is reasonable for them to possess a District paid cell phone. Amount paid exceeds purchase order amount.	All persons on the list are district employees. IT, Buildings and Grounds
341	610A	254400	1/10/2005	PLAINFIELD BOARD OF EDUCATION	\$2,514.00	\$2,514.00	Lunch and breakfast for teachers at various events. Per review of invoices, approximately 335 people @ approx. \$6 per person.			✓	Per review of the supporting documentation, there is no educational benefit to the students of the District for food served to teachers at various meetings and holidays. Amount is reasonable per person.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings)
342	580A	255572	2/23/2005	ROSEN PLAZA HOTEL	\$668.64	\$668.64	Reservation for Core Curriculum Director for 3 nights, April 1-4, for ASCD (Association Supervision and Curriculum Development) Annual Conference		✓		Per review of the documentation provided, it appears reasonable that the Core Curriculum Coordinator would attend this conference.	
343	420E	255192	2/16/2005	SOMERSET LAWN & GARDEN EQUIP.	\$269.59	\$269.59	Repair to Cub Cadet Tractor's cutting mechanism.	✓			Unable to assess the purpose of this expenditure based on documentation provided.	Cub Cadet is used to maintain Hub Stein Field. It's grass cutting and snow removal. It is also a tow wagon. It is more cost effective to fix than purchase a new one for \$1000-1400.

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344	580A	255379	2/16/2005	SPRINGFIELD MARRIOTT	\$2,901.28	\$2,901.28	Reservation for 4 Technology Coordinators for Rediker Conference Mar. 14th thru March 18th. Conference was in Springfield, MA. Approx. \$188 per night.		✓		Per review of documentation, a hotel bill was reasonable. In addition, dates per the conference are consistent with the dates per the hotel bill.	
345	580A	255545	2/23/2005	SPRINGFIELD MARRIOTT	\$836.64	\$836.64	Hotel Accommodations for 1 Technology Coordinator at Rediker Spring Training March 14-18, 2005 in Springfield, MA. \$209 per night.		✓		Per review of documentation, the hotel bill was reasonable. In addition, dates per the conference are consistent with the dates per the hotel bill.	
346	320A	255999	3/1/2005	TRAVELING LANTERN THEATRE CO.	\$425.00	\$425.00	Play for grades K-5. Life of Beethoven. Clinton Elementary School		✓		Per review of documentation, the field trip has educational benefit to students.	
347	330A	255367	2/16/2005	TWO BROTHERS CONTRACTING	\$9,280.70	\$9,280.70	Emergency response asbestos abatement project, auditorium Fire Curtain. Plainfield High School - 1/8/2005 -1/9/2005		✓		Per documentation provided the expenditure is reasonable for B&G	
348	420A	255512	2/23/2005	ANDREWS QUALITY TREE CARE CORPORATION	\$9,396.00	\$9,396.00	Cook School - Tree Maintenance. Evergreen and Cedarbrook School - Remove Garbage Dumpster Doors. Hub Stine Field - Field maintenance. Done annually.		✓		Per documentation provided the expenditure is reasonable for B&G	
349	300A	256422	3/17/2005	MEDIEVAL TIMES	\$1,088.00	\$1,088.00	Admission cost for Hubbard Middle School students to attend Medieval Times, March 22, 2005	✓			Per discussion with AP Director, Medieval Times provides students a history background. However, there is no documentation to support that this has an educational value to the students.	This trip addresses the following NJCCCS and enable the students to have first hand knowledge about the time period they have studied in their social studies class. 6.1 All students will utilize historical thinking, problem solving & research skills to maximize their understanding of civics, history, geography and economics. 6.3 All students will demonstrate knowledge of world history in order to understand life events in the past and how they relate to the present and future. Language Arts 3.2 and 3.3 Students will write a narrative account about their experience

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350	580A	256341	3/15/2005	SHERATON SAN DIEGO	\$2,000.00	\$2,000.00	Hotel accommodations for Payroll Supervisor attending the SANS2005 Conference in San Diego, CA. April 6-12, 2005.	✓			Per review of the documentation provided, this purchase appears to be reasonable for person's position, however, state approval to attend conference out of state was not obtained.	Did not need state approval to attend conferences out of state
351	732V	252641	10/20/2004	WARNOCK FLEET AND LEASING	\$21,045.15	\$21,045.15	Purchased Chevrolet Blazer, Black 2005 VIN # 1GNDT13X95K109678 used to plough snow and pick up supplies.		✓		Per documentation provided the purchase of the vehicle is reasonable for B&G, because there were not enough vehicles to plough snow and deliver supplies.	
352	580A	255624	3/1/2005	WESTCHESTER MARRIOTT	\$1,054.00	\$1,054.00	Hotel rooms for Escholar conference for three people for 3 nights. \$117 per night.	✓			Unable to assess the reasonableness of attendance at the conference based on documentation provided.	E-scholar is our data warehouse. It is critical to stay current. White Plains is not in the area nor is there a mandate that gives a mileage rate for overnight stay.
353		256639	4/6/2005	EDUCATION LAW CENTER, INC.	\$800.00	\$800.00	Advertisement in the State Theater New Brunswick journal for Plainfield Board of Education.		✓		Per review of the documentation provided the expenditure is to highlight the districts achievement and by doing so attract more students.	
354	580A	256811	4/8/2005	EMBASSY SUITES	\$3,283.41	\$3,283.41	Hotel accommodations for 65th Annual Conference Board of Education conference in San Diego, CA. 3 Board of Education members for 4/14/2005 through 4/19/2005. \$219 per night.		✓		Per review of the documentation provided, the dates per the hotel are consistent with the dates per conference, and the amount is reasonable.	
355	420Z	256629	4/5/2005	HUGHES ELECTRIC	\$142,697.86	\$142,697.86	Plainfield High School Main Electric Room		✓		Per review of the documentation, this purchase was for electrical repairs. The supindentent stated that district employee died attempting to fix electrical panel; therefore, the High School lost power for one week. This appears to be a reasonable purchase to the District.	This is unbelievable. A district employee died fixing this panel. Not only was he blown up but we lost the High School for one week. It was imperative to have this work done to open the High School to educate the students!!
356	420A	256433	3/17/2005	A & S SANITATION	\$175.00	\$175.00	The old school was demolished. Relocated old school's compactor to Front Street.		✓		Per documentation provided the expenditure is reasonable for B&G	
357		255529	2/23/2005	ARTTABLE, INC.	\$375.00	\$375.00	Payment to attend 25th anniversary conference, "Looking Back - Moving Forward: 25 Years of Women's Leadership in the Visual Arts"	✓			Unable to assess the beneficiary of the purchase based on the information provided.	There is back up. Art for women is critical in gender teaching

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358	610A	255639	2/23/2005	ASPECT COMPUTER	\$44.00	\$44.00	Purchase of 1 Kingston Flash Drive for IT Department.	✓			Unable to assess the usefulness or beneficiary of the purchase based on documentation provided.	Cable connect to printer hard drive/ we need ink for the function of the school. Most of our curriculum, communication etc... is done by printer
359	890A	255897	2/28/2005	ASSOC/SUPERV & CURR DEV	\$159.00	\$159.00	Premium membership into Association for Supervision and Curriculum Development for Core Curriculum Coordinator.		✓		Per documentation and discussion with Core Curriculum Coordinator, it appears reasonable that someone in her position would attend this conference.	
360	420V	256396	3/17/2005	BARCLAY BRAND FERDON	\$171.00	\$171.00	Preventative maintenance - inspection of Golf Cart used maintenance and security staff.		✓		Per documentation provided the expenditure is reasonable for B&G	
361	300A	255114	2/9/2005	BEYOND DIVERSITY RESOURCE CTR	\$1,000.00	\$1,000.00	Teacher In service training - Diversity Training		✓		Per review of the documentation provided, diversity training for teachers is necessary to ensure the cooperation between all ethnicities.	
362	500A	255819	2/28/2005	BIG APPLE CIRCUS	\$936.50	\$936.50	81 tickets for class trip to Big Apple Circus for Cook Elementary		✓		Per review of the documentation provided, this purchase is a field trip for 1st graders.	
363	500A	256873	4/13/2005	BRONX ZOO	\$1,152.00	\$1,152.00	Admission for fourth grade (70 students and 10 chaperones) to the Bronx Zoo on March 31,2005. Approx. \$14.		✓		Per review of the documentation provided, this field trip allows students to experience and learn about animals.	
364	500A	256133	2/28/2005	CLEAN FUN COMMUNICATIONS	\$1,500.00	\$1,500.00	Drug Awareness Assembly Program, "The Clean Fund Campaign". April 7, 2005 for all of Woodland School.		✓		Per review of the documentation provided, it is necessary to educate students about the dangers of drugs.	
365	320A	254752	1/27/2005	COOPER, FLOYD	\$1,300.00	\$1,300.00	Assembly held at Plainfield High School presented by author and illustrator. Student will learn about books that author wrote. Students will write and illustrate stories based on what they learned from the presentation.		✓		Per review of the documentation provided, the assembly has educational value because the program assists students in improving their writing skills.	
366	610A	254621	1/19/2005	DIRECT IMAGING	\$84.96	\$84.96	Shipping and handling for 3 ink cartridges to Maxson Middle School		✓		Per review of documentation provided, these supplies are necessary to the operation of the school.	

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367	610A	256574	3/24/2005	E & A RESTAURANT SUPPLY	\$40.53	\$40.53	1 Case of 10oz Hot cups	✓			Per review of the documentation provided, there is no educational benefit to the students for purchase of cups.	Prior to 05-06 school year there was no restrictions on food or catering (the state had food and catering at various meetings)
368	800A	254700	1/21/2005	ELLISON EDUCATIONAL	\$3,141.60	\$3,141.60	Lollipop shadow capital letters, Lollipop shadow lowercase letters, border set, holiday set, and pattern blocks. Shipped to Woodland school	✓			Unable to assess the usefulness or purpose of the purchase based on information provided.	Sure Cut Die Set is used in the classroom to identify upper/lower case letters of the alphabet , identify patterns and also create bulletin boards
369	580A	255093	2/9/2005	EMBASSY SUITE	\$3,339.00	\$3,339.00	Rooms in Philadelphia, PA (7 rooms x 3 nights) for Boys and Girls Track team for Pennsylvania Relays. Approx. \$181 per night.		✓		Per review of the supporting documentation, the room rates are reasonable and the travel is necessary.	
370	420A	255359	2/16/2005	FICOM CORPORATION	\$480.00	\$480.00	Repair to Fire Alarm System, Remapped Errors, Plainfield High School		✓		Per documentation, expenditure is to repair Fire alarm system	
371	320A	255013	2/9/2005	FLENJ	\$100.00	\$100.00	2005 Spring Conference Registration for Luis Holguin for Foreign Language Educators of NJ		✓		Per review of the supporting documentation, the expenditure is for professional education which is mandated by the state.	
372	500A	255040	2/9/2005	FLORIAN, DOUGLAS	\$1,800.00	\$1,800.00	Assembly with Poet & Illustrator - Four Workshops for all students. Grades K-5		✓		Per review of the documentation provided, the assembly has educational value because the program inspires creativity in the students.	
373	610A	252995	11/9/2004	FOLLETT LIBRARY RESOURCES	\$3,556.25	\$4,128.52	Order of 80 library books @ approx. \$16 per book. Subject matter includes: books on animals, mysteries, children's books, and music.		✓		Per review of the documentation provided, books ordered for the library directly benefit the students.	
374	300A	255824	2/28/2005	FREMARJO ENTERPRISES, INC.	\$1,000.00	\$1,000.00	Assembly for Frederick Douglass program on Thursday 24, 2005.		✓		Per review of documentation, purchase is for assembly.	
375	610P	254739	1/26/2005	GANN LAW BOOKS	\$636.75	\$1,307.50	5 copies of NJ Statutes Title 18A - Education (\$59 per book) and 5 copies of NJ Admin Code Titles 6&6A - Education (\$66 per book) for Board of Education office		✓		Per discussion with the Business Administrator, these books represent all applicable NJ state laws and statutes that the District departments must abide by.	

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376	890A	255336	2/16/2005	GEE, HAROLD	\$154.58	\$154.58	Gas cards were not available because of snow storm, Reimbursement for Gas, 1/23/2005. Reimbursement for Ink Cartridge, Composition Books, Battery. Reimbursement for Magnetic Sign for Vehicle. Reimbursement for Block Letters for Magnetic Sign.		✓		Per documentation, expenditure is essential to clear snow from school grounds. In addition, other supplies are to support the function of the department.	
377	610A	254823	1/27/2005	HAMMOND & STEPHENS	\$151.47	\$156.64	Student incentives-Award covers, gold border parchment, and green/gold award paper for the Chas H Stillman school.		✓		Per review of the supporting documentation, the expenditure is for students incentives has educational value and necessary to motivate students to study.	
378	500A	256561	3/23/2005	HILTON HOTEL	\$198.36	\$198.36	2 night Hotel stay in East Brunswick, NJ for Family Liason to attend the 17th annual in-service training conference for parents. 4/29/05 and 4/30/05 @ \$87 per night.	✓			Per review of the documentation provided, the dates per the conference are consistent with the dates per the hotel bill. However, travel to East Brunswick, NJ from Plainfield is questionable for necessity of an overnight stay.	Under NCLB/ABBOTT Family Liaisons are critical to the home/school connection. Proximity was never a requirement. Overnight stay allows building of capacity, sharing and exchange of practices at these events. Sharing is a critical component. Are all districts held to this new model?
379	580A	255839	2/28/2005	HOUSE OF TRAVEL	\$325.00	\$330.00	Travel for attendance to the "learning and the Brain" conference on April 27-29 2005 in Boston, MA. Transportation will be via AMTRAK by the Supervisor of Visual and Language Arts.		✓		Per review of the documentation provided, it appears reasonable that someone in her position would attend this conference.	
380	890A	256320	3/9/2005	HY-WAY BOWL	\$778.00	\$778.00	Regular season bowling games payment for PHS bowling team. 390 games and 1 High School USA Sanction Fee of \$37.		✓		Per review of the information provided, this expenditure benefits students who participate on the bowling team.	

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381	580A	256660	4/8/2005	IRVING HOUSE AT HARVARD	\$506.00	\$506.00	Payments for accommodations for Supervisor of Visual and Language Arts while attending conference. Three nights from April 27th to 30th. Conference for "Rewiring the Brain: Using Brain Plasticity to Enhance Learning and Treat Learning Disorders."		✓		Per review of the documentation provided, it appears reasonable that someone in her position would attend this conference.	
382	610A	254790	1/27/2005	J & A HANDY CRAFTS, INC.	\$279.45	\$267.48	Arts & Crafts for students for arts & crafts instruction at Woodland School		✓		Per review of the documentation provided, arts & crafts were purchased for art class curriculum for students.	
383	610A	256890	4/14/2005	JONES, CARLETTA	\$86.31	\$91.49	Reimbursement for job fair on April 9, 2005, including: display board, tablecloths, sparkle stars, and clasps		✓		Per discussion with the HR Director, the supplies relate to decorations that were used for Plainfield's own career fair. The amount appears reasonable, and the supplies appear necessary to provide an appealing job fair setting.	
384	610A	254569	1/19/2005	KAISER BANK EQUIPMENT CORP	\$360.00	\$360.00	Delivery and installation of signature plates for check signing for the Board of Education office.		✓		Per discussion with Superintendent and per review of the supporting documentation, this purchase is necessary to ensure the efficient operation of the District.	
385	610A	254988	2/9/2005	LEE & LOW BOOKS	\$211.25	\$211.87	Order and delivery of 25 books for classrooms, "Sweet Potato Pie", for elementary school.		✓		Per review of the supporting documentation, the books are for class libraries which are required by the America's Choice educational model.	
386	610A	256623	3/31/2005	LEON'S CATERING SERVICE, INC.	\$117.00	\$117.00	Continental breakfast for Superintendent and the City of Plainfield Middle School Construction Meeting. Approximately 12 people @ \$10 per person.	✓			Per review of the documentation provided, breakfast does not have an educational benefit to the students. Amount is reasonable.	Educational value is mtg with the necessary people to ensure safe and secure facilities are built for the schools. There was no food restriction at this time for these meetings
387	420A	256350	3/16/2005	LOBSTER SPORTS	\$176.50	\$176.50	Repair and purchase of parts for Lobster Tennis Ball Machine.		✓		Per review of the supporting documentation, the tennis ball machine is necessary for the training of the student tennis team.	

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388	610A	254826	1/27/2005	MEDICAL EDUCATIONAL SERVICES	\$145.00	\$145.00	ADHD, Asperger's, OCD, & Tourette's audio/CD package for Chas H Stillman school - teachers' aid.		✓		Per review of documentation provided, the audio/CD package is essential for teachers to understand the learning disabilities of students.	
389	610A	254327	1/10/2005	NASSP	\$801.15	\$1,155.00	Order and delivery of 50 books about leading high school reform		✓		Per review of the documentation provided, these books appear to be educational and for teacher development to improve student learning.	
390		255461	2/17/2005	NJAPERD	\$170.00	\$170.00	Registration fee for Elementary Physical Education teacher to attend 2 day workshop "Step up to the Challenge" at East Brunswick, NJ.		✓		Per review of the documentation provided, the person's role appears to coincide with description of the workshop.	
391	610A	254267	1/5/2005	O'JOHNNIE'S DISCOUNT STATIONERS	\$96.00	\$120.00	Custom self inking dater - stamp for the Board of Education office		✓		Per review of the documentation provided, the stamp is used to ensure the efficient operation of the Board of Education office.	
392	610A	255216	2/16/2005	PENGUIN GROUP	\$1,141.00	\$1,141.00	Order of 100 "The X Pact". Composition Paper for student writing.		✓		Per review of documentation provided, the purchase is for student writing.	
393	300A	256766	4/8/2005	PHILADELPHIA ZOO	\$902.55	\$1,170.00	Admission to the Philadelphia Zoo for the First Grade (94 Students and 10 Chaperones) on June 6, 2005. Approx. \$10 per student.		✓		Per review of the documentation provided, this field trip allows students to experience and learn about animals.	
394	610A	254182	12/21/2004	PHONAK, INC	\$91.95	\$91.95	Repair of right hearing aid for child. The school had to pay for the repair because it was broken at school.		✓		Per review of the supporting documentation, the expenditure is for a student whose hearing aid was broken at school; the school in this case must reimburse the expense to fix it.	
395	440A	251652	8/25/2004	PITNEY BOWES	\$800.40	\$800.40	1 Case of 4 pint bottles and 2 Cases 1/2 gallon bottles	✓			Unable to assess the usefulness and necessity of the purchase based on documentation provided.	Special sealant for postage machine at the Board of Education. District mails an absorbent amount of information out to employees, parents, community etc... Therefore maintenance is critical.
396	610A	256423	3/17/2005	PLAINFIELD FLOWERS	\$50.00	\$50.00	Centerpiece flowers for awards banquet at the Hubbard Middle School - 2 for \$25 each		✓		Per review of the supporting documentation, the purchase amount is reasonable and for student awards.	
397	610A	254694	1/21/2005	POSITIVE PROMOTIONS	\$98.44	\$98.44	Poster's for Black History Month at Clinton School		✓		Per review of invoice description, the posters promote cultural awareness for Clinton school.	

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398	732V	254536	1/13/2005	PRINCETON'S NASSAN/CONOVER	\$60,852.00	\$60,852.00	Purchased of 2005 Ford Truck, Serial # 1FTNS24W15HB33420, maintenance department, to replace an old van.		✓		Per documentation provided the expenditure is reasonable for B&G	
399	300A	254692	1/21/2005	SKILLPATH SEMINARS	\$199.00	\$199.00	Managing Multiple Projects, Objectives and Deadlines seminar at Edison, NJ for Principal at Clinton Elementary School.		✓		Per review of the supporting documentation, the seminar is reasonable for the principal of Clinton school.	
400	610A	256748	4/8/2005	SODEXHO MARRIOTT	\$108.75	\$108.75	Dinner for Board Meeting at the Board of Education office. 15 people @ approx \$7-8 per person	✓			Per review of the documentation provided, the purchase of food does not have an educational benefit for the students of the District. Amount is reasonable.	These meetings were approved by Gordon MacInnes, Asst Commissioner of Education. Letter can be provided
401	320A	255439	2/16/2005	STUDY ISLAND	\$215.00	\$215.00	NJASK prep program subscription for professional development for 4th grade science teachers-on-line study guide.		✓		Per documentation, expenditure is for professional development for 4th grade science teachers.	
402	530T	251321	8/16/2004	VERIZON	\$393,282.91	\$375,576.97	2004-2005 District phone and alarm connections		✓		Per discussion with the IT Director, Verizon is used for almost all telecommunications needs for the District, including alarm connections to the appropriate dispatch to ensure the safety of the students and faculty. Amount paid exceeds purchase order amount.	
403	500A	256068	2/28/2005	WATERLOO FOUNDATION FOR THE	\$520.00	\$470.00	3rd grade class trip to Waterloo village		✓		Per review of the invoice description, a field trip to the Lenape Village offers historical educational value for the students.	
404	440A	252085	9/20/2004	XEROX CORP	\$4,233.58	\$5,908.73	Color and black ink copier print charges for Plainfield High school		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense for the District.	
405	610A	256744	4/8/2005	AKA INCORPORATE	\$183.50	\$183.50	Trophies for Washington School Basketball Recognition Banquet. Approx. \$4-7 per child.		✓		Per review of the documentation provided, the trophies motivate and reward the students to participate in basketball, and the amount is reasonable.	

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406	420M	254348	1/10/2005	ALLAN BRITWAY ELECTRICAL CONTRACTORS	\$2,230.00	\$2,230.00	Furnish and install 10 new CAT 5e Plenum Data Cables. Label, terminate, and test the cables to applicable standards. For the HR Department.		✓		Per review of the documentation provided and per discussion with the IT Director, the data cables are necessary to comply with a change in the infrastructure as used by Verizon.	
407	610A	256333	3/9/2005	APPLE COMPUTER, INC.	\$1,829.42	\$1,829.42	Apple wireless mouse part, wireless keyboard, Kensington WiFi Finder 2.0, and other computer supplies for schools throughout the District.		✓		Per discussion with the IT Director, these supply purchases are for the Apple Computer labs that exist throughout the District. They are needed to replace supplies that are damaged by students.	
408	610A	255677	3/1/2005	BARRACUDA NETWORKS	\$2,844.00	\$2,844.00	Spam firewall for District email server. 1 year service provider.		✓		Per discussion with the IT Director, this software is used to reject SPAM email and any other malicious email attempts.	
409	610A	254367	1/10/2005	BECKER SCHOOL SUPPLIES	\$1,544.39	\$1,730.89	Art supplies for Art classes: Play Doh, clay hammers, clay rolling pins, craft sticks, pencils, clear tray storage cabinets, and other classroom supplies.		✓		Per documentation provided, the supply is for art classes which are necessary and has educational value for students.	
410	580A	256959	4/19/2005	BEST WESTERN CONCORDVILLE HOTEL	\$106.92	\$106.92	Hotel Room for HR Recruiter. Job Fair-Lincoln University. 1 night.		✓		Per review of the documentation provided, the dates per the Job Fair are consistent with the dates per the hotel bill, and the amount is reasonable.	
411	610A	254938	2/2/2005	BROOK/MAYS MUSIC SUPPLY	\$194.70	\$194.70	1 - Vocal microphone and cable.		✓		Per discussion with AP Director, the microphone is used for announcements over the PA system is necessary to inform the students and faculty of events and emergencies. Expenditure is supported by documentation.	
412	610P	255868	2/28/2005	BROWNSTONE PUBLISHERS, INC.	\$206.00	\$206.00	1 year subscription No Child Left Behind magazine subscription. May 2005 to May 2006 for the Director of Curriculum and Institution.		✓		Per review of the documentation provided, magazine appears to coincide with person's role.	
413	610A	257149	4/29/2005	BRUNO'S PIZZA	\$108.90	\$108.90	End of year pizza party for students		✓		Per review of the documentation provided, the expenditure is in celebration of the year and the amount is reasonable.	

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414	320A	257000	4/21/2005	CAMEO CAST INC.	\$1,350.00	\$1,350.00	Assembly Program 4/22/2005 at Clinton School for 2 assemblies to help in development of self respect, social skills, and anger management.		✓		Per review of the documentation provided, this purchase was properly approved and ensures student development.	
415	610A	256677	4/8/2005	CENTRAL LEWMAR LLC	\$818.00	\$818.00	20 qty of 8.5" X 11" white Generic Xerographic copy paper. 8 qty of 8.5"x11" Navigator White color copy paper. 2 Navigator white color paper. Plainfield Board of Education office.		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense for the District.	
416	610A	256013	2/28/2005	CHEERLEADING COMPANY	\$151.25	\$151.37	3 - 19" white megaphones @ \$20 each and 121 - ribbon scrunchies for the cheerleading team @ \$6 each.		✓		Per review of the documentation provided, the purchase of cheerleading equipment is necessary for the participation in cheerleading and the amount is reasonable.	
417	610A	254499	1/12/2005	CORPORATE EXPRESS	\$409.94	\$409.94	Office Supplies including: envelopes, manila folders, surge protector, staple remover, pens, and legal pads.		✓		Per review of the documentation provided, the purchase of office supplies for the HR department is necessary for the operation of the department.	
418	420A	257024	4/21/2005	COSKEY'S ELECTRONIC SYSTEMS	\$102.00	\$102.00	Repaired speakers for intercom System for Cook Elementary Schools		✓		Per documentation provided the expenditure is reasonable for B&G	
419	610A	257124	4/27/2005	CREATIVE CATERING	\$658.25	\$658.25	Luncheon for teacher appreciation day. 75 ordered @ approx \$8 per person.			✓	Per review of the documentation provided, the purchase of food for teachers appreciation day does not benefit the students.	Recognition of Teachers is a National Event. It is clearly recognized that if you support staff they provide an educational opportunity for all students. There is a direct correlation to student achievement, teacher satisfaction=efficacy
420	420A	257041	4/21/2005	DA-LOR SERVICE CO., INC.	\$2,841.05	\$2,841.05	Installation of new pulley and bushing on motor at PHS	✓			Unable to assess the purpose or usefulness of the purchase based on information provided.	Motor controller for controller board for unit ventilator for heat. Cheaper to rebuild than to replace or purchase new. The district is required to provide heat.
421	610A	253025	11/10/2004	DAVIDSON TITLES, INC.	\$3,038.17	\$3,450.80	Student's Fiction & Non Fiction Books for Washington School . 162 books @ \$16.		✓		Per review of the documentation provided, the purchase of books for the library has an educational benefit for the students.	
422	610A	255290	2/16/2005	E.C.S. LEARNING SYSTEM, INC.	\$38.15	\$36.10	High interest reading skills & strategies for grades 3 and 5		✓		Per review of the invoice description, the reading skills books are necessary for the teacher's instruction of students.	

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423	610A	254874	2/2/2005	EFILLIATE	\$206.82	\$207.28	2 Port audio with 6ft built in cable, faceplate, and Y-splitter for the IT Department.		✓		Per discussion with IT Director, these supplies are hardware and accessories for the network operating center. Expenditure is supported by documentation.	
424	610A	254695	1/21/2005	EMPAK PUBLISHING	\$162.80	\$162.80	Poster's for Black History Month		✓		Per review of the documentation provided, it is a strategic benefit to the students to provide Black History cultural awareness.	
425	732A	255202	2/16/2005	GATEWAY COMPANIES, INC.	\$7,133.91	\$7,302.89	1 Floppy drive \$26 and 1 - 17" black leather laptop case \$80	✓			Unable to assess the beneficiary and necessity of the purchase based on the information provided.	The case is part of a package not separate. These are professional programs/laptops (all is embedded) This was a whole package which can't be separated. These laptops were for the Child Study Teams.
426	610A	255810	2/28/2005	GATEWAY COMPANIES, INC.	\$37,258.99	\$40,984.89	24 Gateway mobile wireless lab carts with laptops to move among classrooms for research, presentations, and computer literacy.		✓		Per documentation, the expenditure is for students and necessary for presentations/research and computer education. The price is reasonable.	
427	610A	257173	5/3/2005	GEVALIA	\$60.35	\$60.35	Reimbursement for coffee for the superintendent's office			✓	Per review of the documentation provided, the purchase of coffee does not have an educational benefit to the students.	The superintendent has many early and evening meetings at her level which necessitates coffee being served. General courtesy of the department. Please provide State guidelines on ban of coffee
428	610A	254829	1/27/2005	HENRY SCHEIN INC.	\$438.61	\$478.01	Nursing supplies for the nurse's office.		✓		As per documentation provided the supply for nurse's office which are mandatory.	
429	610A	255776	2/28/2005	HIGHSMITH COMPANY, INC.	\$654.75	\$652.67	New Cabinet purchase and installation for library books		✓		Per review of the documentation provided, the purchase of the cabinet is for the proper storage of library books.	
430	500A	257382	5/11/2005	HILTON HOTEL	\$769.50	\$769.50	Hotel Accommodations for Woodland Principal/Leadership team attending America's Choice Principals Academy Leadership Summit at Philadelphia, May 25, 2005. Attended are the Principal, Math Coordinator, and 2 elementary school teachers from the Woodland Elementary School.			✓	Per review of the documentation provided, hotel accommodation appears to be a reasonable expenditure since conference is out of state. In addition, dates per the conference are consistent with the dates per the hotel.	

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431	500A	257460	5/11/2005	HILTON HOTEL	\$1,606.50	\$1,077.30	Professional development-Hotel Accommodations for Woodland Principal/Leadership team attending America's Choice Principals Academy Leadership Summit, May 25, 2005. Attended are the Vice President, Math Coordinator, Literacy Coordinator, The Lets Read teacher from Cedarbrook Elementary School.		✓		Per documentation, the expenditure is for certified staff professional development mandated by the state. Amount paid exceeds purchase order amount.	
432	890A	257141	4/27/2005	INTEREX	\$95.00	\$95.00	Advantage Membership Package for computer specialist, Membership ID 165300	✓			Unable to assess the reasonableness of membership based on the information provided.	H.P. user group. Update information for updates and maintenance of district servers. It is critical to maintain info that will support utilization and avoid mishaps!
433		255900	2/28/2005	LIBRARIES UNLIMITED, INC.	\$169.00	\$169.00	Media Specialist to attend Winners Workshop.	✓			Documentation does not explain the necessity to attend an out of state conference.	Media Specialists are Language Arts teachers as well. In a district with a focus on literature it is imperative that Media Specialists are up to date with best practice in literacy
434	440A	257019	4/21/2005	NES RENTALS	\$352.00	\$370.60	Rental of 25' Personnel Lift to service light fixtures in schools and the district. Invoice Dated 3/21/2005		✓		Per documentation provided the expenditure is reasonable for B&G	
435	320A	254221	12/22/2004	NEWARK RENAISSANCE HOUSE	\$3,060.00	\$8,000.00	Home Instruction for month of January 2005-T.M. for Long Term Residential Care due to patients history of chemical dependency and/or associated behavioral problems. Time of stay, per physician that length of time for treatment is based on progress and can be, but not limited to, a time of 6-18 months.		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion, with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	

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436		255898	2/28/2005	NJ PERFORMING ARTS CTR	\$440.00	\$440.00	Alvin Ailey ballet dancers for 4th grade students. 55 students @ \$8 per student.		✓		Per review of the documentation provided, the purchase is consistent with the performing arts curriculum within Clinton School.	
437	610A	256986	4/21/2005	PLAINFIELD FLOWERS	\$56.00	\$56.00	Presentation Bouquet for Teacher of the Year.		✓		Per review of the documentation provided, this purchase is for incentive for teacher award.	
438	610A	254521	1/13/2005	PRESENTATION SYSTEMS, INC	\$1,659.46	\$1,659.46	24" Dual Sided Lamination	✓			Per discussion with Superintendent, the laminator is used to preserve student projects and artwork at schools. Cost appears to be excessive.	We laminate educational materials as well so that they last over the years which is cost effective. Price also includes paper and shipping charges
439		253244	11/23/2004	SETON IDENTIFICATION PRODUCTS	\$117.91	\$91.09	Quotation Number 20528013. One name plate for wall with holder and one name plate for desk with holder for: Supervisor of Curriculum and Development		✓		Based on information provided the expenditure seems essential for the administration of educational process.	
440	610A	256124	2/28/2005	SOURCE INT'L TECHNOLOGY CORP	\$620.35	\$620.35	Instructional books and students books for the classroom library. 53 books @ \$12 each.		✓		Per review of the documentation provided, the purchase of books for the library has an educational benefit for the students.	
441	800A	254768	2/1/2005	SPINELLI, RAYMOND A.	\$180.00	\$180.00	For services to troubleshoot and repair the Avid system - 3hrs- on 10-22-04		✓		Per review of documentation provided, repair for learning system used by students.	
442	610A	255827	2/28/2005	SPORTY'S PILOT SHOP	\$3,616.55	\$3,944.22	Complete Recreational Pilot kit, Private pilot DVD course, Navigation Instrument trainer, VOR locator computer and etc. This purchase was needed for pilot training through The Plainfield Chapter of the Civil Air Patrol, USAF Auxiliary, dedicated to educating Plainfield school students in aviation aerospace education that meets NJCCCS 9.1 (Career and Technical education). "Project Solo" allows students to receive 20 hrs of supervised flight and ground instructions.		✓		Per documentation provided the expenditure was for a course provided to students to educate them about aviation; it meets NJCCCS 9.1 (Career and Technical education).	

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443		257175	5/3/2005	STAR LIMOUSINE SERVICE	\$406.00	\$406.00	Transportation to Newark Airport for Board Members. 3 members going to a NJSBA meeting @ \$135 each for early morning pickup		✓		Per documentation provided the expenditure is for ground transportation of 3 Plainfield BOE members (the District can send only 3 board members) attending a NJSBA meeting which is beneficial for the district.	
444	610A	257148	4/29/2005	STEIN, LORI	\$62.91	\$62.91	Reimbursement for after SPA testing party on April 21, 2005.		✓		Per review of the documentation provided, this is an incentive after students finish testing.	
445	610A	256172	2/28/2005	TROXELL COMMUNICATIONS	\$674.40	\$674.40	Overhead projector for Jefferson School.		✓		Per review of the documentation provided, it is necessary for classroom learning to have overhead projectors.	
446	610A	257461	5/11/2005	TWO FISH AND FIVE LOAVES	\$350.00	\$350.00	Catered food for mother's day luncheon on 5/6/05	✓			Per review of the documentation provided, catered lunch does not have an educational benefit to the students of the District.	Child recognizes mother with a special program. This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.
447	890A	257131	4/27/2005	U.C.I.A.C.	\$445.50	\$445.50	Entry fee for girls/boys track for county relays and track & field. 4 entry fees (1 for boys county relay, 1 for girls county relay, 1 for boys county championship, and 1 for girls county championship).		✓		Per review of the information provided, this purchase provides a direct benefit to the students of the District.	
448	890A	257451	5/11/2005	U.C.I.A.C.	\$100.00	\$100.00	Entry fee for girls track team for county J.V. track & field at Westfield High School. 1 day event.		✓		Per review of the information provided, the entry fee for the track team provides a direct benefit to the students of the District.	
449	300A	256542	3/23/2005	ADVENTURE AQUARIUM	\$790.50	\$790.50	2nd grade field trip on 6/02/2005 to Adventure Aquarium 18 adults @ \$9.50 and 91 students @ \$8.50, and 3 parking passes @ \$10 each		✓		Per documentation, expenditure for field trip to Adventure Aquarium. The price is reasonable.	
450	610A	257456	5/11/2005	FAGGINS, SABRINA	\$25.99	\$25.99	Supplies for retirement dinner (i.e. invitations sent to guest list).	✓			Unable to assess the beneficiary of the party or the necessity based on the information provided.	Retirement Dinner. This was past practice. Has been terminated.
451	890A	256852	4/13/2005	GEE, HAROLD	\$230.05	\$230.05	Reimbursement for Assistant Supervisor of Buildings & Grounds for room charges, NJSBGA (NJ Schools Buildings & Grounds Association) Expo, Atlantic City		✓		A conference conducted by NJSBGA, mandatory attendance, for the Buildings & Grounds assistant supervisor. In addition, the dates per the conference are consistent with the dates per the hotel bill.	

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452	610A	254940	2/2/2005	GLOBAL GOV'T/ED SOLUTIONS INC	\$8,076.16	\$8,076.17	Purchase of 16 Printers, Print cartridges, and laser toner cartridges for Washington school computer lab and library (6) and to replace printers in classrooms (10).	✓			Per discussion with AP Director, there is no fixed asset maintenance of expenditures less than \$2,000. Therefore, there is no documentation that shows a write off of former old printers, and documentation for the necessity of new ones. As a result, we are unable to assess the necessity of the purchase based on documentation provided.	Please refer to the approved technology Plan by the state. Timelines for equipment is clearly stated
453	420A	253914	12/13/2004	JERSEY STATE ENERGY CONTROLS	\$9,086.00	\$9,086.00	As per proposal, Andover control system (HVAC) service and preventative maintenance agreement, Barlow, Cedarbrook, Washington. Lowest Quote.		✓		Per documentation provided the expenditure is reasonable for B&G	
454	340A	256203	3/2/2005	KEYSTONE INFOR. SYSTEMS, INC	\$1,840.00	\$1,840.00	Configured and tested Universe Accounts	✓			Unable to assess the purpose or beneficiary of the purchase based on information provided.	This purchase was to configure our new server so that printers would work. Tested printers at PHS and Hubbard Middle School
455	610A	253290	11/23/2004	PAPER MART INC	\$386.70	\$386.70	Laser white paper for printer and copier in Curriculum and Instruction Department.		✓		Per review of the documentation provided, this purchase is necessary for the operation of the department.	
456	300A	257207	5/4/2005	RUNAWAY RAPIDS WATERPARK	\$676.00	\$676.00	Field trip to Runaway Rapids Waterpark. 40 students @ \$17 per students			✓	Per review of the invoice description, the field trip to Runaway Rapids does not have an educational benefit for the students.	Children that never leave their respective living area benefit from an outside experience. It builds vocabulary and the spectrum of experience necessary for writing & comprehension
457	890A	252675	10/20/2004	SARACINO, ANTONIO	\$60.90	\$60.90	Reimbursement for Buildings & Grounds employee, boiler license renewal 2004 & 2001		✓		As per union agreement the district must reimburse the license fees.	
458	610A	256982	4/21/2005	SIR SPEEDY PRINTING	\$85.00	\$85.00	250 Business Cards for Assistant IT Supervisor		✓		Per review of the documentation provided, the purchase is necessary for Assistant IT Supervisor to maintain contact with vendors and District members.	
459	610A	254471	1/12/2005	SMILE MAKERS	\$156.80	\$188.81	Hulk pencils, Finding Nemo tattoos, Hulk stickers, Pokemon stickers, etc.		✓		Per review of the invoice description, the stickers offer an incentive and reward to students for a reasonable amount.	

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460	610A	255989	2/28/2005	STAPLES BUSINESS ADVANTAGE	\$962.61	\$1,254.00	Lateral file cabinet, storage cabinets		✓		Per review of the documentation provided, this purchase appears to be a reasonable expense to support the function of the school	
461	610A	256267	3/3/2005	STAPLES BUSINESS ADVANTAGE	\$1,165.68	\$1,665.00	36 bulbs for overhead light at Maxson Middle School		✓		Per review of the documentation provided, lights bulbs are for projectors in classrooms.	
462	610A	255924	2/28/2005	ULTIMATE OFFICE	\$2,262.25	\$2,262.25	Binders, drawers, laptop desk, spherical magnets, desktop organizers for Washington School.	✓			Per discussion with AP Director, this purchase is to prepare for and remain compliant with CAPA Review guidelines. However, we are unable to understand how these purchases are associated with the guidelines based on the documentation provided.	How does a district or school function without supplies. These supplies are critical to operations.
463	500A	258019	6/2/2005	FOREST LODGE	\$3,150.00	\$3,150.00	The Barlow, Cedarbrook and Woodland schools 4th annual Family Incentive Day.	✓			Unable to assess the reasonableness of cost per person based on information provided.	This is not the entire cost. Families do pay for admittance. This is recognition of student & family achievement which is considered a best practice.
464	340A	258025	6/2/2005	PRIMETIME ENTERTAINERS	\$450.00	\$450.00	Entertainment for retirement party. Deposit of \$250 due ASAP. Balance of \$200 remaining.	✓			Unable to assess the reasonableness of the entertainment for retirement amount paid per person and the necessity of the entertainment based on documentation provided.	Retirement Dinner. This was past practice. Has been stopped.
465	300A	258223	6/9/2005	ALMOST LIKE NEW CAR RENTALS	\$1,350.00	\$1,350.00	Based on the invoice, rental of 2 mini vans from 6/11/05 to 6/16/05 for attendance at National History Day competition in College Park, MD.		✓		Per review of the documentation provided, travel expense appears to be reasonable for student competition.	
466	300A	258222	6/9/2005	COMFORT INN & SUITES	\$1,250.00	\$1,250.00	Hotel (Comfort Inn & Suites) 2 adults and 4 students from 6/12/05 - 6/16/05. For National competition for History Day.		✓		Per review of the documentation provided, hotel lodging appears to be reasonable for student competition.	

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467	300A	258221	6/9/2005	NOBLE, BRENDA	\$4,800.00	\$4,800.00	Student Activities, meal and gas for two vans. This activity was for National History Day in Maryland for national competition. 4-student, 2-adults and 5 days. \$160 per person per day.		✓		Per review of the documentation provided, this purchase appears to be for a national competition for students.	
468		258097	6/8/2005	CENTRAL PARK ZOO	\$111.00	\$111.00	Field trip to the Central Park zoo on 6/14/05 (7 adults @ 6.00 per adult and 69 children @ 1.00 per child).		✓		Based on documentation provided the expenditure seems to be essential for the educational process. The price is reasonable.	
469	800A	258155	6/8/2005	DORNEY PARK	\$857.50	\$857.50	Field trip to Dorney Park on 6/17 8th grade graduation class trip- 35 tickets @ \$25 per ticket		✓		Per review of the documentation provided, this field trip is for 8th grade graduation celebration and is a reward upon graduation. Amount is reasonable.	
470	610A	256976	4/21/2005	A & E MAILERS	\$1,472.56	\$1,475.00	For printing 15,500 flyers, address file, flyers folding, address labels. Flyers sent to all Plainfield residents for the Tech Fair. Amount per flyer is \$0.10.		✓		Per discussion with IT Director, these flyers are for the annual Tech Fair, and are distributed throughout the community. The Tech Fair is sponsored by Plainfield and showcases student achievement to the community. As a result, the beneficiary is the student and the amount is reasonable.	
471		257720	5/18/2005	ACCUSCANN	\$2,325.00	\$2,325.00	Building blue prints scanned and stored to CD ROM	✓			Unable to assess the usefulness of the purchase based on the documentation provided.	Per the Emergency Plan dissemination dated by the government, each school should house blue prints. In addition buildings & grounds should maintain sets. It is more cost efficient to have them on CD Rom.
472	732A	257075	4/27/2005	ASPECT COMPUTER	\$2,339.00	\$2,339.00	HP Color LaserJet for Pupil Personnel Services	✓			Unable to assess the necessity of the purchase based on the documentation provided.	Pupil Services must provide transcripts, records etc. Absolute need for printer.
473	610A	257214	5/4/2005	AUDIO VISUAL AIDS	\$290.40	\$290.40	Califone CD/Dual Cassette fm/am Radio player used in classrooms.		✓		Per documentation review, the Cassette player is used in classrooms to play educational tape/CDs which are required by the curriculum. The amount appears to be reasonable.	
474	500A	254232	1/3/2005	BUREAU OF ED & RESEARCH	\$175.00	\$175.00	Workshop: "Incorporating Effective Comprehension" on 1/5/05 in New Brunswick for 4th Elementary reading teacher.		✓		Per documentation provided the expenditure is for certified staff's professional development which is mandatory.	

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475	300A	255638	2/23/2005	BUREAU OF EDUCATION AND RESEARCH	\$340.00	\$330.00	Seminar: Using Six Trait Writing to Maximize your Students' Writing Achievements in New Brunswick for two Cook Elementary School Teachers.		✓		Per review of the documentation, person's role appears to coincide with description of seminar.	Six traits is a nationally recognized program for teaching writing. Writing is a NJCCCS. This program supports student achievement.
476	610A	258191	6/8/2005	CANON BUSINESS SOLUTIONS	\$109.76	\$357.50	BX Staple Cartridge for copier		✓		Per review of the documentation provided, this purchase is necessary to the operation of the District.	
477	610A	258266	6/15/2005	CANON BUSINESS SOLUTIONS	\$5,813.78	\$5,814.48	Labor and purchase of new copiers	✓			Unable to determine the reasonableness of the cost of the purchase.	Please refer to the technology plan approved by the state.
478	420A	257433	5/11/2005	COSKEY'S ELECTRONIC SYSTEMS	\$102.00	\$102.00	Serviced TI intercom phone		✓		Per documentation provided the expenditure is reasonable for B&G	
479	500A	257968	6/1/2005	FACE IT! STUDIOS	\$150.00	\$150.00	Overtime work performed in accordance with the Woodland Art Night on 4/28/05. Half hour overtime for 3 artists @ \$50 per artist.		✓		Per review of the documentation provided, this purchase is in accordance with NJCCS Visual and Performing Arts guidance.	
480	610A	256271	3/3/2005	HIGHSMITH COMPANY, INC.	\$458.32	\$466.14	Listening centers, sharpener, markers, folders and etc.		✓		Per review of the documentation provided, these purchases represent supplies necessary for the operation of the Maxson Middle School.	
481	890A	257709	5/18/2005	HOOVER, MICHAEL	\$60.00	\$60.00	Reimbursement for Boiler License renewal as per union agreement.		✓		Per documentation provided the expenditure is reasonable for B&G	
482	300A	256289	3/9/2005	HUDAK, CHRISTINE	\$1,150.00	\$1,150.00	Security (digital) photos of classroom, hallways, closets and etc.		✓		Per review of the documentation provided, this expenditure appears to be reasonable to ensure safety of the schools.	
483	420Z	258252	6/15/2005	HUGHES ELECTRIC	\$164,352.23	\$164,352.23	Serviced main electrical room at old high school, after an electrician was killed in this room due to electrical equipment malfunction.		✓		Per documentation provided the expenditure is reasonable for B&G	

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484	610A	257641	5/18/2005	K & K RECOGNITION AWARDS	\$45.00	\$53.00	Teacher of the Year Plaque for Cook Elementary School Teacher.	✓			Documentation does not explain the necessity of the purchase to education.	The County and State recognized the teachers of the year as well as districts across the nation. Is there some reason why an ABBOTT teacher would not have an equitable experience?
485	610A	257197	5/4/2005	LEON'S CATERING SERVICE, INC.	\$253.00	\$253.00	Cold breakfast for 40 people @ approx. \$6 per person	✓			Per review of the invoice description, there is no educational benefit to the students associated with the purchase of food. Amount is reasonable.	This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.
486	610A	255845	2/28/2005	LIBRARIAN'S BOOK EXPRESS	\$865.80	\$865.80	Fiction and student books for Maxson School library		✓		Per review of the documentation, library books offer an educational benefit to the students.	
487	320A	257255	5/4/2005	MACALUSO, JOANNE B.	\$24.00	\$24.00	Mileage reimbursement to attend workshop "improving student performance in language arts literacy" by elementary school teacher.		✓		Per documentation provided the expenditure is for professional development which is mandated by the state.	
488	610A	256054	2/28/2005	MIDWEST TECHNOLOGY PRODUCTS	\$1,684.38	\$1,978.88	Tools for Plainfield High School, including: hammer, hacksaw, wrench, drill bit, and file.	✓			Unable to assess the purpose and usefulness of the purchase based on information provided.	How does one run a wood shop program for students without tools?
489	610A	257724	5/18/2005	MILES, BRENDA	\$31.91	\$31.91	Ice cream, toppings, and drinks for Safety Net Year End party		✓		Per review of the documentation, the year end celebration is for the students in classroom and the amount is reasonable.	
490	420A	257441	5/11/2005	NJ DOOR WORKS, INC.	\$253.00	\$253.00	Repair to overhead door @PHS		✓		Per documentation provided the expenditure is reasonable for B&G	
491	890A	253253	11/23/2004	NJASCD	\$250.00	\$250.00	Writing workshop for District individuals	✓			Per review of the supporting documentation, it is not possible to conclude on the reasonableness of attendance based on information provided.	Writing is a Core Curriculum Content Standard. Children must be assessed in writing. Teachers must have the capacity to teach writing, therefore we provide the necessary staff development
492	610A	254207	12/23/2004	HASKEL OFFICE, LLC	\$471.00	\$361.00	42" wide 2 drawer file cabinet for the Board of Education	✓			Unable to assess the reasonableness of the purchase based on the information provided. Amount paid exceeds purchase order amount.	The district is responsible for maintaining records that become more and more cumbersome. We must have the necessary cabinets to house these items

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493	331A	251839	9/13/2004	SCARINCI & HOLLENBECK, LLC	\$57,240.76	\$45,000.00	Professional Services		✓		SCARINCI & HOLLENBECK, LLC legally represented the district. As per Admin Code title 18A bids are not required and POs are mutually binding contracts. Per review of the documentation provided, this appears to be a reasonable operating expense for the District. Amount paid exceeds purchase order amount.	
494	610A	255710	3/21/2005	SCHOOLWIDE, INC.	\$2,568.67	\$2,738.92	5 - Nonfiction reading kits for grades K-3 and 1 - Math kit for each grade K-5.		✓		Per review of the documentation provided, it is necessary to obtain math and reading materials as consistent with the NJCCS guidelines.	
495	610A	257921	5/26/2005	SIGN-A-RAMA, USA	\$84.00	\$84.00	3 name plates and holders to replace old ones.		✓		Per review of the documentation provided, it is necessary for District personnel to have name plates to encourage communication.	
496	610A	257992	6/1/2005	SOUNDS LIVE ENTERTAINMENT	\$3,345.00	\$3,545.70	1,000 & 3,000 watt sound system, 6 hand held mikes, DJ, outdoor generator, and clean up. For Teen Summit outdoor concert.	✓			Unable to assess the usefulness and purpose of the purchase based on documentation provided.	The Teen Summit was part of Character Education. Bullying & Harrassment and Drug Free education all for the students in cooperation with the City of Plainfield, FOX 5 News etc.. In order for 2000 students to hear the program it was imperative to have a sound system
497	890A	257711	5/18/2005	STRANGIO, JEFFREY	\$34.75	\$34.75	Reimbursement for shipping costs for returning hardware shipped to the district incorrectly.		✓		Per review of the supporting documentation, it is not possible to conclude on the educational benefit of the purchase, additional information is required.	
498	890A	257959	6/1/2005	U.C.I.A.C.	\$720.00	\$720.00	18 tickets @ \$40 each for faculty attendance at the Union County Interscholastic Athletic Conference			✓	Per review of the documentation provided, the amount per person at the UCIAC banquet for coaches and the Athletic Department is excessive.	Annual Coaches dinner where coaches are recognized by the County and receive County awards. All County districts send coaches therefore will all districts be questioned on this item?
499	610E	258052	6/3/2005	UNION COUNTY BD OF ELECTIONS	\$19,146.23	\$19,146.23	Special School Board election expenditures	✓			Unable to assess the purpose or necessity of the purchase based on information provided.	When a school board member leaves by statute we must have a special election. Please refer to statute.

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500	610E	258045	6/3/2005	UNION COUNTY CLERK	\$3,286.47	\$3,286.47	School Board election expenditures, including: postage for mailing absentee ballots, addressing sample ballots, newspaper adds for absentee ballots, etc.	✓			Unable to assess the of necessity of the purchase based on information provided.	Please refer to statute. This is mandatory laws by statute we must pay for these items
501	300A	258363	6/17/2005	TURTLEBACK ZOO	\$270.00	\$270.00	Entrance fee to Turtleback Zoo for 80 students and 10 parents @ \$3 per person.		✓		As per documentation provided the expenditure is essential for educational process. The price is reasonable.	
502	420A	258302	6/17/2005	CIRCELLI CONSTRUCTION	\$250.00	\$250.00	Masonry Service, to replace steps at Hubbard		✓		Per documentation provided the expenditure is reasonable for B&G	
503	610A	258217	6/8/2005	CORPORATE EXPRESS	\$35.92	\$35.92	Air freshener-Worldwind fragrance: Acapulco Splash and French Kiss		✓		Per review of the documentation provided, the purchase of air fresheners appears to be a reasonable operating expense for the District	
504	420A	258304	6/17/2005	COSKEY'S ELECTRONIC SYSTEMS	\$181.21	\$181.21	serviced phone in room 302, Hubbard		✓		As per documentation provided the expenditure is essential for educational process.	
505	610A	258356	6/17/2005	DAVIS, ROSE	\$692.48	\$692.48	Annual stipend for in District travel for Assistant IT supervisor. Rate per room is \$292 per night.		✓		Per review of the contract documentation, the stipend is necessary.	
506	610A	258424	6/22/2005	FERRARO'S PIZZA	\$1,340.00	\$1,340.00	2005 - project graduation	✓			Based on documentation provided is not clear if the district has to pay the graduation bill.	This was not a district expense. It was reimbursed by the Plainfield Municipal Alliance.
507	580A	258414	6/21/2005	PHILADELPHIA AIRPORT MARRIOTT	\$3,915.00	\$3,915.00	Hotel (Airport Marriott) reservations for IT Director, Assitant IT supervisor and IT Project Manager for NECC (National Educational Computing Conference) 2005 in Philadelphia 6/26 - 6/30/2005. Approx. \$326 per night.		✓		Per review of the documentation provided, the dates per the conference match the dates per the hotel bill.	
508		258423	6/22/2005	RANDOM ACCESS ENTERTAINMENT	\$500.00	\$500.00	Project graduation supplies for Plainfield High School	✓			Unable to assess the usefulness of the supplies based on information provided.	Project Graduation is the last day of school for Seniors. \$1300 of the expenditures is paid by an outside source. This practice keeps kids safe and off the streets and is nationally recognized as best practice.

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509	610A	258422	6/22/2005	SHEPPARD, VICKEY	\$478.90	\$478.90	High school graduation supplies for Plainfield High School, which was conducted at the school's gym.		✓		Per review of the supporting documentation, the expenditure was necessary for a high school graduation.	
510	580A	258521	6/24/2005	CLARION HOTEL	\$992.92	\$992.92	Hotel (Clarion Hotel) reservations for Administration System Supply Tech, IT Technician, 2 Desk-Top Tech, Computer Specialist, Jr. Network Administrator, and System Administrator for NECC 2005 Convention in Philadelphia 6/27 - 6/29/05. Approx. \$71 per night.		✓		Per review of the documentation provided, the number of nights per the conference coincide with the nights per the hotel bill.	
511	610A	258409	6/21/2005	GEVALIA	\$120.70	\$120.70	Gevalia coffee for the Superintendent	✓			Unable to assess the educational value of the purchase based on the documentation provided.	There was no state restriction for catering or food service during this period. The superintendent has many early and evening meetings in which coffee is served.
512	610A	255709	2/28/2005	EVERBIND	\$242.86	\$325.38	Order of 6 different children's books, and a quantity of 6 of each book.		✓		Per discussion with AP Director, these books were purchased for a classroom library within Washington School, as mandated per America's Choice. Expenditure is supported by documentation.	
513	610A	258591	6/30/2005	PETTY CASH	\$398.24	\$398.24	Classroom supplies, postage, mileage reimbursement, and Buildings & Grounds vehicle maintenance/car wash	✓			Per review of the petty cash receipts, it is noted that some receipts were for the purchase of food and beverages. As a result, we deem this payment to be questionable since some purchases have educational value and others do not.	
514	420A	258341	6/17/2005	ACADEMY RIGGING & MOVERS, INC.	\$750.00	\$750.00	Relocation of mobile bleachers, Hub Stine. They move them between football and baseball fields.	✓			Documentation does not provide the necessity of the amount to move bleachers versus buying more bleachers for the other fields.	This item was mentioned on previous page
515		257716	5/18/2005	APPLIANCE ARAMA	\$289.00	\$289.00	1 Panasonic Air Conditioner for the Hubbard Middle School	✓			Documentation does not explain the purpose, beneficiary, and the necessity of the expenditure.	Any room that houses computer equipment in numbers more than 15 must have air conditioner to stay up and running. This air conditioner is for a computer lab!

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516	500A	250593	7/1/2004	CANON FINANCIAL SERVICE	\$5,525.52	\$6,027.84	Staples for image runner 600.		✓		Per documentation, expenditure for school copier machine.	
517	610A	257569	5/18/2005	CENTRAL LEWMAR LLC	\$219.50	\$219.50	8.5" X 11" white paper copier and printer paper for the Board of Education office.		✓		Although there is no direct educational benefit from the purchase of paper, it is essential to the operation of the Board of Education office	
518	390A	258035	6/2/2005	COMPUTER CONSULTING GROUP	\$825.00	\$825.00	Project special training for office of special services. Secretarial Staff on June 9, 2005.	✓			Documentation does not provide the beneficiary of the expenditure to education.	We are mandated by contract to provide training for our secretarial staff. Is there an organization any where that does not provide training to their personnel?
519	890A	257395	5/11/2005	COUNCIL FOR EXCEPTIONAL CHILDREN	\$172.00	\$172.00	Professional dues for District employee, Premier Foundation Contribution	✓			Documentation does not provide the purpose and the necessity of the expenditure to education.	Professional dues to the organization that keeps our staff abreast of current practice and increases their effectiveness is a prudent cost.
520	610A	252514	10/12/2004	CRYSTAL PRODUCTIONS	\$247.31	\$269.32	Book -"American Visions: History of American Art Architecture"		✓		Per review of the documentation, the purchase is in accordance with the curriculum of the school.	
521	610T	256500	3/21/2005	CURRICULUM ASSOCIATES	\$2,307.53	\$2,133.60	3 qty IED - II Standard Scoring. 3qty IED-II Inventory. 6 qty IED-II Develop Record BK 10pk. 5 qty Brig Comp Inv Basic Skills. 5 qty CIBS Scoring Software Ver. 1.5. 5qty CIBS Record Book 10pk.		✓		As per documentation provided the expenditure is essential for educational process. Amount paid exceeds purchase order amount.	
522	390A	255571	2/23/2005	HARCOURT INC.	\$1,195.48	\$1,721.83	Outsource for the scoring of reports and balance paid to Aprenda for scoring materials	✓			Per review of the documentation provided, unable to assess the necessity of the purchase.	It is mandatory that we assess students. Out sourcing scoring is more cost effective than doing in house. We cannot eliminate the assessment of students.
523	580A	256723	4/8/2005	HOLIDAY INN EXPRESS	\$673.92	\$898.56	Hotel rooms for track team in West Atlantic City. 1 night. 11 people. Approx. \$61 per person.		✓		Per review of the documentation provided, the purchase is for attendance at a track meet, and the amount and necessity of staying overnight are reasonable.	
524	610A	258410	6/21/2005	K & K RECOGNITION AWARDS	\$225.00	\$225.00	Three Plaques for student liaisons @75 each.	✓			Amount spent for plaques seems to be excessive.	Recognizing the students who were members of the Board of Education for a year voluntary, 2 nights per month and representing their peers should not have a cost aligned to it.

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525	610A	257179	5/3/2005	KAISER BANK EQUIPMENT CORP	\$510.00	\$510.00	Signature patch and ink roller for automatic check signer		✓		Although there is no direct educational benefit, the purchase of the signature patch is an essential purchase to the efficient operation of the Board of Education	
526	610A	258006	6/2/2005	MULLEN, TRACY	\$50.00	\$50.00	Reimbursement for loss of down payment of the video "Bullying at Schools" - VHS was damaged		✓		Per review of the invoice description, it is essential to the students to learn about bullying, and therefore the purchase is essential	
527	610A	256362	3/16/2005	NATIONAL AUDIO VISUAL SUPPLY	\$309.95	\$338.74	Purchase of digital voice recorder to record children	✓			Per review of the documentation provided, the purchase appears to benefit students and has educational value, however the necessity of buying digital recorder (which is more expensive than regular one) is questionable, base on the documentation provided.	Recording students is imperative to program. Clarity is essential. How does one put a value on the assessment of students?
528	610A	257629	5/18/2005	NATIONAL BUSINESS FURNITURE	\$416.90	\$416.90	Furniture: Open Hutch (mahogany finish) for the principal's office used for books.	✓			Unable to assess the necessity of the purchase to education.	Item mentioned on a previous page
529	320A	256928	4/19/2005	RUTGERS UNIVERSITY-NJCE	\$100.00	\$125.00	David Hannan to attend workshop for "Oral Sex and Young Teens: The New Third Base?" at New Brunswick, NJ.		✓		Per review of the documentation provided, the purchase appears reasonable for person's position.	
530	420A	258311	6/17/2005	PASTOR REFRIGERATION INC.	\$1,516.00	\$1,516.00	Repaired Fan motor, serviced condensation pump, serviced A/C (Maxson), Serviced freezer (Jefferson), serviced Barlow, milk boxes.		✓		Per documentation provided the expenditure is reasonable for B&G	
531	610A	256767	4/8/2005	RARITAN VALLEY COMMUNITY COL.	\$627.00	\$665.50	Admission to see "Curious George" for 2nd grade class. 121 people @ approx \$6 per ticket		✓		Per review of the invoice description, a Curious George performance for 2nd graders is reasonable and benefits the students.	

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532	340A	257418	5/11/2005	REDIKER SOFTWARE, INC.	\$420.00	\$420.00	Order of 4 Metrolgic Orbit Scanner for schools	✓			Per discussion with IT Director, this purchase is used at all schools in the cafeteria. A student will swipe his/her ID card and be charged the appropriate amount for lunch. Per IT Director, the software will also be used to swipe into class in the future. However, without board approval or quote information, the reasonableness of the purchase can not be determined.	Rediker has Board approval Please check with Roz Mathis. This is our student information system for attendance, grades, schedules café terminal, nurses etc...
533	610A	257303	5/5/2005	RICOH CORPORATION	\$184.24	\$184.30	White 8.5 x 11 multipurpose paper		✓		As per documentation provided the expenditure is essential for educational process.	
534	610A	256274	3/3/2005	STENHOUSE PUBLISHERS	\$2,001.38	\$2,178.55	Video and Audio CDs for language learning and literacy for the Washington School ESL students		✓		Per review of the documentation provided, the purchase is necessary for ESL students to practice listening to and understanding English.	
535		259221	6/24/2005	TYLIN PROMOTIONS	\$982.00	\$982.00	Recruitment Ad in the Annual Minority Careers in Education Exposition handout at the Annual Minority Careers in Education conference.		✓		Per discussion with HR Director, and per review of the documentation provided, the District attended the conference noted and took out an ad in the exposition handout. The ad is meant to increase awareness of the Plainfield District and boost recruitment.	
536	610A	257915	5/25/2005	ULTIMATE OFFICE	\$982.52	\$996.75	1 Mobile CPU stand, 3 magnifile legal, 6 poly folder v-bottom, 1 desktop organizer.	✓			Documentation does not explain the purpose, beneficiary, and necessity of the expenditure to education.	In order to run an office it is critical to have supplies.
537	610A	257426	5/11/2005	UPBEAT	\$1,092.88	\$1,092.88	5 4X8 diamond cord floor mats for the Chas Stillman school's front door for safety reasons.		✓		Per review of the documentation provided, the mats are used in schools at front doors for safety reason to prevent students from slipping.	
538	610A	256812	4/8/2005	W.B. MASON CO., INC.	\$372.77	\$392.77	Ink cartridges, calculator, coffee brewer, calendar, envelopes, stapler, tape, etc.	✓			Per review of the documentation, There are purchases that are necessary to the successful operation of the District, however, the purchase of a coffee brewer does not provide any benefit to the students or operating effectiveness of Maxson Middle School.	Having coffee in the prinpal's office is a courtesy. If all districts are held to this standard then we will follow suit
539	610T	255914	2/28/2005	WESTERN PSYCHOLOGICAL SERVICES	\$223.85	\$264.00	An illustrated Diagnostic hand book, Stopwatch and etc.	✓			Per review of the documentation provided, unable to assess the necessity of the purchase.	Psychologists by law must have diagnostic evaluative materials for testing.

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540	440A	250504	7/1/2004	XEROX CORP	\$57,465.21	\$62,689.32	Make ready table and central label	✓			Per review of the documentation provided, it is not possible to conclude on the educational benefit of the purchase.	No curriculum and instruction unit can run without a copy machine. This unit does all district curriculum, tests etc...
541	610A	259250	6/28/2005	AFFORDABLE PRINTING	\$165.00	\$165.00	Printing of attendance records		✓		As per documentation provided the expenditure is essential for educational process.	
542	890A	258507	6/24/2005	ELI RESEARCH	\$147.00	\$147.00	School Law alert magazine subscription	✓			Per review of the information provided, we can not determine the beneficiary of this payment.	In order to effectively run the district and keep us out of litigation it is necessary to have the proper law tools. Educational Law changes rapidly. Why would we make decisions without backup?
543	610A	259109	6/30/2005	KENT, EDWARD	\$44.39	\$44.39	Reimbursement for purchase of balloons and streamers for 4th of July parade	✓			Per review of the documentation provided, the purchased amount is reasonable, however, school is not in session during the 4th of July. As a result, unable to assess the reasonableness and beneficiary of the purchase.	Joint venture with the City of Plainfield, has been terminated this school year.
544	610A	255657	2/25/2005	TAYLOR RENTAL	\$659.74	\$659.84	Dinner china rental for Elder's Day dinner. 14 people @ approximately \$47 per person			✓	The purchase of china for a dinner does not have an educational benefit to the students. Amount per person is also excessive.	The seniors recognize the Senior citizens of the city. They serve them dinner and give them a mini Prom that many of them never had. This is a service learning project.
545	592T	260577	7/8/2005	CHARLES HOTEL	\$1,591.17	\$1,591.17	Hotel (The Charles Hotel) from 7/10 -7/15 while attending the Critical Issues in Special Education Conf. for District employee in Cambridge, MA.		✓		Per review of the documentation provided, hotel accommodations appear to be reasonable due to attendance at an out of state conference.	
546	610A	257631	5/18/2005	ASCD	\$2,589.09	\$2,711.38	Two memberships in ASCD for principal and vice-principal for their Professional development, comes with a Book and video on classroom instructions.		✓		Per documentation, expenditure is for school's principal professional development and required by the state.	
547	580A	260768	7/22/2005	KENT, EDWARD	\$82.50	\$82.50	Car allowance for Interim Business Administrator.		✓		Per review of the documentation provided, Interim BA was hired and paid as a consultant. As a result, it is reasonable that he would be reimbursed for mileage incurred. Amount also reasonable.	

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548	592T	260810	7/27/2005	SHERATON ATLANTIC CITY CONV CTR	\$406.27	\$406.27	Hotel accommodations for Literacy Coordinator, (Sheraton Atlantic City) while attending the NJ Department of Education Literacy / Reading First Conference scheduled for 8/9-8/11/05. Approx. \$203 per night.		✓		Per review of the documentation provided, hotel accommodations appear to be reasonable due to attendance at a conference in Atlantic City. Amount is also reasonable.	
549	890A	260825	7/29/2005	UMDNJ-SCHOOL OF PUBLIC HEALTH	\$200.00	\$200.00	Registration for Board President to attend asbestos supervisor refresher course mandated by the state.		✓		Per documentation provided the expenditure is reasonable for B&G	
550	340A	258335	6/17/2005	BAUDVILLE	\$1,081.01	\$1,081.01	Trophies and Supplies for Retirement. 125 Lapel pins @ \$4.75 each, 1 trophy @ \$140, and 3 trophies @ \$30 each.	✓			Unable to assess the necessity of these purchases based on the documentation provided.	Past practice. No guidelines from the state.
551	610A	256303	3/9/2005	LONGO ASSOCIATES	\$1,298.00	\$1,298.00	Commercial metal Shelving for community preschool storage room. 9 units @ \$108 each.		✓		Per review of the documentation, this purchase is necessary to maintain the organization of the school.	
552	300A	257421	5/11/2005	OTTER CREEK INSTITUTE	\$199.00	\$199.00	5/18/05 attendance at workshop.	✓			Documentation provided does not provide the purpose and necessity of the workshop.	Working with disruptive students is challenging. Teachers attend workshops for strategies and best practices. This workshop was in state and was recognized as viable. The NJCCCS were met.
553	890A	260877	8/3/2005	PERSONNEL CONCEPTS	\$46.90	\$46.90	NJ Space Saver - Federal Law Poster for the Human Resources Department for 2005		✓		Per review of the supporting documentation, it is necessary to showcase the Federal Labor Law poster as mandated by law.	
554	420M	260726	7/15/2005	SUNGARD AVAILABILITY SVCES LP	\$14,202.00	\$14,202.00	Maintenance contract for 2005-2006 school year	✓			Unable to assess the usefulness, beneficiary, and reasonableness of the cost based on information provided.	Disaster recover for server
555	530A	260748	7/19/2005	UNITED STATES POST OFFICE	\$3,500.00	\$3,500.00	Bulk Rate for mailing of 8,000 school calendars for 2005-2006 school year to District families		✓		We note that in order to keep parents and children informed of holidays and special events at each school, it is essential to have a school year calendar.	

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556	530A	260834	8/1/2005	UNITED STATES POSTAL SERVICE	\$47,500.00	\$47,500.00	Postage for all District schools		✓		Per review of the documentation provided, the postage expense appears to be a reasonable for the district operations.	
557	580A	260823	7/29/2005	DORAL FORRESTAL CONFERENCE	\$4,201.40	\$4,090.00	Board of Education meeting/retreat to the Forrestal Conference Center & Spa. Approx. Payment is for room, food, and meeting space.	✓			Unable to assess the reasonableness of the cost per person, as a listing of individuals who attended was not provided. Amount paid exceeds purchase order amount.	Boards of Education hold retreats throughout the year
558	732A	259156	6/17/2005	APPLE COMPUTER INC.	\$2,434.85	\$2,434.85	1 - PowerBook 15# 1.67GHz SuperDrive (laptop) and AppleCare Protection Plan for PowerBook		✓		Per review of the documentation provided, it is necessary for IT Project Leader to be issued a laptop.	
559	420A	254290	1/10/2005	CANOPY ERECTORS, INC.	\$6,524.50	\$6,525.00	Fabricate, furnish and install freestanding walkway canopy over existing wood walkway deck, Maxson. Lowest of two quotes.		✓		Per documentation provided the expenditure is reasonable for B&G	
560	500A	256537	3/23/2005	Dabney, Sandra	\$149.00	\$149.00	Reimbursement of registration fee for CMI Educational Institute seminar "Attachment disorders"		✓		As per documentation provided the expenditure is for professional development; therefore it seems to be essential.	

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561	610A	256410	3/17/2005	CRESTLINE COMPANY	\$941.54	\$996.60	1 Convertible table throw and 2 Show-N-Write display.		✓		Per review of the documentation, the purchase is necessary to showcase the opportunities available at Plainfield and advertise to teachers of the job fair.	
562	610A	251307	8/12/2004	DEER PARK SPRING WATER	\$4,249.06	\$4,500.00	Water supplies for 2004-2005 school year (the PO is for entire year, invoices are monthly).		✓		Per documentation the expenditure is for drinking water used by the District staff.	
563	420A	259042	6/24/2005	ECOLAB PEST ELIMINATION	\$1,000.00	\$1,000.00	Extermination Services @ PHS		✓		Per documentation provided the expenditure is reasonable for B&G	
564	610A	260885	8/3/2005	GILL, MICHELE	\$43.00	\$43.00	Food reimbursement for PEA negotiations. Per discussion with Director of HR, there are typically 5-8 people at the PEA Union negotiation meeting. Approx. \$4-8 per person.	✓			Unable to assess the necessity of providing food to teachers based on the documentation provided.	At this time, there was not a state restriction on food service and catering. Food was provided to maximize time the amount of time available for planning.
565	420A	257706	5/18/2005	HERMAN MILLER	\$375.00	\$375.00	Labor cost for systems furniture (cubicle) relocation/installation to be moved away from the door as per a request from the Fire department @ Maxson.		✓		Per documentation provided the expenditure is reasonable for B&G	
566	610A	260776	7/26/2005	LEON'S CATERING SERVICE, INC.	\$109.50	\$109.50	Catering for cabinet lunch. 10 people @ \$11 per person.	✓			Unable to assess the necessity of providing food to the cabinet based on the documentation provided.	This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.

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567	890A	260732	7/15/2005	NATIONAL ASSOC. PUPIL TRANS.	\$75.00	\$75.00	National Association for Pupil Transportation registration for Transportation Supervisor		✓		Per review of documentation provided, it is reasonable that the Transportation Supervisor would belong to this association.	
568	610A	258444	6/22/2005	OPTIONS PUBLISHING, INC.	\$288.97	\$288.98	Strategies for content area Reading -Student guide and Teacher guide.		✓		Based on documentation provided expenditure is for improving reading skills.	
569	420G	259021	6/23/2005	REID, RUSSELL	\$209.75	\$209.75	Service grease traps @ PHS		✓		Per documentation provided the expenditure is reasonable for B&G	
570	610A	259246	6/21/2005	STANDARD CHAIR OF GARDNER	\$7,662.00	\$8,000.00	Gifts of 27 Boston Rocking Chairs to retirees @ \$222 each. Or, gifts of 13 Heritage Lamps to other retirees @ 125 each.			✓	Per review of the documentation provided, the amount of the gift to retirees is excessive, and the necessity of the purchase can not be determined based on the information provided.	Past practice in the district for many years. It has been terminated
571	890A	256577	3/24/2005	STORR TRACTOR COMPANY	\$50.00	\$50.00	Registration for Groundskeeper to attend Toro Groundsmaster 300 series service school, 3/23/2005. Reimbursable as per union agreement.		✓		Per documentation provided the expenditure is reasonable for B&G since as per union agreement the district must reimburse the license fees.	
572	610A	260774	7/22/2005	BLACK UNIVERSITIES SUPPLY SHOP	\$314.00	\$314.00	Plainfield Board of Education Members personalized Golf Polo Shirts			✓	Per review of the documentation provided, the purchase of Golf Shirts does not benefit the students of the District.	Board of Education use shirts throughout the year at key and critical events to easily identify them as Board Members. There has never been a directive to eliminate such practice and when this does happen will it be an equitable directive across all districts?
573	610A	261265	8/18/2005	E & A RESTAURANT SUPPLY	\$62.80	\$62.80	1 case 10 oz Hot Cups and 1/2 case Cold Cups	✓			Per documentation provided the expenditure is for cups used by the district staff. Per the state guidance it is questionable since students are not directly benefited.	Again courtesy meeting with parents etc.
574	610A	261215	8/17/2005	FAGGINS, SABRINA	\$42.22	\$42.22	Reimbursement for refreshments purchased for teachers during PEA negotiations.	✓			Unable to assess the necessity of providing food to teachers based on the documentation provided.	PEA negotiations are with the Board. Gordon MacInnes gave okay to supply for the Board Members (see letter)
575		260941	8/10/2005	HOLIDAY INN	\$152.76	\$152.76	One night lodging for consultant for 9/1/05 workshop to Holiday inn on August 31, 2005 at Springfield, NJ.	✓			Based on documentation provided it is not possible to assess the purpose and extent of the service provided.	There are consultants who come from other cities/states and as part of their agreement we must provide lodging. This is especially true when staff development starts as early as 8:00am which would not allow for a flight arrival & drive to Plainfield in the given time span.

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576	610A	260671	7/15/2005	IMPERIAL DELICATESSEN	\$371.61	\$371.61	Refreshments for Parents for the "College for kids" program.	✓			Unable to assess the reasonableness of the cost based on the information provided.	No state restriction of food service or catering during this period. Since that time , this practice has discontinued.
577	420A	260658	7/15/2005	REPS FITNESS SUPPLY	\$140.00	\$140.00	Replace leg curl cable in the Plainfield High School Fitness Center - labor and materials.		✓		Per review of the documentation provided, the PHS fitness center offers a direct benefit to the students and the maintenance of the equipment is necessary for safety and training reasons.	
578	800A	258174	6/8/2005	STUMPS	\$919.56	\$976.76	Plastic Table cover, Gray mask confetti, black Jack Confetti, Metallic Star confetti, memories mural, and etc. for a production.		✓		As per documents provided the expenditure is for a drama class production.	
579	610P	260667	7/15/2005	ASCD	\$189.00	\$189.00	Membership renewal for Association for Supervision and Curriculum Development		✓		Per review of the documentation provided, professional organization membership fee appears to be a reasonable operating expense for the District, since it is mandated by the state.	
580	330A	256573	3/24/2005	L. ROBERT KIMBALL & ASSOCIATES	\$12,650.00	\$19,650.00	Professional civil engineering services as needed for preparation of plans, specifications, bidding and construction administration services to replace the tennis court at PHS. Professional services don't require bids as per NJ Admin Code.		✓		Per review of the supporting documentation, it is noted that the tennis court is in need of repair and sufficient documentation exists to approve its repair. As a result, the repair is deemed essential.	
581	610F	258492	6/23/2005	SOFTMART	\$18,825.00	\$18,825.00	60 - Windows 2003 standard server license, 2,700 - windows 2003 device `license, and 1 - win. 2003 standard server CD set		✓		Per review of supporting documentation, the ownership of Microsoft Applications for all PCs is necessary for District's operation and for installation on all PC computer labs used by students.	
582		255448	2/16/2005	CEDAR GROVE CATERING	\$2,728.75	\$2,728.75	Dinner trays for Woodland Art night and 5th grade graduation awards banquet.	✓			Unable to assess the reasonableness of the amount spent per student based on information provided.	No restrictions from the state at this time regarding food service and catering.

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583	890A	260945	8/10/2005	NATIONAL ART ED. ASSOCIATION	\$50.00	\$50.00	Payment for National dues which includes the Art Education Journal and NAEA news	✓			Unable to assess the beneficiaries and purpose of the purchase based on the information provided.	Participation enables the art supervisor to share current information regarding best practices related to the New Jersey Core Curriculum Standards in the Performing and Visual Arts. Information from this one subscription is shared with up to 15 teachers. Are you saying because we educate students who are poor that they should not have the best prepared staff?
584	340A	260833	8/1/2005	PILIERE, RONALD	\$22,825.00	\$22,825.00	Per Diem rate for Interim Business Administrator		✓		Per review of the documentation provided, this appears to be a reasonable operating expense for the District. The interim BA was not paid through the regular payroll, instead POs were created and processed to reimburse his services. It was approved by the board.	
585	890A	261292	8/23/2005	SOFTWARE ADVANTAGE	\$3,200.00	\$3,200.00	Professional support service contract and license agreement for 2005 through 2006 school year.		✓		Per review of the documentation provided, software support services and licensing appear to be a reasonable operating expense for the District.	
586	500A	259191	6/28/2005	ACE WORLD WIDE	\$52,000.00	\$52,000.00	Moving of furniture, supplies and equipment between district locations. Moving from Clinton to Swing school, due to renovation work being conducted at Clinton school. This PO was cancelled and replaced with a new one for a different amount.		✓		Per documentation provided the expenditure is reasonable for B&G	
587	610A	260818	7/28/2005	AKA INCORPORATE	\$1,704.70	\$1,704.70	200 tee shirts	✓			Documentation provided does not provide the purpose and necessity.	The purpose was to provide academic comprehensive support for high risk ninth grade students in the areas of math, language arts, technology and science. students an incentive itmes for The tee shirts were provided as an incentive for students tl voluntarily participate in this best practices program.

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588	330A	257496	5/18/2005	AMERICAN APPRAISAL ASSOCIATES	\$17,790.00	\$18,790.00	Professional services pertaining to assets to assist in compliance of GASB Statement 34.		✓		As per GASB 34 the district must have this appraisal, therefore this appears to be a reasonable operating expense.	
589	610A	260762	7/19/2005	ASCD	\$75.85	\$75.85	PO#260762 - Various books for curriculum & instructions bought through the Association for Supervision and Curriculum development.		✓		Books ordered seem to be appropriate for Curriculum & Instr.	
590	732A	259033	6/24/2005	ATRA JANITORIAL	\$10,058.98	\$10,058.98	Janitorial Supplies purchased by Buildings and Grounds for the District, done twice a year.		✓		Purchase of janitorial supplies is essential expenditure to support the function of a school environment.	
591	732A	260814	7/28/2005	B AND H PHOTO	\$2,755.55	\$2,923.60	Canon Digital Camera and Accessories	✓			As per the documentation the camera is used in the District's public relationship office for producing booklets, calendars and various presentations, therefore it is essential, however the amount paid is questionable, since it was bought in B&H in NYC.	It is important to have a high quality camera for district use. It is not for personal use but to make sure that all public relations materials are clear and exact.
592	420V	259034	6/24/2005	CARFARO'S COLLISION CENTER, INC.	\$2,890.75	\$2,890.75	Replace rear bumper, replace "Jeep" nameplate, replace "4.0 liter" nameplate, repair all dings, new paint job. Cheaper to fix than buy. The vehicle' registration number matches the on the invoice.		✓		Per documentation provided the district owns the vehicle. The vehicle ID in the title matches the one in the invoice. As per cost analysis, it was cheaper to fix that to buy a new vehicle.	
593	420A	261100	8/17/2005	CUSTOM LETTERING	\$625.00	\$625.00	Repainting of Football Schedule Sign for 2005 season.	✓			Unable to assess the reasonableness of the cost of painting the sign, and the necessity of having a schedule sign based on the documentation provided.	The district is responsible for running an effective athletic department
594	420A	259050	6/24/2005	DEPENDABLE MULCH	\$13,058.00	\$13,058.00	Supply, delivery, and installation of playground mulch for safety (@ all district playgrounds).		✓		Per documentation provided the expenditure is reasonable for B&G for safety reasons.	

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595	610A	261471	8/29/2005	DOWKER, RALPH	\$453.92	\$422.00	Travel reimbursement for Systems Administrator for travel to various schools within the District. 8 months of travel throughout District.		✓		Per review of supporting documentation, the mileage reimbursement is in accordance with the contract.	
596	420A	258555	6/29/2005	EXPRESS HEATING COMPANY INC.	\$28,729.00	\$28,729.00	Replace four steam traps at Stillman School; Replace 56 steam traps on 1st Floor and in crawl space at Maxson School; and Replace 28 steam traps in basement at Evergreen school.		✓		Per documentation provided the expenditure is reasonable for B&G.	
597	610A	259123	6/22/2005	GARDNER PRINTING	\$176.00	\$176.00	Printing of English & Math Curriculum for teachers.	✓			Unable to assess the necessity of specialized printing of a curriculum based on the documentation provided.	The curriculum guides are used consistently for weekly lesson planning, hence the need for sturdy copies to prevent for the necessity to continually replace guides.
598	610A	261629	9/7/2005	GEVALIA	\$66.75	\$66.75	Purchase of Gevalia coffee for the Board of Education	✓			Unable to assess the educational value of the purchase based on the documentation provided; therefore is questionable.	The superintendent conducts many morning and evening meetings at her level in which coffee is served.
599	610A	258181	6/8/2005	GOVCONNECTION, INC.	\$2,699.68	\$2,699.68	64 - Pressmen Desktop Cassettes and 112 - Headphones and Microphones		✓		Per discussion with the IT Director, and per review of the documents provided, these computers were purchased for Cook School in conjunction with the Read 180 program, which is guaranteed by the vendor to boost reading and literature comprehension scores. There are 180 computers with the Read 180 software installed, and as a result, the purchase of the cassettes and headphones/microphones is reasonable.	
600	610A	261328	8/24/2005	IMPERIAL DELICATESSEN	\$45.00	\$45.00	Refreshments for supervisors meeting with Director of Curriculum on August 15	✓			Unable to assess the reasonableness of the refreshments for supervisor.	This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.

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601	610A	261655	9/13/2005	K & K RECOGNITION AWARDS	\$271.00	\$271.00	8"X10" Walnut plaques for 3 retirees	✓			Unable to assess the educational value of the purchase based on the documentation provided. The amount is reasonable.	Recognition of service is imperative to positive working conditions
602	320B	258040	6/2/2005	KEYSTONE INFOR. SYSTEMS, INC	\$4,125.00	\$5,000.00	Year end school systems and financial data verification for the 2004-2005 school year. Including: GL Reconciliation, rollover PO's to FY 2006, and fix encumbrance errors.		✓		Per review of the documentation provided, this purchase is necessary to ensure the proper financial reporting and accounting of the District.	
603	610A	258218	6/8/2005	LEON'S CATERING SERVICE, INC.	\$3,868.00	\$3,798.00	Lunch/breakfast for multiple E Scholar training events. Approx \$9-\$13 per person.	✓			Per review of the documentation provided, the purchase of food does not benefit the students. Amount is reasonable.	This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.
604	610A	260809	7/27/2005	LEON'S CATERING SERVICE, INC.	\$340.00	\$340.00	Refreshments for job fair on July 21, 2005	✓			Unable to assess the reasonableness of the cost of food based on the information provided.	This event occurred prior to the state's restriction on catering and food service. This practice has since been discontinued.
605	500A	261441	8/29/2005	NEWARK MUSEUM	\$150.00	\$150.00	Educational Loan Collection membership		✓		Per review of the supporting documentation and per discussion with AP Director, the membership for the Educational Loan allows the Art teacher and History teacher to borrow artifacts from the Newark Museum for classroom exhibits at Clinton School.	
606	420M	260586	7/12/2005	NEXTEL COMMUNICATIONS	\$125,512.72	\$128,500.00	Cellular phones and 2 way radio usage for District personnel. One month bill for 23 cell phone lines.	✓			Per discussion with the IT Director, Nextel Communications provides all cellular phone service and 2 way radio service to ensure easy communication between IT, support staff, and administrators. Per review of the documentation provided, there are cell phones for the Superintendent, noted IT personnel, and the other Directors, however, we are unable to ensure that everyone's job function coincides with having an issued cell phone.	List of cell phones can be obtained. Functions for cell phone go well beyond the cabinet level. Custodians have radios and not phone functions Principals, VP's etc... It is imperative that one is on call 24 hours a day.
607	610A	256025	3/1/2005	PITSCO, INC.	\$357.22	\$367.24	Supplies for Science class, including: Balsa Bridgepak, timber cutter, GS Mag Lev, and rulers.	✓			Unable to assess the nature or purpose of the purchase based on information provided.	These supplies are used to replenish the science kits which is the district curriculum for teaching science.

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608	800A	260510	7/5/2005	PRINCIPALS' CENTER FOR THE GARDEN STATE	\$1,896.00	\$1,896.00	Five Day Residential Institute for Principal's Leadership Institute for Elementary, Middle, and High School principals at the College of NJ		✓		As per documentation provided, participation at the Principal's conference is essential to the operation of the school, as the conference provides strategic initiative suggestions related to the students.	
609	610A	259155	6/17/2005	REDIKER SOFTWARE, INC.	\$150,745.00	\$159,668.87	Administrator's Plus software, Grade Quick software, Snap Health Center, installation and training for all 13 schools within the District. Approx. \$11,595 per school.		✓		Per discussion with, IT Director, the Rediker software is used as the main administration software throughout the District. It is responsible for storing student grades, student ranking, and acting as one software package for the District to handle accounting, health, development, admissions, etc. for all District schools. As a result, the purchase is necessary for the operation of the District.	
610	331A	261641	9/8/2005	RYAN SEARS PHOTOGRAPHY	\$200.00	\$200.00	Sitting fee for on location photos and portraits - Superintendent.	✓			Per review of the supporting documentation, unable to assess the educational value of the purchase.	All new board members receive a sitting for their picture. These pictures are used throughout their term for any type of publications. This is a standard procedure in school districts.
611	440A	255152	2/16/2005	TAYLOR RENTAL	\$692.00	\$650.00	Rented 500 chairs for 3 days (unit price 1.20) for graduation.		✓		Per documentation provided the expenditure is reasonable for B&G.	
612	320A	261380	8/24/2005	TECHNOLOGY TRAINING SOLUTIONS	\$1,500.00	\$1,500.00	Training for OSIT Department on Differentiated Instructions, Lyndhurst, NJ.		✓		Per documentation, expenditure payment is for registration for the IT department to attend training.	
613	890A	261416	8/29/2005	UNIVERSITY OF MICHIGAN	\$110.00	\$110.00	Registration for attendance at the Imagining America Conference at Rutgers University for Supervisor of Visual and Language Arts.		✓		Per review of the supporting documentation, the conference is designed to discuss strategies to promote cross-cultural cooperation.	

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614	733A	259112	6/28/2005	WOLFINGTON BUS	\$42,400.00	\$42,400.00	25 Passenger Van # 24 retired and replaced with #45		✓		Per review of documentation provided, the new van was purchased to replace retired van #24 which was over 12 years old. As per NJ Admin. Code 6A:27-7.3 vehicles used to transport students should not be utilized beyond the 12th year from the date of manufacturing.	
615	320A	261379	8/24/2005	WRITER'S EDGE, INC.	\$8,100.00	\$8,100.00	Consultant for Workshop for the PHS faculty on Block Scheduling on Sept. 1 and 2nd 2005		✓		Workshop is for an information session on "block scheduling." The purpose of the workshop is to assist teachers in adapting to longer class time.	
616	732A	259030	6/24/2005	ATRA JANITORIAL	\$18,213.88	\$17,594.08	Janitorial Supplies purchased by Buildings and Grounds		✓		Purchase of janitorial supplies is essential expenditure to support the function of a school environment. Amount paid exceeds purchase order amount.	
617	610A	261824	9/20/2005	DEER PARK SPRING WATER	\$4,527.28	\$4,525.03	Water supplies for 2005-2006 school year		✓		Per review of the documentation provided, this appears to be a reasonable operating expense for the District, since the staff must have access to water supply.	
618	420A	261810	9/19/2005	HAMM SECURITY ASSOCIATES	\$3,984.60	\$3,984.60	Elevator monitoring at various schools, burglar and fire alarm testing at schools within the District		✓		As per documentation the expenditure is for providing security and a safe environment for the students of the district.	
619	580A	261918	9/21/2005	HANOVER MARRIOTT HOTEL	\$216.60	\$216.60	Hotel accommodations for Board Member for attendance at the Annual NJ Black Issues Convention at East Whippany, NJ on October 6 - October 9, 2005.		✓		Per review of the documentation provided, the attendance of the convention on NJ Black issues appears to be a reasonable expenditure and hotel accommodations dates coincide with Convention.	
620	610A	261077	8/17/2005	IMPERIAL DELICATESSEN	\$1,548.35	\$1,548.35	Lunch for staff in Middle School G&T program in association with Kean University. Approximately \$6-7 per person.	✓			Per discussion with Curriculum Coordinator, the District provided lunch for the teachers and professors of Kean University who were attending a workshop to improve the District's Gifted & Talented program. Documentation on the nature of the program has been requested.	Since there was no payment in association with Kean University staff, lunch was provided for the long day spent in the district.

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621	610A	260556	8/3/2005	PROMO ADVERTISING	\$517.35	\$517.35	64 tee shirts for the gifted / talented program for middle school students sponsored by Kean University summer of 2005 - July 5-21,2005		✓		Based on the documentation provided, the expenditure is for student incentives- tee shirts for gifted / talented students.	
622	890A	261921	9/21/2005	RESORTS INT.CASINO & HOTEL	\$5,940.00	\$5,940.00	Hotel accommodations for the 2005 NJSBA (NJ School Board Association) Convention in Atlantic City. \$130 per night plus \$50 incidentals per day for a 3 day conference		✓		Per review of the supporting documentation, the job functions and roles of individuals attending the convention is consistent with the conference description.	
623	610A	256956	4/19/2005	NAESP	\$162.70	\$162.70	7 teachers' aides for teachers Clinton elementary school. Including: "Don't be a Bully", "Great Quotes", and other developmental teacher's guides for dealing with social issues.		✓		Per review of the documentation provided, it is necessary for teachers to be able to handle and resolve with the social issues faced by the students.	
624	732A	259056	6/24/2005	STORR TRACTOR COMPANY	\$14,445.00	\$14,445.00	Toro infield pro 3020 with optional spring rake kit for athletic fields (to replace old one)		✓		Per documentation provided the expenditure is reasonable for B&G.	
625	732A	259167	6/10/2005	APPLE COMPUTER INC.	\$9,669.04	\$9,669.04	Purchase of 7 computers with monitor, memory, hard drive, optical drive, modem, keyboard, and software for the District schools.		✓		Per discussion with the IT Director, and per review of the documents provided, these computers were purchased for Cook School in conjunction with the Read 180 program, which is guaranteed by the vendor to boost reading and literature comprehension scores.	
626	610A	261230	8/17/2005	HSBC BUSINESS SOLUTIONS	\$239.92	\$300.00	5" White binders @ \$30 per binder	✓			Per review of the documentation provided, the amount per binder appears excessive.	District policies, curriculum, NJCCCS etc... are put into binders for dissemination to the staff. This is an accountability issue. What school district does not purchase binders?

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627	610A	262143	10/5/2005	IMPERIAL DELICATESSEN	\$69.48	\$69.48	Sandwiches, salads, and beverages for Board Meeting Agenda. 10 people @ approx. \$7.	✓			Per review of the documentation provided, the purchase of food does not benefit the students of the District. Amount is reasonable.	Board has approval from Gordon MacInnes (see letter)
628	330A	258549	6/29/2005	ABATE TECH	\$21,400.00	\$21,400.00	Removal and Disposal of damaged ACM Stage curtain, PHS. Asbestos abatement services.		✓		Per documentation provided the expenditure is reasonable for B&G.	
629	610A	260903	8/3/2005	ACSD	\$1,404.25	\$1,404.28	Teacher's aides 45 X @\$17.05 and 30 X @\$19.75 for Plainfield BOE.	✓			Unable to assess the beneficiaries and purpose of the purchase based on the information provided.	This is an instructional aide or support for teachers in the classroom. These are research based books that address best practice. These books are utilized in professional learning communities which is the direction of the state
630	733A	259105	6/29/2005	AM TRANS	\$41,043.00	\$41,043.00	25 passenger van #46 replacement of destroyed van #38 (which after the accident could not be repaired)		✓		Per review of documentation, purchase of Van was replacement of destroyed van #38, and is necessary to ensure the safe arrival of students at the schools.	
631	330A	257496	5/18/2005	AMERICAN APPRAISAL ASSOCIATES	\$17,790.00	\$18,790.00	Inventory and Valuation Services for PBOE school district according to GASB 34 Capital Asset Reporting and Insurance placement.		✓		Per documentation, expenditure payment is for inventory and valuation services to be in according to GASB #34 Capital Asset Reporting and Insurance placement standards.	
632	890A	260571	7/8/2005	AVID CENTER	\$7,500.00	\$7,615.00	Registration for Avid Summer Institute sessions for two student teams (from Maxson and Hubbard schools - 16 students) from 7/10-14/05 in Atlanta, GA. The purpose of the AVID training is to increase school wide performance.		✓		Per review of the documentation, the expenditure is for educational purpose and benefits students directly.	
633	420V	261663	9/13/2005	CARFARO'S COLLISION CENTER, INC.	\$183.70	\$194.72	Repair to 2005 Chevy Blazer, MG64018, paint & clear coat rear drivers side door.		✓		Per documentation provided the expenditure is to fix a District owned vehicle. The vehicle number on the invoice matches to the one on the title.	

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634	610A	261211	8/17/2005	DAY-TIMERS, INC	\$201.99	\$209.00	Personalized Note Pad for Superintendent @\$25, 4 Personalized Note Pads for Director of HR, Confidential Secretary, Employment Counselor, and Secretary for Chief of Staff @\$20 each and stationery (pens etc).			✓	Per review of the documentation provided, the dollar amount per person appears to be excessive.	There are multiple directives that come from multiple people. Excessive according to what guideline?
635	733A	259106	6/29/2005	DE HART, H. A.	\$133,778.00	\$133,778.00	Purchased 2 passenger buses #46 and 47		✓		Per review of documentation provided, the new buses were purchased to replace retired buses #25 and 26 which were over 12 years old. As per NJ Admin. Code 6A:27-7.3 vehicles used to transport students should not be utilized beyond the 12th year from the date of manufacturing.	
636	610A	258279	6/17/2005	GALLS INC	\$2,242.23	\$2,242.23	33 - Galls Security enforcement officer (metal detectors), 4 - super scanner, and 4 - recharger kit for metal detectors for Middle Schools and High schools in the District.		✓		Per review of the documentation, the amount of metal detectors on hand is reasonable, and is necessary to ensure the safety of the students.	
637	610P	261360	8/24/2005	GANN LAW BOOKS	\$219.50	\$363.00	3 subscription renewals for 2005 - 2006 NJ Admin Code Titles 6 & 6A - Education @ \$71.00 each for the Board of Education Office.		✓		Per discussion with the Business Administration, this purchase is used by all administrators in the District to ensure the District is following the applicable NJ laws and statutes.	
638	610A	261468	8/29/2005	GATEWAY COMPANIES, INC.	\$57.80	\$57.80	10 6ft Extender cables @\$5.78 for information technology.		✓		Per discussion with IT Director, these are USB printer cables to allow students to print in the computer lab.	
639	420A	261763	9/14/2005	JG PAINTING & CONTRACTING	\$41,250.00	\$41,250.00	BID#2006-10, Cyclic Painting of Evergreen, Jefferson, Maxson, Plainfield High and Swing schools.		✓		Per documentation provided the expenditure is reasonable for B&G Maintenance.	

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640	520A	262324	10/13/2005	LANE, NATHAN AGENCY, INC.	\$15,343.00	\$15,343.00	Insurance corp. of Hannover excess workers compensation. Policy#H35-2901963. 7/1/04-7/1/05 Audit fees.		✓		Per documentation provided the expenditure is a fee (fee premium) for an mandatory Audit of Insurance Policy for excess worker compensation.	
641	500A	262327	10/13/2005	MORRIS MUSEUM	\$492.00	\$492.00	3rd & 4th Grade class trip to Morris Museum for students to participate in a program on endangered plants and animals. (52 students and 6 adults)		✓		Per review of the documentation provided, purchase is for field trip to Museum.	
642	610P	261635	9/7/2005	MR. NEWSPAPERMAN	\$640.90	\$640.90	Delivery of the Courier news and the Star Ledger for the superintendent office.	✓			Per review of the documentation provided, this appears to be a reasonable operating expense for the District, since these are local (NJ) newspapers. However as per guidance from the State it is questionable, since students are not directly benefited.	How does the Superintendent office operate without local newspapers being delivered to the district. We must be current and accurate. There are no organizations that would subscribe to this thought but most importantly an educational institution.
643	610A	261967	9/29/2005	NANA'S CREATIVE DESIGNS	\$818.50	\$818.50	50 hats @\$16.37 for Information technology dept.			✓	The purchase of hats for the IT Department does not benefit the students of the District.	
644	300A	261789	9/14/2005	OCEAN PLACE RESORT/SPA	\$98.00	\$98.00	Reservation for the NJ School Counselor Association Conference - 2 days for school guidance counselor at Long Beach NJ on October 23rd - October 24th, 2005.		✓		Per review of the supporting documentation, the expenditure is for professional development which is mandatory.	
645	320A	262258	10/11/2005	OCEAN PLACE RESORT/SPA	\$106.55	\$106.55	Reservation for attendance at NJ School Counselor Association Conference - 2 days for guidance counselor at Long Beach, NJ - October 23rd, 2005.		✓		As per documentation provided the expenditure is for professional development; therefore it seems to be essential.	
646	610A	258446	6/22/2005	OPTIONS PUBLISHING, INC.	\$288.98	\$288.98	Strategies for content area reading - student book (25) and - teacher guide (1) for Washington School.		✓		Per review of the documentation provided, reading strategies provide an educational benefit and the purchase is in accordance with NJCCS.	
647	890A	259052	6/24/2005	PROGRESSIVE BUSINESS PUB.	\$253.00	\$253.00	Facility Manager's Alert magazine subscription renewal		✓		Per review of the documentation provided, this appears to be a reasonable expenditure for the District's facility manager, since it is a professional magazine for facility management.	

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648	580A	262053	9/29/2005	RESORTS INT.CASINO & HOTEL	\$780.00	\$780.00	Two rooms for Techspo Conference attendance on 10/25 thru 10/28 for Director of IT and Assistant Supervisor of IT in Atlantic City. \$195 per night.		✓		Per review of the documentation provided, the dates per the conference are consistent with the dates per the hotel bill and the hotel room is reasonable.	
649	580A	262328	10/13/2005	RESORTS INT.CASINO & HOTEL	\$540.00	\$540.00	Hotel accommodations for PBOE Board member, NJSBA, Atlantic City, NJ, 10/25-28, 2005		✓		Per review of the documentation provided, this appears to be a reasonable expenditure for the District, since NJSBA membership and attendance of its meetings is mandatory for BOE.	
650	610A	262141	10/4/2005	SIGN-A-RAMA, USA	\$37.50	\$37.50	Name plate for (Business Administrator).		✓		Per documentation provided the expenditure is reasonable.	
651	610A	257236	5/4/2005	TIME FOR KIDS	\$429.62	\$430.00	100 subscriptions for "Time for kids magazine world report edition for grades 4-7" for Clinton School.		✓		Based upon the documentation provided, the expenditure is for kids' magazine which help improve reading skills.	
652	420E	261669	9/13/2005	TRIM-A-LAWN	\$800.56	\$800.56	As per job #1030, shop ref #50997, repair to Deweze ATM70, slope mower, hub stine.		✓		Based on documentation provided, the repair to the mower used by B&G appears to reasonable.	
653	440A	262109	9/30/2005	WILLIAMS SCOTSMAN	\$53,213.13	\$49,000.00	Leased office trailers	✓			Based on documentation provided, unable to assess how the office trailers were used. Amount paid exceeds purchase order amount.	There was no room for employees. We did not take away from classroom space. The trailers were approved by the NJ Department of Education. In fact we purchased some from the state.
654	440A	251656	8/26/2004	XEROX CORP	\$15,975.78	\$20,206.76	District copiers maintenance/lease payment and print charges for copies		✓		Per review of the documentation provided, copiers are necessary for the operation of the District.	
655	890A	254551	1/13/2005	DSSN3801LI/CVFR	\$700.00	\$700.00	Payment to Defense Finance & Accounting Service for duplicate payment that was paid to Plainfield Board of Education		✓		Per review of the documentation provided, legal representation appears to be a reasonable operating expense for the District	
656	610A	262434	10/19/2005	GEVALIA	\$63.55	\$63.55	Purchase of Gevalia coffee for the Board of Education	✓			Unable to assess the educational value of the purchase based on the documentations provided.	There was no state restriction for catering or food service during this period. The superintendent has many early and evening meetings in which coffee is served.
657	610A	257248	5/4/2005	INTERNATIONAL READING ASSOC.	\$100.24	\$90.55	Purchase of 2 Literacy Dictionary for Clinton School		✓		Per review of the documentation, this purchase appears to be reasonable expense to for the school.	How do any dictionaries not account for educational improvement! Shame on the state for denying students access to dictionaries

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658	890A	262393	10/17/2005	NJSBA	\$200.00	\$200.00	Registration for teacher of the Plainfield District to attend "Leading the Way" Conference	✓			Per review of the supporting documentation, unable to assess the educational value of this purchase.	NJSBA is a recognized organization. All conferences add credence to the work and provide best practices.
659	890A	261998	9/29/2005	NJSBGA	\$900.00	\$900.00	Central Chapter membership dues for Board of Education members mandated by the state.		✓		Per documentation provided the expenditure is reasonable for B&G.	
660	320A	262412	10/19/2005	OCEAN PLACE RESORT/SPA	\$106.00	\$106.00	Hotel Room at Long Beach, NJ for NJ school counselor association conference from 10/23 to 10/24/05 for guidance counselor @ Maxson		✓		Based on documentation provided the expenditure is for professional development. The event description matches the person's occupation.	
661	320A	262413	10/19/2005	OCEAN PLACE RESORT/SPA	\$215.52	\$215.52	Meals and travel expenses for NJ school counselor association conference from 10/23 to 10/24/05 for guidance counselor @ Maxson		✓		Based on documentation provided the expenditure is for professional development. The event description matches the person's occupation.	
662	732A	261572	8/31/2005	REDIKER SOFTWARE, INC.	\$11,149.99	\$11,149.99	PS Mailer - 3K, one year on site service agreement, PS Mailer - 1,800/HR, and paper.		✓		Per discussion with IT Director, this purchase is used to fold and collate the report cards, transcripts and other documentation for delivery to students. We also noted that there are approximately 7,500 students in the District, so this expense is reasonable.	
663	580A	262476	10/19/2005	RESORTS INT.CASINO & HOTEL	\$390.00	\$390.00	\$130/night x3 nights -10/25-10/28 -"Leading the Way" conference sponsored by NJ School Boards association.	✓			Based on documentation provided we could not conclude if the expenditure was essential or not.	School board members and staff as well as the state attend these conferences. Again it is an opportunity for professional growth.
664	580A	262336	10/17/2005	RITZ-CARLTON PENTAGON CITY	\$2,149.90	\$2,149.90	Hotel reservations for Director of Curriculum and Instr. And Director of Special Projects to attend AASA Conference	✓			Per review of the existing documentation, unable to assess the educational value of the purchase.	ASSA Women Leadership Conference is supported by NJASA. This conference supports the development of leadership. It was particularly essential in the first year of the superintendency
665	500A	262359	10/17/2005	STONY HILL GARDENS, LLC	\$328.00	\$328.00	1st grade field trip to Stony Hill Gardens - pumpkin farm		✓		Field trips for a first grade class to a farm contains educational value.	

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666	800A	262260	10/11/2005	WIGHTMAN'S FARM	\$707.00	\$707.00	1st grade school trip to Wightman's Farms, Inc. Cost is \$7 per person, for a total of 101 students and teachers.		✓		As per documentation provided the expenditure is essential for educational process. The price is reasonable.	
667	610A	257530	5/18/2005	1 800 FLOWERS	\$376.78	\$376.78	Purchase of 55 single red roses. 67 White Carnation Boutonnieres. 2 Bunches of 12 Latex Yellow or Gold and Navy Blue.	✓			Documentation does not explain the purpose, beneficiary, and necessity of the expenditure to education.	Flowers were for the kindergarten and 5th grade promotional ceremonies. This is a celebration of major accomplishments of the students. Learning connected - students understand with each milestone reached we celebrate to move on to the next.
668	610A	261450	8/29/2005	ARROW PLASTICS	\$376.75	\$365.75	Students incentive-500 pennants for Chas H Stillman School used for reading motivation purpose.		✓		Based upon the information provided, the 500 pennants used for reading motivation purpose offer educational value to student.	
669	420A	261889	9/21/2005	AUTOMATIC TEMP CONTROL	\$389.96	\$389.96	serviced temperature control Computer to maintain proper temperature in schools. Technology labor		✓		Per documentation provided the expenditure is reasonable for B&G.	
670	610A	262142	10/4/2005	CASSIDY ASSOCIATES	\$466.20	\$466.20	36 ink printer ribbons for the Board of Education		✓		Per review of the documentation provided, the purchase of printer ribbons appears to be a reasonable operating expense for the District.	
671	610A	No PO #		CENTRAL LEWMAR LLC	\$218.50	No PO	2 orders of 5,000 sheets of 8.5" X 11" Xerographic paper			✓	Without a purchase order there is no way to ensure the purchase was valid and authorized.	Duplicate order received by IT department. Emergency paper order
672	420A	262682	11/1/2005	CONTINENTAL FIRE & SAFETY	\$4,974.50	\$4,974.50	Inspection fee for Sprinkler system for Maxson school, Hubbard Middle School, FW Cook School, Dewitt Barlow School, Lincoln School and Emerson Temp School. Mandated by the state and conducted by the fire department.		✓		Per documentation provided the expenditure is reasonable for B&G.	
673	890A	262757	11/8/2005	COURIER NEWS	\$19.50	\$19.50	NJ Courier newspaper subscription for school library		✓		Per discussion with Superintendent, this newspaper is sent to the school library for the students	

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674	340A	257591	5/18/2005	DELTA EDUCATION	\$522.27	\$549.73	Classroom supplies: Overhead clocks, giant number playmat, number puzzles, number posters, digital count up/down, Toss & Talk add and Subt, Toss & Talk Tractions.		✓		Per documentation provided, the purchase of the classroom supplies directly benefits students and necessary for educational process. The amount appears to be reasonable.	
675	420A	261547	8/31/2005	EASTERN ACOUSTICS	\$540.00	\$540.00	Calibrations of audiometer for nurses office		✓		Per review of the documentation provided, the purchase is used to test the hearing of students during school physicals.	
676	390A	262452	10/19/2005	FRIENDS OF SOMERSET CTY YOUTH	\$90.00	\$90.00	Friends of Somerset County Youth - Annual fall conference" Exploring the past, present and Future: Children in the home, school, and community." Attended by Director of Special Services.		✓		Per review of documentation provided, this purchase appears to coincide with the person's role.	
677	420A	262751	11/4/2005	HAMM SECURITY ASSOCIATES	\$6,031.88	\$6,031.88	Labor and parts for repair of security cameras for various schools in the District		✓		Per documentation security cameras contribute to a safer environment for education, since it is necessary to safeguard the students and protect the schools.	
678		261778	9/14/2005	HARTY BROS.	\$2,695.95	\$2,695.95	Floor tile, pails and clear adhesive.		✓		Based on documentation provided, The supplies are used by B&G for maintenance.	
679	580A	261926	9/23/2005	HILTON AT CHERRY HILL	\$1,445.63	\$1,905.00	Hotel reservation for NASU Conference for 4 people and 3 nights - approximately \$105 per night for bookkeeper, Supervisor of Payroll, and Pension Specialist.		✓		Per review of the documentation provided, the attendance of the NASU conference appears to be a reasonable operating expense for the District, since membership in this organization is mandatory.	
680	580A	262622	10/27/2005	HOUSE OF TRAVEL	\$2,950.00	\$2,950.00	Airfare and hotel accommodations for 4 District individuals to attend Avid Awareness training in Atlanta	✓			Per review of the existing documentation, unable to assess the educational value of the purchase.	AVID is a nationally recognized program. In order to mimplement, we neede to attend the National Conference. We had a grant that paid for 1/2. Our students deserve this program just as the non-ABBOTT do!!
681	420A	262012	9/29/2005	HUGHES ELECTRIC	\$1,280.00	\$1,280.00	Upgrade ground fault main circuit breakers for all schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G.	

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682	340A	258590	6/29/2005	KEYSTONE INFOR. SYSTEMS, INC	\$22,000.00	\$22,000.00	Implementation of KEMS software products upgrades for licensed schools payroll, personnel and position control modules.	✓			Documentation provided does not provide the purpose and extent.	Upgrade for licenses of payroll, personnel, and position control modules. These modules are the infrastructure of the district. They are absolute necessities
683	420A	262105	9/30/2005	MIRACLE CHEMICAL COMPANY	\$344.00	\$344.00	Chlorine for the pool		✓		In order to keep the PHS swimming pool clean, it is necessary to purchase chlorine.	
684	890A	262458	10/19/2005	NAT'L INTERSCHOLASTIC SWIMMING	\$110.00	\$110.00	Registration for swimming coach, into the ASCA (American Swim Coaches Association). Includes 6 ASCA magazines, 12 newsletters, and Journal of Swimming Research all designed to improve student swimming performance.		✓		Per review of the supporting documentation and per discussion with Athletic Director, this purchase benefits the coach and athletes.	
685	890A	262443	10/19/2005	NATIONAL STRENGTH AND	\$105.00	\$105.00	Renewal subscription of Strength & Conditioning magazine. 1 year subscription for Athletic Director.		✓		Per discussion with Athletic Director, the Strength & Conditioning magazine is in his office, and is used by the coaches and students for training tips. In addition, Athletic Director will photocopy relevant articles for each sport. Per review of the documentation provided, this purchase provides an educational benefit to the students.	
686	610A	261805	9/16/2005	HSBC BUSINESS SOLUTIONS	\$31.06	\$99.00	Order of 1 Full strip stapler and 3 packages of staples for the Board of Education office.		✓		Per review of documentation, this purchase is necessary to operation of the District.	
687	610A	258443	6/22/2005	OPTIONS PUBLISHING, INC.	\$288.97	\$288.98	Strategies for content area reading - student book (25 booklets) and 1 teacher guide for Evergreen School.		✓		Per review of the documentation provided, reading strategies provide an educational benefit and the purchase is in accordance with NJCCS.	
688	800A	257667	5/18/2005	PAPER MART INC	\$1,483.50	\$1,483.50	White Xerox paper - 8.5" X 11"		✓		Although there is no direct educational benefit to the students, paper is an essential purchase for the successful operation of Maxson Middle School	

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689	610A	262379	10/17/2005	PREMIER OFFICE SUPPLY	\$655.92	\$936.80	8 ink cartridges for 2 printers for the Human Resources Department		✓		Per review of the documentation provided, the purchase is necessary to ensure the operation of the HR department.	
690	610A	260912	8/4/2005	PREMIER OFFICE SUPPLY	\$232.02	\$237.76	Keyboard wrist pad		✓		Per review of the documentation provided, keyboard wrist pad appears to be a reasonable operating expense for the District.	
691	610A	257584	5/18/2005	PROGRESS PUBLICATIONS	\$1,076.25	\$1,025.00	Full color rite folders laminated (525 @ \$2.05 each) given to students to carry their homework		✓		Per documentation the purchase was made for educational purpose and is deemed to be necessary for students.	
692	610A	262384	10/17/2005	ROBERT YOUNG PIANO	\$200.00	\$200.00	Jazz assembly for grades 3 and 4 at Clinton School.		✓		This assembly promotes an appreciation of Jazz music and is therefore an educational performance.	
693	610A	262149	10/5/2005	RYAN SEARS PHOTOGRAPHY	\$200.00	\$200.00	Sitting fee for on location photo and portrait and head shot for Core Curriculum Supervisor.	✓			Documentation does not explain the purpose, beneficiary or necessity of the expenditure to education.	Sitting of photo that will be utilized through all publications as well as press releases
694	300A	261368	8/24/2005	SANDWICHES UNLIMITED	\$855.50	\$855.00	Sandwiches for Social Studies Articulation 6-12 workshop	✓			Documentation does not provide number of teachers or students attending workshop.	Prior to food restrictions. Workshops were held all day
695	610A	262090	9/29/2005	SODEXHO MARRIOTT	\$75.00	\$75.00	Continental breakfast for 30 for office of special services staff development day on 9/1/2005 at Muhlenberg Hospital. \$2.50 per person.	✓			Per review of the documentation provided, unable to assess the reasonableness of the meal for the Special Services staff, however, the cost appears to be reasonable.	Prior to food restrictions. Workshops were held all day

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696	890A	262406	10/19/2005	U.C.I.A.C.	\$100.00	\$100.00	Entry fee for Junior Varsity Volleyball Tournament from 10/22/05 through 10/29/05.		✓		Per review of the documentation provided, this purchase is for an athletic event that directly benefits the students.	
697	320A	262520	10/26/2005	UNITED RHYTHMS & VISION	\$1,500.00	\$1,500.00	Performance at Hubbard Middle School to celebrate Hispanic Heritage month for grades 6, 7, & 8.		✓		Per review of the invoice description, it is important to promote a cultural awareness of Latino music during Hispanic Heritage Month. As a result, the assembly provides an educational benefit to the students.	
698	580A	262828	11/8/2005	WASHINGTON MARRIOTT	\$2,190.00	\$2,190.00	Hotel reservation for School Administrator's Symposium in Washington, DC. 3 days (12/4/05-12/7/05) for 2 people, approximately \$365 per night	✓			Unable to assess that the nights of the conference are consistent with the period stayed in Washington DC based on the documentation provided.	Dates include travel time
699	420A	262669	11/1/2005	RENTACRATE, INC.	\$3,290.00	\$3,290.00	Rental crates to move children to a different location, due to construction in Clinton school.		✓		Per documentation provided the expenditure is reasonable for B&G.	
700		260772	7/22/2005	SEARS, RYAN	\$30,420.00	\$32,000.00	Consulting services for the 2005-06 school year. Board approval in June 2005 Agenda.		✓		Per review of the documentation, consulting services will aid in the operation of the District. It was noted that Ryan Sears and Ryan Sear Photography are both on the approved Vendor list and listed under the same address.	

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701	500A	262699	11/1/2005	STORYTELLING ARTS, INC.	\$499.00	\$499.00	International folktales assembly for grades K-5		✓		Per review of the documentation, the folktale performance provides folktale performances for various cultures and serves to broaden the cultural awareness of the students.	
702		262907	11/16/2005	UNITED NATIONS	\$843.00	\$843.00	3 and 4 grade students class trip to the United Nations on 12/2 (122 people). Approx. \$8 per person.		✓		Based on documentation provided, the expenditure (field trip) is necessary for the learning of international studies.	
703	580A	262971	11/17/2005	WESTCHESTER MARRIOTT	\$636.00	\$636.00	Hotel Reservation for IT Project Manager and IT Technician at the Westchester Marriot, 12/5 - 12/7 for escholar Fall User Conference in White Plains, NY. Approx. \$159 per night.		✓		Per review of the documentation, provided the amount is reasonable and the travel is necessary.	
704	440A	262186	10/7/2005	XEROX CORP	\$23,597.64	\$23,213.92	2005-2006 school year Copier lease payment		✓		Based on the documentation provided, the expenditure for the leased copier is reasonable, it is located in the BOE building. The ID of the copier mentioned in the lease matches to the one in the building. Amount paid exceeds purchase order amount.	
705	330A	263026	11/18/2005	JOHNSON JONES ARCHITECTS	\$26,590.00	\$26,590.00	Professional services for the Long Range Facility plan development		✓		The Long Range Facility Plan is mandated by the state, the district had to develop it. Therefore the expenditure appears to be essential.	
706	610A	262915	11/16/2005	SPRINT	\$2,339.02	\$3,516.73	Charges for 2 sprint air cards (908-361-7351 & 7949) from Jan 9 to Feb 8.	✓			Per discussion with IT Director, this purchase is used to access the Internet remotely and ensure communication between District members. However, without documentation, it is not possible to determine the necessity of the purchase.	Many district employees work well beyond the prescribed workday and from various locations. The <i>air card</i> allows for wireless access. This seems more cost effective then being in district and charging overtime.
707	610A	262753	11/7/2005	STANLEY'S FLORIST	\$70.98	\$70.98	Purchase of a Peace Lilly flower for the passing of a Board of Education member's father.			✓	Per review of the documentation provided, unable to assess the educational value of this purchase.	Board President directive
708	890A	257394	5/11/2005	ASCD	\$69.00	\$79.00	ASCD New Member registration for the Supervision of Special Services		✓		Per review of the documentation provided, it appears that the position coincides with person's role.	

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709	732A	262911	11/16/2005	ASPECT COMPUTER	\$2,339.00	\$2,339.00	1 HP Color LaserJet and toner for the Board of Education		✓		Per review of the documentation provided, this purchase is necessary for the operation of the Board of Education.	
710	580A	262719	11/2/2005	AVID CENTER	\$1,200.00	\$1,200.00	AVID (Advancement Via Individual Determination) Awareness Training Registration fee for Director of SFSS, Literacy Coordinator, Math Coach & math teacher. Held in Atlanta on 11/3 -11/4/05. (@\$300 X 4)			✓	Per review of the documentation provided, registration for training appears to coincide with person's role in district, but unable able to determine the necessity of attending training out of state.	In order to receive a partial grant from AVID it was mandatory to send all staff to the National Training. This was contingent on our matching funds
711	610A	260929	8/5/2005	COMPUTER CONSULTING GROUP	\$3,228.75	\$3,228.75	15 Project Special Training Typeitin for project special for Pupil Personal Services.	✓			Documentation does not provide the purpose, beneficiary, and the necessity of the expenditure to education.	Project Special is the data base used by the Spec. Ed. Department to monitor student progress
712		262700	11/1/2005	CONNECTICUT CHILDREN'S THEATRE	\$792.00	\$792.00	Mr. Snowmen play at Union County Arts for kindergarten classes.(99 students at \$8 per student)		✓		Based on documentation provided, the expenditure is necessary for the learning experience of the kindergarten class.	
713	610A	260968	8/11/2005	CRESTLINE COMPANY	\$226.80	\$232.65	250 red pens and pen setup charge to Plainfield Board of Education.		✓		Based on the discussion with coordinator curriculum, these pens are distributed to admins and parents to energize educational activity..	
714	610A	263015	11/17/2005	DAVIS, ROSE	\$800.00	\$800.00	Travel reimbursement for Assistant supervisor of IT for July 2005 through June 2006.		✓		Per review of the supporting documentation, this expense agrees to the contract.	
715	610A	261411	8/29/2005	FREE SPIRIT PUBLISHING	\$34.90	\$34.95	Professional books ("Differentiating instruction in the regular classroom - how to reach and teach all learners, Grades 3-12") to curriculum & instruction.		✓		Per review of the documentation provided, the purchase is reasonable and offers a benefit to the students by improving the teacher's performance. Amount is reasonable.	
716	420A	262781	11/8/2005	FYR FYTER	\$1,274.95	\$1,274.75	Service fire extinguishers at the Plainfield District schools		✓		Per documentation provided the expenditure is reasonable for B&G.	
717	610A	262853	11/14/2005	HARVARD DESIGN	\$1,891.00	\$1,891.00	4000 W-2 forms with envelopes for payroll dept and 200 1099 forms with envelopes for accounting dept.		✓		Per documentation the expenditure is reasonable since the district has around 2500 permanent employees and over 600 part-timers and substitutes.	

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718	420A	262643	11/1/2005	IF IT'S WATER. INC.	\$3,995.00	\$3,995.00	Installation of ACU_TROL model AK-110 Automatic Chlorine and PH Controller, Flow Cell and Safety Flow Switch, PH Feed System. For the pool. To replace the old machine.		✓		Per documentation provided the expenditure is reasonable for B&G.	
719	610P	261940	9/27/2005	LRP PUBLICATIONS	\$227.50	\$227.50	Your School and the Law magazine subscription		✓		Per review of the documentation provided, the professional magazine subscription appears to be a reasonable operating expense for the District.	
720	500A	262193	10/11/2005	MATHEMATICAL OLYMPIADS	\$99.00	\$99.00	Enrollment fee for 4th and 5th grade math Olympiads		✓		Per review of the documentation provided, the Math Olympiad was a problem solving contest.	
721	610A	262771	11/8/2005	NANA'S CREATIVE DESIGNS	\$327.00	\$327.00	Order of 20 Anvil Navy Hats @ \$16.35 each for the IT Department			✓	Per review of the supporting documentation, unable to assess the educational value of the purchase.	
722	420A	263604	12/14/2005	NJ DOOR WORKS, INC.	\$402.50	\$402.50	Service to overhead door, District's auto body shop. Changed rollers, springs and reset the limits.		✓		Per documentation provided the expenditure is reasonable for B&G.	
723	610A	263640	12/14/2005	HSBC BUSINESS SOLUTIONS	\$34.30	\$34.30	3 Disposable cameras, 3 black knives, and 2oz of putty.	✓			Unable to assess the purpose, beneficiary, and necessity of the purchase based on the documentation provided.	Materials purchase to develop and display
724	610A	257143	4/28/2005	HASKEL OFFICE, LLC	\$471.00	\$361.00	42" wide lateral 2 drawer file cabinet		✓		Per review of the documentation provided, the purchase of these drawers appear to be a reasonable operating expense for the District. They are located in the district's building. Amount paid exceeds purchase order amount.	
725	420A	262794	11/8/2005	PASTOR REFRIGERATION INC.	\$840.00	\$840.00	Various repairs to freezers in various schools within the District		✓		Per documentation provided the expenditure is reasonable for B&G.	
726	420A	263156	11/29/2005	PORTA PHONE	\$1,123.10	\$1,123.10	Repair of radios and batteries for Plainfield High School used for sporting events. In addition, order of battery chargers and microphone covers.	✓			Per discussion with the Athletic Director, these microphones and headsets are used for football and track events. However, we are unable to assess the necessity of the purchase without inventory on hand amounts.	These batteries are serviced every year. There are 6 headsets. There are 10 coaches on the field as you can see we only have a limited number of sets.
727	610A	262553	10/26/2005	POSITIVE PROMOTIONS	\$370.22	\$371.91	Incentives for students- Pledge to be Drug Free bracelets		✓		The Drug Free program has an educational benefit and is an essential program to have within a School District.	

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728	890A	263101	11/29/2005	PRYOR, BRENDA	\$49.00	\$49.00	Reimbursement of school bus driver for out of pocket payment of license registration.		✓		Based on documentation provided this expenditure is in accordance with the Union Contract.	
729	610A	261384	9/12/2005	RADIO EXCHANGE	\$10,170.00	\$10,170.00	10 - EX 500 radio parts, 10-secrret service headsets, warranty, and 2 - chargers.	✓			Per discussion with the IT Director, these purchases are for security officials throughout the District. However, we are unable to assess the necessity of additional purchases based on the documentation provided.	Essential for communication for student safety and operating effectiveness. Repair inoperative security radios for security officers (5 at Hubbard Middle School and 5 at Maxson Middle School). Head sets are returned.
730	610A	262563	10/26/2005	REDIKER SOFTWARE, INC.	\$3,235.00	\$3,235.00	8 Orbital bar code readers for installation at various schools	✓			Per discussion with IT Director, this purchase is used at all schools in the cafeteria. A student will swipe his/her ID card and be charged the appropriate amount for lunch. Per the IT Director, the software will also be used to swipe into class in the future. However, without board approval or quote information, the reasonableness of the purchase can not be determined.	The code readers are the mechanism that we use to determine the number of students fed for that day. These numbers are what is sent to the Federal Gov't for payment for the lunch program. The devices keep down personnel that would need to be hired to do the same job.
731	420G	263527	12/14/2005	REID, RUSSELL	\$1,812.75	\$1,812.75	serviced Grease Trap for various schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G.	
732	500A	262709	11/1/2005	ROBERT YOUNG PIANO	\$200.00	\$200.00	Musical performance for grades K-5 by the Friends of Jazz Performance.		✓		Per review of the documentation, Jazz music performances provide a benefit to the students of the school and promotes an interest in music.	

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733	610A	263111	11/29/2005	ROBINSON-GOLDSBY, IVY	\$68.34	\$68.34	Travel expense reimbursement for travel within the District. 2 months of travel through District.		✓		Per review of the supporting documentation, the expenditure is consistent with the PEA contract.	
734	610A	261861	9/21/2005	SOFTWARE EXPRESS	\$583.85	\$620.23	1 Print shop Deluxe lab package for PHS student computer lab		✓		Per discussion with the IT Director, this software is used in the Plainfield High School computer lab for the students to develop computer graphic designs.	
735	610A	263116	11/29/2005	SOFTWARE SPECTRUM, INC.	\$119.98	\$119.98	56K Fax Modem		✓		This purchase is necessary to the effective operation of the Board of Education.	
736	890A	263099	11/29/2005	SOLOMON, CARLTON	\$13.00	\$13.00	Reimbursement of school bus driver for out of pocket payment of license registration.		✓		Based on documentation provided this expenditure is in accordance with the Union Contract.	
737	890A	263012	11/17/2005	TAFUR, MARY C	\$45.00	\$45.00	Reimbursement of school bus driver for out of pocket payment of license registration.		✓		Based on documentation provided this expenditure is in accordance with the Union Contract.	
738	610A	261591	9/2/2005	TAYLOR RENTAL	\$434.50	\$500.00	20X20 Frame Tents for Opening Day of School celebration	✓			Per review of the documentation, the expenditure is for Opening Day of School celebration.	Past practice in the district for many years. It has been terminated
739	610A	262617	10/26/2005	TEACHER DIRECT	\$1,109.44	\$1,214.90	Purchase of various colors glitter glue, fabric, phonics workbook, markers, dry erase markers, sharpies, index cards, stickers, and students workbooks.		✓		Per documentation provided the expenditure is for the school supplies which are essential.	

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740	890A	263013	11/17/2005	TORRES, MARCELINO	\$46.00	\$46.00	Reimbursement for bus driver license registration		✓		Based on documentation provided this expenditure is in accordance with the Union Contract.	
741	420A	262800	11/8/2005	TRI-STATE INDUSTRIAL AIR COMPRESSOR CORP	\$327.00	\$327.00	Service to compressors in auto body shop-preventative maintenance. Compressed air and labor for PHS		✓		Per documentation provided the expenditure is reasonable for B&G.	
742	320A	262474	10/19/2005	UMDNJ-UNIV BEHAVIORAL HC	\$9,800.00	\$9,800.00	Educational services rendered at UMDNJ - University Behavioral Healthcare		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion, with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
743	890A	263639	12/14/2005	WALL TRACK	\$300.00	\$300.00	Entry fee for Boy & Girl track event. 15 total relay teams @ \$20 per relay team.		✓		Per discussion with the Athletic Director, prior to a track meet, the coach will enter the names of all competitors. The AD demonstrated this, noting that the online system does not have a print option to substantiate documentation. Per review of the documentation provided, the purchase amount is reasonable and benefits the students.	
744	320A	263627	12/14/2005	EAGLES, MARILYN	\$11.80	\$11.80	Reimbursement of registration fee and mileage reimbursement for travel to the Sickie Cell Anemic workshop (the person is a nurse)		✓		Per review of the supporting documentation, the expenditure is for professional education which is mandated by the state.	
745	420A	263592	12/14/2005	ELECTROLUX	\$1,016.35	\$1,016.35	Vacuum service and repair at various schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G.	
746	340A	260771	7/22/2005	HILL, JANET	\$32,000.00	\$32,000.00	Open PO for Consultant (2005-2006) for telecommunications and quality assurance services. \$40 per hour services. 2 months of service.		✓		Per review of the documentation provided, consultant is responsible for consulting, integration, and maintenance of the voice over IP system in the District, and has received Board approval for services rendered.	

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747		263243	12/1/2005	MCBEAN, NATHAN	\$200.00	\$200.00	PASA travel reimbursement		✓		Per documentation provided the expenditure is for professional development.	
748		260773	7/22/2005	MINETTI, DARIO	\$15,575.00	\$26,000.00	Consulting services for the 2005-06 school year. Board approval in June 2005 Agenda.		✓		Per review of the supporting documentation, the purchase is necessary for the development and maintenance of Plainfield's website, as well as Plainfield's Internet monitoring system, Websense.	
749	500A	263608	12/14/2005	MORRIS MUSEUM	\$1,056.00	\$1,056.00	Kindergarten, 1st, 2nd, & 5th grade field trip to Endangered species museum. \$6 per person		✓		Per review of the documentation provided, purchase is for field trip to Museum.	
750	420A	263530	12/14/2005	PROTECTIVE PAVING & SEAL COATING	\$1,200.00	\$1,200.00	Rebuild manhole drain and pave perimeter at Maxson.		✓		Per documentation provided the expenditure is reasonable for B&G.	
751	610A	262036	9/29/2005	CENTRAL LEWMAR LLC	\$550.00	\$605.00	Purchase of 8.5"X11" Xerographic paper for use in the Principal's office.		✓		The purchase of office supplies is an essential purchase for the operation of the District	
752	890A	263834	12/19/2005	LINCOLN INVESTMENT PLANNING	\$4,000.00	\$4,000.00	Payment for Superintendent		✓		Per review of the supporting documentation, the expenditure agrees with the Superintendent's contract.	
753	800A	262405	10/19/2005	NATIONAL BUSINESS FURNITURE	\$557.00	\$504.90	High back fabric/vinyl chair with Mahogany frame the principal's office.	✓			Per documentation provided the expenditure is for the principal's office. The district wants to position principals as role models, therefore the appearance of their offices is considered as well, however, need further analysis from DOE to determine if expenditure is essential.	The furniture in the principal's office all look the same. This office represents the school There is no standard furniture requirement. Is the state suggesting that we have a different type of furniture for Abbott principals?
754	500A	262287	10/11/2005	NSTA SCI STORE	\$32.00	\$32.00	National Science Teacher's Association membership for science teacher.		✓		Per review of the documentation provided, the association coincides with the teacher's job function.	
755	420A	263622	12/14/2005	PEST-A-SIDE	\$4,305.00	\$4,305.00	Services performed at school for bees, ants, roaches, hornets, fleas.		✓		Per documentation provided the expenditure is reasonable for B&G.	
756	610A	261708	9/13/2005	REGENT BOOK CO., INC	\$323.41	\$356.66	16 books and Mandarin software (used to track books) for Cedarbrook School's library.		✓		As per documentation provided the expenditure is for books for the library. The price is reasonable.	

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757	420M	258522	6/27/2005	VERIZON	\$25,852.49	\$25,924.50	Network firewall services for entire District. 1 year service contract.		✓		Per discussion with IT Director, Verizon provides Internet service to the District, and as part of that service, also provides firewall services to protect the District server.	
758	339A	262854	11/14/2005	MBI GLUCKSHAW	\$50,004.00	\$50,004.00	Public affairs consulting in September for 2005 through 2006 school year		✓		Per review of the supporting documentation, the public affairs consultant supports the District's strategic initiative to offer improved educational services to the community. The consulting services provided seems reasonable and necessary.	
759	580A	263296	12/7/2005	BORGATA CASINO HOTEL	\$5,924.00	\$5,924.00	Hotel reservations at the Borgata in AC for 19 District IT personnel for 2 nights to attend the Techspo Conference. 1/25/06 through 1/27/06.		✓		Per review of the documentation provided, it is reasonable that 19 personnel would attend the Conference (1 IT teacher from each of the 13 schools and 6 IT Department individuals).	
760	610A	263311	12/7/2005	ASCD	\$99.00	\$99.00	Membership renewal for Association for Supervision and Curriculum Development for Principal.		✓		Per review of the supporting documentation, it is reasonable that the principal would belong to this association.	
761	420A	263842	12/20/2005	BINGHAM COMMUNICATION	\$1,395.00	\$1,395.00	Repairs to intercom system in 18 rooms at various schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G.	
762	890A	262415	10/19/2005	BRUNSWICK EDISON BOWL	\$838.12	\$841.75	Practice bowling games Nov. 2005 through Jan. 2006. 325 games @ \$2.59 per game.		✓		Per review of the documentation provided, the purchase benefits the students of Plainfield and the amount is reasonable.	
763	890A	264164	1/12/2006	FRONTIERS INTERNATIONAL	\$175.00	\$175.00	Full page ad for the 2006 Frontiers International Breakfast Program	✓			Unable to assess the purpose and beneficiary of the advertisement based on information provided.	The Frontiers International is a group that provides not only scholarships to the district, but mentoring and tutoring as well. The Board of Education members stand is to always take an ad as a courtesy to the many services received from the organization

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764	890A	264165	1/12/2006	FRONTIERS INTERNATIONAL	\$180.00	\$180.00	Nine tickets for the 2006 Frontiers International Breakfast in conjunction with Black History Month. Tickets are for Reverend guest speaker.	✓			Unable to assess the beneficiaries of the 9 tickets based on information provided.	The nine tickets purchased were for the Board of Education members
765		257103	5/2/2005	ORGANIZATION OF AFRICAN	\$250.00	\$250.00	Registration for principal, to attend Organization of African American Administrators Conference		✓		Per review of the information provided, it is reasonable that the principal would attend the conference.	
766	420A	263843	12/20/2005	PORTASOFT COMPANY	\$159.60	\$159.60	Repair to water softener for the boilers at the Barlow School		✓		Per documentation provided the expenditure is reasonable for B&G.	
767		263837	12/19/2005	PROMEDIA	\$40,272.13	\$40,272.13	Sophos anti virus 1 year subscription (\$20,188), 1 year messaging subscription (\$3,375), premium support for 1 year coverage (\$9,709), and professional services (\$7,000).		✓		Per review of supporting documentation, the implementation of anti virus subscription, support, and maintenance is necessary to ensure the operating effectiveness of the District's network.	
768	320A	263121	11/29/2005	SOMERSET HOME FOR TEMPORARILY	\$3,225.00	\$3,000.00	Educational services for Homebound students for the 2005-2006 school year		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion, with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction. Amount paid exceeds purchase order amount.	
769	500A	262640	11/1/2005	STAFF DEVELOPMENTAL RESOURCES	\$175.00	\$175.00	Staff development resources seminar ("Razzle Dazzle" Centers & Activities for Reading, Writing and Math of Emerson school)		✓		Per documentation the purchase was made for staff development and is deemed to be necessary for staff's professional education.	
770	610A	263767	12/19/2005	STAR LEDGER	\$23.88	\$23.88	1 year - Electronic subscription of Star-Ledger for Principal of Plainfield School District		✓		The purchase is approved per review of the PASA contract for the principal. In addition, the newspaper subscription content is reasonable.	
771	330A	263553	12/14/2005	TTI ENVIRONMENTAL	\$5,759.00	\$5,759.00	Removal of asbestos and air quality testing at various schools in the District		✓		Per documentation provided the expenditure is reasonable for B&G.	

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772	320A	262419	10/19/2005	WILLIAMS, GLORIA	\$331.03	\$331.03	Advancement for food while attending the NSDC Conference, Principal attended.		✓		Per review of the supporting documentation, the expenditure is for professional education which is mandated by the state.	
773	610A	263960	1/3/2006	WU, JINN-I	\$120.67	\$120.67	Travel Expense reimbursement of miles traveled.	✓			Per review of the supporting documentation, unable to assess the educational value of this travel expense reimbursement.	Went to workshop at Keystone: Upgrade of Payroll System. Connected to audit report
774	610A	262295	10/11/2005	CAINE, TOM AND ASSOCIATES	\$2,311.96	\$2,280.96	36 Write out Loud Licenses (it is a speech therapy software)		✓		Per documentation provided it is a reasonable expense for Pupil services.	
775	610A	263777	12/19/2005	DAVIS, ROSE	\$465.26	\$432.45	Travel and meal expense for Assistant Supervisor of IT to attend the School Administrator's Symposium in Washington, DC. \$241 spent on train rides and \$224 on food for 2 days. In 05-06 school year tri-state travel did not required state approval.			✓	Per review of the documentation provided, the average amount spent on food was \$112 each day which is excessive for one person.	Amount spent on food was for Chris Payne and Rose Davis
776	610A	263989	1/5/2006	GEVALIA	\$127.10	\$0.00	Purchase of Gevalia coffee for the Board of Education	✓			Per documentaion provided, unable to assess the educational benefit to the students. Amount paid exceeds purchase order amount.	The superintendent has many early and evening meetings at her level which necessitates coffee being served. This expenditure occurred prior to the state's restriction on food.
777	610A	262740	11/2/2005	LAKESHORE LEARNING MATERIALS	\$424.35	\$424.35	Oval Carpet for story time to teach math. Seats about 20 students. Mandated by America's Choice educational model.		✓		Per review of the supporting documentation, the carpet is for students and necessary to teach math. The price appears to be reasonable.	
778	890A	263936	12/23/2005	UCASE	\$120.00	\$120.00	Renewal of dues for special services. 2 people - director (TBA) and supervisor of Special Services.		✓		Per documentation the expenditure is essential.	
779		262492	10/24/2005	MEDIA INTERNATIONAL, INC.	\$150.00	\$150.00	VoiceCon Implementation workshop registration for IT Assistant on 10-26-05 in New York, NY.		✓		Per review of the documentation provided, the employees job function coincides with the conference description.	

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780	610A	261162	8/17/2005	MYRON CORPORATION	\$192.74	\$215.65	Diaries with pen included for Middle School	✓			Per review of the supporting documentation, unable to assess the educational value of the purchase.	Writing is a critical part of the curriculum. Diaries are utilized as writing journals. Students should have access to journals, seed book etc...
781	610A	264405	1/30/2006	SOEXHO MARRIOTT	\$7,454.50	\$7,454.50	950 breakfasts @1.00, lunches @2.00 and snacks @0.55 for Washington & Woodland pre-K on 7/5/05. 690 breakfasts @1.00, lunches @2.00 and Snacks @0.55 for Washington pre-school and 460 breakfasts @1.00, lunches @2.00 and snacks @0.55 for Woodland pre-school on 8/5/05.		✓		Per documentation the expenditure is for students.	
782	580A	264409	1/31/2006	SHERATON CHICAGO HOTEL	\$6,889.36	\$6,889.36	2006 Accommodations for the annual NSBA meeting -4 11-2006 8 Board members in attendance.		✓		Per documentation provided the expenditure is for attendance a NSBA which is mandatory.	
783		264245	1/18/2006	ARTSPOWER	\$615.00	\$615.00				✓	No documentation provided.	"Rainbow Firsh" play. Rainbow Fish is a literary work recognized as an award winning book allowing students to experience art in a different form. It is of extreme educational value.
784	610A	262392	10/17/2005	ASCD	\$143.65	\$143.66	Professional books "The key to continuous school improvement" and "Practical strategies from dramatically improved schools" for curriculum & instruction.		✓		Based upon the information provided, professional books offer educational benefit to students.	
785	580A	264086	1/10/2006	BORGATA CASINO HOTEL	\$363.52	\$363.52	Hotel bill for Athletic Director for 2 night stay in Atlantic City to attend the Directors of Athletics Association Workshop. Rate is approx. \$181 per night.		✓		Per review of the supporting documentation, the dates per the registration match the dates per the hotel bill. In addition, the amount is reasonable.	

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786	590P	263345	12/7/2005	CENTURION PRINTING	\$155.45	\$155.45	Quantity of 200 4 over 4 Color brochures for the Athletic Department		✓		Per discussion with the Athletic Director, these brochures are used to highlight the athletic achievements for the 1st semester of the year and encourage student participation.	
787	610A	264264	1/20/2006	E & A RESTAURANT SUPPLY	\$45.99	\$45.99	1 case of 10 oz Hot Cups	✓			Per review of the documentation provided, the purchase of hot cups used in coffee machine in the District building per the state guidelines is questionable since they are not used by students.	Again, the Board office has many meetings and transactions that occur with outside constituents. This is a courtesy
788		264308	1/25/2006	FERRARO, SHARON	\$175.00	\$175.00	Sign language interpreter services for student's parent meeting with teacher. The interpreter was hired for communication between the mother and teacher.		✓		Per review of the documentation provided, it is necessary to inform the parent of a child's performance and behavior in school.	
789	320A	264488	1/31/2006	HARLEM WIZARDS ASSEMBLY	\$1,050.00	\$1,050.00	Harlem Wizards assembly to motivate students grades 3-5 to improve standardized test scores		✓		Per review of the supporting documentation, and per discussion with the Core Curriculum Coordinator, it is the District's strategy to improve NJ ASK standardized test scores. As a result, it appears necessary to have an assembly to motivate the students.	
790	610A	261476	8/29/2005	NATIONAL PEN CORP.	\$162.17	\$117.50	Student insensitive- Purchase of 250 Blue Smiley ink pens		✓		Per review of the supporting documentation, the pens are used to motivate students to study.	
791	420G	261796	9/14/2005	NEW TECH RECYCLING, INC.	\$2,463.05	\$2,600.00	Removal and recycling of retired computer and electronic equipment, state initiated program.		✓		Per documentation provided the expenditure is reasonable for B&G.	
792		264196	1/18/2006	NJ CITY UNIVERSITY	\$50.00	\$50.00	Education Career Fair at New Jersey City University on March 21, 2006 for 1 day.		✓		Per review of the documentation provided, the purchase is necessary to recruit new members for the District.	
793	500A	264375	1/25/2006	NJ MARINE SCIENCE CONSORTIUM	\$555.00	\$555.00	3rd & 4th grade field trip to the NJ Marine Science Consortium		✓		Per review of the supporting documentation, the field trip to Sandy Hook, NJ provides an educational benefit to the students for the evaluation of Marsh and Ocean Environments	

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794	610A	263509	12/8/2005	O'JOHNNIE'S DISCOUNT STATIONERS	\$51.96	\$64.00	Maxlight self ink dater/ punch clock.		✓		Per review of the documentation provided, the purchase of this punch clock to track employees time appears to be a reasonable operating expense for the District.	
795	390A	262662	11/1/2005	SPSS, INC.	\$499.00	\$499.00	1 year Service contract renewal for SPSS (statistical analysis)		✓		Per review of the documents provided and per discussion with IT Director, SPSS provides statistical analysis of student performance on testing so the administration can monitor their performance.	
796	500A	264452	1/31/2006	TWO FISH AND FIVE LOAVES	\$497.50	\$497.50	Catering for NJASK parent workshop at the Cedarbrook school. 25 people @7.25		✓		Per discussion with Core Curriculum Coordinator, the NJASK scores for the District have been below an acceptable passing rate. Workshop was held fort parents support, which indirectly benefits students to improve test scores. Expenditure is supported by documentation.	
797	300A	263236	11/30/2005	WESTIN PRINCETON AT	\$99.00	\$99.00	Hotel (The Westin Princeton) while attending 2nd Annual School Nursing conference at Princeton, NJ (3/3-3/4/06) for school nurse. Lodging expense is approved by BA and Director of Curriculum.	✓			Documentation does not explain the why hotel accommodation were made for conference in Princeton, NJ	There were never mandates that correlated to proximity
798	610A	263874	12/20/2005	AMERICAN ASSOC.SCH PERS ADMIN.	\$150.00	\$150.00	Renewal membership for HR Director for American Association of School Personnel Administrators. 1 year membership.		✓		Per review of documentation provided, it appears reasonable that HR Director would belong to the ASPA.	
799	610A	262482	10/20/2005	B AND H PHOTO	\$279.00	\$290.85	Canon Compact Flash adapter 1 @ \$25, Sony blank tapes 10 @ \$17.45 each, and USB hub 1 @ \$30, and 2 Apple Mini DVI to VGA adapters @ \$19 each for Washington School.	✓			Unable to assess the purpose, necessity, and beneficiary of the purchase based on documentation provided.	In order to do presentations, teaching videos, documentaries, the items listed are critical. Again I question are non-Abbotts required to give up technical apparatus for the purpose of teaching their students?
800		263158	11/29/2005	BILL FALK'S SCHOOLS INC	\$80.00	\$80.00	Registration for Payton Hines (track coach) for 2 day US all-star track & field clinic. Schedule includes strength training, nutrition, technique, etc.		✓		Per review of the documentation, this purchase appears to coincide position as track coach.	This is the track coach! The must be trained!!

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801	320A	262920	11/16/2005	BUREAU OF ED & RESEARCH	\$179.00	\$179.00	Seminar registration, date 11/30/2005 for District employee	✓			Documentation does not provide the purpose of the registration to workshop.	Workshop on Difficult & Disruptive Students. Teachers need training on how to effectively teach all students especially those who are "At Risk"
802	420F	264786	2/15/2006	COMMERCIAL KITCHEN REPAIRS,INC	\$1,471.35	\$1,471.35	Labor charge for steam table, slicer, and other kitchen supplies at PHS and Cedarbrook Middle School		✓		Per documentation provided the expenditure is reasonable for B&G.	
803	610A	263151	11/29/2005	COMPNET, INC.	\$305.50	\$305.50	License key, Duo, Mac & PC for project special program for the office of special services.	✓			Documentation does not explain the purpose, beneficiary, and the necessity of the expenditure to education.	Special Education license (program) on IEP/Project Special Program
804	610A	262043	9/29/2005	COX, W.T. SUBSCRIPTIONS, INC	\$1,214.62	\$1,400.00	Subscriptions for Periodicals for the Library.		✓		Periodicals in the library provide an educational benefit to students.	
805	420A	264522	1/31/2006	ECOLAB PEST ELIMINATION	\$600.00	\$600.00	Emergency Elimination. Pest elimination at Plainfield High School		✓		Per documentation provided the expenditure is reasonable for B&G.	
806	490A	261642	9/8/2005	ELIZABETH WATER COMPANY	\$67,784.69	\$71,000.00	Water service for September - December 2005		✓		Per review of the documentation provided, this appears to be a reasonable operating expense for the District, since the staff must have access to water supply.	
807	610A	261020	8/17/2005	FACTS ON FILE	\$1,358.15	\$1,379.60	33 Non Fiction books for library		✓		Per review of documentation, books are for the library.	
808		262770	11/8/2005	FEA	\$1,310.00	\$1,310.00	FEA-NJPSA-NJASSCD fall convention registration, hotels and meals. Principal and Vice Principal. 11/9-11/11/2005.		✓		Based on documentation provided the expenditure is for professional development.	
809	610A	262545	10/26/2005	FRIENDSHIP HOUSE	\$494.25	\$494.25	Neon notes music border, teacher's edition for music, musical stars classroom set, sparkle pencils, etc. for music class, grades K-5.		✓		The educational value of music class instructional material is recognized for a majority of the invoice. The remaining \$75 (pencils and stickers) relates to incentives to encourage participation in music class. Per discussion with AP Director, this is amount is reasonable since music class sees about 80 students per day (approx. \$1 per student for one day).	
810	420A	262825	11/8/2005	GAMETIME	\$1,087.23	\$1,087.23	Playground equipment for Maxson school, mandated by the state for recreation activity. As per NJ State code 18A.		✓		Per documentation provided the expenditure is reasonable for B&G.	

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811	610A	262215	10/11/2005	GATEWAY COMPANIES, INC.	\$7,853.38	\$7,853.38	3 Gateway laptops, battery, service plan, carrying case, and adapter for Maxson School.	✓			Unable to assess the beneficiary, purpose, or necessity of the purchase based on information provided.	Please note Tech Plan need for computer update
812	610A	264556	2/3/2006	GLOVER, NYLA	\$228.06	\$228.06	Mileage reimbursement for IT Dept. to travel to various schools within the district and the Board office. Period of travel time is 6 months.		✓		The reimbursement rate agrees to the specified employment contract.	
813	420A	264788	2/15/2006	HAIG'S SERVICE CORP.	\$1,844.35	\$1,844.35	12 Volt rechargeable battery, contract labor rates, and smoke detector for Middle School		✓		Per documentation provided the expenditure is reasonable for B&G.	
814	610A	262701	11/1/2005	HOUGHTON-MIFFLIN CO.	\$623.60	\$640.00	10 Pupil edition level 3 and 2 teacher's editions.		✓		Per review of the documentation provided, these teacher's aides and editions were shipped in the middle of the year. Per discussion with Director of Curriculum and Instr, a class was split in half during the 2005-2006 school year. As a result, a new teacher was hired to take over one half of the split class.	
815	580A	264595	2/6/2006	HOUSE OF TRAVEL	\$213.60	\$213.60	Airline tickets for individual to attend NSBA Annual Conference		✓		Per review of the documentation, the expenditure is for a NSBA conference which is mandatory.	
816	420A	263618	12/14/2005	INSTITUTIONAL REPLACEMENT HARDWARE	\$991.38	\$991.38	Locker shelves, angles tops, screws, head bits, and window sash for the District.		✓		Per documentation provided the expenditure is reasonable for B&G.	
817	610A	263519	12/13/2005	KAISER BANK EQUIPMENT CORP	\$300.00	\$360.00	New signature patches for Board secretary.		✓		Based upon the documentation provided, being the Board secretary, the Business Administrator must have signature patches, because being the board secretary he signs disbursements / checks.	

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818	610A	262983	11/17/2005	LL TEACH, INC.	\$786.20	\$864.82	2 teacher guides for Geometry @\$92.95, 2 teacher guides for Time, Money & Other Measurement System @\$92.95, 16 student packets for Geometry @\$12.95 and 16 student packets for Time, Money & other measurement @\$12.95 for Washington School.		✓		Per review of the documentation provided, this purchase is consistent with NJCCS guidelines and provides educational benefit to the students.	
819	610A	263906	12/23/2005	MAILBOX COMPANY	\$101.70	\$101.70	Books for K-3 for classrooms		✓		Per documentation provided the books are used in 3 grade classrooms by students and necessary for educational process.	
820	420A	263846	12/20/2005	MAINCO	\$427.44	\$427.44	Parts and labor, solution kit, and fitting of Tornado EZ - preventative maintenance for janitorial equipment		✓		Per documentation provided the expenditure is reasonable for B&G.	
821	610A	261018	8/17/2005	MARSHALL CAVENDISH CORP.	\$1,717.80	\$1,717.80	Fiction and Nonfiction books for library		✓		Books offer educational benefit to students, and are therefore deemed essential.	
822	610A	264383	1/25/2006	MASTER TEACHER	\$67.95	\$67.95	Subscription renewal for the Master Teacher for Superintendent.		✓		Per documentation provided the expenditure is a professional periodical which matches to Superintendents' position.	
823		263084	11/22/2005	MASTERS IN PRINTING	\$606.00	\$606.00	Printing of report card envelopes 5000 English and 1500 Spanish.		✓		Based on documentation provided the expenditure (printing report cards) is essential for the education process.	
824	800A	262808	11/8/2005	MITINET, INC.	\$189.00	\$189.00	Renewal MARC Wizard 12 month subscription for Washington School Library.		✓		Per discussion with AP Director, this purchase is used to download each library books' MARC record (location number) into the SIRS system used for student research in the library.	
825	610A	263343	12/7/2005	NESTFAMILY, LLC	\$214.45	\$214.45	10 History books for History classroom.		✓		Books offer educational benefit to students, and are therefore deemed essential.	
826		264210	1/18/2006	NEUMANN COLLEGE	\$200.00	\$200.00	Greater Philadelphia Area Teacher Job Fair on March 29, 2006. 2 recruiters and 1 day.		✓		Per review of the documentation provided, the purchase is necessary to recruit new members for the District.	

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827	610A	264831	2/15/2006	PETTY CASH	\$462.87	\$462.87	Petty cash for HR Supplies, Acct supplies, postage, woodland tolls, bus tolls, truck/bus washes and B&G Supplies. Even though the receipts for car wash don't indicate the vehicles being washed, there were just a few of this type of receipts and they were for B&G vehicles for very reasonable amounts.		✓		As per documentation provided, Petty Cash is a regular operating expenditure which was spent on essential expenses.	
828	733A	263594	12/14/2005	PRINCETON'S NASSAN/CONOVER	\$37,257.00	\$37,257.00	In Accordance with State Contract #A53248, purchase of 1 2006 Ford E-350 Cutway, White to replace the old vehicle. For boiler mechanic.		✓		Per documentation provided the expenditure is reasonable for B&G.	
829	890A	263912	12/23/2005	PROGRESSIVE BUSINESS PUB.	\$253.00	\$253.00	One year subscription to Facility Manager's Alert for Buildings & Grounds.		✓		Per documentation provided the expenditure is for B&G director. The magazine provides useful information on facilities maintenance.	
830	610A	263747	12/19/2005	SCHOLASTIC INC	\$466.10	\$456.45	Sprint Reading for grades 3-5. A monthly subscription that arrives for the students to practice reading at the Clinton School		✓		Per review of the documentation provided, the sprint reading guides are used to foster an interest and development in reading.	
831	610A	262664	11/1/2005	SUNBURST VISUAL MEDIA	\$1,002.40	\$1,039.50	50 Fleece blankets for \$660.60 and 50 Stainless steel travel mugs for \$234.4 for Chas H Stillman School.			✓	Unable to assess the purpose or usefulness of the purchase based on information provided.	Incentives, however I do agree that we need to keep incentives in a certain range
832	500A	263215	11/29/2005	THEATREWORKS/USA BOX OFFICE	\$305.50	\$305.50	47 tickets for children of Frederick W Cook school @ \$6.50 per ticket to see Charlotte's Web		✓		Per review of the documentation provided, we note that the production of Charlotte's Web provides an educational benefit to the children and is for a reasonable amount.	
833	500A	264215	1/18/2006	TRAVELING LANTERN THEATRE CO.	\$475.00	\$475.00	The Life of Beethoven assembly for all grades at the Clinton School. 2/27/06.		✓		Per review of the supporting documentation, the assembly has historical and educational benefit to the students of the school.	

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834	610A	263986	1/4/2006	VILLAGE OFFICE SUPPLY	\$2,283.43	\$2,292.23	Office furniture for educational support. 2 desks (@\$379.00 and @\$366.00), bridge (@\$176.55), 2 pedestal mobiles (@\$275.75 and @\$260.50), hutch (@\$258.5), door flip (@\$157.28), platform keyboard (@\$245.00), light (@\$105.00) and drawer (@\$68.65)		✓		Per review of the supporting documentation and per discussion with IT Director, a portion of the IT Department was relocated and expanded to a new office. As a result, new furniture was purchased to furnish the office.	
835		265006	2/27/2006	COOK SCHOOL	\$280.00	\$280.00	Payment for 7 Board Members to attend a retirement party. \$40 per person.			✓	Per review of the supporting documentation, unable to assess the reasonableness of the expenditure and the amount per person.	
836	610T	264169	1/13/2006	RALLY EDUCATION	\$14,044.80	\$14,044.80	Purchase of new textbooks for Elementary students within the District.		✓		The timing of the textbook purchase is questionable since these textbooks were purchased halfway through the year, and there is no purchase order. Per discussion with the Curriculum Coordinator, these supplemental books and aides were ordered in order to help children with low scores on the NJ ASK standardized test. We reviewed the 3 year standardized test trend scores for grades 3, 4, & 5 noting they were below the 80% passing rate. As a result, Curriculum Coordinator explained that students who need additional assistance stayed after school and worked with teachers to bring up the test scores using the books purchased. No specific documentation exists to note this as a strategy for the 2005-2006 school year, but it is in agreement with the Superintendent's overarching strategy to ensure each school maintains a level of improvement on standardized testing, as noted on the Plainfield District website.	

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837	340A	245962		VERIZON	\$13,500.00	\$19,324.00	Monthly charge for Verizon firewall services.		✓		Per discussion with IT Director, Verizon provides a majority of the telecommunications service to the District.	
838		260505	8/1/2005	HARVARD UNIVERSITY	\$1,395.00	\$1,395.00	Critical Issues in Special Education: Achieving Adequate yearly process (AYP) for students with disability 7/11-15/05 for Director of Special Services		✓		Per review of the documentation provided, it appears that the position coincides with person's role.	
839	610A	260668	7/15/2005	O'JOHNNIE'S DISCOUNT STATIONERS	\$36.72	\$54.28	Custom Inking stamp for Director of Curriculum		✓		Per review of the documentation provided, this purchase appears to be a reasonable operating expense for the District.	
840	610A	263751	12/19/2005	PROQUEST INFO. AND LEARNING	\$499.50	\$495.00	Reading A - Z one year school group license for Clinton elementary school.		✓		Per discussion with AP Director, this purchase is used in the Clinton computer lab as reading software that develops reading for all grades.	
841	420E	264926	2/24/2006	SANITATION TRUCK REPAIR	\$565.15	\$565.15	Labor and materials cost for Sanitation Truck repair		✓		Vehicle ID on the title matches the ID in the invoice. Per review of the documentation provided, we can not determine the educational value or the beneficiary without further documentation.	
842	320A	264489	1/31/2006	A VISION IN MOTION	\$850.00	\$850.00	Presentation for students and parents at the Clinton School entitled - "Listening with Your Eyes". 1 hour presentation on 4/20/05.		✓		Per review of the supporting documentation, this assembly is used to develop the student's social skills and anger management skills.	
843	610A	261028	8/17/2005	ABC - CLIO, INC.	\$270.00	\$270.00	Purchase of books for library.		✓		Per documentation, expenditure of library books.	
844	610A	261982	9/29/2005	ASCD	\$69.00	\$69.00	1 year ASCD membership renewal for Librarian		✓		Per review of the documentation provided, the ASCD membership coincides with the employee's job function, and as a result is reasonable.	
845	500A	264176	1/18/2006	BLUE SKYY PUPPET THEATRE	\$750.00	\$750.00	2 performances of "The Missing Piece" for the Emerson Elementary School to educate children about bullying.		✓		Per documentation provided, it appears that the production of "The Missing Piece" provides an educational benefit to the children about bullying, as such it is an essential purchase.	
846	800A	263607	12/14/2005	BRIGHT APPLE	\$144.92	\$144.92	4 Instruction books price range of \$34.99 to \$29.99 for Maxson Middle School.		✓		Per documentation provided the expenditure is for instruction books.	

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847	320A	264268	1/23/2006	BUREAU OF ED & RESEARCH	\$179.00	\$179.00	Conference registration for conference held on 1/24/2006 for High School English teacher. Seminar to help students meet & exceed writing standards.		✓		Per review of documentation provided, this purchase appears to coincide with the person's role.	
848	320A	264632	2/7/2006	BUREAU OF EDUCATION & RESEARCH	\$179.00	\$179.00	Workshop for Israel Sawalis attend conference on 12/7/2005 for development to learn "Best Strategies to teach young writers using modeled interactive and guided writing".		✓		Per review of the documentation provided, the workshop description coincides with the teacher's job function.	
849	420A	259026	6/24/2005	C & M DOOR CONTROLS, INC	\$17,500.00	\$17,500.00	Furnish and install balcony to corridor fire doors, gym to cafeteria fire doors, stage to corridor fire doors, corridor to receiving fire door at Plainfield High School		✓		Per review of the existing documentation, this purchase is necessary to provide fire safety escapes and ensure the safety of the students and faculty at PHS. Per bid documentation, amount is reasonable.	
850	500A	264617	2/7/2006	CADE-COUNCIL FOR ALCOHOL/DRUG EDUCATION	\$150.00	\$150.00	Drug Awareness Assembly Program on 2/8/06 for grades K-2 and a 2nd assembly for grades 3-5.		✓		Per review of the documentation provided, it is necessary to educate students about the dangers of drugs.	
851	610A	260120	7/6/2005	CASCADE SCHOOL SUPPLIES, INC	\$1,319.21	\$1,319.21	General Classroom supplies order at the beginning of the year for the whole school; including: glue, tape, chalk, crayons, paper, binder clips, etc.		✓		Per review of the invoice description, the purchase of classroom supplies is necessary for the operation of the class.	
852	890A	263938	12/23/2005	CEC	\$207.00	\$207.00	Membership dues for Council for exceptional children @\$102, Council of administrators of special education @\$60, Division of early childhood @\$25 and Division for Learning disabilities @\$20 for Special Services Supervisor at department of special service.		✓		Per review of the documentation provided, it appears that the position coincides with person's role.	
853	610A	262760	11/8/2005	student's PLUS, INC.	\$1,291.58	\$1,311.02	Assorted books, including: travel, sports, environment, etc. (quantity: 204) for library		✓		Books offer educational benefit to students, and are therefore deemed essential.	

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854	610A	261984	9/29/2005	DAVIDSON TITLES, INC.	\$4,181.68	\$4,337.00	Books for Washington library. 279 books @ approx. \$15 each. Description includes: history books, geography, animals, military, fiction, and non fiction books.		✓		Per review of the supporting documentation, books offer an educational benefit to the students.	
855	732A	264148	1/12/2006	DELL MARKETING L.P.	\$2,951.60	\$2,963.56	Order of 1 Inspiron XPS M170 Laptop computer		✓		Per review of the documentation, it is noted that the laptop was issued to the IT Director to replace his outdated model.	
856	580A	264708	2/10/2006	EMBASSY SUITES PHILADELPHIA AIRPORT	\$3,140.70	\$3,140.70	2 night stay for Boys and Girls track team for the Pennsylvania relays	✓			Unable to assess the number of attendees, names of attendees, or the rate per room based on the documentation provided.	Students attended the Penn Relays. They are invited according to their results. Athletic Director was released from the district and took information that had names of students. However, the students both boys and girls did compete.
857	610A	265191	3/8/2006	EMS TRAINING INSTITUTE	\$96.00	\$96.00	Administration fee for CPR Training	✓			Documentation does not explain the beneficiary of the expenditure to education.	All coaches and security guards have been trained in CPR as a preventive measure. There are children throughout the country who have died due to the lack of professionals having adequate training. The coaches are mandated and our board mandated security be trained. Children's safety is first and foremost.
858	390A	264002	1/6/2006	ESCHOLAR	\$45,353.00	\$45,584.00	11/1/05 through 1/31/06 Escholar hosting. Final quarterly billing of E scholar backup.		✓		Per discussion with IT Director, this purchase is used to store all student data information and billing occurs on a quarterly basis.	
859	610A	264675	2/9/2006	HARVARD DESIGN	\$2,028.28	\$2,028.28	25000 envelopes @\$0.04025 and 22000 vouchers @0.041 for payroll dept.		✓		Per documentation provided the expenditure is necessary for the distribution of payroll checks.	
860	890A	264800	2/15/2006	HY-WAY BOWL	\$798.00	\$798.00	Watchung Conference Bowling League 05-06 season. 420 lanes for season @\$1.90 per lane.		✓		Per review of the documentation provided, the purchase benefits the students of Plainfield and the amount is reasonable.	

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861	610A	264381	1/25/2006	IDEA COMPLIANCE ALERT	\$174.00	\$174.00	Subscription renewal for IDEA (Individuals with Disabilities Education Act) Compliance Alert for the Superintendent.		✓		Per review of the documentation provided, the subscription alert is necessary for the Superintendent to stay abreast of trends and applicable laws for disabled students.	
862	500A	264986	2/24/2006	ROCK, READ & EAT	\$490.00	\$490.00	2 Rock, Read, & Eat sessions for pre-kindergarten, kindergarten, and 1st grade. 3/14/06 and 3/15/06 for 1 hour each.		✓		Per discussion with AP Director, this purchase is when a speaker comes in to entertain the students and motivate them to read through music. Food is also served to the students to encourage their participation. The amount is reasonable, and the beneficiaries are the students.	
863	610A	264959	2/24/2006	THOMPSON PRINTING	\$55.00	\$55.00	Business cards for Principal of Frederic W Cook School.		✓		Based upon the information provided, business cards for principal appears to be a reasonable expense.	
864	420A	264925	2/24/2006	TRI-STATE INDUSTRIAL AIR COMPRESSOR CORP	\$241.20	\$241.20	Preventative maintenance to compressors autobody shop		✓		Per documentation provided the expenditure is reasonable for B&G.	
865	320A	262523	10/26/2005	UMDNJ-UNIV BEHAVIORAL HC	\$4,900.00	\$30,000.00	2004-2005 school year educational services for day hospital		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
866	420G	263911	12/23/2005	PRIME PEST CONTROL, LLC	\$10,530.00	\$10,530.00	Pest control January and February 2006		✓		Per documentation provided the expenditure is reasonable for B&G.	
867	610A	265205	3/8/2006	BRUNO'S PIZZA	\$302.00	\$302.00	Pizza lunch for honor students		✓		Although the pizza lunch does not provide an educational benefit, it is used as a reward to motivate students	
868	610A	263916	12/23/2005	SOFTMART	\$3,751.00	\$3,686.50	Software for Plainfield District website. Linksys Wireless USB Adapter and Coldfusion v6 Standard.		✓		Per discussion with IT Director, this software was used to maintain the Plainfield School District website. We visited the website noting its existence and operating effectiveness.	
869		265332	3/9/2006	TAPCO INC.	\$6,180.00	\$6,180.00	Fall 2005 brochures for the Adult School	✓			Per review of the supporting documentation unable to assess the beneficiary of the purchase.	Although the district pays upfront. This is not a cost to the district. The program is self sustaining. Each enroller pays for the course and the monies collected goes toward instructors as well as the handbook

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870	610A	265660	3/22/2006	A & P CO.	\$417.68	\$370.00	Ice Cream party supplies: drinks, ice cream, whipped cream, sprinkles, bowls, spoons, etc. for Kindergarten and 5th grade promotions	✓			Per review of the documentation provided, this purchase is for promotion of Kindergarten and 5th grade classes, however, documentation does not provide number of students.	Recognition of student achievement is critical to the success of the district
871	330A	265351	3/15/2006	ABATE TECH	\$8,720.00	\$8,720.00	Removal and disposal of floor tile at PHS for the following square feet: Room 172 - 60 SF, 2nd Floor ROTC - 15 SF, & ROTC Room - 1,400 SF.		✓		Per review of the documentation provided, we note that the amount of tile removed and installed averages approximately \$5.81 per square foot. We note this amount as reasonable, and as a result the purchase is essential.	
872	420A	265455	3/15/2006	ASTRO RENTS	\$413.02	\$413.02	Rental hammer drill for the Buildings & Grounds department to remove concrete floor to fix sewage pipes @ PHS, Maxson		✓		Per documentation provided the expenditure is reasonable for B&G.	
873	420A	265269	3/8/2006	BINGHAM COMMUNICATION	\$187.50	\$187.50	Repair speaker intercom at Plainfield High school for room 709 and 710.		✓		Per documentation provided the expenditure is reasonable for B&G.	
874	610A	264299	1/25/2006	BROWNSTONE PUBLISHERS, INC.	\$198.00	\$198.00	Subscription renewal for "School Superintendent's Insider" magazine.		✓		Per review of the documentation provided, the magazine contents coincides with the individual's role.	
875	500A	265864	3/31/2006	CLEAN OCEAN ACTION	\$100.00	\$100.00	30 5th grade students to attend hands on marine environmental education.		✓		Per review of the documentation provided, this purchase for field trip associated with marine life.	
876	580A	265490	3/15/2006	DOUBLE TREE GUEST SUITES	\$586.41	\$1,314.00	2 Night stay at hotel for training, food, and hotel for 3 people	✓			Unable to assess the beneficiary and the purpose of the purchase based on information provided.	Payroll training through Keystone, Peter Wu, Wendy Hardy and Ron Eddy. Essential to the operation of payroll
877	610A	265757	3/24/2006	FIRST LOOKS	\$325.00	\$325.00	Printing of 1,000 5 part employee contracts to be stored at various departments in the District (i.e. payroll, HR, school, etc.)		✓		Per review of the documentation provided and per discussion with AP Director, this purchase is necessary because it is for the official printing of employee contracts to be kept on file.	
878	610A	263127	11/29/2005	FOLLETT LIBRARY RESOURCES	\$808.59	\$829.92	Assorted books for library		✓		Books offer educational benefit to students, and are therefore deemed essential.	

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879	500A	264946	2/24/2006	FRIENDS OF JAZZ, INC.	\$250.00	\$250.00	Jazz concert at the Cedar Brook School - Friends of Jazz which appears to help in the development of speech, learning math and enhancing social skills.		✓		Per documentation provided the Jazz concert at the Cedar Brook School represented an educational benefit to the students.	
880	610A	264097	1/10/2006	G.P.N.	\$4,435.56	\$4,435.56	Educational DVDs for library		✓		Per review of the invoice, it is noted that the titles of the DVDs are educational in nature and therefore benefit the students.	
881	500A	263952	12/23/2005	GELSEY, JAMES	\$2,700.00	\$2,700.00	Payment to visiting author to conduct 3 assemblies and 1 mystery writing workshop for grades 3, 4, & 5.		✓		Per review of the supporting documentation, author's visit and related workshop meets the objectives as referenced in NJ Core Curriculum Standards.	
882	420E	265424	3/15/2006	HOLLY PARK MOWER SHOP	\$258.35	\$258.35	Throttle control cable, fuel filter can, and gasoline can for Buildings & Grounds lawn mower		✓		Per documentation provided the expenditure is reasonable for B&G.	
883	580A	266309	4/6/2006	INN AT HARVARD	\$425.06	\$425.06	Hotel bill for attendance at the "Learning & the Brain" Conference for 2 days, April 30 - May 1st 2006 by Supervisor of Visual and Language Arts.		✓		Per review of the documentation provided, dates per the conference coincide with the dates per the hotel bill.	
884	420A	265465	3/15/2006	JAY-HILL REPAIRS	\$509.52	\$509.52	Repairs of Convection Oven at the Emerson Elementary School.		✓		Per documentation provided the expenditure is reasonable for B&G.	
885	320A	265582	3/22/2006	N.Y. AQUARIUM	\$404.25	\$404.25	77 tickets (@ \$5.25)for 2nd grade field trip to the New York Aquarium		✓		Per review of the documentation provided it appears that the NY Aquarium field trip represents an educational benefit to the students and therefore is essential.	
886	610A	266212	3/31/2006	NJ LABOR LAW POSTER SERVICE	\$62.25	\$62.25	1 complete set of Federal and State Labor law poster for 2006.		✓		Per review of the supporting documentation, it is necessary to showcase the Federal & State Labor Law posters as mandated by law.	
887	800A	263605	12/14/2005	THINGS FOR LEARNING	\$106.47	\$106.47	Character development books for children		✓		Character development literature is essential to the educational development of children.	

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888	610A	266112	3/31/2006	TWO FISH AND FIVE LOAVES	\$1,095.00	\$1,095.00	Food for "Laws of Life" dinner. 100 people at approximately \$11 per person	✓			Unable to assess the reasonableness and beneficiary of the expenditure based on documentation provided.	Character Education program. Partnership Dr. Mauria Elias from Rutgers University. Plainfield has become a National Model. There is a book out with the Laws of Life entries of students from Plainfield.
889	320A	266059	3/31/2006	UNION COUNTY ED SERV. COMM.	\$48,502.50	\$40,000.00	Tuition for Bedside Instruction at Children		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction. Amount paid exceeds purchase order amount.	
890	610A	262987	11/17/2005	VERTEX TECHNOLOGIES	\$6,766.00	\$6,766.00	Installation of wireless internet at the Board of Education building		✓		Per review of supporting documentation, the implementation of wireless internet was approved by the DOE.	
891	800A	265942	3/31/2006	MULLINS, SUSANN	\$87.36	\$87.36	Mileage reimbursement for attendance at IDE-Literacy conference on 12/6/05 in Ramsey, NJ		✓		Per review of supporting documentation, the mileage reimbursement is in accordance with the contract.	
892	610A	265803	3/28/2006	ARTSPOWER	\$487.50	\$487.50	Admission to Morristown Community Theater for 65 students and 4 teachers. \$7.50 per person. Production entitled "Amber Brown is not a Crayon"		✓		Per review of the documentation provided, the production is meant to educate students on the value of friendship and anger management.	
893	610A	266312	4/6/2006	CAESARS ATLANTIC CITY	\$2,000.00	\$2,000.00	Hotel accommodations for NJASA (New Jersey Association of School Administrators) Spring Conference - 8 attendees @ \$250 per night. May 16, 2006 through May 19, 2006.		✓		Per review of the documentation provided, the dates per the conference are consistent with the dates per the hotel bill.	
894	500A	266328	4/6/2006	GEORGE STREET PLAYHOUSE	\$120.00	\$120.00	12 students and 3 chaperones attending "Tomato Plant Girl" matinee at the George Street Playhouse		✓		Per review of the documentation provided, this purchase is for field trip to see play that addresses the issues of bullying, conflict resolution and friendship.	

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895	610A	266611	4/27/2006	PETTY CASH	\$444.92	\$444.92	Petty Cash fund including: staples, postage, car wash, and van repair. Even though the receipts for car wash don't indicate the vehicles being washed, there were just a few of this type of receipts and they were for B&G vehicles for very reasonable amounts.		✓		As per documentation provided, Petty Cash is a regular operating expenditure which was spent on essential expenses.	
896	610A	264220	1/18/2006	RICOH CORPORATION	\$1,160.00	\$1,160.00	8.5" X 11" paper		✓		It is necessary for the school's operation to have 8.5" X 11" paper.	
897	420A	262349	10/17/2005	TRIAD SECURITY SYS	\$955.00	\$1,000.00	CCTV (for security) installation and training at the Clinton School Main Entrance		✓		Per documentation provided the expenditure is reasonable for B&G.	
898	420A	264682	2/10/2006	UNITED RENTALS (NORTH AMERICA)	\$1,248.94	\$1,248.94	1 Scissor Lift (35-48ft) Rental period for 1 month to fix light fixtures and sprinklers. Part of maintenance.		✓		Per documentation provided the expenditure is reasonable for B&G.	
899	610A	266345	4/10/2006	XEROX CORP	\$312.00	\$312.00	4 boxes of staple cartridges		✓		Per review of the documentation provided, the purchase of Xerox staple cartridges appears to be a reasonable operating expense for the District.	
900	610T	264281	1/25/2006	NCS PEARSON, INC.	\$8,863.76	\$9,752.60	Grade 9 LA & Math Form B Answer Folder, Grade 10 LA & Math Form B Test Booklet, and Grade 10 LA & Math Answer Booklet for PHS.	✓			Per review of the documentation provided, unable to assess what was the purchase for.	Test booklets for the SPA District tests for grades 2, 9 and 10. It is a State Mandate to have these yearly assessments
901	890A	266806	5/8/2006	UNION COUNTY SUPT. ROUNDTABLE	\$210.00	\$210.00	Celebration breakfast for Superintendent, Board President, Principal, two top students from each High School in the district and their parents. Approximately \$10-12 per person.		✓		Student incentives - the Celebration breakfast is in the reward of students' academic excellence. The expenditure amount is reasonable.	
902	610A	264635	2/7/2006	ACTION OFFICE SUPPLIES	\$206.10	\$206.10	Office supplies for secretary including: pens, toilettes, markerboard, pencils, and a bookshelf.		✓		Per documentation provided, these supplies are necessary to the operation of the Board of Education.	

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903	610A	265027	2/28/2006	ASPECT COMPUTER	\$1,035.00	\$1,035.00	HP Toner Black Ink Cartridge		✓		Per documentation provided the expenditure is for ink for printers which is a necessary office supply for the operation of the Middle School.	
904	590M	265486	3/15/2006	B AND H PHOTO	\$875.80	\$850.50	2 Sony lithium battery, 20 - Sony mini DV Cam tape, and 30 - Sony DVM-60 tape for TV Productions Department at Plainfield High School		✓		Per review of the documentation provided, this purchase benefits the students of the Production team at PHS.	
905	420A	266231	3/31/2006	BINGHAM COMMUNICATION	\$300.00	\$300.00	Reprogram the school's clocks and bell schedule to get within 1-2 minutes of master.		✓		Per documentation provided the expenditure is reasonable for B&G.	
906	610A	265790	3/28/2006	CENTRAL LEWMAR LLC	\$157.80	\$157.80	8.5" X 11" 3 hole punched paper		✓		Although there is no immediate educational benefit, it is necessary for the school's operation to have 3 hole punched 8.5" X 11" paper.	
907	500A	266321	4/6/2006	CONNECTICUT CHILDREN'S THEATRE	\$280.00	\$280.00	Field trip to the Union County Arts Center to see Peter Rabbit		✓		Per review of supporting documentation, the cost is reasonable and the field trip is age appropriate for the students.	
908	610A	266431	4/12/2006	DHL EXPRESS (USA) INC	\$72.98	\$72.98	DHL package that was shipped and billed on 11/9/05, but not paid until 6 months later.	✓			Unable to assess the necessity, purpose, and beneficiary of the DHL bill based on documentation provided.	Invoice misplaced. Purchase order done in April, 2 weeks late. This was an overnight to return equipment. It is impossible to run the school if information is not distributed on the classes being offered. The information is disseminated to the community. The school is self sufficient in the amount of monies for classes.
909	580A	266476	4/13/2006	DOUBLE TREE GUEST SUITES	\$328.32	\$388.00	1 night stay for 2 District individuals for Keystone training		✓		Per review of the documentation provided, the attendance of the Key Stone (the District's AP/purchasing/Payroll system) training appears to be reasonable for the District.	
910	320A	266067	3/31/2006	FLORIAN, DOUGLAS	\$2,000.00	\$2,000.00	Assembly by visiting poet, approved in March 14, 2006. Objective of the assembly was for students to explore poetry using the writing of the visiting author at the Cedarbrook elementary school.		✓		Per documentation provided the program serves educational value to assist students in poetry writing.	

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911	340A	265101	3/1/2006	HILL, JANET	\$26,190.00	\$26,370.00	Consulting payment to consultant for telecommunications services. \$40 per hour.		✓		Per discussion with IT Director, the District engages in its own telecommunications network. As a result, it is necessary to have a consultant assist them with troubleshooting and integration.	
912	500A	263199	11/29/2005	MEDIEVAL TIMES	\$1,698.00	\$1,698.00	5th grade field trip to Medieval Times	✓			Per review of the documentation provided, this purchase is for field trip. Per discussion with AP Director, Medieval Times provides students a history background, however, there is no documentation to agree the field trip to the Core Curriculum standards.	This trip addresses the following NJCCCS and enable the students to have first hand knowledge about the time period they have studied in their social studies class. 6.1 All students will utilize historical thinking, problem solving & research skills to maximize their understanding of civics, history, geography and economics. 6.3 All students will demonstrate knowledge of world history in order to understand life events in the past and how they relate to the present and future. Language Arts 3.2 and 3.3 Students will write a narrative account about their experience
913	500A	266051	3/31/2006	NANA'S CREATIVE DESIGNS	\$1,400.00	\$1,400.00	Middle School student T shirts for end of year celebration. 200 shirts @ \$7 per shirt		✓		We note that the purchase of T shirts for the Middle school children represent an essential reward for the completion of the year. We also note the amount of \$7 is reasonable.	
914		266237	3/31/2006	NJ DOOR WORKS, INC.	\$2,793.00	\$2,793.00	Furnish and installation of new garage door and motor at Plainfield High School	✓			Documentation does not explain the necessity of the expenditure to education.	Autobody has students. Doors that are broken can create an extreme safety hazard when they are in the process of working on cars, receiving cars etc...
915	500A	265963	3/31/2006	PARTY PROS	\$50.00	\$50.00	Purchase of rabbit costume for teacher to dress up for the Easter Egg hunt at the Clinton School			✓	Unable to assess the necessity of the purchase based on the information provided.	You have to kidding! This is an elementary school!

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916	610A	266618	4/28/2006	SCHETLICK, LAURA	\$228.04	\$228.04	Travel expense reimbursement for Admin System Support Tech to various schools in the Plainfield District. 3 month reimbursement.		✓		Per review of the documentation provided, the reimbursement amount is consistent with the PEA Contract.	
917	610A	265799	3/28/2006	THOMSON WEST	\$515.00	\$515.00	1 book of NJ Admin Code T6 & 6A and 1 full set of the NJ STAT T18A Education All book		✓		This purchase is for the NJ Admin Code T6 & 6A and the NJ STAT T18A Education handbooks. These handbooks are used to keep the District abreast of any changes in State law. We obtained and reviewed a copy of the 2004-2005 handbook, as well as the 2005-2006 handbook, noting a new edition is published annually. The number of books purchased is reasonable.	
918	420V	265349	3/15/2006	THUL AUTO PARTS	\$152.96	\$152.96	Wiper blades and car battery for Buildings & Grounds vehicles		✓		Vehicle IDs on the titles match the ones on the invoices. Per review of the documentation provided, we can not conclude on the beneficiary of the purchase.	
919	320A	266572	4/25/2006	UMDNJ-UNIV BEHAVIORAL HC	\$100.00	\$100.00	Bedside Instructions		✓		Per review of the documentation, home instruction is a necessary purchase and is supported by the invoice. Per discussion with the Superintendent, after a student is absent from school for 5 days, it is required by law to provide instruction.	
920	610A	266598	4/25/2006	WU, JINN-I	\$220.00	\$217.93	Expense Reimbursement for travel and meals for Payroll Supervisor. Payroll Supervisor attended a payroll conversion and training course.		✓		Met with Payroll Supervisor, in order to verify that he is an active employee of the Board of Education. In addition, we note that he is responsible for the payroll function of the Department of Education. As a result, attendance at the payroll training is an essential expense for the District.	

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921	820A	266938	5/16/2006	WILLIAMS, JOSEPH	\$6,000.00	\$6,000.00	Arbitration settlement between Board of Education and Janitor who believes he was wrongfully terminated under the NJ Law Against Discrimination.		✓		Per documentation the expenditure is for legal representation.	
922	340A	266949	5/17/2006	SNUFFY PANTAGIS ENT. INC.	\$6,950.28	\$7,000.00	Retirement dinner 6/16/06-\$500 deposit needed prior to the event.			✓	Unable to assess the necessity of the purchase based on the documentation provided. Without the purchase order it is not possible to determine that the purchase was properly authorized.	See previous pages on same items
923	580A	266759	5/8/2006	CLARION HOTEL & CONVENTION CTR.	\$872.00	\$872.00	Hotel bill for boys and girls track teams attending the state group track championship in Egg Harbor. For 1 night stay and 11 people @ approx. \$72 per night.		✓		Per review of the documentation provided, the amount appears reasonable and it is reasonable that an overnight stay would be required.	
924	610A	264529	2/1/2006	COMP USA	\$5,365.66	\$5,000.00	2 - Bluetooth headset, 1 - keyboard, 1 - USB hub, 1 - LAN cable, and 1- DVD Combo.	✓			Per discussion with Director of IT, some of these items were purchased for a presentation that was to occur. The bluetooth headset was purchased because IT Director requests that his IT Support staff carry their Plainfield IT phones and use the bluetooth headset for traveling from school to school. However, we are unable to assess who carries the bluetooth headset. Amount paid exceeds purchase order amount.	State law says no phone use in a car. We must have headsets while traveling. THIS IS INCREDIBLE!
925	331A	267024	5/22/2006	ZEGAS, ALAN L.	\$12,565.50	\$12,565.50	Reimbursement of costs of defending teacher's assistant in a criminal assault court case		✓		Per review of the supporting documentation, it is required by law to reimburse the law offices who defended the Teacher's Assistant.	
926	610A	263770	12/19/2005	CLASSROOM DIRECT	\$62.20	\$62.20	Dry erase presentation boards for Science classrooms. 30 ordered @ \$2 each.		✓		Per review of documentation provided, this purchase is used to write classroom instructions for the students.	

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927	500A	267174	5/31/2006	COOPER, FLOYD	\$1,300.00	\$1,300.00	Author of children's books, visit to Hubbard Middle School, and conducting of literacy workshops		✓		Per review of the supporting documentation, the author's visit and related workshop meets the objectives as referenced in NJ Core Curriculum Standards 3.5.2 and 3.5.5.	
928	610A	266646	4/28/2006	DANIELS' DIAGNOSTICS	\$150.00	\$150.00	Repair Service for Color LaserJet Printer for Curriculum and Instruction Department to reset configuration.		✓		Per review of the documentation provided, the printer service appears to be a reasonable operating expense for the district.	
929	500A	265989	3/31/2006	MAXINE'S FLOWER SHOP	\$541.75	\$541.75	Flowers for graduation of 5th graders, Kindergarten, and Pre School students. 160 students @ \$3 per student.		✓		Per review of the documentation provided, the flowers represent a reward for graduation. The amount per student is reasonable.	
930		267243	6/5/2006	BROWN UNIVERSITY	\$25,000.00	\$25,000.00	Remaining payment to Brown University for Educational Alliance assistance.		✓		The payment was subsequently cancelled because the district received a federal grant for this program.	
931	610A	267176	5/31/2006	FOREST LODGE	\$2,500.00	\$2,500.00	Deposit for 8th grade school trip to Forest Lounge		✓		Per discussion with Curriculum Coordinator, the Forest Lodge trip is a celebration for 8th grade graduation.	
932	610A	261933	9/26/2005	PLAINFIELD BOARD OF EDUCATION	\$5,428.50	\$4,000.00	Open purchase order for Board Meeting dinners, lunches, and breakfasts. Approximately \$8-\$12 per person.			✓	Per review of documentation provided, the purchase of food for Board meetings does not benefit the students. Amount paid exceeds purchase order amount.	This was approved by Gordon MacInnes. See previous pages for same items
933	580A	267404	6/14/2006	RENAISSANCE CHICAGO HOTEL	\$1,526.74	\$1,526.74	Hotel accommodations for 2 District individuals for 3 nights (approx \$254 per night) in Chicago to attend the NSBA Cube Conference		✓		Per documentation provided the dates per the conference coincide with the dates per the hotel bill.	
934	420A	266721	5/8/2006	61 EAST WILLOW STREET CORP.	\$360.00	\$360.00	Repair of Belco washer used to wash athletic team uniforms. As per cost analysis it is cheaper to buy a washer and wash the uniforms in schools than to use Laundromat or drycleaners.		✓		Per documentation provided the expenditure is reasonable for B&G.	
935	330A	267117	5/24/2006	ABATE TECH	\$3,000.00	\$3,000.00	Asbestos abatement services for PHS and Cedarbrook School		✓		Per documentation provided the expenditure is reasonable for B&G.	

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936	500A	265516	3/21/2006	ALL TECH ELECTRONICS	\$341.18	\$341.18	Toshiba LCD projector repair for Hubbard Middle School		✓		Per review of the documentation and discussion with Superintendent, LCD's are used for educational presentations. This purchase appears to be a reasonable expense to repair projector.	LCD's are used for educational presentations. This is an in classroom projector.
937		267103	5/24/2006	ANDREWS QUALITY TREE CARE CORPORATION	\$11,632.98	\$11,632.98	Removal of wood and brush from Cedar Brook school, building of temporary parking lot for trailers, and snow removal and salting around the District. Labor rate @ approx. \$110 per hour for all projects.		✓		Per review of the supporting documentation it is a maintenance expenditure for B&G.	
938		267105	5/24/2006	ASI- ACCESS SYSTEMS INTEGRATION,LLC	\$328.80	\$328.80	Overtime work performed to inpoint points into alarm system	✓			Per review of the supporting documentation it is not possible to conclude on the usefulness of the purchase without additional information/explanation.	We do no work on alarm systems during instructional or school time, therefore you must have overtime.
939	610A	265681	3/24/2006	BARRACUDA NETWORKS	\$1,898.00	\$3,944.00	3 year Energize Updates and 3 year instant replacement service contracts.		✓		Per discussion with IT Director, this software is used to reject SPAM email and any other malicious email attempts. Since the Plainfield District maintains their own email server, it is necessary to have adequate security measures in place to preserve the email server.	
940	610A	264815	2/15/2006	BROWNSTONE PUBLISHERS, INC.	\$198.00	\$198.00	Subscription to School Superintendent's Insider	✓			Per review of the documentation provided, it is not possible to conclude on the educational value of the purchase.	Priodicals that represents the work of the superintendent. Improvement of skills. This periodical will address meeting the goals of the professional growth plan.
941	610A	264636	2/7/2006	C SANDERS EMBLEMS	\$490.00	\$517.00	Incentive awards - Emblems of class shield, academic excellence, honor roll book, music, etc.		✓		Per documentation provided these are incentive awards for students which motivate them to study	
942	610A	266301	4/5/2006	DELL MARKETING L.P.	\$182.55	\$182.55	Classic leather carrying case for purchase of laptops contained on separate PO, but paid with the same check.	✓			Unable to assess the beneficiary and necessity of the purchase based on information provided.	Part of the original package

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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943		265111	3/1/2006	GARVIN, BERNARD	\$18,925.00	\$37,187.50	Consulting Services for the 2005-2006 school year		✓		Per review of the supporting documentation and per discussion with IT Director, the maintenance of these software applications is necessary because they serve as important interactive learning software tools for the students of the District.	
944	420A	267079	5/23/2006	GLASSTECH, INC	\$5,097.00	\$5,097.00	Supply and installation of wire glass for 5 rooms at Plainfield High School. Vandalism prevention.		✓		Per documentation provided the expenditure is reasonable for B&G.	
945	420A	267050	5/23/2006	GROVE LOCK & SAFE CO.	\$3,743.80	\$3,743.80	Locks, belt loops, hinges, etc. for Plainfield High School (maintenance)		✓		Per documentation provided the expenditure is reasonable for B&G.	
946		265106	3/1/2006	MINETTI, DARIO	\$19,770.00	\$27,935.00	Consulting Services for the 2005-2006 school year.		✓		Per review of the supporting documentation, the purchase is necessary for the development and maintenance of Plainfield's website, as well as Plainfield's Internet monitoring system, Websense.	
947	610A	266761	5/8/2006	NANA'S CREATIVE DESIGNS	\$425.00	\$425.00	Screen printing of "Plainfield Technology Education" T shirts. 50 shirts at \$8.50.			✓	Per review of the documentation provided, unable to assess the reasonableness of the purchase of T Shirts.	TEE shirts are given as incentives for students presenting their projects at the technology fair
948	320A	267121	5/24/2006	NATIONAL TECH TRANSFER INC.	\$13,995.00	\$13,995.00	Mandatory Boiler technical and operational workshop for 36 maintenance staff for 3 days		✓		Per documentation provided the expenditure is reasonable for B&G since the workshop was mandatory for staff professional development.	
949		266899	5/16/2006	NJ DOOR WORKS, INC.	\$239.00	\$239.00	Replacement of drive chain on PHS door		✓		Per review of documentation provided, this purchase appears to be reasonable expense to repair the school.	
950	800A	263610	4/11/2006	PCI EDUCATIONAL PUBLISHING	\$164.67	\$164.70	Character education program & Language Arts Bingo - Synonyms, Parts of Speech, Punctuation, and Homonyms		✓		Per documentation provided the expenditure is for Language Arts classes.	
951	610A	265334	3/13/2006	PITNEY BOWES	\$120.47	\$120.47	Mailing machine located in the District building and used for mailing District's correspondence. EZ Seal (64 oz bottles) are used to seal the envelopes.		✓		Per review of the documentation provided, the purchase of EZ Seal bottles appears to be a reasonable operating expense for the District.	

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952	610A	264139	1/12/2006	PRAKKEN PUBLICATIONS, INC.	\$138.19	\$138.19	Purchase of Black History Month Posters		✓		Per review of the documentation It is of strategic benefit to the students to promote cultural awareness of Black History Month	
953	330A	265348	3/15/2006	PRIME ENVIRONMENTAL	\$8,450.00	\$8,450.00	Disposal of chemical wastes from Plainfield High School		✓		Per review of the documentation provided, it is a reasonable expenditure for B&G.	
954	800A	266089	3/31/2006	QUEUE INC.	\$4,582.01	\$4,582.01	Purchase of 50 Math Problem Solving, 50 Science/Technology, and 50 Language Arts textbooks for grades 3, 4, 5. In addition, the respective Teacher's edition was ordered. Approx. \$30 per textbook.	✓			Unable to assess the reasonableness of the timing of the purchase. The PO date for the purchase was 3/31/06, which is late in the year for the order of new textbooks for 3 grades.	Teaching and Learning is constant throughout the school year. Math Olympiads etc... occur after testing. Special projects etc..
955	420A	264844	2/16/2006	REPS FITNESS SUPPLY	\$1,491.50	\$1,491.50	Labor for repairs to PHS weight room. Repairs Including: bike maintenance, cable replacements, and heart rate measurements. Number of labor hours and rate per hour is not listed.		✓		Per review of the documentation provided, the maintenance of weight room equipment benefits the students of PHS and is necessary to ensure their athletic success.	
956	300A	266708	5/3/2006	ROCK, READ & EAT	\$2,040.00	\$1,824.24	204 Read and eat activity kits @ \$10 each for Washington School		✓		Per discussion with AP Director, this purchase is when a speaker comes in to entertain the students and motivate them to read through music. Food is also served to the students to encourage their participation. The amount is reasonable, and the beneficiaries are the students. Amount paid exceeds purchase order amount.	
957	420A	267096	5/24/2006	SHARP ELEVATOR COMPANY, INC.	\$805.00	\$805.00	Elevators Repair work, including: burnt out emergency light bulbs, new emergency phone in elevator, replaced 3rd floor key switch.		✓		Per documentation provided the expenditure is reasonable for B&G.	
958	610A	265905	3/31/2006	STENHOUSE PUBLISHERS	\$991.48	\$1,082.00	Purchase of writing and reading guides for teachers. 9 books @ \$20-30 each, 1 book on Strategic Thinking for \$395, and 1 book on Launching Literacy Stations for \$295.	✓			Unable to assess the reasonableness of the timing of the purchase, and the reasonableness of the amount for 2 books. The PO date for the purchase was 3/31/06, which is late in the year for the order of new textbooks, and \$690 appears excessive for 2 books.	The district educates children all year including the summer. Schools continue to address reading and writing.

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959	420A	267110	5/24/2006	STORR TRACTOR COMPANY	\$1,780.82	\$1,780.82	Supplies and labor cost for the Plainfield Building & Grounds department. Supplies include new battery and V-belt for Buildings & Ground truck, hose, nozzle, and labor @ \$89 per hour.		✓		Per documentation provided the expenditure is reasonable for B&G.	
960	420A	267120	5/24/2006	STRAHLE'S PAVEMENT	\$200.00	\$200.00	Layout and striping of 8 foot crosswalk at Plainfield school		✓		Per review of the documentation provided, it is necessary to provide the students of the Plainfield District with a safe walkway to school via crosswalks.	
961	420E	266718	5/8/2006	UNITED RENTALS (NORTH AMERICA)	\$2,634.59	\$2,634.59	Rented a lift to fix electrical wiring, maintenance.		✓		Per documentation provided the expenditure is reasonable for B&G.	
962	610A	266187	3/31/2006	W.T. COX SUBSCRIPTIONS, INC.	\$714.00	\$761.62	Purchase of Non Fiction Educational students' magazine		✓		Per documentation provided the purchase of educational magazine for students offers direct educational value to the students.	
963	610P	266381	4/12/2006	WEST GROUP PAYMENT CENTER	\$115.00	\$115.00	NJ Admin Code T6 & 6A - April 5, 2005 - April 4, 2006.		✓		This purchase is for the NJ Admin Code T6 & 6A Education handbooks. These handbooks are used to keep the District abreast of any changes in State law. We obtained and reviewed a copy of the 2004-2005 handbook, as well as the 2005-2006 handbook, noting a new edition is published annually	
964	610A	264886	2/21/2006	WESTERN PSYCHOLOGICAL SERVICES	\$209.99	\$210.90	Videos about social skills. Description includes: nobody likes me, social skills puppet video, when I feel angry, and furious Fred.		✓		Per review of the documentation, the purchase of videos about social skills and self esteem benefit the students of the District.	
965	420A	266716	5/8/2006	WHIRL CORPORATION, INC.	\$1,100.00	\$1,100.00	Remove and dispose of existing basketball hoop and install Cantilevered basketball hoop at Maxson's gym.		✓		Per documentation provided the expenditure is reasonable for B&G.	
966	300A	261407	8/29/2005	CANON BUSINESS SOLUTIONS	\$600.00	\$600.00	Supply inclusive service program for 9 invoices at \$50 per invoice.	✓			Unable to assess the purpose or necessity of the purchase based on information provided.	Monthly maintenance with supplies for Evergreen School copier. Copier is essential in the implementation of curriculum

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967	610A	267555	6/22/2006	GEVALIA	\$75.15	\$75.15	Purchase of Gevalia coffee and tea for Board of Education office.	✓			Unable to assess the educational value of the purchase based on the documentation provided.	The superintendent has many early and evening meetings at her level which necessitates coffee being served. This expenditure occurred prior to the state's restriction on food.
968	420A	267072	5/23/2006	HIGH QUALITY CARPET CLEANING	\$917.15	\$917.15	Scotchguard, deodorizer, spot & pre treatment for the carpet of the Board of Education building. 5,395 square foot @ \$0.17 per square foot, done once a year.		✓		Per documentation provided the expenditure is reasonable for B&G.	
969	420A	267119	5/24/2006	HUGHES ELECTRIC	\$8,215.21	\$8,215.21	Connect electrical service to 2 trailers (to compensate for the lock of classrooms) at the Cook school		✓		Per documentation provided the expenditure is reasonable for B&G.	
970	800A	266086	3/31/2006	LAKESHORE LEARNING MATERIALS	\$280.35	\$280.35	Phonic Awareness manual, Read & Sight cubes, Peg Number Boards, Microscope, and Magnifiers		✓		Per review of the documentation provided, the purchased items are used for investigation, discovery, learning, and literacy. Based on the order form description, these items are necessary to the learning development of the children.	
971	800A	266429	4/12/2006	LOMMERIN, CHRISTOPHER	\$200.00	\$200.00	Reimbursement for Principal Administrator School Association (Pasa) Mileage for the 2005 - 2006 school year. Principal		✓		Per review of the contract, this expenditure coincides with the person's role.	
972	420A	267065	5/23/2006	MILLENNIUM MECHANICAL, LLC	\$17,835.64	\$17,835.64	Buildings and Grounds maintenance, including: Repair blower motor, repiping of drain lines, service HVAC systems, check operation of HVAC system, check and replace defective pulley & bearings, service for chiller system, repair dampers, repair boiler, check operation of Rooftop unit, and replace fan unit.		✓		Per documentation provided the expenditure is reasonable for B&G.	

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973	420A	266464	4/12/2006	BLOOMFIELD DRAPERY CO.	\$30,455.00	\$30,455.00	Furnishing, fabrication, and installation of new Cyclorama settings on existing hardware in fabric style theater -stage curtains for various schools.		✓		Per documentation provided the expenditure is reasonable for B&G.	
974	320A	264014	1/6/2006	BUREAU OF ED & RESEARCH	\$179.00	\$179.00	English teacher to attend Seminar: Strengthening Struggling Students Reading and Writing of Content Materials. Held in New Brunswick, NJ.		✓		Per review of the supporting documentation provided, the teacher's job function is consistent with the seminar description.	
975	732A	266420	4/12/2006	DELL MARKETING L.P.	\$3,256.40	\$4,293.50	Dell Computer, Inspiron 710m Intel Pentium M Processor 735 (1.7GHz)		✓		Per review of the documentation provided, and per discussion with IT Director, this laptop is used as loaner. It is specifically used for projects and presentations. We reviewed the usage policy noting that currently, the laptop is being used by an IT administrative assistant. As a result, this purchase is necessary and reasonable based on documentation provided.	
976	340A	266297	4/5/2006	DISCO ELECTRONICS	\$1,323.00	\$1,323.00	RBH System, Sony tape recorder, and Sony headsets for the Plainfield Board of Education		✓		Per discussion with IT Director, these purchases are in conjunction with the Read 180 program. Per review of documentation, the Read 180 program provides educational benefit to the students of the District.	
977	610A	266206	3/31/2006	EYE ON EDUCATION	\$848.65	\$988.45	30 books "What great teachers do differently" for Clinton School.		✓		Per review of the documentation provided, the order of 30 books is reasonable, and provides all teachers with a copy to develop their own skill set.	
978	610A	267229	6/2/2006	KAISER BANK EQUIPMENT CORP	\$380.00	\$360.00	New signature patches for Board President.		✓		Per review of the documentation and discussion with the Superintendent, this purchase appears to be a reasonable expense for a Board president in order to sign multiple items.	Board president must bsign multiple items.

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979	331A	267252	6/7/2006	KING, VICTOR E.D.	\$5,000.00	\$5,000.00	Legal services for Hines v. Plainfield Board of Education	✓			Unable to assess the nature of the legal dispute based on the documentation provided.	Case for Special Needs student. Parents requested due process hearing. It is a Federal Law under IDEA to compliance that the district goes to court under these circumstances
980	610A	267636	6/29/2006	PETTY CASH	\$437.23	\$437.23	Petty cash for car wash (\$10 X2 and \$21.99), bus title (\$25.00), postage, supplies, Food (\$36.03, \$99, \$60, \$56.03 and \$38.84)	✓			Unable to assess the ownership of the vehicle that was washed, and the beneficiaries of the food that was provided.	
981	500A	266387	4/12/2006	PRESENTATION SYSTEMS, INC	\$499.00	\$499.00	Payment for annual maintenance agreement for Poster Printer at Washington School in the community area of the building		✓		Per review of the documentation provided, maintenance to maintain the upkeep of the printer appears reasonable and assists in the operation of the school.	
982	610A	265807	3/28/2006	SAGE PUBLICATIONS, INC.	\$529.37	\$786.10	16 guidebooks and manuals for teachers for Washington school. Unit price is the range of \$25 to \$40.		✓		Per review of the documentation provided, the purchase is to designed to enhance the qualities of the teachers, which indirectly benefits the students of the school	
983	610A	267582	6/24/2006	TWO FISH AND FIVE LOAVES	\$1,485.00	\$1,485.00	Hubbard School award banquet for 135 people. Approximately \$11 per person		✓		Although the award banquet is a celebration for the students at year end. Cost appears reasonable per person.	
984	300A	267465	6/21/2006	CALLANAN, MEGAN	\$107.97	\$117.86	Reimbursement - Mileage to West Windsor, Linden, Jamestown, and Wayne to attend conferences.		✓		Review of the documentation provided, expenditure is for mileage reimbursement for teacher to attend conference. Expenditure appears to be reasonable..	
985	420F	267459	6/21/2006	PASTOR REFRIGERATION INC.	\$238.00	\$238.00	To repair the ice maker in the freezer at PHS and the School Freezer at Evergreen		✓		Per documentation provided the expenditure is reasonable for B&G.	
986	890A	263100	11/29/2005	PEREIRA, ANA	\$13.00	\$13.00	Reimbursement for commercial driver's license renewal fee for Custodian.			✓	Per review of the information provided, the role of the employee does not appear to coincide with the commercial license renewal.	

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987	500A	267228	6/1/2006	WINCEYCO	\$1,170.00	\$1,170.00	45 minute African Dance assembly that uses music, drama, and dance to teach the attributes of Character Education for Washington School		✓		Per review of the documentation provided, the performance is designed to promote the growth of character education and development in children.	
988	340A	267457	6/21/2006	ABATE TECH	\$1,475.00	\$1,475.00	NA		✓		Per review of the documentation provided, expenditure was voided.	
989	420A	267718	6/26/2006	BLOOMFIELD DRAPERY CO.	\$389.60	\$389.60	Furnished, fabricated and installation of new Window Shades		✓		Per documentation provided the expenditure is reasonable for B&G.	
990	420A	267719	6/26/2006	CORTESE CORPORATION	\$528.00	\$528.00	Repairs and maintenance of the boiler room at Clinton school, maintenance.		✓		Per documentation provided the expenditure is reasonable for B&G.	
991	610A	266740	5/8/2006	DISCO ELECTRONICS	\$1,564.00	\$1,564.00	3 Radios(@\$98.00), 2 speakers(@\$85.00) and 2 Navigation system (@\$550.00)			✓	Per discussion with IT Director, the radios and speakers are used for IT personnel to communicate throughout the District, however, no inventory on hand records exist. The IT Director also explained that the Navigation system is available for anyone to use when traveling to conferences. However, based on the documentation provided and state guidance, we are unable to assess the necessity, reasonableness, and beneficiary of the purchase.	Radios are utilized to defer telephone costs. Computer speakers for READ 180 Systems can be utilized by employees traveling. Open request to use
992		267622	6/28/2006	HESS, MITCHELL	\$138.79	\$138.79	Mileage reimbursement to various District locations for the 2005-2006 school year	✓			Per review of the documentation provided, the mileage incurred appears reasonable, however, without additional support/explanation, it is not possible to conclude on the necessity of the purchase.	Board practice to provide mileage reimbursement to senior staff members that must travel consistently in order to perform their duties. List is clear and it is not by miles but a lump monthly check which is more cost effective.

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993	610A	266216	3/31/2006	J.D. FACTORS, LLC	\$831.34	\$831.34	New Jersey Teachers Desk Reference Kindergarten through Second Grade @\$18.95 X 20 New Jersey Teachers Desk Reference Third Grade @\$18.95 X 7 New Jersey Teachers Desk Reference Fourth Grade @18.95 X 7 New Jersey Teachers Desk Reference Fifth Grade @\$18.95 X 7 7% shipping and handling fee	✓			Documentation does not explain the purpose and necessity of the expenditure to education.	NJ Educational tools which include: NJCCCS, Questioning Prompts for Higher Level Thinking, all levels of Bloom's Taxonomy, Webb's levels of Depth of knowledge, key words, Dolch sight word list on K-2 guides, Math Science, Language Arts, and Social Studies Glossaries, New Jersey Testing information, classroom instruction tips etc...
994	500A	267556	6/22/2006	PREVENTION LINKS	\$1,000.00	\$1,000.00	Substance abuse assemblies at the Kindergarten level		✓		Per review of the documentation provided, a drug abuse prevention program is a necessary expenditure for the students of the District.	
995	390A	267348	6/9/2006	SPSS, INC.	\$4,481.00	\$4,466.00	SPSS base windows, SPSS advanced Stats, SPSS tables windows, and test analysis surveys software for District schools.		✓		Per review of the documents provided and per discussion with IT Director, SPSS provides statistical analysis of student performance on testing so the administration can monitor their performance.	
996	420A	266229	3/31/2006	TAYLOR RENTAL	\$735.00	\$735.00	Rental of chairs and tent for Plainfield High school graduation		✓		Per documentation provided the expenditure is reasonable for B&G.	
997	610A	265672	3/22/2006	TREND ENTERPRISES, INC	\$45.93	\$46.13	ESL (English Second Language) school supplies and ESL teaching guide. Including: alphabet bingo, teacher idea book, alphabet book, and transportation book.		✓		Per review of the documentation provided, it is necessary for the ESL teachers to have basic supplies in order to teach the English language to the students.	
998	800A	262604	10/26/2005	XEROX CORP	\$18,030.61	\$18,052.88	Oct. 05 - June 06 Annual lease / maintenance copier WCP90 @1018.22 X 9		✓		Per review of the supporting documentation, maintenance of the copier for Cedarbrook School is necessary for the operation of the school.	
999	8900	265009	2/28/2006	JOHNSON JONES ARCHITECTS	\$66,645.00	\$66,645.00	Charges for 5 year facility plans		✓		Per documentation provided the expenditure is for the developing 5 years facility plan which is mandated by the state.	

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1000	8900	265764	3/27/2006	JOHNSON JONES ARCHITECTS	\$95,585.00	\$95,585.00	Long range facilities plan studies		✓		Per documentation provided the expenditure is for the developing 5 years facility plan which is mandated by the state.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Districts' Comments	
Control Number	Object Code	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	610	250064	7/1/2004	CASCADE SCHOOL SUPPLIES, INC	\$7,990.56	9595.50	General classroom supplies - 44 Sets of Index Cards, Chalk, 15 boxes of Small, Medium, and Large Clips Binder, 15 White Out, 75 Boxes of Crayon.... Shipped to Barlow School		✓		Per review of the documentation, supplies for class rooms appear to be a reasonable operating expense for the school.	
2	610	250135	7/1/2004	CASCADE SCHOOL SUPPLIES, INC	\$262.29	372.92	General classroom supplies - 1 stapler, 1 package of border magic happy notes, 1 dozen pencils, etc. Jefferson Elementary School		✓		Per review of the documentation, supplies for class rooms appear to be a reasonable operating expense for the school.	
3	610	250165	7/1/2004	CASCADE SCHOOL SUPPLIES, INC	\$2,196.75	2932.54	General classroom supplies - 1000 Book Composition, 20 Notebook 120 pages, 50 Index Cards, 20 white out, 15 boxes of envelopes, etc. Plainfield High School.		✓		Per review of the documentation, supplies for class rooms appear to be a reasonable operating expense for the school.	
4	610	250199	7/8/2004	PAPER MART INC	\$3,119.08	3119.08	Copy Duplicate Paper - 125 quantity of Branch Laser L white 8.5 x 11 paper, 2 quantity of Branch Laser L white 8.5 x 14 paper, 6 quantity of Magnum Digital L blue 8.5 x 11 paper, 6 Magnum Digital L yellow. Cedarbrook School.		✓		Per review of the documentation, this purchase appears to be a reasonable operating expense for the school.	
5	610	250228	7/8/2004	SAX ARTS & CRAFTS	\$795.07	878.97	Fine Art Supplies - 1 Glitter Chip Glue, 18 dozen pencils, 50 Mars erasers, Sharpener Pencil, etc. Evergreen School		✓		Per review of the documentation, Fine Arts supplies appear to be a reasonable operating expense for the classroom.	
6	610	250239	7/8/2004	HENRY SCHEIN INC.	\$1,034.32	1024.98	Health Supplies - 2 qty of Ammonia Inhalant Caps, 2 qty of Tinactin Cream, 1 pks of Cotton Tipped Applicator, 10 qty of ziplock plastic bags, etc. Emerson School		✓		Per review of the documentation, health supplies appear to be a reasonable operating expense for the school.	
7	610	250280	11/18/2004	SPORTIME	\$199.79	266.65	Physical Education supplies - 1 Basketball, Gradeball, Soccerball, 7' Jump rope, Storage Bags		✓		Per review of the documentation, Physical Education supplies appear to be a reasonable operating expense for the school.	
8	610	250304	7/1/2004	SPORT SUPPLY GROUP	\$354.28	354.28	Physical Education supplies - 10 relay baton, 10 playground balls, 12 flying disc (140G and 165G), 140 Rubber Basketballs (rookie, jr, and intermediate sizes), 6 Footballs, 18 Softi Tuff Foam Ball, 40 Playground Balls.		✓		Per review of the documentation, Physical Education supplies appear to be a reasonable operating expense for the school.	
9	610	250345	7/9/2004	TRIPLE CROWN SPORTS	\$58.35	58.35	Athletic Supplies - 3 qty of Safe Softballs.		✓		Per review of the documentation, athletic purchase appear to be reasonable expense for the softball team.	

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10	610	250349	7/9/2004	ARENA SPORTS, INC	\$209.40	209.40	3 dozen baseballs @ \$1.15 each and 3 dozen baseball undershirts @ \$5 each for PHS.		✓		Per review of the documentation provided, the expenditure amount is reasonable, and it is necessary to provide uniforms to the baseball team.	
11	610	250543	7/1/2004	CRIZMAC	\$405.56	445.35	19 books @ \$21 each for Chas Stillman School Art class. Including: Quilts, An American Heritage. Romare Bearden, Celebrating. African Legends Series, Can you spot the Leopard?. Day of the Dead. Days of the Dead Kit CD.	✓			Per review of the documentation provided, these books are for art class and tie to NJCCS guidelines. However, without an inventory on hand of the textbooks it is not possible to determine the reasonableness of the number of books ordered.	Literacy Access all content areas is the vision of the state These are Caldecott evening books that relate to art. The CCS focus on the integration of literature and art.
12	610	250558	7/1/2004	GIARDINELLI	\$159.99	159.99	1 Yamaha Electronic Portable Keyboard - Evergreen School	✓			Per review of the documentation and discussion with AP Supervisor, purchase for portable keyboard so it can be transported from room to room. Based on the documentation provided, we were unable to determine the necessity of the purchase to education.	Due to space issues we do not have a dedicated music room. The music teacher must travel from class to class. She must have accompaniment for teaching music. This is a practice that occurs across the country in similar circumstances.
13	610	250585	7/1/2004	CARSON-DELLOSA PUBLISHING	\$361.59	353.56	Instructional Material - smiley faces, big tree bulletin, color bear bulletin, frog growth chart, pumpkin novel notes, rabbit novel notes, manuscript alphabets, number line, pencils nametags, learning to read. For Chas Stillman School. Approx. \$8 each.		✓		Per review of the documentation, materials are for instructional supplies in the classrooms at the school. Amount is reasonable.	N/A
14	610	250590	7/1/2004	CANON BUSINESS SOLUTIONS	\$5,393.28	5393.28	Renewal of Maintenance Agreement - Supply Inclusive Program - Jefferson School (7/1/2004 to 6/30/2005)	✓			Unable to assess the of the maintenance of the agreement based on documentation provided.	This is the school copy machine, all machines have maintenance agreements. We can not run a school without a copy machine.
15	610	250638	7/1/2004	PEARSON EDUCATION	\$5,677.52	5953.75	125 Reading Hickory Dickory Dock and 125 Buckle my Shoe. Kindergarten classes. Evergreen School.	✓			Unable to assess the reasonableness of the quantity of books purchased without an on hand inventory.	Consumable ready books for kindergarten children at Evergreen Elementary School has five kindergarten classes of 20 students which would account for 125 books.
16	330	250667	7/7/2004	THROWER, DR. ALBERT	\$1,800.00	1800.00	Medical coverage for 6 Home Football scrimmages and games for 2004 Season. \$300 per game.	✓			Unable to assess the necessity and reasonableness of the purchase based on information provided.	

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17	610	250739	7/19/2004	MIDDLESEX COUNTY COLLEGE	\$550.00	600.00	Registration for English Teacher for the Summer Institute - Middlesex County College - English Language and Composition AP Institute. To increase the number Advanced Placement teaching English Department at PHS.		✓		Per review of the documentation, registration for workshops appears to coincide with employee's position in school.	
18	610	250852	8/2/2004	ASCD	\$983.48	916.66	Order of 65 copies of "Enhancing Professional Practice" book @ \$17 each for District administrators.		✓		Per review of the documentation, this purchase coincides with Title IIA of the No Child Left Behind Grant under the Teacher Instruction line item.	
19	330	250876	7/27/2004	BROWN, TRESSA	\$175.00	175.00	10 books on "How to Start Your Own Business - what skills do I need to operate a small business? What are the "hot" businesses today?." Plainfield Adult School		✓		Per review of the documentation, business books appear to be a reasonable purchase for the Plainfield Adult School.	
20	330	250882	7/27/2004	JOHNSON, LONNIE	\$300.00	300.00	5 Books: "Source for Learning & Memory Strategies." "LD Teacher's IEP Companion: Adol & Adult." "125 Ways Better Test Taker Jr/Sr." "Fun and Game Books (free)." Plainfield High School		✓		Per review of the documentation, books appear to be a reasonable purchase to enhance student learning and test taking skills.	
21	640	250917	7/29/2004	LINGUI SYSTEMS, INC.	\$117.85	129.63				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Books and materials for special education Learning Disabilities class; inclusive of teaching strategies, IEP, companion letter teachings etc.. The teacher buy materials to support the individual IEPs
22	610	250941	7/29/2004	TEACHER'S DISCOVERY- TVE DIV	\$488.29	488.29	Classroom Jeopardy, Middle School Game Cartridge, Game Storage Cartridge - Maxson School		✓		Per review of the documentation and discussion with AP Supervisor, Jeopardy Game used to motivate students.	
23	610	250955	7/29/2004	BECKER SCHOOL SUPPLIES	\$25.89	25.69	Value Pack Terrific Trimmers and 2 Music Achievement Certificates.		✓		Per review of the documentation, this purchase appears to be a reasonable expense for incentives for student learning.	The expenditure came out of the SBYSP not DOE funds. This was part of the approved school based donation account. Unsure of why this a part of the audit.
24	590	250990	7/29/2004	COOKE-HARRIS, CARLA J.	\$63.10	63.10	Reimbursement for May 2004 Directors' Retreat. 13 Bamboo Torch and 1 Instant Film.	✓			Documentation provided does not explain the purpose, and necessity of the purchase to education.	This expenditure came out the SBYSP budget line . These items ere approved by the grant and accepted for reimbursement. This is not district/DOE funding

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25	270	251003	7/30/2004	AETNA/US HEALTHCARE	\$192,233.30	1158704.4	District Health Care for July & August 2004 for each school in District.		✓		Per review of the documentation, this purchase appears to be payments to health insurance provider for medical insurance for school employees across the District.	
26	270	251012	7/30/2004	HMO BLUE	\$145,898.72	880808.40	District Health Care for July & August 2004 for each school in District.		✓		Per review of the documentation, this purchase appears to be payments to health insurance provider for medical insurance for school employees across the District.	
27	270	251012	7/30/2004	HMO BLUE	\$58,544.04	880808.40				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	HMO Blue health insurance by contract the district use pay this contribution for all employees choosing this particular health insurance plan.
28	610	251084	8/4/2004	GREAT PLAINS NATIONAL	\$1,035.09	1063.89	6 VHS Bea and Mr. Jones, 6 VHS Chair for My Mother, 6 Char For My Mother Books, 5 VHS Patchwork Quilt, 5 Patchwork Quilt Books, 5 VHS Feelings, 5 Feelings Books, 5 VHS Enemy Pie, 6 VHS Arthur Makes the Team.		✓		Per review of the documentation and discussion with AP Supervisor, books and video are for the small library section in each classrooms. These books appear to be a reasonable purchase for elementary school.	
29	610	251161	8/9/2004	BOOKSOURCE, INC.	\$385.52	400.75	Purchase of approx. 55 books for the Maxson School Library, including: autobiographies on African American and Latino Protagonists, fiction, and non fiction books. Approx. \$7 each.		✓		Per review of the documentation provided, the purchase provides an educational benefit to the students.	
30	610	251170	8/9/2004	SUNDANCE PUBLISHERS LLC	\$614.79	790.35	Order of books for Gifted and Talented program, including: "Myth o Mania", Fantasy & Scifi package, Books for Gifted Package, and Multicultural books. 94 books in the units @ approx. \$6 each.		✓		Per review of the documentation and discussion with AP Supervisor, these books are for the Gifted and Talent Program.	Annual order of electrical supplies for maintenance department.
31	590	251274	8/9/2004	LUCKY, MORRIS	\$400.00	400.00	A stipend for Counselor for counseling services rendered during internship which included 20 hours per week during the 2003-2004 school year. For the School Based Youth Department.	✓			Unable to assess the purpose and necessity of the purchase based on documentation provided.	

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32	610	251360	8/18/2004	SAX ARTS & CRAFTS	\$5,556.78	6826.73	Arts & Crafts for the 2004-2005 school year at PHS, includes: water color set, acrylic paint set, odorless turpentine, brushes, sharpies, erasers, pastels, V shaped cutter, EZ stretch tool, solvent resistant tape, scratch knives, clay, potter's needle, soldering iron, splash pan, etc.		✓		Per review of the invoice description, these purchases are for PHS art class and are in conjunction with NJCCS curriculum.	
33	610	251363	8/18/2004	PRESENTATION SYSTEMS, INC	\$64.50	64.50	Assembly for Pro Image plus poster printer machine @ \$60 and shipping and handling. For the Adult Learning Center Department.	✓			Per discussion with the AP Director, this purchase is for a poster printer used for advertisement. Unable to assess the necessity of the purchase based on documentation provided.	Audio visual materials are an intricate part of running schools. Posters are utilized as teaching devices. District's all over the country purchase these machines so as not to buy ready made materials which are more costly.
34	610	251386	8/18/2004	GRAINGER	\$161.00	46000.00	Order of 6 "Post, U Channel, 8ft" signs @ \$23 each, and 1 Handicapped sign @ 21 for B&G.		✓		Per review of the documentation and discussion with the AP Director, this purchase is for handicapped signs. This expenditure appears to a reasonable expenditure for the District.	
35	580	251405	8/18/2004	JACKSON, BERTHA M.	\$53.28	53.28	Mileage reimbursement for Secretary Level 5 for travel to Everyday Mathematics Workshop. 7/20/04-721/04.	✓			Unable to assess the necessity of reimbursement based on job title/function of employee.	Bertha Jackson is a math teacher at Emerson Elementary School . Bernetha is a secretary at Stillman . This is the reimbursement for the math teacher to go to Everyday Math Training.
36	580	251474	8/18/2004	KOYE, NANCY	\$53.28	53.28	Mileage reimbursement for Elementary School teacher for travel to Everyday Mathematics Workshop. 7/20/04-721/04.		✓		Per review of the documentation provided, the reimbursement amount is consistent with the amount per the PEA contract.	
37	580	251482	8/18/2004	ACKERMAN-GARCIA, PAMELA	\$53.28	53.28	Mileage reimbursement for Elementary School teacher for travel to Everyday Mathematics Workshop. 7/20/04-721/04.		✓		Per review of the documentation provided, the reimbursement amount is consistent with the amount per the PEA contract.	
38	610	251599	8/25/2004	COOPER ELECTRIC SUPPLY CO.	\$2,122.84	41000.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	

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39	800	251639	8/25/2004	XEROX CORP	\$11,799.06	12538.20	Copier Lease. Copy Maintenance		✓		Per review of the documentation, this purchase appears to be a reasonable expense for the District.	
40	800	251733	9/2/2004	ART D'MENSIONS SIGNS	\$1,950.00	1950.00	Purchase of 13 3'X8' banners for 1st day of school celebration. \$150 each for School Based Youth Services (1 for each school in the District).	✓			Unable to assess the necessity of the purchase based on documentation provided.	This does not come from state funds but donations that the district collected. How can the state mandate how we spend donated funds?
41	610	251769	9/7/2004	TANNER FURNITURE	\$1,386.60	1386.60	3 seater sofa @ \$742 and 2 Tub Chairs @ \$322 each for Woodland School.	✓			Per discussion with AP Director, this purchase is for the Principals Office. Unable to assess the necessity and beneficiary of the purchase based on documentation provided.	This purchase was made for the teacher lounge is each has. There have been no mandates against furnishing teachers lounges.
42	610	251774	9/7/2004	EFINGER SPORTING GOODS CO	\$225.75	225.75	Set of 2 Soccer goal wheels and package of 100 soccer net clips for District.		✓		Per review of the documentation and discussion with the AP Director, this purchase is for the Athletic Department. Soccer goal wheels are used to move goals on and off the field to allow different sport events to share fields.	
43	610	251779	9/8/2004	SOMERSET PLUMBING SUPPLY CO	\$857.94	44000.00	Plumbing supplies for Buildings & Grounds for all District schools, including: pumps, drains, paint, wrench, lenox blade, ruler, screw set, etc.		✓		Per review of the invoice description, these are normal B&G expenses that are necessary to maintain the plumbing of the District.	
44	610	251779	9/8/2004	SOMERSET PLUMBING SUPPLY CO	\$3,266.87	44000.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Annual order for supplies so that custodians can provide maintenance for the prolonging of life asset.
45	512	251829	9/9/2004	QUEEN CITY TOURS INC	\$1,650.00	1650.00	Transportation for field trip to the Franklin Institute on 7/13/04 and 7/21/04, and transportation for field trip to Schomburg Museum in Harlem, NY on 6/12/04. Approx. \$11 per person for each trip.	✓			Per review of the documentation and discussion with AP Director, this purchase is for a field trip for students during school year and summer school. However, we are unable to assess why the District's own buses were not used for transportation.	We have to contract out during the summer because many of our contracted drivers are 10 month employees who don't work during the summer.
46	610	251910	9/15/2004	INNOVO, INC.	\$155.07	135.00	30 tote bags for Pre-K department personnel to transport screening materials to Pre-K centers. \$4.50 each.	✓			Unable to assess the reasonableness and necessity of the purchase based on information provided.	Master teachers must travel to 17 early childhood sites to assess students. These totes are needed to transport the mandatory assessment materials to the centers. It is necessary to transport the assessment materials in the cases for security purposes.

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47	610	251948	9/20/2004	GRAINGER	\$100.15	100.15	Transportation supplies for District, including: 12 - 1 quart glass cleaner, 2 sets of gloves, and 1 set of 7 piece wrench set.		✓		Per review of the documentation provided, the transportation supplies are reasonable and within the normal operations of the Transportation department.	
48	640	251985	9/20/2004	PEARSON EDUCATION	\$1,953.92	2920.00	Math Instructional books for Emerson School, including: Math Thinking - 50 @ \$3.50, Sunken Ships & Grids - 64 @ \$3.50, Between Never Always - 64 @ \$3.50, and Money Miles Numbers - 75 @ \$3.50.		✓		Per review of the documentation these are workbooks for the elementary school that are used by the students. In addition amount of books ordered appears reasonable based on the number of Emerson students. 3-4 classrooms at 20 approx. students each.	
49	610	252059	9/20/2004	PEARSON EDUCATION	\$4,623.93	\$4,421.82	Order of Math workbooks for Hubbard Middle School, including: Math Prime Time, Math Shapes/Designs, Math Bits & Pieces, Teacher Resources, 3 student math kits, etc. 240 math books @ \$7 each and 6 teacher's resource guides @ \$160 each.		✓		Per review of the documentation provided, the math workbooks are issued each year and provide an educational benefit to the students.	
50	610	252117	9/22/2004	THOMPSON PRINTING	\$360.00	360.00	1 case (1,200) of detention notices for Emerson School.		✓		Per review of the invoice description, it is necessary to maintain discipline in the school.	
51	610	252156	9/22/2004	GATEWAY COMPANIES, INC.	\$1,863.99	1863.99	1 Gateway DS 450 E Plus Laptop	✓			Per discussion with AP Director, lap top is for District Supervisor to coordinate science program at different schools. Unable to assess the necessity of purchasing a laptop for the District employee based on documentation provided.	The adult high school director (although the program no longer exists) needed to have the lap top for she was not at a stationary site for all of her work. The lap top has now been put into a school.
52	580	252336	9/30/2004	ROBINSON, LORENZO	\$10.73	10.73	Mileage reimbursement for PHS Math teacher to attend Lucent Retreat. 8/10/04 through 8/13/04.	✓			Unable to assess the reasonableness of the mileage reimbursement based on documentation provided.	This came out of the Lucent Grant which is not State funds and are not under state guidelines
53	580	252338	9/30/2004	WILLIAMS, DONNA E.	\$8.51	8.51	Mileage reimbursement for individuals to attend Lucent Retreat. 8/10/04 through 8/13/04.		✓		Per review of the documentation, this appears to be covered by the Lucent Grant.	

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54	512	252493	10/12/2004	PAPER MILL PLAYHOUSE	\$1,625.50	1625.00	Purchase of 47 tickets for Clinton Elementary students to see the Nutcracker. \$34.50 per ticket.	✓			Unable to assess the educational value of the performance based on documentation provided. Amount per student is reasonable, and student ratio to adults is reasonable.	This is a field trip which is an integral component of the CCS. Some of the students have never had the opportunity to attend a ballet. This learning is essential to the overall educational quality of instruction.
55	580	252499	10/12/2004	HUDSON VALLEY RESORT & SPA	\$420.12	420.12	Accommodations for Mathematics Supervisor to attend the Northeastern Educational Research Association Conference from 10/19/04 to 10/22/04 in Kerhonkson, NY.			✓	Without a copy of the hotel bill it is not possible to match the dates per the conference to the dates per the hotel. In addition, this conference attendance was not listed on the out of state travel guidance listing provided by the NJ DOE.	In 2004 there was no state guidance on out of state travel. This conference was essential to the teaching of mathematics in the district. Please provide the district with the list of allowed/unhallowed conferences since the state has not done so.
56	610	252502	10/12/2004	CASCADE SCHOOL SUPPLIES, INC	\$116.90	116.90	1 Marker board easel for Washington School.		✓		Per review of the documentation provided, the purchase is necessary for classroom instruction.	
57	610	252548	10/13/2004	WILLIAMS, GLORIA	\$27.80	27.80	Reimbursement to Principal of Evergreen School for film purchased to take pictures of the student of the month.		✓		Per review of the documentation provided, the student of the month is a way to reward and motivate students. Amount is reasonable.	
58	800	252557	10/13/2004	QUEEN CITY TOURS INC	\$950.00	950.00	Transportation for Stillman School field trip to the State Theatre in New Brunswick on 11/8/04. 2 buses, 98 participants, @ approx. \$10 per person for the trip.	✓			Unable to assess the necessity of using buses from a 3rd party in place of District buses.	Our buses are limited and designated for certain items. There are many instances when the buses are not contracted for other runs that we use 3rd party buses. If the district had more buses this would not need to occur.
59	610	252608	10/15/2004	SAX ARTS & CRAFTS	\$283.85	284.60	15 Sax True Color Art Paper (White). 3 Glue Stick Classroom Pack. 1 Crayola Colored Pencil Classpack. 6 Fredrix Watercolor canvas 9x12. 1 Paint-by-Grids Series 80. 3 Spectrum Mosaics. 1 Majestic Construction Paper. 1 Crayola Model Magic Classpack (white). For Art Class at Clinton School.		✓		Per review of the documentation, supplies appear to be a reasonable expense for art class at the school.	

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60	610	252676	10/20/2004	SIPERSTEIN MK PAINT CORP.	\$890.62	1041.65	Paint, Caulk, Spray Handle, Tape, Putty, Plaster, Joint Compound, Drop Cloth, Brush, Joint Knife, Plaster, Joint Compound, Frame, Sleeves, Supplies. Spray, Stripper, Sleeves, Goggles, Putty Knife, Supplies. Paint, Drop Cloth, Scaper, Tape Knife, Supplies. Brushes, Wire Brush, Paint Thinner, Utility Knife, Sleeve. Buildings and Grounds		✓		Per review of the documentation, supplies appear to be a reasonable purchase for the Building and Grounds Department.	
61	610	252681	10/20/2004	ANDERSON LAWNMOWER/SCOT PLN	\$609.46	705.04	Supplies for ground maint. Crew-Oi Trim Line, goggles, trimmer head, brusher defender, keys, carburetor, trimmer repair		✓		Per documentation provided the expenditure appears reasonable for B&G.	
62	610	252743	10/21/2004	CASCADE SCHOOL SUPPLIES, INC	\$40.19	38.65	Classroom Supplies - Straight Trimmer, Black Pen, Blue Pen, Red Pen, Green Pen, Digital Timer, Q Pencils Musical Notes, Scissors 4 in Decoupage -Sewing. Jefferson School		✓		Per review of the documentation, supplies for class rooms appear to be a reasonable operating expense for the school.	
63	610	252843	10/27/2004	HERFF JONES	\$31.10	27.25	Diploma for individual who graduated June 1984.		✓		Per review of the documentation and discussion with the AP Director, district has to issue a Diploma to an individual if they had not received one in the past.	
64	610	253028	11/10/2004	L. A. FRAME CO.	\$347.31	347.31	Frame for NJSIAA (NJ State Interscholastic Athletic Association) certificate for the Athletic Department			✓	Per review of the documentation provided, the amount spent on the frame seems excessive.	
65	330	253030	11/10/2004	COMMUNITY COORDINATED CHILD	\$600.00	600.00	Instructional session for the Plainfield Adult Evening School - Fall 2004 "How to Start A Child Business in Your Home." 4 Sessions.	✓			Unable to assess how the purchase benefits the students of the District based on documentation provided.	this a reimbursement. The district does not pay for this. The monies from the participants pay for this not the district. This is not under the state authority.
66	800	253044	11/10/2004	LEON'S CATERING SERVICE, INC.	\$228.45	228.45	Breakfast for 11 people @ \$7 each and Lunch for 11 people @ \$14	✓			Per review of the documentation and discussion with the Supervisor of Early Childhood, this expense for teacher workshop. Based on documentation provided, we were unable to assess whether food purchase for staff development is covered by the Early Childhood State Aid.	
67	610	253236	11/23/2004	CASCADE SCHOOL SUPPLIES, INC	\$92.79	97.50	25 Binders, Blue. Clinton School		✓		Per review of the documentation, supplies for class rooms appear to be a reasonable operating expense for the school.	

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68	610	253309	11/23/2004	GLOBAL GOV'T/ED SOLUTIONS, INC	\$304.70	304.70	HP Desk Jet, USB 6' Cable - Evergreen School.	✓			Per discussion with AP Director, this purchase is for new printer for the Evergreen General Office. Based on the documentation provided, we were unable to determine the necessity of the purchase.	Supplies for the printer. A line to connect computer and printer cartridges. It is cost effective to have the computer directly hooked to the printer saving man hours.
69	610	253329	11/30/2004	CORPORATE EXPRESS	\$193.76	250.75	Dry Erase Easel with Steel Frame 40x29. Emerson School		✓		Per review of the documentation provided, this purchase appears necessary for classroom instruction at the school.	
70	514	253431	12/1/2004	PLUMMER, ERIC OR KAREN	\$385.50	771.00	Payment to parents of child for transportation to Metuchen Christian for 1st half of 2004-2005 School Year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law. However, there is no way to assess the reasonableness of the reimbursement rate per review of the documentation provided.	
71	519	253525	12/1/2004	BROXTON, JANNIE	\$771.00	771.00	Payment to parents of child for transportation to Metuchen Christian for the 2004-2005 School Year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	Aid in lieu. The state pays for parent transportation through the district. The state sets the guidelines
72	519	253571	12/1/2004	VIETZE, PETER	\$771.00	771.00	Payment 2004-2005 School Year @ Metuchen Christian for Transportation. Payment made to parents of child.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	Aid in lieu. Again the state sets the guidelines.
73	610	253696	12/2/2004	ANDERSON LAWNMOWER/SCOT PLN	\$299.95	319.95	Purchase of 1 Echo Blower for Buildings and Grounds		✓		Per review of the documentation and discussion with AP Supervisor, this expenditure is for a leaf blower. It is a reasonable purchase for Buildings & Grounds.	
74	610	253705	12/2/2004	ELECTROLUX	\$545.00	755.86	One Electrolux Commercial Vacuum for Cook School. Repair to Vacuum at Stillman School.	✓			Per review of the documentation, repair and purchase of vacuum appears to a reasonable expense for Buildings and Grounds. However, without an on hand inventory vacuum listing, it is not possible to determine the reasonableness of the purchase.	It is apparent that when the vacuums can be repaired; we do so. It is only when they are beyond repair that we buy new vacuums. It has not been the procedure from the state that we must list vacuums.

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75	800	253771	12/7/2004	STAPLES BUSINESS ADVANTAGE	\$1,439.57	988.03	1 Canon Powershot, 1 Canon I960 Color, 4 Photo Paper Plus Glossy, 4 Photo Paper 5x7, 4 Photo Paper 8x10, Memory Card	✓			Documentation does not explain the purpose, beneficiary, and the necessity of the purchase to education.	This is an exemplary library program. The camera and materials are utilized to document author studies, author visitations, student work etc.. This is an exemplary piece recognized by the CAPA Review team.
76	610	253776	12/7/2004	POSITIVE PROMOTIONS	\$417.20	381.00	60 Travel Mug with Hot Cocoa. Approx. \$7 each.	✓			Per review of documentation provided, this purchase does not benefit the students, however the amount is reasonable.	
77	600	254100	12/20/2004	FOLLETT LIBRARY RESOURCES	\$2,993.86	2993.86	259 Books for the Jefferson Library. Approx. \$12 each.		✓		Per review of the documentation, books for the library appear to be a reasonable purchase for the school	
78	512	254215	12/22/2004	OAK TREE BUS SERVICE	\$4,890.00	4890.00	Payment for 3 Buses on 12/21/2004 Going to Brunswick Bowl with Emerson Students. Payment for 6 Busses and one 1 Van on 12/22/2004 going to Brunswick Zone with Emerson Students. Payment for 10 Busses and 1 Van on 12/23/2004 going to Hadley Cinema with Emerson students.			✓	Per review of the documentation provided, we note that use of this 3rd party vendor contract is approved by the Superintendent of the District as well as the County Superintendent.	There are not enough buses in district to cover runs and all field trips. See previous explanation.
79	610	254272	1/6/2005	HAMM SECURITY ASSOCIATES	\$2,624.00	4806.91	Central Station Monitoring for District. Burglar Alarm Repair for PHS. Camera and 10" Color desk top monitor for CCTV System for Washington.		✓		Per review of the documentation, this purchase is for security for the schools and appears to be a reasonable operating expense for the District.	
80	610	254344	1/10/2005	EFINGER SPORTING GOODS CO	\$345.00	345.00	60 Stopwatches for Emerson School purchased for Athletic Department.		✓		Per review of the documentation provided, purchase appears to benefit sporting activities for students, although we were unable to determine inventory on hand of stop watches based on documentation provided, amount of purchase appears reasonable.	
81	610	254381	1/10/2005	MARTINEZ, BRENDA	\$211.43	211.43	Reimbursement for food for the Saturday ESL Family Literacy Program. Reimbursement for snacks for the Intramural drama club.		✓		Per review of the documentation, food purchase is for student programs. However, the amount per student can not be assessed based on information provided.	
82	610	254568	1/19/2005	PLAINFIELD BOARD OF EDUCATION	\$440.00	8585.00	Food for students: 300 Reduce Breakfasts, 300 Reduced Lunches, 4000 Paid Lunches, 3000 Paid Lunches, 300 Paid Lunches.		✓		Per review of the documentation, this purchase appears to be a reasonable expense for the schools.	

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83	610	254700	1/21/2005	ELLISON EDUCATIONAL	\$1,377.85	3141.60	Purchase of 1 Multi-Purpose cart, a drawer, and storage rack. Purchase of 9 die sets for letters, holidays, numbers, and objects @ approx. \$332 each for Woodland School.	✓			Unable to assess the purpose and necessity of the purchase based on documentation provided.	DIE sets, letters and numbers are used for bulletin boards classroom posters. This is essential to the education process teachers throughout the country use the acts for teaching materials.
84	610	254711	1/21/2005	PLAINFIELD BOARD OF EDUCATION	\$112.50	211.50	Food for 18 people @ \$12 per person for training seminar.	✓			Per review of the documentation and discussion with the Supervisor of Early Childhood, this expense for teacher workshop. Unable to assess whether food purchase for staff development is covered by the Early Childhood State Aid. Amount per person appears excessive.	
85	610	254814	1/27/2005	STAPLES BUSINESS ADVANTAGE	\$658.18	658.10	Purchase of 24 Optical Mouse @ \$10 each, and 14 keyboards @ \$30 each for Maxson Middle School computer lab.		✓		Per review of the documentation provided, the purchase of computer accessories for the student computer lab is necessary for student learning. However, unable to assess to the reasonableness of the quantity ordered based on documentation provided.	
86	610	254916	2/2/2005	COLE-GERALD, VERONICA	\$130.94	130.94	Principal of Barlow School purchase of book "Fine Fine School" @ \$13, 32 storage boxes @ \$1 each, 30 baskets @ \$1 each, and pens, pencils, a calendar, glue, scissors, and crayons for \$17.		✓		Per review of the documentation, supplies appear to be a reasonable expense for the school, and the book appears to have educational value.	
87	800	254960	2/7/2005	SAM ASH MUSIC CORP.	\$388.50	388.50	Survival kit D @ \$20 each, double braced keyboard stand, keyboard bag, keyboard throne, DGX 203 Key Port Use @ \$300, and warranty \$25 for Jefferson School.	✓			Unable to assess the purpose and necessity of the Key Port Use and related material based on documentation provided.	How does a music teacher teach music without all of the necessary equipment?
88	610	255018	2/9/2005	LAKESHORE LEARNING MATERIALS	\$1,786.14	2162.17	1 tabletop writing center, 1 space saver listening center tables @ \$269, 16 classroom chairs @ \$22 each, 1 heavy duty spacemaker storage unit, and 1 heavy duty 20 cubby storage unit for Kings of Daughters day school		✓		Per review of the documentation, classroom furniture for early child classrooms. This purchase appears to be covered by the Early Childhood Program State Aid.	
89	610	255157	2/16/2005	VAIL INDUSTRIAL & SUPPLY	\$132.57	2231.76	Hand snip, cutter, bolts, screws, and a swing valve for Jefferson School.		✓		Per review of the documentation, these are reasonable expenditures for B&G.	

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90	600	255464	2/23/2005	LIBRARY VIDEO COMPANY	\$992.62	1006.68	Bilingual educational videos for Jefferson School library. 40 videos at approx. \$25 each.		✓		Per review of the invoice description, this purchase provides an educational benefit to the students.	
91	600	255480	2/23/2005	GATEWAY COMPANIES, INC.	\$21,500.00	21500.00	Purchase of 20 Gateway 5310S computers @ \$812 each, 20 - 17" flat screen monitors, and 20 2 year service plan for all machines. For PHS.	✓			Unable to assess the beneficiary and reasonableness of the quantity ordered based on documentation provided.	Please see Technology Plan and updating of computer with computer schedule. The district is following the state approved Technology Plan.
92	600	255498	2/23/2005	LRP PUBLICATIONS	\$197.00	197.00	1 year Subscription to Early Childhood magazine for Evelyn Motley, Supervisor of Early Childhood Department.		✓		Per review of documentation, the employees job title/function coincides with the magazine description.	
93	580	255581	2/23/2005	HUNTER, MARIA	\$26.41	26.41	Mileage reimbursement for Secretary Level 5 for travel within the District.	✓			Unable to assess the reasonableness of reimbursement based on employee's job title/function.	Maria Hunter is the secretary for mandated programs. This mileage reimbursement came out of Title I which is the mandated program that allows for the travel to get programmatic functions done.
94	610	255589	2/23/2005	STEPS TO LITERACY	\$101.65	101.65	Classroom supplies include: 2 set of World Map on wall @ \$8.50, High frequency word wall, word families, my first phonics book, and clear tape.		✓		Per review of the documentation provided, the classroom supplies aid in classroom instruction and provide an educational benefit to the students.	
95	610	255625	2/23/2005	CORPORATE EXPRESS	\$391.50	430.65	15 ink cartridges @ \$26.10 for Frederic Cook School.		✓		Per review of the documentation provided, ink cartridges are necessary for the operation of the school.	
96	610	255634	2/23/2005	BARNES & NOBLE	\$839.97	840.02	Purchase of 3 children's books, a quantity of 27 of each for approx. \$8 each. For Evergreen School.	✓			Unable to assess the reasonableness of the quantity of books ordered without a listing of books on hand to determine the necessity of the purchase.	Americas Choice mandates the "Principals Book of the Month". The book identified by the administrator is purchased so that each class in the school has a copy. There are twenty-seven classes in Evergreen.
97	610	255666	2/28/2005	RANDOM ACCESS ENTERTAINMENT	\$675.00	675.00	PA Sound system with cordless mikes for Laws of Life Awards Banquet at PHS.	✓			Unable to assess the usefulness of the purchase based on the documentation provided.	In order to have adequate sound for over two hundred people. The district needed to send rent this sound system. Laws of Life is a part of the Character Education Program.
98	600	255688	2/28/2005	WORLD BOOK SCHOOL AND LIBRARY	\$999.00	999.00	18 Volume Hispanic Encyclopedia for Woodland School		✓		Per review of the documentation provided, this purchase appears to contribute to the educational benefit of the students.	

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99	610	255694	2/28/2005	POSITIVE PROMOTIONS	\$359.98	394.98	50 "My Body is Mine" pamphlets @ \$0.47, 100 "Be Smart Say No to Drugs" pamphlets @ \$0.74, & 125 notebook and pens @ \$1.85.		✓		Per review of the documentation provided, this purchase appears to contribute to the benefit of students.	
100	610	255740	2/28/2005	CHILDCRAFT EDUCATION CORP.	\$1,566.97	1637.51	Extra books for favorite stories read-along, problem solving big books, & early reader read - along for Emerson School. 11 books @ approx. \$142 each	✓			Unable to assess the reasonableness of the quantity of books ordered without a listing of books on hand to determine the necessity of the purchase.	I find it offensive that children should be denied access to literature in the schools. These are teaching materials not little golden books. Big books are essential to early literacy.
101	610	255812	2/28/2005	HAYES SCHOOL PUBLISHING CO.	\$274.34	283.15	Order of 52 certificates for students @ \$5 each for Cedarbrook School. Includes: certificate of participation, good conduct, recognition, valuable volunteer, honor roll, citizenship, etc.		✓		Per review of invoice description, these purchases are for student incentives and the amount is reasonable.	
102	800	255828	2/28/2005	CASCADE SCHOOL SUPPLIES, INC	\$641.04	648.73	Vertical file cabinet (4 drawer) and full height storage cabinet for Woodland School.		✓		Per review of the documentation and discussion with AP Supervisor, cabinets are used to file documents and appear to be a reasonable expense for the School.	
103	610	255942	2/28/2005	THINKING PUBLICATIONS	\$2,222.00	2137.00	6 - Key concepts for grades 4-6 & 7 8 @ \$45 each, 2 - interactive big books @ \$42 each, 5 - phonic faces manual @ \$60 each, 4 - phonic face 21 alpha consonant, and 3 kidspiration books @ \$71 each for Pupil Personnel Services Department.		✓		Per review of the documentation provided, these purchase are used to improve student reading.	
104	610	255952	2/28/2005	GOVCONNECTION, INC.	\$399.95	399.95	1 - HP OfficeJet 7310 printer for PHS	✓			Unable to assess the necessity of the purchase based on documentation provided.	
105	640	256016	2/28/2005	SCHOOLWIDE, INC.	\$242.12	355.94	Order of 6 children's books for a quantity of 6 of each book for Clinton School classroom. Includes: "More, More, More Said the Baby", "Music, Music for Everyone", and "Stringbean's Trip to the Shining Sea".		✓		Per review of the documentation provided, these purchase are to improve student interest in reading.	
106	590	256120	2/28/2005	AFFORDABLE PRINTING	\$95.00	95.00	Order of 250 business cards for AHS Advisor. \$0.38 per card.		✓		Per review of the documentation, business cards for an advisor to the Adult High School appears to be a reasonable expense.	

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107	320	256141	2/28/2005	MORTON, LINDA	\$286.82	286.82	Food and expense reimbursement for Elementary School teacher to attend America's Choice national conference in Orlando, FL. 2/7/05 through 2/12/05.			✓	Per review of the documentation provided, the amount spent per food and other expenses is reasonable. However, this conference does not appear on the approved out of state travel listing per the NJDOE.	America's Choice is the district's Whole School Reform Model which was mandatory for all Abbott. Under our contract is what mandatory to attend the conference.
108	610	256190	2/28/2005	PEARSON EDUCATION	\$1,612.40	1646.70	World History for a Global Age textbooks in Spanish. Volumes 1 & 2 @ \$25 each. Quantity of 60 in total for PHS.	✓			Unable to assess the reasonableness of quantity and timing of the purchase based on documentation provided.	We have a large bilingual population and the high school . In the high three hundreds. Providing books so that each student has a book is the practice of all school districts. Are we saying our bilingual student should not be afforded the same opportunity?
109	580	256406	3/17/2005	HILTON AT CHERRY HILL	\$2,996.04	2996.04	Hotel accommodations for students and chaperone attending the FCCLA (Family, Career, and Community Leaders of America Conference) in Cherry Hill, NJ. 3/22/06 through 3/23/06. 20 people @ \$150 per night.		✓		Per review of the documentation provided, the amount per person is reasonable.	
110	590	256589	3/24/2005	PASCUAL, GLORIA C.	\$17.49	17.49	Pinata candy items for "Day of the Child" on 4/27/05 as mandated by Supervisor of Visual and Performing Arts.		✓		Per review of the documentation and discussion with AP Supervisor, this purchase appears to be a reasonable expense for all Kindergarten students.	
111	590	256590	3/24/2005	PLAINFIELD BOARD OF EDUCATION	\$287.00	294.00	Read Across America Breakfast - 20 people @ \$3.50 each; NJ ASK Saturday Academy - 90 people @ \$1.40 each; and administration lunch at Cook School with visiting author/illustrator. 14 people @ \$6.50 each.	✓			Unable to assess the beneficiary of the meals purchased for NJ ASK Saturday Academy and administration luncheon based on the documentation provided. Amount per person for all luncheons are reasonable.	This was prior to full ban placed on food for all activities.
112	580	256611	3/30/2005	ORGANIZATION OF AFRICAN	\$200.00	200.00	Registration for Adult Learning Center Supervisor to attend Organization of African American Administrators Conference in Newark, NJ. May 19-21, 2006.		✓		Per review of the information provided, the conference description coincides with the job function of the employee.	

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113	580	256683	4/8/2005	PUDNER, ADELE	\$162.51	162.51	Mileage reimbursement for Pre-K nurse for the period December 2004 through March 2005.		✓		Per review of the documentation, traveling reimbursement appears to be covered by the Early Childhood Program State Aid. In addition, it is necessary for the nurse to travel to respond to medical emergencies.	
114	500	256729	4/8/2005	NJTESOL/NJBE, INC.	\$170.00	170.00	Registration for English Teacher attend the Spring 2005 Conference of NJ Teachers of English to Speakers of Other Languages. May 10, 2005 - May 11, 2005.		✓		Per review of the documentation provided, the conference description coincides with the teacher job title.	
115	800	256781	4/8/2005	EDUCATION PEOPLE, INC.	\$117.18	118.50	Order of 63 "I am Someone Special" pins @ \$1.75 each for teachers, principal, secretaries, maintenance, support staff, and volunteers at Barlow School.	✓			Unable to assess the necessity of the purchase based on documentation provided. Amount is reasonable.	Teacher, staff and volunteer recognition is critical to the operation of schools.
116	580	256798	4/8/2005	PHILLIPS-MENON, JESSICA	\$14.80	14.80	Lucent CLC Internal coach mileage reimbursement for teacher for round trip to Florham Park for training. 8/10/04 thru 8/13/04.			✓	Invoice and/or mileage reimbursement form was not provided. We could not assess the reasonableness, beneficiary, or purpose of the reimbursement.	This was paid for out the grant which was why the grant was given. It has nothing to do with State funds and should not be under state guidance.
117	580	256800	4/8/2005	ROBINSON, LORENZO	\$32.19	32.19	Lucent CLC Internal coach mileage reimbursement for round trip for teacher to Florham Park for training. 8/10/04 thru 8/13/04.			✓	Invoice and/or mileage reimbursement form was not provided. We could not assess the reasonableness, beneficiary, or purpose of the reimbursement.	Again Lucent made the criterion for how these monies should be spent out of their grant. This is not under state guidelines.
118	800	256814	4/11/2005	NJAPC	\$522.00	522.00	Hotel payment for parents of students in the District to attend the NJPAC (NJ Association of Parent Coordinators) conference for 2 nights in East Brunswick, NJ. \$87 per night.		✓		Per review of the documentation, hotel expense for parents to attend conference appears to be reasonable and is for the benefit of students.	
119	420	256823	4/13/2005	NJDOT	\$50.00	50.00	Payment for bus re-inspection of 2 buses. \$25 each		✓		Per review of the documentation provided, this purchase is necessary to ensure the safety of the students.	
120	610	256874	4/13/2005	CONE, DANIEL	\$304.99	304.99	Reimbursement to Athletic Director, for purchase of TV for Health/PE.	✓			Per review of the documentation, purchase of TV is for athletic department to film there games. Unable to assess the necessity of the purchase based on documentation provided.	Most coaches utilize tapes to set up plays against competing teams. How can one say that this is not essential to teaching football plays.

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121	610	256882	4/13/2005	TURMAN, MINNIE	\$100.00	100.00	Teen parents dinner for 10 people at \$10 per person.		✓		Per review of the documentation, this purchase is covered by Student Based Youth Services Aid. Amount per person is reasonable and is for benefit of students.	
122	320	257010	4/21/2005	HORNE & ASSOCIATES, LLC	\$1,000.00	1000.00	Keynote speaker for Department of Special Services Transition Fair. Speaking about post secondary programs for special education students. Held at PHS.		✓		Per review of the documentation provided, this purchase is for the continued development of special education students.	
123	610	257107	4/27/2005	U.S. SCHOOL SUPPLY, INC.	\$1,082.85	1082.85	Order of 500 reading award medallions for Evergreen School. Approx. \$2 per medallion.		✓		Per review of the documentation provided, this purchase is an incentive/award for the students, and is a reasonable cost.	
124	320	257123	4/27/2005	MANNARINO, ROSA	\$129.00	129.00	Reimbursement to Pre-kindergarten teacher for workshop attendance at "Childhood Developmental Disorders" in New Brunswick, NJ.		✓		Per review of the documentation provided, the employee's job title is consistent with her attendance at the conference.	
125	512	257140	4/27/2005	THEATREWORKS/US A BOX OFFICE	\$240.50	240.50	Class trip to see "Phantom of the Opera". 39 participants @ approx. \$6 per person.	✓			Unable to assess the educational value of the performance based on documentation provided. Amount per student is reasonable, and student ratio to adults is reasonable.	How does one not see the educational value of a musical drum ? Are schools throughout NJ kept from such experiences or just Abbotts?
126	320	257259	5/4/2005	NJ SPEECH/LANGUAGE/ HEARING ASSO	\$272.00	272.00	Order of 6 books for instructors of Special Services Department about developing children and strategies for dealing with them. \$45 per book.		✓		Per review of the documentation provided, the purchase of these books coincides with the teacher's role.	
127	640	257281	5/4/2005	BMI EDUCATIONAL SERVICES	\$1,551.85	1524.97	Order of young adult fiction and non fiction books for library. 349 books @ approx. \$4 per book.		✓		Per review of the documentation, this purchase is covered by Title IV of the No Child Left Behind State Aid, and is for the purpose of providing additional books for students in the school library	
128	610	257369	5/11/2005	MCGRAW-HILL COMPANIES	\$3,628.55	3568.80	A quantity of 10 math tools of each: building blocks, dominoes, clocks, measuring, scales, everyday math activity package, mirrors, dice, and play coins for Chas H Stillman school.		✓		Although an on hand inventory of the math tools could not be provided, this purchase is designed to facilitate the math skills of the students.	

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129	512	257447	5/11/2005	VILLANI BUS CO	\$850.00	850.00	Buses for 4th and 5th grade field trip for Woodland School to the NJ State Police Division Headquarters in West Trenton, NJ. 2 buses with approx. 50 person occupancy indicates approx. 100 participants or \$8.50 per person.	✓			Unable to assess the necessity of hiring transportation for the students instead of using District transportation.	As indicated previously, the district does not have enough buses nor drivers to support all district transportation needs. In each budget there is an allowance for transportation. No where does it indicate can only travel through district transportation.
130	610	257454	5/11/2005	E PLUS TECHNOLOGY	\$270.00	648.00	15 ink cartridges for Deskjet 850 and 15 ink cartridges for Deskjet 5550 for Hubbard School.		✓		Per review of the documentation provided, the ink cartridges are necessary for the functioning of the school.	
131	610	257518	5/18/2005	FOLLETT LIBRARY RESOURCES	\$1,592.00	2280.00	Order of English and Spanish books for the Cook Elementary joint library. Approx. 88 books @ \$18 each.		✓		Expenditure is for the benefit of students.	
132	610	257546	5/18/2005	SHIFFLER EQUIPMENT SALES	\$236.16	236.16	18 Window Handles @ \$9 each, and 50 Black Sash Stop @ \$1.20 each for Buildings & Grounds.		✓		Per discussion with AP Supervisor, these supplies are used to hold the window open and serve as window handles. This expense is reasonable for B&G.	
133	800	257568	5/18/2005	HENRIQUEZ, MILAGRO	\$25.37	25.37	Reimbursement for decorations for Cinco De Mayo at Maxson Middle School	✓			Unable to determine the items that were purchased because receipt was not readable.	Cinco De Mayo is a holiday recognized by the children of Mexican decent that we all recognize through our diversity plan. Materials were purchased for the event.
134	640	257575	NULL	REALLY GOOD STUFF	\$2.81		This is for the payment of shipping and handling for the purchase of a 1st grade phonics program, primary literacy centers, and 100 grid desktop helpers for Emerson School.		✓		Per review of the information provided, the amount is reasonable and necessary.	
135	610	257627	5/18/2005	PREMIER OFFICE SUPPLY	\$529.00	581.90	DeskJet 3845 printer, single hook over door, coffee filters, sugar, pepper, salt, candy, popcorn, peanuts, crème savers, coffee, toaster, coffee maker, and 15 stapler removers for School Based Youth Services department.	✓			Unable to assess the beneficiary and necessity of the printer based on documentation provided. In addition, coffee and candy does not benefit the students.	Funded through After School. When children come to after school activities there are snacks and incentives that are an integral part of the program. Now with the nutritional laws snacks would look very different. The printer is dedicated to the after school which is a tutoring mandated by Abbotts.

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136	610	257637	5/18/2005	CASCADE SCHOOL SUPPLIES, INC	\$1,622.59	2497.74	18 Flexigrip black pens, 6 electronic pencil sharpeners, small erasers, looseleaf dividers, world map, 300 boxes of crayola crayons @ \$1.75 each, and computer paper for Emerson School.		✓		Per review of the documentation, this purchase is necessary for classroom instruction.	
137	610	257653	5/18/2005	PEARSON EDUCATION	\$681.65	\$631.50	Order of 3 - DRA 4-8 with Bridge Pack 2004 @ \$210.50 each for Maxson Middle School.		✓		Per review of the documentation and discussion with AP Supervisor, this purchase is test packages for teaching supplies.	
138	610	257751	5/18/2005	HERFF JONES	\$1,454.77	6000.00	75 graduation gowns, motorboards, tassels, and hoods for Staffs and Junior Marshalls @ approx. \$19 each for PHS 2005 graduation.	✓			Per review of the documentation and discussion with AP Supervisor, this purchase is for students and gowns rented for board members. The AP Supervisor stated that PO was incorrectly stated.	This is for rental of gowns for Staff for graduation as well as for students not a part of the class but the ceremony.
139	250	257826	5/23/2005	PLAINFIELD BOARD OF EDUCATION	\$248,214.42	248214.42	Unemployment paid to Trust Fund from each school for the 2004-2005 school year.		✓		Per review of the documentation, payment of unemployment insurance to Trust Fund is an ordinary expense for the operations of the school district.	
140	580	257922	5/26/2005	HOUSE OF TRAVEL	\$5,520.00	5520.00	Airfare for 2 site coordinators and 12 summer college interns to attend 21st Century Community Learning Center-Freedom School Summer Program in Clinton, TN. Trip took place 6/6/05 through 6/13/05.	✓			Unable to assess the reasonableness of the out of state travel based on the documentation provided.	Freedom School is a certified school established by Marion Wright Edleman. The school is recognized as an exemplary program to move the literacy achievement of African American Students. This trip was approved by the Grant and seen as an essential element to move the achievement of students.
141	320	257949	6/1/2005	UROS-GENTNER LA	\$1,014.00	1014.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	The district received two (2) grants from Robert Wood Johnson to provide students in Urban district with gardening experiences. They identified the two (2) Middle Schools. The grants were approved by the funding. How does the State question a specific grant by an outside source.

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142	610	258010	6/2/2005	STEVE WEISS MUSIC	\$744.00	689.00	Order of 1 Pearl Concert series Mahogany Bass Drum - 36X16 @ \$689 for Maxson Middle School.	✓			Unable to determine the necessity of the purchase to education.	In the Middle Schools we have band as well as orchestra classes. In order to teach the students we must have the instruments.
143	600	258070	6/8/2005	BOOKSOURCE, INC.	\$298.48	438.45	25 copies of "House on Mango Street" and 25 copies of "Somewhere in the Darkness" @ \$6.50 each.		✓		Per review of the documentation, this purchase appears to coincide with the Title III state grant.	
144	320	258138	6/8/2005	MARTIN, GEORGE	\$60.00	97.00	Lunch for 5 teachers @ \$12 per person for trip to Pemberton High School.	✓			Unable to assess the purpose of the lunch based on documentation provided. Amount is reasonable.	The district won a \$400,000 grant from the Federal Government for the development of Smaller Learning Communities. One of the mandates of the grant is to travel to exemplary sites in order to observe the implementation level. The grant allowed for travel expenses and reimbursement for food. If this was charged by the technical support how then is this questionable.
145	610	258152	6/8/2005	CASCADE SCHOOL SUPPLIES, INC	\$2,167.59	2167.58	11 - Biology Instructional Software kits @ \$10 each; 20 Math Instructional Software kits @ \$10 each; 5 Lower Elementary Math & Science Software kits @ \$10 each; 27 Middle School math Instructional Software kits @ \$10 each; and relevant teacher's guides. 48 Creative Learning Software Kits for all grade levels; 73 English proficiency Software kits @ \$15 each; and all related teacher's guides.	✓			Per review of the documentation, school instructional materials were shipped to Woodland and "I Am's Temples Christian Academy." However, without an inventory listing of available kits it is not possible to evaluate the reasonableness of the quantity of kits ordered.	The district won a \$400,000 grant from the Federal Government for the development of Smaller Learning Communities. One of the mandates of the grant is to travel to exemplary sites in order to observe the implementation level. The grant allowed for travel expenses and reimbursement for food. If this was charged by the technical support how then is this questionable.
146	610	258228	6/13/2005	T2 COMPUTER SYSTEMS	\$984.00	3545.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
147	610	258457	6/22/2005	POSITIVE PROMOTIONS	\$352.00	2722.50	Pamphlets for parents giving advice on helping their children succeed in school, raising their child, and organizing their own life. 8,750 pamphlets @ \$0.30 each.		✓		Per review of the documentation provided, expenditure is for the benefit of student and student parent. Amount per pamphlet is reasonable.	

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148	610	258469	6/22/2005	QUALITY GLASS	\$295.00	295.00	Replacement of school bus door, license plate: SIB420.		✓		Per review of the documentation provided, expenditure is ordinary for normal operations of school.	
149	610	258504	6/24/2005	CEBALLOS, ERIKA	\$21.00	21.00	Student participation in the train the trainer program at Hubbard School.	✓			Unable to assess the reasonableness of the amount paid based on information provided. Amount is reasonable and beneficiary is the student.	Districts were mandated to have a character Education Program. Overcoming Obstacles was the program Plainfield selected. A part of the program is the Student trainer model. We could not implement without this element.
150	500	258601	6/30/2005	WAL-MART	\$1,100.00	1100.00	Walmart gift cards			✓	Per review of the documentation provided, we can not assess the beneficiary, reasonableness of the cost, or purpose of the purchase based on information provided.	
151	420	258608	6/30/2005	TOM'S AUTOMOTIVE, INC	\$442.19	442.19	Repairs for White Bus #21, including: tank repair, bulbs, oil, washer fluid and labor. Repairs for 2002 Chevy Van, including: oil, antifreeze, lube, and labor.		✓		Per review of the documentation provided, repairs to transportation vehicles is necessary to ensure their proper functioning.	
152	610	259044	6/24/2005	LESCO - PROX	\$278.45	278.45	1 Prosecutor Pro 2.5 Gal X 2 @ \$278 for Buildings & Grounds.	✓			Unable to assess the purpose of the purchased based on documentation provided.	The district is responsible for keeping the ground safe for all children. It is imperative and by the law under Pest Management to keep the grounds free of pests and elements that can cause harm. This is an approved herbicide that kills poison ivy and such.
153	610	259048	6/24/2005	ANDERSON LAWNMOWER/SCOT PLN	\$585.03	585.03	Lawnmower repairs made to the blade, carburetor, spark plug, filter, muffler, and fuel cap for Buildings & Grounds.		✓		Per review of the documentation provided, repairs to B&G maintenance equipment is necessary to ensure the maintenance of the school.	
154	610	259054	6/24/2005	HOME DEPOT CREDIT SERVICES	\$131.92	3657.42	Lumber, file set, and shrub cutters for Maxson School		✓		Per review of the documentation provided, it is necessary to maintain school grounds, and the supplies are reasonable purchases for B&G.	

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155	610	259147	6/10/2005	GATEWAY COMPANIES, INC.	\$119,585.35	119585.35	20 - 17" Black LCD Monitor with 3 yr. warranty @ \$290 each, 5 NextVision 27" LCD TV @ \$1,000 each, 100 Gateway E-4300 computers @ \$610 each, 100 - 15" Black LCD Flat Panel Monitor @ \$261 each, 100 - 2 piece speakers @ \$12 each, 100 Gateway cable locks @ \$40 each, & 15 - Gateway E-2300 @ \$659 each.	✓			Unable to assess the reasonableness of the quantity of computers and related equipment ordered and the beneficiaries based on documentation provided.	Plainfield has been recognized by the State for its Technology Plan and implementation. These are all an integral part of our forward thinking technology plan.
156	610	259269	6/10/2005	CLASSROOM DIRECT	\$27.99	22.54	1 - School Smart IBM Diskettes for Clinton School		✓		Per review of the information provided, this purchase is useful to save classroom work and the amount is reasonable.	
157	610	260130	7/6/2005	CASCADE SCHOOL SUPPLIES, INC	\$1,735.23	1735.23	Purchase of supplies for PHS before new school year, including: glue sticks, batteries, planners, clipboards, tape, envelopes, markers, sharpies, legal pads, pencils, rubber bands, post it notes, staplers, stapler remover, easels, and tissues.		✓		Per review of the documentation provided, supplies appear ordinary for operation of school.	
158	610	260148	7/18/2005	SPORTIME	\$415.94	415.94	Aerobkids Video, Sony CD/Radio/Cassette Recorder, Kidnastics book, Z ball games video, basketball, football, jump rope, and soccer ball for Clinton Elementary School.		✓		Per review of the information provided, these purchases are for gym class and recess, and encourage the students to exercise. In addition, the Sony recorder is used for aerobic music for student exercise.	
159	610	260217	7/18/2005	SAX ARTS & CRAFTS	\$2,301.91	2825.41	Beads, construction paper (various colors), glitter, erasers, magnets, pencils, rubber bands, pins, crayons, etc. for Jefferson Elementary School.		✓		Per review of the documentation provided, this purchase is for arts & crafts for an elementary school.	
160	610	260339	7/18/2005	KELLY'S SPORTS LTD.	\$631.50	727.50	30 Track shorts @ \$6 each and 24 soccer balls @ \$20 each for Plainfield High School		✓		Per review of the documentation provided, this purchase is for athletics at PHS. Amount per student is reasonable.	

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161	590	260575	7/7/2005	OAK TREE BUS SERVICE	\$1,580.00	1580.00	Roundtrip bus service from Plainfield, NJ to East Orange, NJ. 4 buses @ \$395 each.		✓		Per review of the documentation and discussion with AP Director, purchase for bus is for field trip for the youth school based program. Expense is reasonable as covered by Student Based Youth Services Grant.	
162	610	260606	7/15/2005	CASCADE SCHOOL SUPPLIES, INC	\$840.91	1073.19	20 Elementary Dictionaries @ \$17 each, 20 Elementary Thesaurus @ \$18 each, 5 - Easel Pad @ \$29 each, and instructional books for Jefferson School.		✓		Per review of documentation provided, a reasonable amount of each educational books were purchased for the school.	
163	270	260777	7/26/2005	AETNA/US HEALTHCARE	\$26,635.20	1246144.5	2005-2006 Healthcare for Evergreen school. Approx. \$444 per year per employee for Evergreen school.		✓		Per review of the documentation, this purchase appears to be payments to health insurance provider for medical insurance for school employees across the District.	
164	270	260777	7/26/2005	AETNA/US HEALTHCARE	\$216,575.16	1246144.5	2005-2006 Healthcare for Evergreen school. Approx. \$971 per year per employee for PHS.		✓		Per review of the documentation, this purchase appears to be payments to health insurance provider for medical insurance for school employees across the District.	
165	800	260791	7/27/2005	ACKERMAN-GARCIA, PAMELA	\$120.00	120.00	Advancement for 2 day Reading conference for breakfast/lunch and dinner in Atlantic City, NJ. \$60 each day for Barlow Teacher.	✓			Per review of the documentation, PO stated that advancement was for breakfast, lunch and dinner, which totaled \$60 for the 2 days. However, without a Conference agenda it is not possible to confirm the necessity of the purchase.	There was not a ban on advance payment and \$60.00 dollars for two (2) days is not unreasonable for meals. The conference schedule would not address the meals.
166	800	260794	7/27/2005	COLE-GERALD, VERONICA	\$120.00	120.00	Food advancement for 2 day Reading conference in Atlantic City, NJ. \$60 each day for Barlow Design Coach.	✓			Unable to determine the amount without receipt of the purchase. In addition, per review of the expense voucher, \$39 dollars for breakfast on 8/10 and \$29 dollars for breakfast on 8/11 appear to be excessive. In addition, without a Conference agenda it is not possible to determine the reasonableness and purpose of the advancement.	#2. See the above.
167	610	260797	7/27/2005	ORIENTAL TRADING CO., INC.	\$421.74	386.40	60 Red, yellow, and blue table covers @ \$2 each; 20 cups, napkins, and plates @ approx. \$3 each; and 200 piece crayon set.		✓		Per review of the documentation, supplies appear to be a reasonable expense for the Pre - K classes.	

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168	590	260834	8/1/2005	UNITED STATES POSTAL SERVICE	\$500.00	47500.00	Cook School replacement postage meter.		✓		Per review of the documentation provided, the purchase is necessary for the efficient operation of the school.	
169	590	260857	8/3/2005	GRAPHICOLOR	\$890.00	15510.00	Order of 10,000 school calendars for the 2005-2006 school year, and changes to the calendars @ \$1.55 each.		✓		Per review of the documentation provided, the amount per student is reasonable and the calendars are necessary to alert parents of school events.	
170	640	260860	8/3/2005	AGS	\$863.40	846.90	10 - Consumer mathematics classroom set (including student workbooks and teacher's edition); 5 teaching strategies in math; and 7 math workbooks for PHS. Approx. \$41 per book.		✓		Per review of the documentation and discussion with AP Supervisor, workbooks are not reusable. This purchase appears to be a reasonable expense for math students.	
171	610	260939	8/10/2005	BORDERS, INC	\$2,992.00	3176.00	Order of 200 "Models for Teaching Writing - Craft Target Skills" for workshop. Approx. \$16 each.	✓			Unable to determine whether No Child Left Behind State Aid covers this purchase.	Any resource that is research based that address the improvement of achievement is acceptable. The Federal Government recognized that Teachers and Sas45staff have the training to pick resources without this level of oversight.
172	610	260951	8/10/2005	WOODBURN PRESS, INC.	\$102.96	186.84	Order of 2 Middle School Poster Packages and 1 High School Poster Packages @ \$50 and \$70 each.		✓		Per review of the documentation, school materials are covered by Title IV of State Grant.	
173	640	260971	8/11/2005	IGNATIUS PRESS	\$679.22	726.00	Order of 5 - "All Ye Lands - Historical Text" and 7 - "From Sea to Shining Sea" each @ \$55 to Koinonia Academy		✓		Per review of the documentation provided, this private school appears on the No Child Left Behind grant and therefore it is reasonable that purchases for the private school are funded by the NCLB grant.	Not governed by the State but by the Federal Government. We must support the purchase of materials from this site.
174	610	261052	8/17/2005	SUNDANCE PUBLISHERS LLC	\$168.30	165.00	Order of teaching Instruction books description includes: teaching vocab grades 4-12, information writing, and recommended books for reluctant readers for Maxson Middle School.		✓		Per review of the information provided, the teacher instruction books offer a direct educational benefit to the students.	

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175	610	261059	8/17/2005	HIGHSMITH COMPANY, INC.	\$696.93	722.81	Adjustable metal cart, world wall map, laminator, 240 colored pencils, and Panasonic 20" DVD/VCR television for Maxson Middle School.	✓			Per review of the documentation provided, the metal cart, wall map, laminator, and pencils are ordinary purchases that are necessary for the operation and decoration of the school. Per discussion with AP Supervisor, TV is for the Social Studies classrooms, however, we are unable to assess the necessity of the purchase based on the documentation provided.	If you would access the Social Studies curricula you would see many of the resources would be inclusive of DVD. If you cannot give students visual representations of places that they study how do you have a full impact. The companies would not include DVD's in programs if not viable.
176	512	261087	8/17/2005	QUEEN CITY TOURS INC	\$769.00	769.00	Social studies class trip on Coach buses to the NJ Historical Society in Newark, NJ from Plainfield, NJ. 49 students @ approx. \$16 each.			✓	Per review of the documentation provided, the cost per student on Coach buses appears to be excessive for traveling from Plainfield to Newark, NJ. In addition, there is no documentation to support why District school buses were not used.	As per previous sections the district does have ample buses to support all field trips and normal runs.
177	320	261237	8/18/2005	RUTGERS UNIVERSITY	\$19,595.00	19595.00	Tuition for 14 District math teachers to attend mathematics graduate courses held in Fall 2004 at Rutgers University.	✓			Unable to assess the courses taken and the reasonableness of the cost based on documentation provided. However, per review of the Collective Bargaining Agreement it is noted that teachers and administrators are entitled to receive tuition reimbursement.	District Staff development plan and partnership with Rutgers University.
178	610	261307	8/24/2005	LEGO EDUCATION	\$2,483.52	2555.16	Order of 12 Lego Education sets for PHS @ \$199 each.	✓			Unable to assess the purpose, beneficiary, and necessity of the purchase based on documentation provided.	Students are trained to become participants in the 1st LEGO competition which is part of the robotics competition. There are teams across the State and Country. Are you saying that poor children can not be a part of the competition?
179	610	261318	8/24/2005	ACADEMIC SUPERSTORE, LLC	\$4,848.15	4821.65	Order of 21 copies of Photoshop CS2 for computer lab; AdobeCreative Suite Artist Tablet Edition @ \$599; Adobe photoshop CS2 Training DVDs for Plainfield High School.		✓		Per discussion with IT Director, these purchases are to upgrade the design graphics software in the High school computer lab for Design class.	

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180	610	261364	8/24/2005	J. O'BRIEN COMPANY	\$6,926.00	6960.00	Order of 6000 lanyards for PHS in various colors. Order of 4500 Ultra Cards for PHS.		✓		Per review of the documentation and discussion with AP Supervisor, the cards and lanyards were used mainly for the High School but also shared with the Middle Schools and the district as far as the Staff ID photos. Furthermore, students schedules change and each lunch period is assigned a color that way administration, security, etc are able to tell whether the student is where they're suppose to be. This purchase appears to be a reasonable expenditure to the District.	
181	610	261399	8/25/2005	CAROLINA BIOLOGICAL SUPPLY CO	\$11,992.50	13791.38	Order of 30 Chemical Tests Teacher's Guides, 30 Plant Growth & Development Teacher's Guides, 30 Soils Teacher's Guides, 30 Weather Teacher's Guides, and 30 Organisms Teacher's Guides @ \$80 each for Hubbard Middle School.	✓			Unable to determine whether No Child Left Behind State Aid covers this purchase.	No Child Left Behind covers education of students especially in areas they are tested. Science is a tested area and materials that support the Science Curriculum support NCLB.
182	610	261399	8/25/2005	CAROLINA BIOLOGICAL SUPPLY CO	\$500.12	13791.38				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
183	610	261424	8/29/2005	PEARSON EDUCATION	\$1,010.20	\$1,056.00	Order of 10 Shining Star student text, 45 student workbooks, and 2 Resources for students @ \$45 each for PHS.		✓		Per review of the documentation provided, the amount of books ordered and the amount per book is reasonable. The workbooks also have educational value to the students of PHS.	
184	610	261505	8/30/2005	FERRARO'S PIZZA	\$94.00	94.00	Teen parenting orientation lunch on 8/25/05 for 10 people.		✓		Per review of the documentation, this purchase appears to coincide with the Student Based Youth Services Aid grant.	
185	610	261518	8/31/2005	THOMPSON PRINTING	\$510.00	510.00	6,000 emergency cards for Woodland School		✓		Per review of the documentation and discussion with AP Supervisor, even though the emergency cards were shipped to Woodland, they are for every student in the District. The heads nurse is stationed at Woodland. This purchase appears to be a reasonable operating expense to the District.	

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186	580	261556	8/31/2005	BENTO, ANGELA	\$58.95	94.86	Mileage reimbursement for Content Supervisor to attend the Breaking Ranks Workshop.		✓		Per review of the documentation provided, the reimbursement amount is consistent with the contract rate, and the mileage appears reasonable for travel from Plainfield to Princeton, NJ.	
187	610	261584	8/31/2005	ASPECT COMPUTER	\$48.00	2252.00	Purchase of HP Deskjet 6840DT for \$275 for the IT Department.	✓			Per review of the documentation, budget for school materials approved by State Budget for aid, however, unable to assess the necessity of purchase of computer for IT Department.	Technology is a component of NCLB. Aspects are computers that are on our technology plan replacement list.
188	270	261639	9/8/2005	HORIZON BCBS OF NJ	\$351,865.18	1647425.0	Comprehensive health costs for all District schools and Board of Education for the period 10/1/05 through 11/1/05.		✓		Per review of the documentation provided, it is necessary to pay for health costs for District employees.	
189	610	261771	9/14/2005	ARCH WIRELESS	\$358.31	2400.00	Annual Pager Service.	✓			Documentation provided does not explain the necessity of the purchase to education.	
190	220	261804	9/15/2005	PLAINFIELD BOARD OF EDUCATION	\$733,707.79	1690273.0	Social security payments for all District schools and Board of Education office for payroll cycles ended: 11/15/05, 11/30/05, and 12/15/05.		✓		Per review of the documentation provided, payment for social security costs for District employees is ordinary for district operations.	
191	610	261813	9/19/2005	SPAIN INN	\$525.50	500.00	Lunch for back to school night on 9/22/05 at Clinton School. 50 people @ approx. \$10 per person.		✓		Per review of the documentation and discussion with AP Supervisor, meals are for Parents and Teachers. The amount per person appears to be reasonable.	
192	610	261821	9/20/2005	BARNES & NOBLE	\$352.56	352.56	16 copies of Runaway Rice Cake @ \$17 each for Barlow School.		✓		Per review of the documentation provided, the purchase of books for a classroom is for benefit of the students.	
193	610	261849	9/21/2005	MCGRAW-HILL COMPANIES	\$773.61	773.61	Protractors, dominoes, blocks, clocks, math games kit, play money, rulers, and a timer for the Chas H Stillman Elementary School.		✓		Per review of the documentation provided, these purchases are for educational math games that benefit the students.	
194	800	261879	9/21/2005	WILSON, SPANISHA	\$133.04	127.02	Mileage reimbursement for attendance at conference "Maximizing Achievement Across the Curriculum" for elementary teacher.		✓		Per review of the supporting documentation, the reimbursement rate is consistent with the PEA contract rate.	

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195	320	261951	9/29/2005	N.L. ASSOCIATES, INC.	\$2,500.00	7500.00	Payment for 1 full day workshop for Gifted & Talented program K-12 teachers in February 2006.		✓		Per review of the documentation, this purchase is for K-12 Teachers to learn how to be creative and critical thinkers. This purchase appears to be a reasonable expense to the District.	
196	610	262018	9/29/2005	VAIL INDUSTRIAL & SUPPLY	\$1,112.61	\$1,288.72	Washers, hose, drill bits, roof cement, roof sealant, saw blades, bolts, rags, gloves, glue, lubricant, duct tape, locks, and a chain pail for PHS, Maxson, and Stillman Schools.		✓		Per review of the invoice contents, they are purchases that are consistent with B&G supplies.	
197	610	262080	9/29/2005	MORNING GLORY PRESS	\$115.17	115.17	2 books of Teen Dads Soft Revised. 2 books Teen Dads SG Revised. 1 Book Challenge of Toddlers soft 2004. 1 Book Challenge of Toddlers hard 2004. 2 Books of Challenge of Toddlers SG 2004. 2 Books Discipline Birth to Three soft 2004. Discipline Birth to Three SG 2004. 1 Book Discipline Birth to Three hard 2004. For School Based Youth Services.		✓		Per review of the documentation, these classroom books appear to be covered by the Student Based Youth Services Grant.	
198	512	262239	10/11/2005	MORRIS MUSEUM	\$84.00	84.00	5th grade field trip to Morris Museum for 16 participants @ \$6 per person.		✓		Per review of the documented provided, the field trip to the museum provides an educational benefit to the students and the amount is reasonable.	
199	610	262282	10/11/2005	HIGHSMITH COMPANY, INC.	\$1,205.40	1485.00	Order of 10 EconoPro Educator Overhead Projector with Lamp Changer for Maxson Middle School. Approx. \$120 each.	✓			Unable to determine the reasonableness of the quantity ordered based on documentation provided.	Overhead projectors are teaching tools i.e. blackboards. This also is a part of the technology plan. Moving toward ensuring every class materials is a district goal to ensure all students have thorough and efficient education.

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200	640	262286	10/11/2005	SCHOOL SPECIALTY	\$794.99	959.22	Supplies for new teacher, including: world map puzzle, smiley stickers, hanging folders, "How to Manage your Classroom", lesson plan book, puzzle of upper and lower case letters, and classroom helpers for Clinton School.		✓		Per review of the information provided, the supplies are necessary for the learning environment of the students, and offer incentives to the students.	
201	610	262297	10/11/2005	OCEAN PLACE RESORT/SPA	\$106.06	106.06	1 Night stay for the NJ School Counselor's Association Conference for 10/23/05 through 10/24/05.			✓	Without invoice support, there is no way to know the beneficiary, location, and if the number of nights of the hotel stay was warranted.	Invoice indicates one (1) night. Conference ran two (2) days.
202	610	262373	10/17/2005	RELIABLE	\$1,486.48	1485.00	Order of 60 laminated portfolios @ \$25 each in various colors for Early Childhood Department.		✓		Per review of the documentation and discussion with Director of Early Childhood, laminated portfolio were used for staff development in learning how to put portfolios together. This expense appears to be covered by the Early Childhood State Aid.	
203	610	262374	10/17/2005	PREMIER OFFICE SUPPLY	\$702.67	921.38	Order of 25 workstation boards, self adhesive name badges, and 3 Avery labels for Pre-K Childhood Development Department.		✓		Per review of the documentation, supplies appear to be a reasonable expenditure for the Pre-K Childhood Development Department.	
204	610	262389	10/17/2005	SCHOLASTIC INC.	\$85.43	275.95	Order of 5 copies of 4 different children's books for Washington School.		✓		Per review of documentation and discussion with AP Director, the purchase of books for a classroom is consistent with America's Choice requirements.	
205	800	262470	10/19/2005	FERRARO'S PIZZA	\$65.00	65.00	Order of 1 tray of sausage and peppers.	✓			Per review of the documentation and discussion with the Supervisor of Early Childhood, this expense for teacher workshop. Unable to assess whether food purchase for staff development is covered by the Early Childhood State Aid and the number of beneficiaries.	
206	610	262501	10/26/2005	GATEWAY COMPANIES, INC.	\$349.99	349.99	1 - 19" Black LCD Flat Panel Display Computer Monitor for Plainfield High School	✓			Unable to assess the beneficiary of the purchase based on the information provided.	Replacement monitors. Please refer to technology plan

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207	320	262534	10/26/2005	STATISTICAL FORECASTING, INC.	\$5,125.00	5125.00	Creation of PHS Evaluation Plan (15 hours @ \$125/hr), Attendance at PHS Conference (3 hours @ \$125/hr), and preparation and writing of final evaluation report (23 hours @ \$125/hr).	✓			Unable to assess the purpose and necessity of the purchase based on documentation provided.	As a part of the grant SLC's (federal) technical assistance was a mandate. Dr. Grip was the designated technical person identified. Mandatory to receive the funding.
208	512	262614	10/26/2005	QUEEN CITY TOURS INC	\$550.00	550.00	Payment for coach bus for class trip to New Brunswick theater from Plainfield for Plainfield High School. 1 Class.	✓			Unable to assess the reasonableness of the cost based on the information provided, and why the District did not use their own bus.	#3. Please refer to bus information previously supplied.
209	610	262647	11/1/2005	CLASSROOM DIRECT	\$179.49	176.99	Order of 1 4ft. X 6ft. Mark Rite Markerboard for Jefferson School		✓		Per review of the documentation, supplies for the classroom appears to be a reasonable expense for the school.	
210	610	262667	11/1/2005	SCHOOLWIDE, INC.	\$1,386.80	1504.86	Purchase of reading and writing kits for Washington School, including: Survival & Courage grade 3, Mystery grade 3, Poetry grade 2-3, Folktales grades 2-3, Secrets of Writing grades 3-5, and Voice & Dialogue grades 2-3. 18 kits @ approx. \$77 each.		✓		Per review of the documentation provided, reading and writing kits directly benefit the students.	
211	340	262784	11/8/2005	CITY OF PLAINFIELD POLICE DEPT	\$2,822.00	3672.00	Plainfield City police coverage at PHS home basketball games at a rate of \$34 per hour.		✓		Per review of the documentation provided, the timesheets had the agreed upon rate of \$34 per hour, and the hours worked appeared reasonable for each police officer.	
212	610	262795	11/8/2005	SAX ARTS & CRAFTS	\$577.47	559.99	1 - 8 Roll Vertical Portable Paper Rack at Jefferson School.		✓		Per review of the documentation and discussion with AP Supervisor, this purchase is for paper rolls for the Art class. The purchase appears to be a reasonable expense for Art classes.	
213	610	262851	11/9/2005	IMPERIAL DELICATESSEN	\$334.20	334.20	Food for Read 180 training seminar for staff. 36 people for breakfast training and 24 people for lunch training. Approx. \$6 per person.	✓			Per review of documentation provided, the purchase of food for staff does not benefit the students. Amount is reasonable.	Prior to food ban.

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214	610	262875	11/16/2005	COMP USA	\$585.05	2043.71	1 Digital Voice Recorder and Wireless Presentation Remote for Clinton School. 2 CompactFlash Cards @ \$49 each, and 3 1GB Ultra II Memory stick @ \$100 each.	✓			Per review of the documentation and discussion with AP Supervisor, the voice recorders and Wireless Presentations are used for the Assembly programs. Unable to assess the purpose, beneficiary, and necessity of the memory stick.	Please refer to Technology Plan Memory sticks allow the schools to carry presentations from class to class..
215	610	262902	11/16/2005	KAPLAN K12 LEARNING SERVICES	\$496.80	496.80	Purchase of Kaplan Essential Skills: Foundations for levels B (quantity of 10), C (quantity of 20), & D (quantity of 10) for Evergreen School (grades 3-5).		✓		Per review of the documentation provided, the purchase of the Kaplan kits provide an educational benefit to the students at various levels of education.	
216	610	262921	11/16/2005	ORIENTAL TRADING CO., INC.	\$103.75	91.80	4 orders of 10lb candy assortment for Pre-K meetings and workshops.	✓			Per review of the documentation and discussion with the Supervisor of Early Childhood, this expense for teacher workshop. Unable to assess whether food purchase for staff development is covered by the Early Childhood State Aid, and the number of beneficiaries of the purchase.	
217	610	263175	11/29/2005	W.B. MASON CO., INC.	\$450.34	830.42	Clock wall, binders, binder index, dividers, wastebasket, phone clean wipes, and three ring envelopes for Stillman School. Supplies are approx. \$20 each.		✓		Per review of the documentation provided, these purchases are ordinary expenditures for the classroom instruction and operation of the school.	
218	519	263184	11/29/2005	EGESIONU, NERO	\$1,191.00	2382.00	Payment to parent of 3 students living in Plainfield for transportation to attend not for profit Private School for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
219	610	263257	12/7/2005	POSITIVE PROMOTIONS	\$2,015.59	1990.18	Hershey Kisses, 25 stainless steel coffee mugs, 110 Deluxe backpacks, 100 mouse pads, and 25 desk sets. All items cost approx. \$5.00.	✓			Unable to assess the beneficiary and purpose of this purchase based on information provided.	
220	610	263283	12/7/2005	SUNDANCE PUBLISHERS LLC	\$132.83	138.25	Complete set of Twin Texts (grades 1-3); Alpha Kids (Grade 3); and Christopher Columbus VHS for Emerson School		✓		Per review of the information provided, this purchase is for benefit of students.	

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221	610	263293	12/7/2005	AIRGAS EAST	\$1,784.37	1784.37	1 PMX 600 HNDSYS 208-24 @ \$1,709. In addition, 1 blue jacket with leather sleeves and a welders cap for a total of \$75. Items were for PHS.		✓		Per review of the documentation and discussion with AP Supervisor, these purchases are a welder for the Metals Shop classes and a jacket to protect the welder.	
222	610	263344	12/7/2005	ATLAS PEN & PENCIL CORP.	\$46.70	48.08	5 Notes Home @ \$3.95 each and 1 order of Building Blocks of Character pencils for \$24 for Cedarbrook School.	✓			Unable to assess the purpose and beneficiary of the "Notes Home" purchase based on information provided. However, the purchase of the pencils is for a reasonable amount, and can be used as an incentive/reward.	Notes home prepare-printed notes that say "good job", please do homework etc... These are teacher tools.
223	519	263408	12/7/2005	BAKER, CHER & ALLISON	\$397.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (Our Lady of Fatimah) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
224	519	263421	12/7/2005	PAVLIK, EARL OR DEBORAH	\$397.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (Our Lady of Peace) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
225	519	263437	12/7/2005	SIMPSON, DIANNE	\$397.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (Redeemer Lutheran) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
226	519	263480	12/7/2005	MC LEAN, DELIA	\$794.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (St. James School) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	

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227	519	263483	12/7/2005	HERNANDEZ, ANA PATRICIA	\$1,588.00	1588.00	Payment to parent for 2 students living in Plainfield for transportation to attend not for profit Private School (St. Matthews School) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
228	519	263496	12/7/2005	WILLIAMS, SR., ERIC E.	\$794.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (St. Philips School) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
229	566	263522	12/14/2005	ARC OF UNION COUNTY	\$2,780.00	2780.00	20 - 2hr sessions @ \$50 an hour for School to Career Transition Services for individual. From 1/31/05 through 5/24/05. In addition, financial assistance from District for the student to attend 4 out of the 6 weeks of Camp Star @ \$195 per week.		✓		Per review of the documentation and discussion with AP Supervisor, this program is for special needs students. This purchase appears to be a reasonable expense to the District.	
230	320	263559	12/14/2005	LITTLE HEARTS LEARNING CENTER	\$3,245.00	3245.00	Reimbursement to Center Employees for attendance at summer trainings.		✓		Per review of the documentation, purchase is to pay teachers that attend training. This purchase appears to be covered by the Early Childhood Program State Aid.	
231	320	263623	12/14/2005	IDE CORP	\$16,083.00	51880.00	Annual contract for consulting services. Sept through May. Related to designing thematic, differentiated classrooms in support of the Smaller Learning Communities initiative. Services include individualized teacher mentoring for four teams of freshman class teachers through 36 on-site visits and off-site support to teachers and administrators through email.	✓			Unable to assess the reasonableness of the cost of the purchase without bids.	By State Mandate all Abbott's must have Small Learning Communities up and running by 2007-08. In order to get the schools up teachers must be trained and supported through the process.

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232	519	263695	12/19/2005	BASTI, MARGARET & JEFFREY	\$397.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (Wardlow-Hartledge School) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
233	519	263703	12/19/2005	BROSHLCEVITCH, JOY	\$397.00	794.00	Payment to parent for 1 student living in Plainfield for transportation to attend not for profit Private School (Wardlow-Hartledge School) for the 1st half of the 2005-2006 school year.		✓		Per review of the documentation, Students that reside in Plainfield and go to out of district school must be transported at District cost according state law.	
234	610	263784	12/19/2005	APPLE COMPUTER INC.	\$4,998.00	5497.80	eMAC computers for Computer Lab at Cedarbrook School. 8 computers @ \$625 each.	✓			Per review of the information provided, this purchase has a direct educational benefit to the students, however, the reasonableness of the quantity of computers purchase can not be assess based on information provided.	Please refer to technology plan especially replacement of computers. The e-macs were purchased to support and were solely dedicated to Read 180. A program seen as an exemplar by the LEAD's program from the State.
235	800	264006	1/6/2006	FERRARO'S PIZZA	\$72.00	72.00	Pizza for Elementary fast program at Emerson School.	✓			Unable to assess the beneficiary and reasonableness of cost of the purchase based on documentation provided.	Fast is Family and School Together Grant. Part of the program component is a family dinner. We cannot question the very essence of these programs.
236	610	264079	1/10/2006	POSITIVE PROMOTIONS	\$172.95	169.73	Order of 5 "I Read to the Principal Posters" \$20 each and 10 "I Read to the Principal Posters" buttons @ \$6 each for Evergreen School.		✓		Per review of the documentation provided, this purchase is for incentives and awards for the students of Evergreen school.	
237	610	264150	1/12/2006	CURTIS COMPANY	\$280.10	287.70	6 rolls of laminating film: 27" X 500 1" core for PHS. \$40 each.		✓		Per review of the documentation provided, this purchase is used to protect student projects and is necessary for the functioning of the school.	
238	610	264204	1/18/2006	EFINGER SPORTING GOODS CO	\$582.50	582.50	Order of 2 -12lb soft shots @ \$49 each; 2 - 4K soft shots; 12 track shorts @ \$18 each; 12 T shirts @ \$9 each; 1 3K Medicine ball @ \$28; and 1 6K Medicine ball @ \$47.		✓		Per review of the documentation provided, these purchases are used for athlete strength and conditioning, and training.	

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239	800	264222	1/18/2006	PLAINFIELD BOARD OF EDUCATION	\$225.00	225.00	Student of the Month luncheon for 30 people at Barlow School. Approx. \$8 per person.		✓		Based on documentation provided the luncheon was for students .	Student of the Month is a program to recognize students who have made progress academically. This is an incentive which is recognized.
240	610	264244	1/18/2006	KAYLORS	\$349.48	384.43	Order of incentive/award pencils for Clinton School. Pencils include: citizenship award, NBA star players, Best on Test, Black History, & Honor Roll pencils. Approx. \$32 per box.		✓		Per review of the documentation provided, these purchases are used to motivate and encourage students. Amount is reasonable.	
241	610	264270	1/23/2006	AVAYA INC.	\$27,397.21	27453.82	Landline telephone services for all 13 schools in the District for the period 9/05 through 12/05.		✓		Per review of the documentation provided, landline telephone service expenses are ordinary costs for the operations of school district.	
242	610	264304	2/9/2006	FOOD ALLERGY & ANAPHYLAXIS NETWORK	\$250.00	250.00	Order of 3 Child Care & Preschool Guide kits for Early Childhood Department. \$75 each.		✓		Per review of the documentation provided, it is necessary to educate individuals responsible for children to keep them healthy.	
243	610	264318	1/25/2006	CAROLINA BIOLOGICAL SUPPLY CO	\$3,778.10	4067.98	Order of 15 Electric Circuit Teacher guides, 6 Motion and Design, 5 Organisms, 8 Plant Growth & Development, and 3 Land and Water kits @ \$100 each.		✓		Per review of the supporting documentation, the science kits are in accordance with NJCCS guidelines.	
244	580	264364	1/25/2006	MANNARINO, ROSA	\$50.04	50.05	Reimbursement for Pre-K social worker for miles traveled from Sept 2005 through Dec. 2005.		✓		Per review of the documentation, traveling reimbursement appears to be covered by the Early Childhood Program State Aid.	

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245	563	264395	1/26/2006	UNION COUNTY VOC. TECH. SCHOOL	\$60,750.00	634300.00	Share time vocational (31 students @ \$250 per student per month); self contained special education (11 students @ \$400 per student per month); vocational high school (57 students @ \$600 per student per month); magnet high school (18 students @ \$600 per student per month); and academy for allied health science (6 students @ \$600 per student per month).	✓			Unable to assess the necessity of the expenditure based on documentation provided.	Students are given the right to apply to vocational schools, students are sent to Special education schools through their IEP's. This is not an option for the district to pay for this is mandatory. Please refer to statute.
246	320	264531	2/2/2006	TREASURER, STATE OF NEW JERSEY	\$50.00	50.00	Registration fee for Employment Counselor for 9/26/05 Federal Wage & Hour Laws Regulation workshop in Edison, NJ.		✓		Per review of documentation, employees job title coincides with conference description.	
247	514	264651	2/7/2006	AMAKER & PORTERFIELD	\$4,275.00	4275.00	Payment to transportation company for transportation for month of January 2006 for The Roberts family. Transportation from Elizabeth to Plainfield and back. 19 days @ \$225 per day.		✓		Per review of the documentation and discussion with AP Supervisor, transportation expense was for homeless student placed in Plainfield. However, we are unable to assess why transportation was provided to Plainfield High school	
248	320	264662	2/7/2006	ENRICHMENT CENTER	\$1,984.08	1984.08	NCLB (No Child Left Behind) Supplemental Educational Tutoring services provided to students. 7 teachers, 8 hours total @ \$35.43 for the month of January 2006.		✓		Per review of the documentation, tutoring services appear to be covered by Title I of State Grant.	
249	580	264669	2/7/2006	BLESSED LIMOUSINE SERVICE, INC.	\$120.00	120.00	Limousine service for Extended Day Coordinator to Newark Airport on 2/15/06 and return service on 2/22/06. \$60 each way.	✓			Unable to assess the purpose of the limousine service based on documentation provided.	It is less expensive to take a car to the airport then to drive, mileage tolls, and parking fees.
250	320	264671	2/8/2006	SCHOOL NET, INC.	\$6,142.00	79848.00	January monthly payment of Annual licensing, hosting, and maintenance fees for SchoolNet educational software for grades K-12 for entire District.		✓		Per review of the documentation provided, the SchoolNet software is used to monitor student success on the implementation of educational programs for all schools in the District.	

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251	610	264733	2/10/2006	CLASSROOM DIRECT	\$432.29	451.93	Science games including: 1 US/World Essential Combo on Roller with Blackboard \$250, Slime Kit \$100, Skeletons in the Closet game \$22 and Bioviva game \$27 for Clinton Elementary School.		✓		Per review of the documentation provided and per discussion with 3rd & 4th grade Science teacher, the NJ ASK standardized test incorporates science questions. As a result, it is important to ensure the students are learning science education.	
252	610	264743	2/10/2006	WILLIAMS, JOSEPH	\$73.56	73.56	Reimbursement of postage for return of damaged musical instruments to company in Austin, TX, valued at \$1,000.		✓		Per review of the documentation provided, the musical instruments were damaged, and thus needed to be returned to the sender.	
253	610	264802	2/15/2006	PLAINFIELD BOARD OF EDUCATION	\$12.00	12.00	Coffee for 20 people for the School Based Regional Coordinators Meeting at PHS. \$0.60 per person.	✓			Per review of the documentation provided, food/beverages for teachers or administrators does not appear to be necessary for education.	Each site hosts the meeting which is a part of the grant. If the grant approved this as a component, why then is it questionable?
254	610	264816	2/15/2006	AFFORDABLE PRINTING	\$1,100.00	1100.00	500 unit business cards for 10 District personnel (guidance counselors and social workers). \$110 per person.		✓		Per review of the documentation, business cards appear to be a reasonable expense for person's role in the District.	
255	610	264828	2/15/2006	DELL MARKETING L.P.	\$6,699.48	6699.48	Order of 12 Dimension 1100 Series, Intel Celeron D Processor @ \$532 each and 3 Dell Photo all in one Printer @ \$104 each.		✓		Per discussion with Supervisor of Mandated Programs, this purchase is for private school "I AMS Temple." Per review of the No Child Left Behind grant, we noted that I Ams Temple is a private school to receive funding in accordance with the NCLB grant.	Mandated program must provide funds for outside Chartered Schools per NCLB guidelines. The purchases of technology is critical to their educational program. It was approved by The Federal Government. Why is the State in the audit questioning it?
256	610	264831	2/15/2006	PETTY CASH	\$2.80	462.87	Tolls paid out of petty cash	✓			Unable to assess the purpose and necessity of the purchase based on documentation provided.	Travel back and forth to Trenton requires tolls that are reimbursed.
257	610	264833	2/16/2006	DELL MARKETING L.P.	\$2,226.04	2226.04				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
258	610	264841	2/16/2006	DELL MARKETING L.P.	\$1,497.52	1497.52				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	

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259	500	264943	2/24/2006	NJTESOL/NJBE, INC.	\$174.00	174.00	Registration for ESL Teacher for NJTESOL (NJ Teachers of English to Students of Other Languages) Spring 2005 conference. 5/23/05 through 5/24/05.		✓		Per review of documentation, conference description coincides with job title of teacher.	
260	580	264989	2/24/2006	NJTESOL/NJBE, INC.	\$875.00	950.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	The five (5) individuals are responsible for Bilingual education. Title IIA requires staff development. Attending the WTESOL Spring Conference is the states conference on best practices in bilingual education. This is an integral component of the grant. Are Abbotts the only districts questioned on this.
261	600	264996	2/24/2006	PREMIER OFFICE SUPPLY	\$175.68	175.68	Order of 12 Dark blue report cover @ \$12 each, and 20 adhesive red flags @ \$1.60 each for Early Childhood Department.		✓		Per review of the documentation, these purchases appear to be reasonable supplies for the operations of department.	
262	890	265019	2/28/2006	DUKE FARMS	\$302.40	302.40	Payment for Group Tour of PHS science and art students to see indoor display garden. 49 students @ approx. \$6 per student.		✓		Per review of the documentation, the field trip is for the benefit of students.	
263	600	265051	2/28/2006	CARSON-DELLOSA PUBLISHING	\$13.94	8.99	Rhyming Pairs for Pre-K master teacher training.		✓		Based on documentation provided the expenditure is essential for English classes.	Master teachers are responsible for training teachers throughout the seventeen (17) pre-school Abbott sites. Rhyming pairs is a critical literacy component. It is absorb to not have master teachers purchase resources necessary for staff development.
264	580	265060	2/28/2006	HILTON AT CHERRY HILL	\$2,780.00	2780.00	Hotel reservations for attendance at the FCCLA (Families Career and Community Leaders of America) Conference for 3/29/06 through 3/31/06 in Cherry Hill, NJ. 19 people @ \$146 per night.		✓		Per review of the documentation provided, the dates per the conference coincide with the dates per the hotel room. Amount per person is reasonable.	

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265	610	265080	3/1/2006	CALLOWAY HOUSE	\$483.57	476.95	Reading comprehension game in library (level 2-3.5) @ \$130; Reading comprehension game in library (level 3.5-5) @ \$130; 2 book display shelf @ \$40 each; organization station @ \$30; Time timer @ \$40; and Web organizer pocket chart @ \$30 for Woodland School library.		✓		Per review of the documentation provided, these purchases are designed to facilitate student reading and maintain the organization of the Woodland school library.	
266	610	265152	3/8/2006	SAX ARTS & CRAFTS	\$220.84	285.96	Order of 4 shelving units with 5 shelves each for Emerson School.		✓		Per review of the documentation and discussion with AP Supervisor, this purchase appears to be a reasonable expense for Art teacher to store art supplies.	
267	610	265210	3/8/2006	BARNES & NOBLE	\$479.70	479.70	Order of 30 "Who Moved My Cheese" children's books @ \$16 each for Principal's Book of the Month (May) at Frederic Cook School.		✓		Per review of the documentation provided, each month the principal will select a book of the month and distribute them for student reading.	
268	580	265215	3/8/2006	MORTON, LINDA	\$73.44	73.44	Mileage reimbursement for District employee to travel to Lucent's CLC training at the Harrison Conference Center in Plainsboro, NJ. Held on 8/9/05. Round trip 54 miles @ \$0.40 per mile.		✓		Per review of the documentation, this appears to be covered by the Lucent Grant.	
269	800	265391	3/15/2006	BUREAU OF EDUCATION AND RESEARCH	\$179.00	179.00	Registration fee for elementary school teacher to attend "Teaching that Works" workshop on March 14, 2006 in New Brunswick, NJ.		✓		Per review of the documentation, the workshop description coincides with the employee's job function.	
270	320	265399	3/15/2006	CLUB Z! IN HOME TUTORING	\$13,150.00	13150.00	Tutoring services provided to eligible students. 263 hours, by 40 tutors, at a rate of \$50 per hour.		✓		Per review of the documentation provided and per discussion with Superintendent, this is a state approved contractor of the No Child Left Behind Federal program.	This is a contracted provider as per State approved contractors of NCLB Federal/State mandate that providers are available for students meeting the criteria.
271	580	265422	3/15/2006	NJAPC	\$182.00	1527.52				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Parent training is a mandate of Title I. This is the cost of aligning the 18th Annual Parent Training Inservice which is a exemplar for parent training.

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272	500	265532	3/22/2006	NJTESOL/NJBE, INC.	\$170.00	170.00				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Teachers attending NJTESOL. She is a bilingual teacher. There was not a mandate against teachers receiving the necessary training in their field.
273	580	265586	3/22/2006	HOTEL ALLEGRO CHICAGO	\$1,149.38	1149.38	4 night Hotel confirmation in Chicago, IL for Vice Principal of PHS to attend the ASCD (Association for Supervision and Curriculum Development) conference. March 30, 2006 through April 3, 2006. Approx. \$287 per night.			✓	Per review of the documentation provided, the dates per the conference do not match the dates per the hotel bill. In addition, this conference was not listed on the out of state travel listing provided by the NJDOE.	Dates do match. Travel the night before travel back day after. This was critical to Smaller Learning Communities.
274	800	265687	3/24/2006	TORRES, OLIVIA	\$25.49	28.48	Mileage and food expense reimbursement for travel to and from workshop (Co-teaching that works) in Somerset, NJ.	✓			Per review of the documentation provided, the reimbursement rate is consistent with the terms per the PEA contract. However, we are unable to assess the necessity of the food purchase based on information provided.	If the person is traveling for the entire day food is a part of the day.
275	512	265750	3/24/2006	OAK TREE BUS SERVICE	\$450.00	450.00	Chartered school bus for field trip from Jefferson School to New Brunswick, NJ. Approx. \$9 per student.		✓		Per review of the documentation provided, the amount per student is reasonable, and the use of the 3rd party contract is approved by the Superintendent of the District and the County Superintendent.	As previously stated district does not have the capacity to satisfy all.
276	610	265778	3/28/2006	PEOPLE'S PUBLISHING	\$2,196.14	2438.50	Order of 30 NJ HQT (High Quality Teacher) English Language Learners @ approx. \$67 each for Washington School.		✓		Per review of the documentation provided, the purchase is meant to improve the teaching qualities of the teacher's, and therefore aid the students to have a better understanding of the English language. In addition, all the teachers at Clinton School received a copy.	
277	610	265845	3/31/2006	SUPER DUPER SCHOOL CO.	\$198.83	198.83	Books for teacher's classroom at Clinton School, including: "Voice Treatment", "30 Second Mysteries", "Scooby Do", "Using Your Best Voice", etc. 9 books @ \$22 each.		✓		Per review of the documentation provided, the books purchased are both for the students to read, and for Speech Language Specialist to provide instruction to the class.	
278	610	265903	3/31/2006	DELL MARKETING L.P.	\$1,399.50	1399.50	1 Dell Latitude D510, Pentium M 740 Laptop for Woodland School	✓			Unable to assess the reasonableness, beneficiary, and purpose of the purchase based on documentation provided.	

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279	610	265980	3/31/2006	K & K RECOGNITION AWARDS	\$600.00	600.00	100 autograph books @ \$6 each for students of Evergreen School upon graduation.		✓		Per review of the documentation provided, the autograph books offer a reward for graduation for the students. Amount is reasonable.	
280	610	266021	3/31/2006	BOOKSOURCE, INC.	\$410.60	410.60	Order of 35 books "Color Me A Rhyme: Nature Poems for Young People" (Grades 3-5) and 50 "Volcanoes and Other Natural Disasters" (Grades K-5). Approx. \$5 per book for Emerson School.		✓		Per review of the documentation provided, these books are meant to benefit students in multiple grades, as a result, the quantity ordered is reasonable.	
281	800	266029	3/31/2006	MCGRAW-HILL COMPANIES	\$2,038.88	2123.25	Order of 39 Everyday Mathematics Core Teacher Resource Package (grades 1-4) in English and Spanish @ \$233 each, 4 Everyday math Teacher Lesson guide @ \$61 each, and 7 Everyday Math Teacher's Lesson Plans for grades 1-4 at Stillman School.	✓			Per review of the documentation provided, these books tie into the NJCCS and assist teachers in developing appropriate lesson plans. However, the timing of the PO was 3/31/06, which is late in the school year for the order of a new lesson plan. In addition, unable to assess the reasonableness of quantity of books ordered without knowing the quantity of books on hand.	The district is constantly assessing and updating services for students. Anytime we buy books it is a critical item.
282	610	266101	3/31/2006	BARNES & NOBLE	\$667.20	\$842.10	Order of 15 books, "Using Picture Books to Teach" grades 1-3 for Washington School. Approx. \$40 per book.	✓			Unable to assess the beneficiary and reasonableness of cost of the purchase based on documentation provided.	These are teacher staff development books for book study (study group) this is a best practice for Professional Learning Communities which is the State model.
283	610	266107	3/31/2006	AKA INCORPORATE	\$933.92	933.92	4 - 3X12 scrim vinyl banner with digital print displaying: "TRACK", "CHEERLEADING", "GO GIANTS", AND "BASKETBALL" @ \$233 each for Clinton School gym class.	✓			Unable to assess the necessity of the purchase on the documentation provided. In addition, the timing of the purchase is 3/31/06, when these sports are coming to a close or not played.	School spirit should always be recognized. Is it only poor schools that are not permitted to buy items for school spirit.
284	610	266227	3/31/2006	ATRA JANITORIAL	\$378.00	6484.25	Order of 12 Soap Dispensers for PHS bathrooms @ \$32 each.		✓		Per review of the documentation provided, supplies appear to be a reasonable purchase for operation of school.	

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285	610	266267	4/4/2006	LEON'S CATERING SERVICE, INC.	\$493.00	1841.05	Breakfast at Adult Learning Center on June 27, 2005. Breakfast for Information Technology Workshop at Washington School on 9/2/2005. Lunch for Security Workshop on 9/2/2005. Breakfast for Cook School on 12/5/2005. Breakfast for the Barlow School on 10/14/2005. Buffet for Cook School on June 1, 2005.	✓			Documentation does not explain the purpose, beneficiary, or necessity of the purchases. Expenditures for meals for the workshops do not appear to be necessary.	
286	610	266413	4/12/2006	PLAINFIELD BOARD OF EDUCATION	\$37.50	37.50	Continental breakfast for 15 for the Transportation Department. Approx. \$2.50 per person.	✓			Per review of the documentation provided, purchase of food for the Transportation Department does not appear to be necessary. Cost per person appears to be reasonable.	
287	320	266448	4/12/2006	GRAHAM, DENNIS	\$400.00	400.00	DJ Services for 5/5/2006 for Mother and Son Dance at Plainfield High School		✓		Per review of the documentation, this purchase appears to be covered by Student Based Youth Services Aid.	
288	610	266460	4/12/2006	ATRA JANITORIAL	\$2,244.00	23787.43	Cleaning Supplies for all schools. Ice Melt, Mats for Jefferson, Liners for Stillman and Cederbrook, Filters at Clinton. Flag Holders at Clinton.		✓		Per review of the documentation, janitorial supplies appear to be a reasonable expense for the district.	
289	512	266487	4/19/2006	EAGLE ROCK BUS COMPANY	\$3,766.68	3766.68	Athletics Trips - Boys Varsity Tennis to Roselle Park, COED Varsity Golf to Golf Range, JV/V Softball to Warren Field, JV/V Baseball to South Amboy HS.	✓			Per review of the documentation, transportation for athletic events appear to be reasonable expense by the athletic department. However, we are unable to assess why the District's own buses were not used.	Please see previous accounts where it clearly articulates that the district does not have the capacity to satisfy all transportation needs. A third party is critical to the efficient running of the district.
290	610	266584	4/25/2006	AFFORDABLE PRINTING	\$600.00	600.00	15 boxes of superintendent's envelopes. 3 reams of superintendent's letterhead		✓		Per review of the documentation, office supplies appear to be a reasonable expense for the District office.	
291	512	266785	5/8/2006	BROWN-BRAGG, KATHY	\$100.00	100.00	Additional expenses for student year end trip to Towson, MD. 6/23/06 through 6/26/06.	✓			Unable to assess the number of beneficiaries who attended the year end trip and what was purchased for the additional expenses based on the documentation required.	School Based Youth Services incentive trip for Community Service. This is grant funding for the adolescent Pregnancy Program. There were 30 students & 6 adults. These were incidental purchases i.e. water, first aide, emergency item...

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292	610	266907	5/16/2006	BARTELL FARM & GARDEN SUPPLIES	\$87.50	87.50	White play sand - Buildings and Grounds	✓			Per review of the documentation and discussion with AP Supervisor, the purchase of sand was for the playgrounds. However, we are unable to assess the locations of the beneficiaries of the sand.	Sand is purchased for the long jump pit. In order to have a track & field event the field must have all mandated areas. I know all districts have long jump pits.
293	320	266937	5/16/2006	GARDNER PRINTING	\$5,411.40	5411.40	Printing services for Pre-K Literacy Workshop - Bilingual Poems, and PBS Index Binders. Printing Services for Pre-K Parent Workshop - Celebrating Black History Month.	✓			Unable to assess the necessity and the reasonableness of the purchase based on documentation provided.	These are all tracking tools provided to teachers. Poems that were translated and Index Binders. Binders were developed for parent work-shop.
294	610	267061	5/23/2006	VAIL INDUSTRIAL & SUPPLY	\$3,288.69	3288.69	Buildings & Grounds supplies for the months of March & April 2006, including: gloves, knee pads, tape, clamp, pins, saw, axe, steel spray, washers, step stool, screws, screwdriver with bits, etc.		✓		Per review of the documentation, these are B&G supplies that appear to be necessary for the operation of the District.	
295	610	267074	5/23/2006	EISEMAN'S LIGHTING & SUPPLY	\$21.90	21.90	Weller Butane Solder Tool - Buildings and Grounds		✓		Per review of the documentation and discussion with AP Supervisor, purchase was for Buildings and Grounds in attaching wires. This purchase appears to be a reasonable expense for the department.	
296	580	267146	5/31/2006	FATTAL, LAURA F.	\$231.11	233.15	Reimbursement for the following expense: Attendance at the Conference in Boston, MA from 4/30/2006 to 5/2/2006: (Meals & Train). Expenses also included: The Willie Cole Catalogue for Art Teachers purchased at Montclair Art Museum; Travel to Morris Museum for Arts Administrator's meeting - Mileage 46 miles round trip; Washington Crossing for NJ Dept. of Environment Historic Sites Art Contest - mileage 70 miles; and Treats on Bus for Alvin Ailey Trip.			✓	Per review of the documentation provided, the job title of the employee coincides with the conference and expense description. However, the approval for out-of-state conference was not listed on the State Approved Abbott Travel Log.	
297	610	267172	5/31/2006	DANIELS' DIAGNOSTICS	\$150.00	150.00	2 billable hours for repair to HP LaserJet 4250 printer for High school Room #144 (broken fuser).		✓		Per review of the documentation provided, printer repairs are for the operation of the District	

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298	560	267313	6/7/2006	WASHINGTON ACADEMY	\$21,473.04	27200.00	Tuition for 2005-2006 school year for District personnel.	✓			Unable to assess the reasonableness of the classes taken and amount paid for Tuition reimbursement based on documentation provided. However, we note that per the Collective Bargaining Agreement, teachers and administrators within the District are entitled to tuition reimbursement.	
299	500	267369	6/14/2006	BLACK UNIVERSITIES SUPPLY SHOP	\$224.00	224.00	First Aid Training for Future Nurses Club on May 12, 2006 for 15 students @ \$12 each; and 2 XL T-shirts and 3 XL T-shirts @ \$15 each.		✓		Per review of the documentation, this purchase appears to be a reasonable expense for students in Future Nurses Club of America.	
300	610	267588	6/27/2006	ANDRIOLA, YVETTE	\$159.50	159.50	Reimbursement to Pre-K employee for purchase and rental of costume for Pre-K parade.	✓			Documentation does not explain the purpose and necessity of the purchase to education.	Year of the Young Child Parade for over 200 pre-schoolers celebration. Teachers dress up as favorite book characters.
301	580	267603	6/27/2006	FREY, ELLEN K.	\$87.78	97.19	Reimbursement to Pre-K Nurse for Conference Fee "Health in Child Care" from 5/24/2006 in Princeton. Reimbursement to Pre-K Nurse for mileage traveled from April -June 2006. Total of 197.26 miles traveled.		✓		Per review of the documentation, attendance to conference coincides with person's position in the district.	
302	500	267629	6/29/2006	PLAINFIELD BOARD OF EDUCATION	\$1,450.00	1450.00	Bring your Parent to school breakfast and lunch for 100 people. 14.50 per person.		✓		Per review of the documentation, meals are to encourage parental involvement in students' education.	
303	610	267661	6/30/2006	SIPERSTEIN MK PAINT CORP.	\$50.36	50.36	Paint supplies for Buildings and Grounds		✓		Per review of the documentation, paint supplies appear to be a reasonable expense for the District.	
304	610	267715	6/26/2006	Y.W.C.A	\$660.00	660.00	An 8 session package for Recreational swimming for 1 hour a week. July 6 - August 24.		✓		Per discussion with Supervisor of Mandated Programs, this purchase for private school "King's Temple." Funding of this program is part of the No Child Left Behind grant, and we noted the existence of funding to this private school within the NCLB grant.	Mandate program funds to outside school. This is Board approved. This is a physical education ammendment. Again if the Federal Gov't approved whys is the state questioning the Article XIII

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305	280	NULL	NULL	HANA, SANJUANITA Y,	\$4,834.00	NULL	Tuition reimbursement for K-5 ESL teacher for 8 classes at Kean University.	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Board approved this is Union, PEA contract reimbursement for courses. There courses are for certification.
306	280	NULL	NULL	DAVIS, CYNTHIA Y	\$2,325.60	NULL	Tuition reimbursement for Preschool teacher for 2004-2005 school year at Kean University. Taking "Disorder of Phonology of Articulation".	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	PEA & Board approved Tuition reimbursement. This I contractual.
307	512	NULL	NULL	YOUNG BRODY, GLORIA	\$1,325.25	NULL	Tuition reimbursement for Guidance Counselor for Fall 2005 school year at Kean University. Taking "Group Process and Procedure".	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Board approved & PEA contract reimbursement for classes please see Article XIII
308	280	NULL	NULL	AMEGADZIE, ADRIANA	\$5,039.51	NULL	Tuition reimbursement for Guidance Counselor for Spring & Fall 2005 school year at Kean University. Taking "Foundations of Education and Super/Evaluation".	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Educational Growth Improvement p. 24

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309	280	NULL	NULL	STATES, MARY	\$2,622.90	NULL	Tuition reimbursement for High school teacher for fall 2005 school year at Kean University. Taking "School Supervision and Organizational".	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Article XIII
310	320	NULL	NULL	MARCELLINE-JENKINS, DEBBIE	\$7,355.20	NULL	Tuition reimbursement for Elementary teacher for fall 2005 school year at Kean University. Taking "Practice in Reading and Clinical Practice."	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Article XIII
311	280	NULL	NULL	KEARNEY, THOMAS	\$7,258.80	NULL	Tuition reimbursement for PHS English teacher at Rutgers University.	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Article XIII
312	280	NULL	NULL	SEGALL, ROBERT	\$2,484.90	NULL	Tuition reimbursement for Elementary teacher at Westminster Choir College of Rider University.	✓			Per discussion with AP Supervisor, tuition reimbursement does not generate a PO, but is completed by the HR Department. In addition, as part of the Collective Bargaining Agreement all teachers and administrators are entitled to tuition reimbursement. However, we are unable to assess the classes taken and the reasonability of the cost incurred based on documentation provided.	Article XIII PEA contract Board approved.
313	610	NULL	NULL	SUNSHINE GARDEN DAY CARE	\$41,281.70	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Annual order couldn't pay unl all paper work was rectified. Fell into next year payment. Monthly tuition payment June 2003-04 school year.

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314	610	NULL	NULL	HEWLETT PACKARD	\$317.00	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
315	800	NULL	NULL	VOGEL BUS COMPANY	\$280.00	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Class trip June 11th Clinton School item
316	610	NULL	NULL	VOGEL BUS COMPANY	\$320.00	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	Safety patrol trip to Jenkinson Farms
317	610	NULL	NULL	LIBRARIAN'S BOOK EXPRESS	\$94.32	NULL	Order of 22 history books for the Barlow School. Approx. \$20 each.		✓		Per review of the documentation provided, this purchase was to pay for the shipping and handling of the order.	
318	610	NULL	NULL	CRYSTAL SPRINGS BOOKS	\$410.55	NULL	Purchase of 6 packs of educational movies. Approx. \$68 per pack.		✓		Per review of the documentation provided, the purchase provides an educational benefit to the students, however we can not assess which school is the beneficiary of the purchase based on documentation provided.	
319	610	NULL	NULL	SCHOLASTIC INC	\$31.61	NULL	Order of 5 Clear & Simple Thesaurus's @ \$9 each.	✓			Per review of the documentation provided, this purchase benefits the students of Barlow School. However, without a purchase order, it is not possible to assess if the transaction was properly approved and authorized.	P.O. 254913 we need to purchase thesaurus.
320	280	NULL	NULL	ASCD CONFERENCE REGISTRATION	\$101.00	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	ASCD Americas Choice Conference
321	320	NULL	NULL	MCGRAW-HILL COMPANIES	\$2,543.99	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
322	610	NULL	NULL	TEACHER'S DISCOVERY- TVE DIV	\$567.92	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	

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323	800	NULL	NULL	SCHOOL NET, INC.	\$5,353.57	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	School Net is the districts accountability system for standards, benchmarking ets...
324	610	NULL	NULL	PLAINFIELD BOARD OF EDUCATION	\$1,300.00	NULL	Piece Luncheon for Early Childhood Department. 150 people @ approx. \$9 per person.			✓	Per review of the documentation provided, the purchase of food is not for students and the purpose is unclear.	
325	512	NULL	NULL	ASPECT COMPUTER	\$716.00	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
326	800	NULL	NULL	ACSD	\$1,198.91	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	
327	280	NULL	NULL	MCGRAW-HILL COMPANIES	\$25,386.67	NULL				✓	No documentation was provided, and therefore we are unable to assess the purpose, beneficiary, and necessity of the purchase.	