

NEW JERSEY DEPARTMENT OF EDUCATION

PERFORMANCE AUDIT OF THE NEW BRUNSWICK SCHOOL DISTRICT



Performed by **Wiss & Company, LLP** for school years
July 1, 2004 through June 30, 2006

NEW BRUNSWICK SCHOOL DISTRICT PERFORMANCE AUDIT

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PERFORMANCE AUDIT REPORT





April 9, 2008

Department of Education
State of New Jersey

This report presents the results of our performance audit (“audit”) of the New Brunswick School District (“the District”). 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 of America.

Audit Objectives

The objectives of the audit were to (1) provide a detailed analysis of historical non-salary expenditures documenting how funds were spent and identifying potential errors, irregularities and outliers in spending, (2) provide a detailed analysis of salary expenditures and payroll data to identify potential errors, irregularities and outliers, (3) identify potential internal control deficiencies and provide recommendations for correcting those deficiencies, (4) provide analysis of discussion held with current certified staff obtained through observations and interviews, and (5) identify and provide any efficiencies or procedures that could lead to cost savings for the District.

Audit Scope

In order to achieve the first objective enumerated above, we utilized data extraction software to summarize and tabulate certain line items identified in the Request for Qualifications (“RFQ”) of the District’s non-salary expenditures for the period July 1, 2004 through June 30, 2006. With the resulting information, we utilized various sampling techniques to further analyze the data, review supporting documentation, perform inquiries, and identify potential outliers.

To meet the second objective, we utilized data extraction software and various sampling techniques to summarize and tabulate salary expenditures and payroll data for the period July 1, 2004 through June 30, 2006. We verified and performed procedures identified in the RFQ to analyze the data and identify any potential outliers or anomalies.

The District processes included in the scope of our audit related to the assessment of the internal controls were accounts payable, inventory and fixed assets, facilities management, purchasing, food services, pupil transportation, general operations (including budgeting, cash receipts, etc.), payroll and human resources, computer operations/software, student activities, bank accounts, and agency accounts. In order to meet this third objective, we considered the processes and related internal controls in place at the time of our fieldwork by performing inquiries, walkthroughs and observations. The internal control procedures performed were not sufficient to render an opinion on internal control nor was it the purpose of this performance audit.

The fourth objective was met based on the current staff roster provided by the District and verified through interviews consisting of inquiries and observations of randomly selected certified teachers and other certified staff.

The fifth objective was achieved by obtaining information throughout the entire process and making assessments that may lead to cost saving opportunities.

Audit Methodology

The audit methodology encompassed three phases: (1) Planning, (2) Information, Extraction, Gathering, Analysis, and Validation and (3) Reporting.

Audit Observations

Observations related to internal controls, certified staff, cost saving opportunities, and salary and non-salary expenditure outliers were noted during our audit. The observations and related recommendations were presented to the District and New Jersey Department of Education (“the Department”).

New Jersey Department of Education Response

The New Jersey Department of Education Response to the Performance Audit is included in the following section entitled New Jersey Department of Education Response to Performance Audit (see pages 3 to 5).

Wiss & Company

Wiss & Company, LLP

Livingston, New Jersey
April 9, 2008

DEPARTMENT OF EDUCATION
RESPONSE TO
PERFORMANCE AUDIT





State of New Jersey

DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500

JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Subject: 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

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New Brunswick School District Performance Audit

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.

EXECUTIVE SUMMARY

- Historical Non-Salary Expenditure Analysis
- Salary Expenditures and Payroll Data Analysis
- Certified Staff Analysis



Executive Summary

While the scope of this performance audit is detailed in the Project Background section of this report, the Executive Summary presents a high-level summary of our observations, recommendations and overall results. This summary was developed based on our detailed transaction review of historical salary and non-salary expenditures for the period from July 1, 2004 through June 30, 2006, inquiries made of District personnel, and observations made during our testing. This executive summary is broken down into three areas: 1) Historical Expenditure Analysis, 2) Salary Expenditures and Payroll Data Analysis, and 3) Certified Teacher and Staff Analysis. A Cost Savings Summary and an Overview and Recommendations of the District's internal control processes can be found in a separate section of this report.

Historical Expenditure Analysis

The Historical Expenditure Analysis entailed the auditors making selections of historical non-salary expenditures for testing from a population of transactions for the period from July 1, 2004 through June 30, 2006 based on criteria established in the RFQ and workplan as well as certain judgmental selections made by the auditors. The auditors evaluated the non-salary expenditures based on key indicators/framing questions (as listed and defined in Appendix C of this report) to determine whether the expenditure in our professional judgment *appears reasonable, discretionary, or inconclusive* (also defined in Appendix C of this report). The key indicators/framing questions were developed in conjunction with the Department and communicated to each District at the District orientation meeting held on March 6, 2007. A detailed listing of the historical expenditures reviewed can be found in Appendix A of this report. The Historical Expenditure sample included 1,352 expenditures. Of these expenditures, approximately 326 items were determined to be discretionary in nature, 49 were determined to be inconclusive, and the balance of 977 expenditures as appears reasonable.

Based on our review of the historical non-salary expenditures of the District, certain expenditure items were deemed as *appears reasonable* (as listed and defined in Appendix C of this report) meaning the expenditures appropriately met one or more of the key indicators or framing questions noted in Appendix C. Some of the expenditures that were in our judgment deemed as *appears reasonable*, included, but were not limited to, the following:

- Items with educational value such as tuition payments for students placed out of District for special education services not provided by the District, costs for personal aides and child study team services as required by a child's individualized education program (IEP), and physical therapy for classified students.

- Registration fees and mileage for workshops attended by District personnel in which sufficient supporting documentation was provided and an educational value was noted.
- General and administrative costs such as office supplies, heat and electricity, telephone costs, cleaning/maintenance, security, insurance and rental charges.
- Payments made for contracted transportation services.
- Cost associated with purchase of various textbooks utilized throughout the District.

Based on our review of the historical non-salary expenditures of the District, certain expenditure items were deemed, in our professional judgment, to be *discretionary*, meaning they were expenditures that do not meet the definition of appears reasonable but the District believes the expenditure was appropriate and necessary to operate the District. (See definitions in Appendix C of this report). Some of the *discretionary* expenditures included, but were not limited to, the following:

- The District provided food for certain parent and student activities as well as meetings and employee training sessions.
- It was noted that car service and/or limousine services were used to transport District employees and Board Members to/from the airport when traveling to conferences and conventions, and that certain administrators were reimbursed for car washes of Board of Education vehicles and lunch meetings.
- In addition to utilizing the District's security staff at various events, the District obtained police patrol for various athletic events and functions, which occurred after school hours.
- The District purchased flowers for various purposes.
- The District paid for the cost of graduation ceremonies and athletic awards dinners which were held off of school premises.
- Parents of students enrolled in the District were paid a nominal fee to attend School Leadership Council Meetings.
- The District utilized the services of an advertising agency to place employment ads in newspapers on several occasions.
- The District paid the cost of certain field trips where the educational nature of the program was not conclusive.

- The District utilized the services of an external consultant to provide internal auditing services.

Based on our review of the historical non-salary expenditures of the District, certain expenditure items were deemed to be *inconclusive*, meaning we were unable to conclude that the expenditure fit into either the *appears reasonable* or *discretionary* categories (as defined in Appendix C) and/or there was not sufficient information to make a determination. Some of the *inconclusive* expenditures included, but were not limited to the following:

- The District absorbed the cost of providing students lunch for those students that do not bring lunch and/or lunch money to school. While the students are only allowed to choose from limited menu items, this cost in many instances can be substantial. The District stated that it wants to ensure all students are fed by providing “Humanitarian” lunches to those students who have not brought their lunch or had money to pay for lunch. We believe this is a discretionary expenditure in terms of the District’s decision to ensure all children are fed. However, we have classified these expenses as inconclusive as the costs associated with the providing of “Humanitarian” lunches was charged to the general fund instead of directly to the operations of the Food Service Enterprise Fund.
- The District absorbed the cost of certain sports related expenditures such as cleats and physical exams.

Statistical Analysis of Historical Non-Salary Expenditures

In accordance with the RFQ, we performed a review of expenditures, charged to six account categories, as listed in the following table, as well as a statistical sample of remaining accounts identified within the RFQ.

The following table summarizes the total population of expenditures considered for testing and the items tested based on the RFQ. Of the original 1,352 expenditures selected for testing, 18 were not located or received; therefore 18 replacement expenditures were selected for testing. See Appendix A for a full detail report of our non-salary historical expenditure testing.

Account Category	# of items in total population	\$ amount of total population	# of items tested	\$ amount tested
1. Non-instructional purchased professional educational, technical, and other services	3,482	\$ 13,056,585	523	\$ 3,396,330
2. Non-instructional miscellaneous purchases	1,922	11,150,723	424	6,316,842
3. Non-instructional supplies and materials	1,141	631,283	24	68,066
4. Regular instructional purchased professional educational services	7	4,964	-	-
5. School sponsored athletic supplies and materials	127	183,654	6	47,174
6. Capital Outlay	100	2,345,247	25	1,453,523
Statistical sample of remaining accounts	<u>18,444</u>	<u>265,287,153</u>	<u>350</u>	<u>3,203,000</u>
Total expenditures review	<u>25,223</u>	<u>\$ 292,659,609</u>	<u>1,352</u>	<u>\$ 14,484,935</u>

Note: The information presented in this table has been tabulated from electronic data provided by the District.

The following table summarizes the expenditures tested in our sample and our results classified in the three categories of assessments (“appear reasonable,” “discretionary,” or “inconclusive”).

Account Category	Appears Reasonable		Discretionary		Inconclusive	
	# of items tested	\$ amount tested	# of items tested	\$ amount tested	# of items tested	\$ amount tested
1. Non-instructional purchased professional educational, technical, and other services	350	\$ 3,115,758	154	\$ 211,391	19	\$ 69,181
2. Non-instructional miscellaneous purchases	271	5,727,793	135	483,984	18	105,065
3. Non-instructional supplies and materials	19	50,858	5	17,208	-	-
4. Regular instructional purchased professional educational services	-	-	-	-	-	-
5. School sponsored athletic supplies and materials	5	37,857	-	-	1	9,317
6. Capital Outlay	13	844,553	9	543,437	3	65,533
Statistical sample of remaining accounts	<u>319</u>	<u>3,170,803</u>	<u>23</u>	<u>20,718</u>	<u>8</u>	<u>11,479</u>
Total expenditures review	<u>977</u>	<u>\$ 12,947,622</u>	<u>326</u>	<u>\$1,276,738</u>	<u>49</u>	<u>\$ 260,575</u>

Note: The information presented in this table has been tabulated from electronic data provided by the District.

Salary Expenditures and Payroll Data Analysis

We performed various analyses as required by the RFQ on the historical salary expenditures and payroll data of the District for the period from July 1, 2004 through June 30, 2006. The procedures performed, results of our analyses, and results of our investigative follow up with the District can be found at Appendix B. Documentation of the Payroll process can be found within the Internal Control Review section which begins on page 17. Based on our analysis of payroll, the following presents some of the highlights:

As a part of our procedures, we cross-referenced every employee's social security number with the Death Master file of the Social Security Administration. One Work Study student was discovered to be using the social security number of a deceased individual (never employed by the District) as their own social security number. The District has since sought legal advice in order to act within its legal rights to remedy this situation. The District has also implemented a new policy whereby the District will verify all social security numbers of potential employees prior to the acceptance of employment.

During our analysis, we also noted that many employees were not enrolled in the State Pension program in a timely manner. The District had an internal audit performed and has subsequently enrolled all employees that were not enrolled in a timely manner.

The District employs approximately 1,450 individuals of which approximately 1,300 are full-time employees and approximately 150 are hourly employees with salaries of approximately \$76 million a year. The District completed the 2004-2005 and 2005-2006 school years with an enrollment of 6,792 and 7,806 students, respectively.

Certified Teacher and Staff Analysis

Based on our interviews of a sample of certified staff within the District, an analysis of the employees' responses was compiled. We divided the responses based on the two categories (certified teachers and other certified staff) as the interview process was slightly different for each. Below is a summary of our observations and comments made during the interview process:

Certified Teachers

The interview process for certified teachers included a random sample of 25 certified teachers and incorporated an element of surprise as there was no prior notification to the teacher that they would be part of the interview process. The following were noted:

Based on our conversations with the teachers we noted, that on average, the teachers spend approximately 75% to 85% of their time instructing students. The balance of their day, 15% to 25%, is spent on class preparation and administrative duties.

Each teacher has one preparation period per day, which can be either 40 minutes in length, or 80 minutes in length for block schedules, with a total of five preparation periods per week.

The average class size for non-basic skills classes was approximately 22+ students, instructed by one to two teachers, and in some cases assisted by a teacher's aid (depending on the class size), whereas, the basic skills classes average approximately 3-5 students per class.

Based on our observations of the schools where the interviews took place, we noted that the schools appeared to be well maintained. The schools were organized, clean and well kept. There were no unusual amounts of hall traffic during instructional periods, and all of the teachers interviewed were cooperative throughout the process.

Other Certified Staff

The auditor interviewed other certified staff holding various positions within the District. The interview process included a random sample of 25 other certified staff and incorporated an element of surprise as there was no prior notification to the staff that they would be part of the interview process. An example of some of the staff positions interviewed included: Child Study Team Members, Principals, Counselors, Facilitators, Supervisors, and Business Office Personnel. The following was noted:

Based on our conversations, we noted that most of the certified staff work some amount of overtime in any given week. The amount of overtime varies based on individual positions, but averages between 10-15 hours per week based on a 35 hour work week. Approximately 10% to 25% of the average work day is spent on administrative type work, including answering e-mails, phone calls, or preparing and filing paperwork. The balance of the work day is spent on job function activities including meetings, classroom observation, evaluations, testing, grant writing, counseling, report preparation, compliance management, etc., depending on the individual's job classification.

Based on observations of the locations where the interviews took place, we noted that the locations were neat and organized. All of the staff interviewed were cooperative throughout the process.

In addition, the names, titles and job responsibilities of those interviewed matched the current certified personnel roster provided by the District.

Following this Executive Summary section is the Project Background which will provide insight and useful information on the audit approach, planning, analysis, and report. It is important that the report be read and considered in its entirety.

PROJECT BACKGROUND



Project Background

The performance audit involved performing inquiries, interviews and observations of District personnel as well as gathering and analyzing various data. The scope included analysis of historical salary and non-salary expenditures, for the period July 1, 2004 through June 30, 2006, analysis of payroll data, certified staff review, and assessment of internal controls over District processes. The District processes included in our audit were as follows:

- Accounts Payable
- Inventory and Fixed Assets
- Facilities Management
- Purchasing
- Food Services
- Pupil Transportation
- General Operations (including budgeting, cash receipts, etc.)
- Payroll and Human Resources
- Computer Operations/Software (Technology)
- Student Activities
- Bank Accounts
- Agency Accounts

Approach

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

Planning

The objectives of planning included meeting with Department personnel to validate our understanding of the audit, confirm key areas to be included in the audit, and development and acceptance of a tailored audit work plan. To achieve the objectives of this phase, we conducted the following:

Meetings with the Department included:

- Introduced members of the WISS engagement team and members from the Department.
- Identified and discussed other key stakeholders.
- Discussed individual roles and responsibilities for each of the engagement team members.
- Discussed the scope and timing of the audit in detail and any specifics related to the District.
- Confirmed the anticipated audit approach.

During the planning phase, we also reviewed the District's prior two years audit reports and oriented Wiss staff to the engagement objectives, expectations, reporting requirements and protocol to be followed.

Developed a Tailored Audit Program/Work Plan – The engagement team commenced initial planning efforts by developing a tailored audit program/work plan in accordance with GAGAS, which was provided to and approved by the Department to meet the objectives of the engagement.

Orientation – Conducted an orientation with the Department and KPMG to explain the process to the District. This orientation provided each district with an overview of the process, timing and expectations.

Data Request – A request for information was provided to the District identifying information that would be necessary to complete the required tasks.

District Planning Meeting – Wiss conducted a planning meeting with District management including the Superintendent and School Business Administrator (BA) on-site at the District's Business Office. This meeting set the tone for the audit and facilitated the audit schedule within the framework of management's normal work routines. During this meeting, we introduced members of the Wiss engagement team, reviewed the request of documents and information, addressed District questions or concerns related to the audit, and confirmed timing of audit fieldwork and availability of pertinent District staff.

Development of Terminology and Key Indicators - In order to assess the expenditures tested, there were specific terminology and key indicators utilized. Expenditures tested were assessed as either Appears Reasonable, Discretionary or Inconclusive by evaluating the key indicators. Please refer to Appendix C for Definitions of the Terminology and Key Indicators.

Information, Extraction, Gathering, Analysis and Validation

The objectives of this phase included meeting with representatives of the District to initiate the audit and perform fieldwork. To achieve the objectives of this phase, we conducted the following:

District Fieldwork – Our fieldwork was focused in five areas: (1) historical non-salary expenditures, (2) salary expenditures and payroll data analysis, (3) certified staff review, (4) documentation of key processes and internal controls and (5) cost saving opportunities. While conducting our fieldwork, we utilized an array of techniques to gather and analyze data. We requested and reviewed various documents in order to gain a high-level understanding of the operations of the District. The following is a list of some of the key documents reviewed:

- Comprehensive Annual Financial Reports (CAFR)
- Auditor’s Management Report on Administrative Findings – Financial, Compliance and Performance (AMR)
- Annual Budgets
- Board Minutes
- Long Range Facilities Plan
- Collective Bargaining Agreements and Various Contracts
- Board Secretary Reports
- Business Office Manuals for all Departments

(1) Historical Non-Salary Expenditure Analyses – Wiss requested electronic data from the District encompassing non-salary expenditures for the period July 1, 2004 through June 30, 2006 for certain budgetary line item categories identified in the RFQ. We agreed, on a test basis, the data received in the required budgetary account categories below to the District’s underlying accounting records and to the District’s audited financial statements for the years ended June 30, 2006 and 2005 to validate that the data provided was complete.

- Utilizing data extraction software and check numbers, we judgmentally selected a sample of 1,002 expenditures from six categories of budget line items and reviewed supporting documentation (including invoices, purchase orders, etc.) The six identified categories were:
 1. Non-instructional purchased professional educational, technical, and other services (Program code 000 with object codes between 300 and 599 excluding functions 100, 211, 213, 216, 217, 270).
 2. Non-instructional miscellaneous purchases (Program code 000 with object codes between 800 and 999).
 3. Non-instructional supplies and materials (Program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290 and object codes between 600 and 699)
 4. Regular instructional purchased professional educational services (Program code 1XX with an object code 320).
 5. School sponsored athletic supplies and materials (Program code 402 with object 600).
 6. Capital Outlay (Fund 12).
- Utilizing data extraction software and check numbers, Wiss randomly selected and requested a sample of 350 expenditures and supporting documentation (including invoices, purchase orders, etc.) from the accounts not tested in categories one through six mentioned above. We reviewed the selected payments to document the nature of the purchases as indicated in the voucher package provided by the District, and we assessed the reasonableness of those expenditures based on ten predetermined key indicators (see Appendix C).

We subjected the data to a series of queries to identify outliers for focused follow-up. See Appendix A for the entire population of 1,352 expenditures tested.

We also performed procedures including determining whether payments exceeded the original purchase order, if invoice dates were prior to purchase order dates, compared all voucher package information and reviewed for proper account coding and approval signatures.

(2) Salary Expenditure and Payroll Data Analysis – Wiss requested electronic data of salary expenditures and payroll data from the District for the period from July 1, 2004 through June 30, 2006. We processed the data through a series of specific queries provided in the RFQ, listed below, to identify outliers for focused follow-up. We agreed, on a test basis, the data received in the required categories below to the District’s underlying accounting records and to the District’s audited financial statements for the years ended June 30, 2006 and 2005 to validate that the data provided was complete.

- i. Analysis of salary expenditures as to any positions receiving more than 10% of base salary in stipends
- ii. Analysis of salary expenditures as to any position receiving more than 25% of base salary in overtime
- iii. Verification of each employee’s Social Security number with the Social Security Administration office
- iv. Testing for incomplete or missing hired dates, birth dates, status, address information and other key data elements
- v. Examination of employee deductions and determine if applicable deductions have been withheld
- vi. Review and identify employees terminated within 30 days of their hire date who were paid after their termination date
- vii. Review and identify employees terminated who were paid longer than 30 days after their termination date
- viii. Determine if any employees received greater than 52 checks within the two year period covering 2004-2005 and 2005-2006 school years
- ix. Analysis of employees gross pay increase greater than \$7,500 from 2004-2005 to 2005-2006
- x. Analysis of employees salary increase greater than \$7,500 from 2004-2005 to 2005-2006

See Appendix B for payroll analysis.

(3) Certified Staff Review – Wiss conducted 50 interviews of Certified Staff, 25 teachers and 25 Non-Teaching Staff in accordance with our audit work plan. The District employees were randomly selected for the interview process based on the current roster of employees provided by the District. Personnel were asked a

series of specific predetermined questions, which also allowed for an open-ended discussion to take place.

The interview process for certified teachers included a random sample of 25 teachers and incorporated an element of unpredictability as there was no prior notification to the teacher that they would be part of the interview process. The auditor met with the teachers in their teaching environment and was able to make observations of the environment while conducting the interview. The auditor compiled a list of standard questions which was utilized during the interview process to garner an open flow of conversation between the auditor and the interviewee.

The auditor also interviewed other certified staff holding various positions within the District. The interview process included a random sample of 25 other certified staff and incorporated an element of unpredictability as there was no prior notification to the staff that they would be part of the interview process. The auditor met with the staff in their working environment and was able to make observations of the environment while conducting the interview. An example of some of the staff positions interviewed included: Child Study Team members, Principals, Counselors, Facilitators, Supervisors, and Business Office Personnel.

The District employees were randomly selected for the interview process based on the current roster of employees and were asked a series of specific predetermined questions, but also allowed for open-ended discussion to take place.

The auditors compiled a list of questions which were utilized during the interview process to garner an open flow of conversation between the auditors and the interviewee. A sample of the questions that were asked included, but were not limited to: *What are your responsibilities within your position at the District? How would you describe your typical day at work? How much time do you spend on specific job functions vs. administrative type functions? Do you work overtime? If so, how often do you work overtime and how much time do you spend? If a teacher – what classes do you instruct? What is your average class size? Do you have any teacher aides in your classroom? How many classes do you instruct in a given day?*

- (4) Documentation of Processes and Key Internal Controls – We interviewed several District personnel, identified below, to gain an understanding of significant processes and controls in place over the processes required to be reviewed per the RFQ. At the completion of each interview, the processes and key internal controls, as described by the person interviewed, were summarized. Observations related to potential internal control recommendations were also documented. Of these interviews, approximately 13 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. We conducted interviews with the following key process owners, in addition to other personnel within the District:

District Personnel Interviewed †	
Superintendent	Assistant Superintendent
Business Administrator/Board Secretary	Assistant Business Administrator
Manager of Capital Projects	Payroll Supervisor
Receiving Coordinator	Special Projects Accountant
Director of Food Services	Special Assistant to the
Supervisor of Technology	Business Administrator
Assistant Superintendent of Curriculum	Principals of Elementary Schools

† This is not an all-inclusive list of interviewees

We selected key controls identified in our documentation of the processes. As part of the review of each process, we requested District personnel to complete a brief checklist and prepare a written narrative of the respective process. Walk-throughs were performed by inquiry, observation and by a review of sample transactions and related supporting documents. Potential recommendations identified during the procedures were documented. See Internal Control Review section of this report.

- (5) Cost Saving Opportunities – Throughout the entire audit process, Wiss identified potential efficiencies or procedures that could lead to cost savings for the District. These cost saving opportunities are included in a separate section of this report and should be considered by the District.

Communication of Preliminary Observations – Wiss facilitated several engagement management meetings, including periodic status meetings and communications with the Department and District management including the Superintendent and Business Administrator throughout the entire process.

Validation - Wiss shared the summary of the processes and key controls with each process owner and management to ensure our understanding of the processes and that key controls were valid. We also shared observations of potential control weaknesses and recommendations with District management. We met with the Department to discuss preliminary observations and engagement status throughout the duration of the fieldwork. Throughout the entire engagement, we provided the District with the results of our testing of historical non-salary and salary expenditures and requested responses and additional information from District personnel.

Reporting

The objectives of this phase included developing a draft report, facilitating an exit meeting at the District, finalizing the audit report and wrap up. To achieve the objectives of this phase, we executed the following tasks:

Draft Report – Wiss prepared a preliminary report inclusive of the results of all analyses to communicate the results of the fieldwork performed and shared this with the District

and the Department. The District was given 10 to 15 business days to draft a formal response to the audit in addition to the ongoing discussions and responses. This formal response was received on October 1, 2007 and is included in Appendix D to this report.

District Exit Meeting – Wiss conducted an exit meeting with District management including the Superintendent and Business Administrator at the District’s Business Office on August 14, 2007. This meeting discussed the results of all the analyses as well as presenting recommendations and observations noted during the process. This meeting gave the District the opportunity to ask questions and provide final comments and the Wiss engagement team the opportunity to address them.

Final Report – Based upon the agreed upon process, results, and outcome of discussions with the District and the Department, the Wiss engagement team finalized and issued the report to the Department, the District and the Office of Abbott Implementation as required by the RFQ.

COST SAVINGS ANALYSIS



Cost Savings Analysis

During our fieldwork we made certain observations in areas where we believe there could be potential cost savings. The areas and/or items that should be considered for further evaluation are as follows:

- We noted the District made numerous payments to copier vendors that represented significant expenditures. We suggest copier service contracts be evaluated district-wide to determine if consolidation of those contracts would yield a cost saving benefit.
- The District utilizes police officers and security guards at many of its athletic events and other functions. The District should evaluate the cost of utilizing the local police force for games and dances held outside of normal school hours in addition to the use of its own security staff.
- We noted the District used outside facilities for graduation and other functions. The District should consider utilizing its own facilities, when possible, to reduce costs.
- The District should consider reducing costs and/or the amount of meals served at various functions such as workshops and conferences within the District.

All of these recommendations are suggestions to be considered by the District and may or may not be cost beneficial, however they should be evaluated for potential cost savings.

INTERNAL CONTROL REVIEW/ASSESSMENT

- Accounts Payable
- Inventory & Fixed Assets
- Facilities Management
- Purchasing
- Food Services
- Pupil Transportation
- General Operations (including budgeting, cash receipts, etc.)
- Payroll & Human Resources
- Computer Operations/
Software (Technology)
- Student Activities
- Bank Accounts
- Agency Accounts



Internal Control Review/Assessment

This section of the report presents our assessment and review of internal controls through inquiries, observations, and walkthroughs, of processes identified in the RFQ.

Accounts Payable

Overview and Background

The Accounts Payable Department is comprised of six employees (one supervisor, one assistant supervisor and four staff) under the supervision of the Business Administrator. These individuals are responsible for the preparing and printing of purchase orders and preparing the voucher package which is then presented to the Business Administrator, Assistant Business Administrator and/or Superintendent for signatures. The Accounts Payable Department supervisor processes payments once a month for approval at the monthly Board of Education (the “Board”) meetings as part of the Bill List. Once approved, the supervisor prints the checks.

It is the District’s current policy that all purchase orders are approved by the Business Administrator, Assistant Business Administrator and the Superintendent. Prior to the 2005 fiscal year, the District only required two signatures and all payments are approved by the Board.

As part of our procedures, we obtained a high level understanding of the accounts payable process. The following key sub-processes were identified as part of the Accounts Payable department:

- Purchase Requisitions
- Payment of Invoices
- Edits and Changes to Purchase Orders (POs)
- Confirming Orders
- Bid Process
- Contracts
- Request for Proposal (RFP) Process
- Professional Services/Consultants
- Registration of new vendors for bids
- End of year closing procedures
- Tracking POs

We interviewed all appropriate individuals involved in the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walkthrough of the appropriate sub-processes of the accounts payable process and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations relating to the accounts payable process:

Each Accounts Payable employee is responsible for a specific school location(s) within the District. They gather all the purchasing and receiving documentation including, but not limited to, a purchase requisition, purchase order, invoice, receiving report, etc., and attach a “PO Check List” to each voucher package. The Business Administrator/Board Secretary, Assistant Business Administrator and/or the Superintendent all have the authorization to review and approve purchase orders, verify the correctness of the budgetary account charged, and certify the availability of the funds. Usually the Assistant Business Administrator is the first to review and sign the purchase order denoting the order has been verified and funds are available in the specific line account. Once the order is placed, the order has been received and the voucher package has been forwarded to the Accounting Department, the purchase order/voucher is ready for payment.

The Accounts Payable supervisor generates a monthly Bill List Report which is provided to the Board for approval. Checks are printed for each item on the Bill List and are given to the Business Administrator, Board President and Treasurer for signature. Once the Bill List has been approved, the checks are mailed.

It is District policy to have three signatures on the disbursement checks – Board Secretary, Board president and the Treasurer of School Monies.

Recommendations

The following presents our recommendations related to the accounts payable process. We have titled each recommendation for consideration:

Approval of Purchase Orders- Revise Resolution

It was noted that the District passed a Board Resolution, commencing in the 2006 fiscal year, that three people (Superintendent, Business Administrator/Board Secretary, and Assistant Business Administrator/Assistant Board Secretary) must sign and approve all purchase orders. It was noted during our testing, that several purchase orders did not contain all three required signatures as required by the resolution. Per our further review, we noted that the prior year resolution required only two signatures and the intent of the 2006 Board Resolution was to continue to require two signatures.

We recommend that the District revise its Board resolution to reflect the intent of the resolution to require two signatures denoting approval of all purchase orders.

Open Purchase Orders

During our Historical Expenditure analysis, we identified purchase orders that were not supported by an underlying contract or actual order of goods or services. These types of purchase orders are commonly referred to as “blanket” purchase orders which are specifically disallowed by the New Jersey Department of Education as explicitly stated in Section I-5.5 of the State audit program.

We recommend that the District issue purchase orders expressly for goods or services supported by an underlying contract or actual order of goods or services that specifically itemize the individual product or service to be purchased, and the dollar amounts to be encumbered. Subsequently, a review of the itemized receipt or receiving report should be completed to compare what was purchased to what was approved prior to the order being accepted. Finally, after all goods or services are received, any remaining balance in the open encumbrance(s) should be cancelled in Edu-Met.

Use of Signature Stamps on Duplicate Vouchers

Through inquiry and observation and in conjunction with our testing of historical expenditures, we noted that at times, a signature stamp of the Business Administrator was used by an employee in the Accounts Payable Department to approve duplicate vouchers. Additionally, the signature stamp maintained was not signed out by the employee who used it and a log was not maintained to track who has used the stamp. The use of a signature stamp for authorization reduces accountability and allows for the potential misuse of the stamp to approve vouchers without proper authorization.

The District should refrain from using a signature stamp when possible, unless required in an emergent situation. If such a situation should arise, management should require that the signature stamps be signed out by an authorized employee and a log maintained of who requested it, when it was signed out, and when it was returned. This log should then be initialed by the Business Administrator, thus verifying that he was aware of the vouchers that were approved via the signature stamp.

Timing of Purchase Orders

During our testing of historical non-salary expenditures, we noted several purchase orders were prepared and dated after June 15 of each year. We suggest the District process purchase orders more timely throughout the year and avoid processing purchase orders at the end of each school year.

In addition, we noted several vouchers that included invoice dates that were subsequent to the date of the purchase order. We recommend that all orders of goods or service be done through the purchase order process prior to the receipt of the good or services and related invoice in order to prevent over expending budgetary line accounts.

Inventory and Fixed Assets

Overview and Background

The Central Receiving Department was established in 2004 to control fixed assets and value inventory on hand. The Department is comprised of four employees (one coordinator and three staff) under the supervision of the Business Administrator and is responsible for receiving all goods and supplies ordered by each location. The Central Receiving Department distributes supplies to each school as needed. All inventory items with a cost of \$2,000 or greater are maintained on the District's inventory listing by an outside vendor. Computers, laptops, digital cameras, computer projectors, and related equipment, regardless of cost, are inventoried by each respective school. IT receives each location's inventory sheets at year end.

As part of our procedures, we obtained a high-level understanding of the inventory and fixed assets process. The following key sub-processes were identified:

- Central Receiving
- Receiving Process
- Review of Inventory
- Types of Inventory

We interviewed all appropriate individuals involved in the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walkthrough of the appropriate sub processes of the inventory and fixed assets process and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations relating to the inventory and fixed assets process:

The Coordinator of Central Receiving is presented with copies of purchase orders for all supplies and fixed assets after they have been properly approved and ordered. When items that should be capitalized are received, the Central Receiving Department compares the items received with the purchase order to determine the order's completeness. Once the entire order has been received, the Central Receiving Department notifies accounting so that they may process the invoice. For the purpose of centralization, all inventories of supplies and other items are maintained in the Central Receiving Department.

The Central Receiving Department coordinator then records the items on the purchase order into a detailed inventory and fixed asset spreadsheet prepared in excel in order to maintain a complete listing of all capital purchases. A monthly report of completed orders and Xerox usage by location is generated and reviewed by the Business Administrator.

Electronic equipment such as computers, TVs, and printers are sent directly to the Central Receiving Department where they are properly safeguarded. The Central Receiving Department then distributes those items to each respective school and both the Central Receiving Department's and the respective school's inventory is adjusted accordingly. We noted computers are etched with the New Brunswick logo by the computer provider.

The most recent count of its inventory of fixed assets was performed by the District at all locations at June 30, 2006 and is performed annually by District personnel and Industrial Appraisal.

Recommendations

The following presents our recommendations related to the inventory and fixed asset process:

Inventory Observation and Tagging of Fixed Assets

During our interview and observation process, we noted that a physical count of fixed assets was performed at the end of the 2006 fiscal year and is performed annually. However, while reviewing the District's process for tagging and monitoring its equipment and fixed assets, it was noted that fixed asset items were not uniquely tagged in all cases to maintain control over and provide distinction of the District's various fixed assets.

We recommend the District continue to conduct an all inclusive count of equipment and other fixed assets annually and verify that unique tags are assigned and accounted for in the "fixed asset" schedules. Inventory of equipment and other fixed assets should continue to be performed on an annual basis to determine actual counts and to ensure all inventory is properly safeguarded. If equipment is found without tags, a number should be generated and assigned to it. If the individuals taking the inventory cannot locate some of the equipment, this matter should be brought to management's attention immediately and further investigation into the missing equipment should be performed. The inventory count should not be finalized until all discrepancies are resolved and management has reviewed and approved the count.

Based on our recommendations orally communicated during the course of this performance audit, we have been informed that the District is currently in the process of tagging all fixed assets and all new computers are laser inscribed with the District's logo.

Fixed Asset Inventory-Use of Edu-Met Software System

Currently, the District maintains its fixed asset inventory on excel spreadsheets and does not utilize the Edu-Met system to record and track fixed assets. We suggest the District consider using its existing Edu-Met system to record and track fixed assets and related

depreciation. Based on experience with other districts, the system does have the capabilities of tracking fixed asset transactions.

Facilities Management

Overview and Background

The Facilities Management Department consists of approximately sixty-five employees (one supervisor, nine maintenance employees, five trades people and approximately fifty janitorial staff), which are all under the supervision of the Business Administrator. The Department manages nine main schools as well as the administrative offices, an adult learning center, an alternative high school and the New Brunswick Health Sciences Technical High School. The Facilities Management Department provides custodial and general maintenance services for the District. The supervisor of the Department maintains approximately twenty State trailers as well; and is also in charge of managing several capital projects. The square footage of the District's nine main schools totals approximately 811,255 sq. ft., broken down as follows:

Lincoln Elementary	46,260 sq. ft.
Chester A. Redshaw	100,945 sq. ft.
Roosevelt	120,446 sq. ft.
Livingston	44,280 sq. ft.
Lord Stirling	105,000 sq. ft.
McKinley	124,475 sq. ft.
Paul Robeson	52,000 sq. ft.
Woodrow Wilson	46,219 sq. ft.
New Brunswick High School	171,630 sq. ft.

As part of our procedures, we obtained a high-level understanding of the facilities management process. The following key sub-processes were identified as part of the facilities department assessment:

- District Overview
- Rental Equipment
- Overtime Policy and Approval
- Insurance
- Outside Vendors

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and the key controls in place. We also performed a walkthrough of the appropriate sub-processes of the facilities management process to verify our understanding.

Observations

The following presents a summary of observations relating to the facilities management process:

The Facilities Management Department is responsible for the cleanliness, structural well-being, and appearance of the schools within the District. On a daily basis the maintenance staff meets and reviews any open work orders and divides them accordingly amongst the staff to ensure timely completion.

The head custodian manages all of the staff assigned to the each building, monitors overtime, and keeps a log of all available overtime, and to whom the overtime was assigned. The District requires each employee to sign a waiver if they pass on or give up their overtime hours.

The Facilities Management Department is also responsible for snow removal for the District, clean up after all events, and maintenance of all District vehicles, buses and other equipment.

The supervisor is charged with evaluating the District's usage of water and electricity, and reports this usage on a monthly basis to the Superintendent and the Principals of each school.

All schools we visited appeared to be well maintained and clean.

Purchasing

Overview and Background

This section should be read in conjunction with the accounts payable process as they are interrelated. The District does not have a separate Purchasing Department. Although there is no separate Purchasing Department within the District, there are personnel within the Business Office performing this function. Specific individuals within the business office are responsible for the District's purchasing functions. Each school completes purchase requisition forms and submits them to the Business Office for approval at which time a purchase order is prepared and approved (See Accounts Payable for additional information).

As part of our procedures, we developed a high-level understanding of the purchasing process. The following key sub-processes were identified as part of the purchasing process:

- Request process/purchase requisitions
- Approval process
- Assembly of the purchase order
- Bid/quote process

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walk-through of the appropriate sub-processes of the purchasing process and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations relating to the purchasing process:

All schools are required to complete a purchase requisition form in order to request a purchase order for goods or services. The individual making the request completes a requisition form and attaches any necessary supporting documentation to the form. The form is then submitted to the Principal of the respective school/location for approval. The school/location secretary enters the information into the Edu-Met software system and awaits proper approvals. The secretary entering the purchase requisition is limited to using the account numbers assigned to their specific location by a computer control over access. They do not have the ability to look at any other codes that do not pertain to their department/location and are assigned certain rights to access.

The approval process begins with the location principal's or designated employee signature which needs to be obtained before the purchase requisition can be sent to the Business Office. Once the purchase requisition reaches the Business Office, a purchase order is prepared and electronic and/or manual signatures of the Business Administrator,

Assistant Business Administrator and Superintendent (commencing in the 2006 fiscal year) are obtained indicating that they reviewed the purchase order for compliance with bid requirements, appropriateness of the account code charged, certification as to the availability of funds and the need and/or purpose for the purchase is appropriate. Once the required approvals have been obtained, the purchase order can be printed and processed through the Accounts Payable Department. A Purchase Order Check List is utilized to ensure that all prerequisite procedures are completed prior to final approval and releasing of a check to a vendor.

The Business Administrator, Assistant Business Administrator, and Accounting Manager, review the vendor history for compliance with bid thresholds. Most bids are advertised on an annual basis at the end of the current year, for the following year's projects, goods or services. All bids are approved by the Business Administrator and presented before and approved by the Board.

Recommendations

The following presents our recommendations related to the Purchasing process. We have titled each recommendation for consideration:

Authorized Changes to Purchase Orders

It is the District's policy that all purchase orders be approved by the Business Administrator, Assistant Business Administrator and/or the Superintendent. If a change needs to be made to an existing purchase order, the change is required to be approved by the Business Administrator. We noted during our review of the historical non-salary expenditures that many purchase orders had hand written changes either to quantity or to amount paid and it was not clear as to whether those changes were approved. It was difficult to distinguish between the original approval of the purchase order and whether there were any subsequent approvals of the hand written changes.

We recommend that the District implement a procedure to either create a new purchase order or at least require the Business Administrator's initials next to the change in the purchase order prior to the revised purchase order being processed. This will ensure that all changes to the original purchase orders are documented denoting proper approval of the change and further strengthen controls in preventing possible over expenditures.

We have been informed that since December 2005, the District revised its practice by requiring new purchase orders if any changes were necessary on original orders.

Cell Phone Usage Policy

Through inquiry and observation, it was noted that the District does not have an overall comprehensive policy in place regarding the reimbursement for cell phone expenditures for certain District employees. In order to comply with P.L. 2007, C.53 per the State Audit Program that was approved by the Governor on March 15, 2007, we recommend the District implement a formal cell phone reimbursement policy and accurately track and record the District's payments for cell phone reimbursement.

We have been informed that the District adopted a Board Resolution during the 2007 fiscal year, which identified and limited employees that are entitled to utilize Board purchased cell phones and be reimbursed for related phone usage and charges.

Food Services

Overview and Background

The Food Services Department is operated directly by the District and is responsible for all twelve locations/schools. The District does not utilize an outside contractor to provide these services. Food Services Department staffing consists of one director, two office staff, one full time driver, and approximately eighty-five cafeteria workers. The Director is responsible for menu planning, ordering supplies, and staffing the twelve locations/schools in the District.

The District has twelve locations where food is prepared and/or served. Two schools are full cooking locations, two are satellite schools, and eight are “pre-plated” schools.

As part of our procedures, we obtained a high level understanding of the food service process. The following key sub-processes were identified as part of the Food Services Department assessment:

- Approval of free and reduced lunch applications
- Ordering and maintenance of inventory
- Daily sales and cash management
- Tracking of meals served
- Reconciling and monitoring food service bank accounts
- Food service payroll
- Student lunch cards and IDs

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walk-through of the appropriate sub-processes of the Food Services Department and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations related to the Food Services process:

The Food Services Department is in charge of the free and reduced priced meal applications. The applications are distributed to students to be completed by their parents, and upon their return, the Department employees evaluate each application and either approve or deny the applicants based on income guidelines. The student’s status is then entered into the “Master Eligibility List” and a letter is sent to each family notifying them of their status. Approximately 7,000 letters were sent to families in the 2005-06 fiscal year.

The State of New Jersey provides the District with a database of students that are automatically approved based on their income status. Approximately 750 students in the District were directly approved in the 2005-06 fiscal year.

Each student receives an ID card which indicates a free or reduced priced meal qualification status. The cards are coded using a numerical system, so that the status of the child is not determinable. The person collecting payment in the cafeteria manually records the type of meal into the register indicating the portion of the meal that the student is required to pay for.

The Food Services Department performs the required test of 3% of free or reduced meal applications as required by the State of New Jersey Department of Agriculture.

Food Services Department supplies are ordered on a weekly basis through use of a form provided by the department director, which is submitted by the cafeteria supervisor. The Director combines all requests from the various cafeteria locations and submits one large order. As the order comes in, each individual school is required to compare the items received to the order form to determine the completeness of the order. In some cases, vendors will not deliver to each location. For this reason, one school maintains inventory for every location and a driver delivers required inventory upon the approval of the Director.

Food Service inventory is counted on a monthly basis at each school location by the supervisor, and the detail of the counts is forwarded to the Department Director.

The lead employee at each location prints cash register reports on a daily basis. These reports with deposit bags and slips are then forwarded to the Director who reviews the reports for accuracy and approves the deposit slips. The deposits are made by one of the employees in the Directors' office. Cash register reports and deposit slips are then forwarded to the bookkeeper who reconciles the bank statements.

Per our review of the June 30, 2006 Comprehensive Annual Financial Report, the District did not transfer any funds from the general fund to the enterprise fund in the 2006 fiscal year and had food service net assets at June 30, 2006 in the amount of \$1,203,943. The 2006 fiscal year loss amounted to \$311,958. We were informed by the District that the reason for the 2006 loss was the result of less catering authorized by the Board to provide food at various functions and events and that funds are no longer paid out of the general fund for such costs.

Recommendations

The following presents recommendations related to the food services process. We have titled each recommendation for consideration:

Computer System

The District uses DOS based software to maintain their accounting and applicant information for the Food Service Department. Further, technical support for DOS based systems is not readily available and the system is becoming outdated with very few platforms using DOS programming. This software does not have the ability to be backed-up and is only run on one computer.

In order to improve operating efficiency and to reduce the risk of lost data, we recommend that the District consider changing its software to Windows based software, and back up the files on a daily basis. We also recommend that the software be available on more than one computer.

Budget

In conjunction with our review of the Food Service Department, we noted that it does not utilize a formal budget for its operations.

Although not required by the State, we recommend that the Food Services Department develop an itemized budget to control and monitor its spending and identify areas for potential cost savings.

Free and Reduced Lunch Applications

Applications for free or reduced meals are handed out to all students for completion by their parents. These applications are used to determine if a child qualifies for free or reduced priced meals. Although not mandatory, it is strongly encouraged that parents of the students complete these applications and return them to the District. Without a completed and approved application on file, the District is unable to submit for reimbursement from the State or Federal government for those students that meet the income requirements for free or reduced meals.

We recommend that a program be established to further encourage and assist students and their parents in completing and submitting these free and reduced meal applications to the District in order to reduce the amount that the District is currently subsidizing. This will also reduce the 'charged lunch' account, and allow for the District to apply for reimbursement from the Federal and State in an amount proportionate to the number of low income students in the District.

Tracking of Daily Sales

During our interview and observation of the food service process, we noted that at the time of payment the system requires a cashier to manually enter the category of meal (free, reduced or paid) based upon the information contained on the student's ID card.

We recommend that the District utilize a Point-of-Sale (POS) system that maintains a child's status information, so that if a lunch card is lost, the cashier can look up that student in the system to determine what category of meal a child should be receiving, and charge that child appropriately. This will allow for greater accuracy when submitting meal counts for reimbursements from Federal and State government programs.

The District informed us that they have implemented a Point-of-Sale system that is fully operational (effective September 2007). This system is a component of the District's student database.

Food Service Expenditures included in the General Fund

As noted above, the District pays for certain lunches and food for students that do not have money to pay for their lunch on a given day. These funds are charged to the general fund account and not charged directly to the food service program in an enterprise fund. All costs associated with the food service enterprise fund should be charged as an expense to the food service program in order to present the total costs of operating the program. We suggest that all costs associated with operating the District's food service program be charged directly to that program. If a deficit results, the District should budget funds in the general fund in the line item entitled "Transfer to Fund a Food Service Deficit" within the State Chart of Accounts. We noted through inquiry with District personnel that this practice was revised during the 2006-07 school year to require all charges relating to food service operations be charged directly to the food service program within the enterprise fund.

Pupil Transportation

Overview and Background

The District does not maintain a formal Transportation Department. Instead, the District utilizes an outside vendor, Middlesex Regional Educational Services Commission (“MRESC”), which operates and maintains the District’s Transportation Department. The District’s Transportation Department utilizes MRESC to develop its bus routes, manage the bills and process payments to families for aid-in-lieu.

MRESC provides transportation services to approximately 3,400 New Brunswick students on a daily basis including high school students, students housed in the District’s current swing-space, bilingual students with transportation needs, and out of district special needs students.

As part of our procedures, we obtained a high level understanding of the transportation process. The following key sub-processes were identified as part of the transportation process assessment:

- Relationship with Middlesex Regional Educational Services Commission (MRESC)
- Transportation for Public and Private School Children
- Field Trips

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walkthrough of the appropriate sub-processes of the pupil transportation process.

Observations

The following presents a summary of observations related to the pupil transportation process:

The District utilizes MRESC for its transportation services. MRESC develops and maintains all bus routes and obtains and processes all bid applications for transportation services. MRESC also administers the B6T forms for students attending private schools that receive transportation services and organizes transportation services for all field trips. The MRESC processes all transactions on behalf of the District who in turn reimburses MRESC for those costs. The District pays MRESC an annual fee for the services they provide.

MRESC provides similar services to several other school districts within Middlesex County.

Recommendations

The following presents our recommendations related to the transportation process. We have titled each recommendation for consideration:

MRESC-District Contact

During our interview and observation process, we noted that the primary contact between the MRESC and the District is through the Business Administrator. MRESC will notify the primary contact when handling daily concerns and general correspondence. In order to reduce the time incurred by the Business Administrator in dealing with daily transportation occurrences, we suggest the District consider delegating this responsibility from the Business Administrator to another responsible employee within the District in order to deal with the normal/standard day-to-day transportation related issues and reduce the amount of time that the Business Administrator spends on these issues. All significant issues, final approvals and emergent situations should continue to be handled by the Business Administrator.

General Operations (including budgeting, cash receipts, etc.)

Overview and Background

Within the general operations of the District are the Accounting Department and Business Office, and many other sub-processes. The Business Office is comprised of and responsible for accounting, purchasing/accounts payable, cash receipts, transportation, and payroll. All processes are managed by the above departments, and are either performed on a regular basis, at the month end close and/or fiscal year end close.

As part of our procedures, we obtained a high level understanding of the processes included under general operations. The following key sub-processes were identified as part of the general operations processes:

- Budget process and approval
- Budget transfers
- Petty cash
- Investments
- Processing of cash receipts
- Accounts receivable
- Accounts payable
- Journal entries
- Month close and fiscal close
- Financial reporting
- Payment of invoices and processing of checks
- Processing of purchase orders
- Bank and account reconciliation
- Capital assets

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying key controls in place. We also performed a walk-through of the appropriate sub-processes of the general operations processes and had the District complete applicable internal control questionnaires to verify our understanding.

Observations

The following presents a summary of observations related to some of the general operations of the District:

The District-wide budget is prepared by the Business Administrator and Assistant Business Administrator along with the input of the principal or supervisor of each school. The current year's expenditures to date are compared to the proposed current year budget as well as the prior year's actual expenditures for reasonableness. The Superintendent reviews the budget and final approval is obtained by the Board of Education. The budget is then submitted to the State of New Jersey Department of Education for approval. The approval letter from the Department of Education is usually received in January. Since New Brunswick is a Type I District, the residents do not have to vote on the budget. Instead, a Board of School Estimate is involved in approving the District's budget and related tax levy.

All budget transfers are reviewed on a monthly basis by the Business Administrator and Assistant Business Administrator to prevent over-expenditures. The monthly transfer report is approved by the Business Administrator and by the Board as well as by the Budget Manager from the State of New Jersey.

Petty Cash is maintained by the accounting supervisor, and is limited to \$50 and under for each purchase. Verbal approval from the Business Administrator is required prior to making a purchase. The Accounting Department is responsible for reviewing and reconciling the petty cash funds from all District departments/schools/locations that have petty cash accounts.

Cash receipts received by the District are given to the Accounting Department for deposit. There is a limited amount of physical cash that is received by the District since the majority of its revenues are derived from the Federal and State government and taxes from the municipality received via wire transfers. Since the District only receives between ten and twenty checks per month, deposit slips are prepared and deposits are made no more than twice per month. Any checks not yet deposited are kept in a locked, fireproof safe in the Accounting Department.

Accounts receivable are tracked by the special projects accountant throughout the year.

Journal entries are infrequent, but when required, they are prepared by the Business Administrator.

The month end and year end closing processes are performed by the Business Administrator. All applicable reports are generated by the staff, and forwarded to the Business Administrator. The Business Administrator then confirms that all amounts tie out and that they appear reasonable. After each month-end close, a Board Secretary Report is prepared and is reconciled to the Treasurer's Report on a monthly basis. Upon completion and verification that the reports are in agreement, copies of the Board Secretary Report and Treasurer's Report are then generated, and forwarded to the Board for approval. They are also forwarded to the State as required.

For year end close, the District follows the close process as outlined in the Edu-Met manual. This manual specifically states the closing procedures that are unique to the year-end close and acts as a final checklist for closing.

Recommendation

The following presents our recommendation related to the general operations of the District:

Journal Entries

All manual journal entries are prepared, approved, and posted by the Business Administrator. We recommend that segregation of duties be addressed by having another person in the Accounting Department prepare the journal entries or adjustments and forward them with appropriate supporting documentation to the Business Administrator for his signature indicating his review and approval. Once the Business Administrator's sign-off is obtained, the entry should then be recorded in the system.

Payroll and Human Resources

Overview and Background

The Payroll Department consists of three employees (one supervisor and two full-time employees), under the supervision of the Business Administrator. The Human Resources Department is independent of the Payroll Department and consists of five employees, under the supervision of the Assistant Superintendent of Personnel. Each pay period, the Payroll Department is responsible for processing payroll transactions. Required information is prepared by the Payroll Department from timesheets and contracts and forwarded to ADP for processing. ADP is utilized for preparing all payroll checks, calculating tax and related liabilities and paying all federal and state taxes.

Once the payroll is processed by ADP, reports are generated and provided to the District for entering into the Edu-Met general ledger system.

Payroll is processed twice a month on the 10th and 25th. Contracted employees are paid twice a month, whereby the first pay of the month is considered an advance. Hourly employees are paid based on their completed time sheets after appropriate supervisor approval. A supplemental pay, included in the second pay period of the month, is processed for all overtime, stipends and pension reimbursements.

Currently, there are approximately 1,300 contracted employees and about 150 hourly employees.

As part of our procedures, we developed a high level understanding of the payroll and human resources processes. The following key sub-processes were identified as part of the payroll and human resources processes:

- New Hires
- Pay Periods
- Payroll Deductions
- Attendance
- Compensated Absences
- Overtime and Stipends
- Substitutes
- Termination
- Manual Checks
- Personnel files
- Hiring

We interviewed all appropriate individuals within the processes and prepared a narrative documenting the processes and identifying the key controls in place. We also performed

a walk-through of the appropriate sub-processes and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations relating to the payroll and human resources processes:

The payroll process includes entries when new employees, terminations and changes to current employees' profiles occur. These events are entered into the ADP software system where applicable. Changes include marital status, salary change, retirement contributions, compensated pay, etc. All changes to an employee's information, with the exception of a W-4 and marital status changes must be approved by the Board prior to the change being processed.

The Human Resources Department is responsible for hiring, maintaining copies of the employee contracts, social security cards, I-9 forms, and W-4 forms in each employees personnel file. The Department is also responsible for adjusting employee profiles in Edu-Met to reflect the most current information.

Contracted employees' bi-monthly pay is automatically calculated by ADP based on the employee's annual salary entered by the Payroll Department staff according to the Board approved and contracted amounts. For hourly employees, hours worked per the employee's time sheet, after supervisor approval, are entered into ADP by a payroll clerk, which is then reviewed by the payroll supervisor. ADP will calculate gross pay based upon manually entered hours worked and the Board approved hourly rate for each hourly employee.

A supplemental pay is generated based upon overtime hours indicated on timesheets signed off by the employee's respective principal and department supervisor. Stipends are paid based upon Board approved rates. These payments are typically for coaches and club advisors.

After all information has been entered within the ADP software, a report of changes is printed. Then, the payroll supervisor compares the report to the Board minutes. This ensures any new hires or changes in a current employee's status noted in the Board minutes are accurately reflected in the report. Once the report has been reviewed, the information is transmitted to ADP for processing. Also, ADP does not allow future changes to be entered. Therefore, the Payroll Department must ensure all current payroll adjustments are reflected in the payroll report from ADP.

ADP prepares a check register, a master control report, and quarterly reports, which the payroll supervisor reviews in comparison with the original data provided to ADP. Upon completion of the review, the payroll supervisor gives ADP consent to complete the payroll process.

Once completed, a purchase order is generated by the Payroll Department, and submitted along with supporting documentation to the Business Office for approval. Once approved, the Assistant Business Administrator initiates a wire transfer from the custodial account to the payroll account, in the amount of the payroll, which must be approved by the Business Administrator.

Upon receipt of the checks from ADP, the Payroll Department separates the checks based on school, department or location, and forwards them for distribution. Each employee must sign for their check on the employee roster included in each school's, department's or location's payroll package.

Recommendations

The following presents our recommendations related to the payroll and human resources processes. We have titled each recommendation for consideration:

Employment Verification

We noted during our review of the payroll and human resources processes that the District does not always verify the documentation provided by individuals during the hiring process. Since the District's various funding sources are partially based on the hiring and retention of qualified employees, the District should implement controls to ensure that all educational and professional information contained in an individual's employment application is supported by adequate documentation in their personnel file.

The District is in the process of implementing a policy where all employee information is verified prior to hire and the evidential information is maintained in a personnel file.

Salary changes

All salary changes are required to be approved by the Business Administrator, presented before the Board for approval and maintained in the employee's personnel file.

We noted during our review of the payroll and human resources processes that in three instances, employee salary changes were not verified for accuracy.

In order to strengthen controls, we recommend that an individual not involved in the salary change calculations review and approve salary changes. Further, we also recommend that all salary changes receive Board approval and are included in the respective employee's personnel file.

Reconciliation

During our review of the payroll and human resources processes, we noted that the District does not perform an annual payroll reconciliation comparing its books and records to the annual reports provided by ADP. Since payroll is the District's single largest operating expense, we recommend that a reconciliation between the District's salary account codes and ADP's monthly payroll reports be prepared on a monthly basis. This will assist in identifying any discrepancies in the reporting and recording of payroll expenditures in a timely manner.

Employment Contracts

During our review, we noted that the Payroll Department is not always provided with a copy of signed employment contracts.

We recommend that upon signing of employment contracts, a fully executed copy be provided to the Payroll Department. The Human Resources Department should occasionally review the existing personnel files to ensure the most current contracts are maintained in each employee personnel file. Establishing a formal checklist including this procedure would alleviate any inconsistencies.

Manual checks

During our review, we noted that manual checks were sometimes used for infrequent payroll related purposes that were not included in the final ADP submission. This includes payroll related transactions for such things as overtime and stipends. It was also noted that an electronic signature stamp of the Treasurer of School Monies is used to sign these manual checks.

We recommend that the District establish a policy regarding the use of manual checks and ensure that all signatures are original when possible. If a signature stamp is necessary under the specific circumstance, proper controls should be established to prevent misuse of the signature stamp. We further recommend that the use of manual checks be highly discouraged by the District and used only in extremely emergent situations.

Additional pay

Overtime is processed by the Payroll Department after receipt of a completed and authorized overtime approval form. The approved form is compared to the employee's attendance sheet. The overtime pay is calculated manually which is a separate function performed outside of the computer system and only the total calculated compensation amount is entered into the system.

We recommend the District utilize the additional pay codes available within their payroll software to segregate gross pay and net pay separately from overtime and stipends and formally track and monitor the payment of employee overtime throughout the year. In addition, we suggest all overtime pay be calculated by ADP as opposed to relying in manually prepared worksheets.

We were informed that the District is in the process of establishing a procedure to record additional pays within its payroll system in a separate field to better track overtime and stipends.

Computer Operations/Software (Technology)

Overview and Background

The Information Technology (IT) Department is responsible for implementing, maintaining, and supporting the IT needs of the instructional and administrative operations of the District. The Information Technology Department employs seven individuals (one supervisor, and six staff) under the supervision of the Business Administrator. The IT Department supports the hardware, software and network infrastructure for the District and operates and maintains the District's networks, computer systems and phone systems.

The District utilizes three main software systems to operate the District: Edu-Met, ADP, and Real Time (student information management software)

Edu-Met is the accounting and general ledger software system utilized by the District to account for its budgetary accounts and to track the day-to-day activity of the District's operations. It supports both financial and personnel systems, and is utilized by the business office, payroll and human resources. Edu-Met is also used to track employee attendance.

The ADP software supports the payroll function exclusively to process payroll checks, compute deductions and produce reports relating to payroll activities within the District.

Real Time (student information management software) is utilized by the Principals and Secretaries in each school. It provides the schools with a tracking system for attendance, grade scoring, lunch status, and other pertinent information.

As part of our procedures, we obtained a high level understanding of the Information Technology process. The following key sub-processes were identified as part of the Information Technology processes:

- Passwords
- Inventory and purchasing
- Disaster Recovery Plan
- Software systems

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying key controls in place. We also performed a walk-through of the appropriate sub-processes of the Information Technology processes and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations related to the Information Technology Department and related processes:

The IT Department is organized so that there is a staff person assigned to the Business Office, and a staff person assigned to the high school. The other members of the IT staff handle the technology requests for the balance of the schools, which typically consists of two to three schools handled per person.

Members of the IT Department have access to all of the servers for maintenance and repairs, but they do not have access to the systems to set up new users, nor can they alter the functions of the software. New users for Edu-met are set up by either the Business Administrator or the Assistant Business Administrator. All new users for ADP are set up by the payroll supervisor, the Business Administrator, or the Assistant Business Administrator. New users for Real Time are set up by the IT supervisor, Business Administrator, or the Assistant Business Administrator.

All computers are password protected and are monitored by the supervisor of IT. Inventory within the IT Department is counted and tracked on a bi-annual basis, (spring and fall). All computers are currently ordered with the District logo engraved into the hardware which reduces theft because it lessens the street value of the computers, and comes at a minimal cost to the District.

The District utilizes a help desk function for Edu-Met. Employees of the Business Office have access to log in their questions or problems. Those questions are then sent to the IT Department which addresses the issues presented.

The District has an arrangement with Gateway whereby Gateway will reimburse the District at a rate of \$70 per job for any technical work the District has to perform on its computers. The District receives a report of all jobs performed accompanied by a check from Gateway at the end of each quarter that can be reconciled back to the summary of jobs performed.

The IT Department does not have the ability to make changes to the District's financial software. The District uses software from outside vendors which is proprietary.

Recommendations

The following presents our recommendations related to the IT Department. We have titled each recommendation for consideration:

Passwords

Restricting system access to authorized users is very crucial to a District. It was confirmed through inquiry and observation that system access passwords are not changed

periodically for District personnel. We recommend the District establish a policy requiring effective passwords to be changed at least once every three months and that the same password not be permitted at any point in time.

This procedure should be required by the System Administrator for all District employees whereby each employee should be required to change their passwords at least once every three months. If the passwords are not changed as required, a computer warning should be generated, a verbal warning should be issued by the IT Department or Business Administrator and the employee should be subject to possible suspension for disregarding the policy. Passwords protect District data from unauthorized users and strengthen the operating environment within the District. In addition, user access policies and controls do not appear to be documented or applied consistently and should be developed and incorporated within a standard operating policies and procedures manual of the District.

Software Rights

The establishment of system user rights to those specifically related to the employee's job function is crucial to maintaining control of the system. Through inquiry and observation, we noted that the Business Administrator and Assistant Business Administrator have administrative rights within the Edu-Met accounting software program. Since the Business Administrator and Assistant Business Administrator do not need administrative rights to perform their job functions, we recommend that the administrative rights within the Edu-met accounting software system be limited to the IT Department. Further, to enhance the control of the system access, we recommend that all requests for new system access or changes to existing system access be handled by the supervisor of the IT Department. The IT Department should be provided, in writing, with a formal request for user access and the changes to access be documented by the IT Department. The IT Department would then assign the necessary access required for the employee to perform their specific job function and the corresponding paper work should be maintained on file.

Fixed Assets Inventory of Computers and Related Peripherals

In order to properly safeguard and maintain control over the District's computers and related technology, all fixed assets should be tagged with a specific identification number and logged in a master list of all fixed assets, segregated by asset type and department. During our review of the fixed assets, we noted that IT fixed assets were not always properly tagged, thus compromising the District's control over their technology fixed assets. We recommend the District assign a specific identification number to each of the District's fixed assets and tag each asset with its specific identification number so that each asset can be properly monitored and safeguarded.

Disaster Recovery Plan

Disaster recovery is the process of regaining access to the data, hardware and software necessary to resume critical District operations after a natural or human-induced disaster.

A disaster recovery plan should also include plans for coping with the unexpected or sudden loss of key personnel. It was noted during our internal control interviews and observations, that the District does not have a formal District-wide disaster recovery plan. We recommend the establishment and routine update of a formal written District-wide disaster recovery plan and the communication of the plan to the district employees in order to prevent the District from losing critical information after a disastrous event. With the increased importance of information technology and the reliance on District-critical data, the landscape has changed in recent years in favor of protecting irreplaceable data.

The District should also develop a contingency plan for alternative processing of information in the event of loss or interruption of the IT function within the District. In addition, off site storage should be maintained for all master files and transaction files that would be sufficient to recreate current master files, for all applications and related documentation and copies of any contingency plans. Backup files that should be maintained off-site should also be tested periodically to make certain that the files are usable, include software copies, master files and transaction/transaction history files.

Third-Party Vendor Access to System

It was noted during our internal control interviews and observations, that the third-party vendor (Edu-Met) is not required to request the District to turn on an activation switch that permits access to the system. This allows complete access to a third-party and the District may be unaware of system changes or modifications. We recommend the District require its third-party software vendor to request access through the Business administrator and this access be documented on a control log. This will improve controls over program changes and make the District more aware of when changes are made to the system. In addition the District should implement a procedure whereby any new applications or modifications of existing applications are tested to verify the system changes are functioning properly prior to using in a live environment.

System Administrator Activities

It was noted during our internal control interviews and observations, that automated or manual logs are not used to record any system administrator activities. We recommend that all system administrator activities be tracked on a log and the logs reviewed to ensure completeness and accuracy.

Student Activities

Overview and Background

Student activities accounts are maintained by the various schools throughout the District, which are officially recognized by each school as part of the activity program of the District. Each school is directly responsible for the collection of cash and disbursement of student activity funds. Indirect responsibility for supervision and control of student activity funds lies with the Board of Education.

Student activities accounts can be established for the following:

- Clubs and organizations where it involves student participation at all levels
- Athletics, music, and other groups
- Other fund raising activities

As part of our procedures, we obtained a high level understanding of the student activities process. The following key sub-processes were identified as part of the student activities process:

- Cash Receipts
- Cash Disbursements
- Bank Reconciliation
- Custodians of funds

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walk-through of the appropriate sub-processes of the student activities process to verify our understanding.

Observations

The following presents a summary of observations relating to the student activities processes:

Each school is responsible for the management and administration of its student activity account. Each school maintains direct contact with the custodian of the accounts, which is usually a staff member within the District. All cash receipts are collected by the Principal of each school and are recorded within a ledger and categorized by type of activity. A copy of the cash receipt is given to the individual who paid the cash. Cash is verified by multiple staff members and then deposited by the school secretary within 48 hours of receipt. The deposit slip is forwarded to the custodian of the accounts for reconciliation.

Disbursement requests are received by each school, which leads to the generation of a voucher which is signed by the school's principal and sent to the Custodian of Accounts for approval along with the corresponding invoice. Upon the Custodian of Account's approval that the disbursement is for a valid student activity purpose, the voucher package is then forwarded to the Business Administrator. Checks are prepared and then signed by two individuals (a Principal and another authorized signer). All disbursement detail is forwarded to the custodian for reconciliation, which is performed on a monthly basis and reviewed by the Business Office.

All schools within the District maintain separate student activity accounts. At June 30, 2006, there was approximately \$94,100 of funds maintained in the aggregate at the schools within the New Brunswick School District for student activity purposes.

Recommendations

The following presents our recommendations related to the student activities process. We have titled each recommendation for consideration:

Bank statements

Each month, a bank statement is sent to each school that operates a student activity account to support that account's monthly activity. This results in multiple bank statements being sent to multiple locations. In order to more efficiently monitor the activity contained in these accounts, we recommend that the bank statements be sent to the Custodian of Accounts, located in the Business Office. This would allow for the bank reconciliations to be prepared on a timely basis and would allow for all of the bank statements to be maintained in a central location.

Signatures on Checks

We noted through inquiry that only one signature is required on student activity related checks. In order to strengthen controls over the student activity disbursement process, we suggest that the District require that all checks paid from the student activity funds at each school require two authorized signatures.

Bank Accounts

Overview and Background

There are numerous employees that are part of the Bank Account Management Process. Those employees include the Accounting Supervisor, the Payroll Supervisor, the Business Administrator, the Assistant Business Administrator and the Treasurer of School Monies.

Unopened bank statements are received by the Business Office for the various District accounts including, but not limited to, the Operating, Payroll, and Agency accounts. Bank account reconciliations are performed on a monthly basis by the Treasurer of School Monies. The Treasurer also reconciles the Report of the Treasurer to the Report of the Board Secretary on a monthly basis.

As part of our procedures, we obtained a high level understanding of the bank account management process. The following key sub-processes were identified as part of the bank account management process:

- Bank account reconciliation process
- Timelines
- General authorizations
- Treasurer's Report
- Board Secretary's Report

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walk-through of the appropriate sub-processes of the bank account management process and had the District complete an internal control questionnaire to verify our understanding.

Observations

The following presents a summary of observations relating to the bank account management process:

On a monthly basis, the Treasurer of School Monies gathers all of the bank statements and supporting information and prepares bank reconciliations for the payroll, payroll agency, custodial accounts, operating account, the investment account and all other significant accounts maintained by the District. Upon completion of all reconciliations, they are sent to the Business Administrator who reviews, verifies and approves the reconciliations. In addition, the Treasurer's monthly report is prepared. The Business Administrator also verifies with the Treasurer that the monthly Board Secretary Report is properly in agreement with the Treasurer's report prior to distribution and approval by the Board. Once verified, the Board Secretary Report and Treasurer Report, including all bank reconciliations are provided to the Board and approved at a regular Board meeting.

Certain bank reconciliations are prepared by a staff member in the Business Office for smaller accounts, including scholarship, insurance and student activities. These are reviewed and approved by the Business Administrator. All outstanding checks greater than one year old are reviewed and cancelled by the Business Administrator after Board approval.

In order to open or close a bank account, a sealed Board Resolution authorizing the respective activity must be sent to the bank by the Business Administrator. Wire transfers are permitted between in-District bank accounts and for remittance of payroll deductions to outside agencies with the authorization of both the Business Administrator and the Assistant Business Administrator.

We noted during our review of the 2006 Auditor's Management Report that the health benefits and workers compensation bank accounts were not reconciled during the 2006 fiscal year. We also noted that corrective action was taken and these accounts were reconciled during the 2007 fiscal year.

Agency Accounts

Overview and Background

The Agency accounts are established and maintained to organize and track funds related to payroll and payroll deductions that are required to be remitted to outside entities (Federal taxes, State taxes, Medicare, etc.). Funds are transferred in from the main operating account, and then wired to the respective outside agencies.

As part of our procedures, we developed a high level understanding of the agency account management process. The following key sub-processes were identified as part of the agency account management process:

- Payroll deductions and transfers
- Posting of payroll
- Bank account reconciliation process
- Timelines

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and identifying the key controls in place. We also performed a walk-through of the appropriate sub-processes of the agency account management process to verify our understanding.

Observations

The following presents a summary of observations relating to the agency account process:

The payroll supervisor is responsible for calculating remittance amounts and transferring those amounts to the agency accounts for each pay period. Remittance amounts are calculated based on reports received from ADP. Upon review of those reports, the payroll supervisor creates a purchase order for all amounts that need to be remitted. Upon the creation of the purchase order, the Assistant Business Administrator initiates a wire transfer, and forwards the purchase order to the Business Administrator for approval and completion of the wire transfer.

Recommendations

The following presents our recommendations related to the agency account process. We have titled each recommendation for consideration:

Unemployment Account

We noted during our review that the District does not have an unemployment trust account established within a separate fund or account.

We recommend that the District establish a separate account for the purpose of tracking and paying unemployment claims and other related items.

Reconciling Items

Bank reconciliations are an essential control of the District due to the fact that they determine the amount of available cash on hand on an account by account basis. However, the accuracy of the bank reconciliation is due largely in part to the accuracy of the reconciling items contained in the reconciliation.

We noted during our review of the agency account bank reconciliation, that there were many old reconciling items within the payroll agency accounts.

We recommend that the District investigate and address the reconciling items over one year old that are in the payroll agency account, in order to more accurately determine the available cash on hand. Outstanding payroll checks greater than one year old should be either cancelled and reissued, or moved to a separate account for escheat property and fully reserved.

The District informed us that they anticipate resolving and disposing of all reconciling items by the end of the 2007 fiscal year.

Ending Balances in the Payroll Agency Account

We noted that the District did not have an analysis of liabilities to support its Payroll Agency Account balances at June 30, 2006. We recommend that the District maintain a monthly analysis of the amounts owed to federal, state and other agencies and reconcile the liabilities to the funds on hand per the bank account.

APPENDIX A

Historical Non-Salary Expenditures analysis



Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1	11-190-100-610-17-0000	05-3003	3/15/2005	CTB/MCGRAW-HILL CUSTOMER SERVICE	2,301.27	2,301.27	GENERAL SUPPLIES-DISTRICT - Grade 6 Test Booklets	X			
2	11-190-100-610-17-0000	06-4609	6/20/2006	PITTSBORO TOWNSHIP BOARD OF EDUCATION	20,000.00	18,438.00	GENERAL SUPPLIES-DISTRICT - Delivery of paper FY 2005/2006	X			
3	11-190-100-610-17-0000	05-5026	9/20/05	NATIONAL EDUCATIONAL MUSIC CO.,LTD	129,570.10	8,925.60	GENERAL SUPPLIES-DISTRICT - 32 trombones, 16 baritone horn, 48 clarinets, 48 alto sax, 48 trumpets, 8 drum sets, boxes of clarinet and sax reeds, 150 Ludwig sticks, and violin strings			X	The Board of education has implemented an instrumental music program in the schools and these instruments were necessary to begin the program. Without these instruments the district would not have this program
4	11-190-100-640-17-0000	05-2572	12/21/2004	HOUGHTON MIFFLIN	1,461.42	1,461.42	TEXTBOOKS - Language Arts English Student Textbook	X			
5	11-190-100-640-17-0000	04-5151	10/18/2004	KENDALL/HUNT PUB. CO.	26,850.40	2,159.53	TEXTBOOKS - Text and Work Books for Implementation of Kindergarten Trail Blazers	X			
6	11-190-100-640-17-0000	05-5051	9/20/2005	SCOTT FORESMAN ADDISON WESLEY	6,280.10	656.63	TEXTBOOKS REG DISTRICT - Spanish testing booklets.	X			
7	11-190-100-640-17-0000	05-4834	9/20/2005	SCOTT FORESMAN ADDISON WESLEY	63,075.50	2,974.56	TEXTBOOKS REG DISTRICT - Assortment of bilingual books for grades 4 and 5.	X			
8	11-190-100-640-17-0000	05-4079	9/20/2005	STANDARD ELEVATOR CORP.	67,039.20	1,492.08	Upgrade of elevator in admin building. This amt is for additional costs incurred.	X			
9	11-190-100-640-17-0000	06-1505	9/20/2005	TRIUMPH LEARNING	6.55	5.95	TEXTBOOKS REG DISTRICT - 25 each NJ Ask Coach Math and Language Arts Literacy for grade 3 plus S&H	X			
10	11-401-100-600-23-0000	06-4904	6/20/2005	SOMERSET OFFICE SUPPLIES	261.85	261.85	GEN SUPP CO-CURR ACTIVITY - Supplies needed for Dr. Martin's presentation on June 29 & 30, 2006: color set flip chart markers, post it, super sticky self-stick wall pads	X			
11	11-401-100-600-23-0000	06-2645	12/20/05	STATE THEATRE	6,540.00	347.00	GEN SUPP CO-CURR ACTIVITY - 545 tickets for NBPS 3rd grade students to see the "Nutcracker" performance on 12/06/05	X			
12	11-402-100-500-11-0000	05-3173	1/18/2005	ARLETTE SAWMA	161.16	123.05	Petty cash replenishment	X			
13	11-402-100-600-11-0000	06-2740	2/21/2006	ABLE OFFICE PRODUCTS CORPORATION	475.87	475.87	SUPPLIES ATHLETICS - 3 clipboards, 15 packages of pens, 1 desktop display, ink, paper, pencil sharpener	X			
14	11-402-100-600-11-0000	06-5102	6/20/2006	ARLETTE SAWMA	209.04	20.98	SUPPLIES ATHLETICS - To replenish petty cash account. Included receipts: USPS mailing expense, name plate for child study EE, tools for field trips, gas, coach score books, postage, battery fluid for scrubber machine.	X			
15	11-402-100-600-11-0000		6/27/2005	CIRCLE SYSTEM GROUP, INC.	38,053.98	15,335.73	SUPPLIES ATHLETICS - Various Football, Cheerleading, and Soccer Equipment	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
16	11-402-100-600-11-0000	06-1779	9/20/2005	CIRCLE SYSTEM GROUP, INC.	11,124.45	11,124.45	SUPPLIES ATHLETICS - Various baseball equipment including 1197 helmets painted, 124 cleats, 107 shoulder pads, etc.	X			This is a repeat purchase order. Cleats are purchased due to the poverty level of the district and without the purchasing of cleats some students would not be able to participate. Cleats are considered part of the uniform.
17	11-402-100-600-11-0000	05-0034	11/16/2004	MICRO BIO-MEDICS, INC./DIV HENRY SCHEIN	11,459.83	10,900.12	SUPPLIES ATHLETICS - Medical Supplies for Athletic Trainers room	X			
18	11-402-100-600-11-0000	05-1477	11/16/2004	BETHLEHEM SPORTING GOODS	10,025.12	9,317.32	SUPPLIES ATHLETICS - Cleats, Uniforms, Socks, Warm Ups			X	The district pays for cleats as part of the uniforms due to the poverty status of the district. Without this purchase some students would not be able to participate. This is an allowable and necessary cost.
19	11-402-100-800-11-0000	06-0804	8/16/05	POLAND SPRING WATER	3,000.00	185.19	OTHER OBJECTS SCHOOL ATHLETICS - Water delivery for teachers room at Lincoln School for July 2005.		X		This is a repeat purchase order. The water is for the students due to lead contamination of several water fountains near the gymnasium. The students need water and this is the alternative to water fountains that have been ordered closed.
20	11-402-100-800-11-0000	05-4851	6/27/2005	UNITED PARCEL SERVICE	59.51	12.17	OTHER OBJECTS SCHOOL ATHLETICS - Package sent from Laura Bezarez to Gwen Franks			X	Sometimes due to the size and nature of the package it is necessary to send packages by united parcel service.
21	11-999-100-561-19-0000	04-3468	7/27/2004	BERNARDS TOWNSHIP BOARD OF EDUCATION	2,823.00	2,823.00	TUITION - May and June Tuition for one student	X			
22	11-999-100-565-19-0000	06-4359	6/29/2005	CHILDREN'S HOME	30,000.00	7,182.90	TUITION CSSD & REG DAY - Tuition payment for a student for the period July 1, 2005 through June 30, 2006 (Mary A. Dobbins School)	X			
23	11-999-100-565-19-0000	05-2141	6/27/2005	MIDDLESEX REGIONAL EDUC SERV COMM	473,210.00	93,074.40	TUITION - Piscataway Regional Day School	X			
24	11-999-100-566-19-0000	05-2133	1/18/2005	CEREBRAL PALSY ASSOC.	169,732.50	169,732.50	TUITION PRIVATE SPECIAL IN STATE - Tuition for the period July 1 2004 thru June 30 2005 for several students (12)	X			
25	11-999-100-566-19-0000	05-2136	5/17/2005	CHILDREN'S CENTER OF MONMOUTH COUNTY INC	85,331.20	85,331.20	TUITION PRIVATE SPECIAL IN STATE - Tuition for the period July 1 2004 thru June 30 2005, for students (7). Feb totaled \$25,513.60. March totaled \$25,513.60. April totaled \$34,304.	X			
26	11-999-100-566-19-0000	06-2150	5/16/2006	COASTAL LEARNING CENTER INC.	344,332.80	31,892.00	TUITION PRIVATE SPECIAL IN STATE - Tuition for 8 students for the period July 1, 2005 through June 30, 2006	X			
27	11-999-100-566-19-0000	06-2354	02/21/06	FORT LEE EDUCATIONAL CENTER	364,842.00	28,376.60	TUITION PRIVATE SPECIAL IN STATE - Tuition payment for 7 students for the Period of July 1, 2005 to June 30, 2006. This payment is for the months of Sept., Oct., Nov. and Dec '05	X			
28	11-999-100-566-19-0000	06-2358	12/20/05	HIGH ROAD UPPER SCHOOL	512,316.00	255,019.52	TUITION PRIVATE SPECIAL IN STATE - Tuition for 9 students for the months of July, Sep., Oct., Nov., Dec '05 and Jan '06	X			
29	11-999-100-566-19-0000	05-2142	12/21/2004	MIDDLESEX REGIONAL EDUC SERV COMM	58,157.00	46,650.00	TUITION - Raritan Valley Academy	X			
30	11-999-100-566-19-0000	05-2139	12/21/2004	MIDDLESEX REGIONAL EDUC SERV COMM	93,066.00	93,066.00	TUITION PRIVATE SPECIAL IN STATE - Tuition for the Bright Beginnings Learning Center for the period, July 1 2004 thru June 30 2005 for several students (10).	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
31	11-999-100-566-19-0000	05-2142	6/27/2005	MIDDLESEX REGIONAL EDUC SERV COMM	58,157.00	58,157.00	TUITION PRIVATE - Raritan Valley Academy months of April and May	X			
32	11-999-100-566-19-0000	06-2511	02/21/06	ST. JOSEPH'S SCHOOL FOR THE BLIND	67,300.00	11,390.00	TUITION PRIVATE SPECIAL IN STATE - Tuition payment for one student for July 1, 2005 to June 30, 2006.	X			
33	11-999-100-566-19-0000	05-2160	9/20/05	TITUSVILLE ACADEMY	185,898.00	15,319.57	TUITION PRIVATE SPECIAL IN STATE - Monthly tuition for six students to attend this school. This is the June pymt	X			
34	11-999-100-566-19-0000	05-2162	7/26/05	UMDNJ-UNIV. BEHAVIORAL HEALTHCARE	48,000.00	9,600.00	TUITION PRIVATE SPECIAL IN STATE - Monthly tuition for two students to attend this school.	X			
35	11-999-213-300-13-0000	06-4844	6/20/2006	ALEXANDER IOFIN, M.D.	700.00	700.00	PURCH PROF SERV HEALTH SERVICES-DIST - Psychiatric Evaluation for two students.	X			
36	11-999-213-300-13-0000	05-2405	11/16/2004	ERIC B. CHANDLER HEALTH CENTER	2,766.77	2,766.77	PURCH PROF SERV HEALTH SERVICES-DIST - expense incurred for New Brunswick High School Hepatitis B immunization, vaccines and supplies.	X			
37	11-999-213-300-13-0000	05-1726	9/21/2004	ORCHARD HILL SPECIAL WASTE MGT. INC.	245.00	245.00	PURCH PROF SERV HEALTH SERVICES-DIST - medical waste drum delivery and removal from New Brunswick High School	X			
38	11-999-213-300-13-0000	05-2798	12/21/2004	ROBERT W. JOHNSON UNIV. HOSPITAL	792.00	792.00	PURCH PROF SERV HEALTH SERVICES-DIST - Audiological evaluations performed for two students	X			
39	11-999-213-300-13-0000	05-1776	9/21/2004	TREASURER STATE OF NEW JERSEY	1,105.00	85.00	PURCH PROF SERV HEALTH SERVICES-DIST - New Jersey regulated medical waste generator registration invoices category 1	X			
40	11-999-213-300-13-0000	05-1776	9/21/2004	TREASURER STATE OF NEW JERSEY	1,105.00	85.00	PURCH PROF SERV HEALTH SERVICES-DIST - New Jersey regulated medical waste generator registration invoices category 1	X			
41	11-999-213-300-13-0000	06-1976	10/18/05	DR. ALFRED SANTANGELO	450.00	450.00	PURCH PROF SERV HEALTH SERVICES-DIST - To provide physicals for varsity football games at \$450 per game			X	This is for payment for physicals per NJSIAA because students do not in all cases have family physicians who can perform this service.
42	11-999-213-300-19-0000	06-4315	4/18/2006	UMDNJ-UNIV. BEHAVIORAL HEALTHCARE	850.00	850.00	PURCH PROF SERV HEALTH SERVICES-PPS - 17 hours tuition payment for bedside instruction provided to A.H. = 8 hours, S.D.=7 hours, E.A. = 2 hours. Services provided by UMDNJ during the month of Feb. '06	X			
43	11-999-213-300-19-0000	05-4574	6/27/2005	UMDNJ-UNIV. BEHAVIORAL HEALTHCARE	900.00	900.00	PURCH PROF SERV HEALTH SERVICES-PPS - tuition charges for month of April @ \$45 per hour. For 20 hours	X			
44	11-999-213-500-13-0000	06-0975	8/16/05	CENTER FOR FAMILY GUIDANCE, P.C.	628.00	628.00	OTHER PURCH SERVICES-HEALTH SERVICES- Psychiatric evaluations on two students@ \$314 each	X			
45	11-999-213-500-13-0000	06-1536	8/16/05	INTERIM HEALTHCARE, INC.	82,000.00	1,080.00	OTHER PURCH SERVICES-HEALTH SERVICES- Specialized nursing services for two students at an hourly rate of \$45. Viewed Bd resolution on 7/26/05.	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
46	11-999-213-500-13-0000	06-1536	11/15/05	INTERIM HEALTHCARE, INC.	82,000.00	810.00	OTHER PURCH SERVICES-HEALTH SERVICES- Specialized nursing services for two students at an hourly rate of \$45.	X			
47	11-999-213-500-13-0000	05-0591	12/21/2004	INTERIM HEALTHCARE, INC.	7,839.50	810.00	OTHER PURCH SERVICES-HEALTH SERVICES- licensed practical nurse services for 2 resident pupils at the hourly rate of \$45 for the 2004-2005 school year as per resolution adopted June 29, 2004	X			
48	11-999-213-500-13-0000	05-0591	4/26/2005	INTERIM HEALTHCARE, INC.	9,131.75	607.50	OTHER PURCH SERVICES-HEALTH SERVICES- licensed practical nurse services for 2 resident pupils at the hourly rate of \$45 for the 2004-2005 school year as per resolution adopted June 29, 2004	X			
49	11-999-213-500-13-0000	05-0591	6/27/2005	INTERIM HEALTHCARE, INC.	8,964.00	1,192.50	OTHER PURCH SERVICES-HEALTH SERVICES- licensed practical nurse services for 2 resident pupils at the hourly rate of \$45 for the 2004-2005 school year as per resolution adopted June 29, 2004	X			
50	11-999-213-500-13-0000	06-4594	5/16/2006	DR. ALFRED SANTANGELO	450.00	450.00	OTHER PURCH SERVICES-HEALTH SERVICES- Employee Physical Exams			X	The district needs a doctor to give physicals to certain employees per the contract and state guidelines. The district would be in violation of state guidelines if these physicals were not performed
51	11-999-213-600-13-0000	05-3887	4/26/2005	BUSINESS & LEGAL REPORTS, INC.	1,529.85	66.50	SUPP/MATERIALS HEALTH SERV-DIST- "The Drug Free Workplace" booklets, Complimentary "Preventing Sexual Harassment" booklets	X			
52	11-999-213-600-13-0000	05-3839	4/26/2005	SOMERSET OFFICE SUPPLIES	157.70	157.70	SUPP/MATERIALS HEALTH SERV-DIST - 22 wedgewood blue 2" vinyl ring binders, 3 black dividers	X			
53	11-999-213-800-27-0000	05-3155	1/18/2005	UNITED PARCEL SERVICE	92.75	92.75	Sending packages by the Early Childhood Departmen			X	This is necessary due to the nature and size of the information sent to the state department of education
54	11-999-219-320-19-0000	05-4749	6/27/2005	CEREBRAL PALSY ASSOC.	600.00	600.00	PURCH PROF SERV CST-DISTRICT - Augmentative Communication on 01/30/03 and Consultation/Assessment on 03/25/03	X			
55	11-999-219-320-19-0000	06-2708	1/17/2006	CEREBRAL PALSY ASSOC. OF NJ INC	40,000.00	2,833.09	PURCH PROF SERV CST-DISTRICT - job development and job coaching services for a special education student during the 05-06 year.	X			
56	11-999-219-320-19-0000	06-2708	3/21/2006	CEREBRAL PALSY ASSOC. OF NJ INC	40,000.00	2,707.07	PURCH PROF SERV CST-DISTRICT - job development and job coaching services for a special education student during the 05-06 year.	X			
57	11-999-219-320-19-0000	04-1332	10/1/2004	CEREBRAL PALSY ASSOC. OF NJ INC	6,000.00	12.75	PURCH PROF SERV CST-DISTRICT- C Giase Mileage 34 miles @ \$3.75= \$12.75	X			
58	11-999-219-600-19-0000	06-2193	10/18/2005	SUZETTE SULARSKI	90.10	90.10	SUPPLIES/MATERIALS PPS - 15 laminated posters and 2 rolls of highlight tape for Prof Development	X			Used for professional development of staff during the negotiated two days of professional development.
59	11-999-219-800-19-0000	06-2570	3/21/2006	ADRIENNE HARRISON	54.26	54.26	SUPPLIES/MATERIALS PPS - Reimbursement for Dec, Jan, Feb mileage	X			
60	11-999-219-800-19-0000	06-5113	6/20/2006	CRAIG YETMAN	20.00	20.00	OTHER EXPENSES CST-DIST- reimbursement for attending "Managing Special Education Costs" workshop on April 5, 2006	X			

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61	11-999-219-800-19-0000	06-5075	6/20/2006	ERAIN APPLEWHITE-CONEY	38.07	38.07	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team, June '06	X			
62	11-999-219-800-19-0000	06-2573	3/21/2006	GREGORY PROVENZANO	124.71	124.71	OTHER EXPENSES CST-DIST - mileage for child study team Dec '05 thru Feb '06	X			
63	11-999-219-800-19-0000	06-5112	6/20/2006	HEATHER CLAMER	155.07	155.07	OTHER EXPENSES CST-DIST - Additional mileage reimbursement for child study team for '05-'06 school year (Mar, May, June)	X			
64	11-999-219-800-19-0000	05-2759	3/15/2005	HEATHER CLAMER	225.00	54.72	OTHER EXPENSES CST-DIST - Mileage: December, January, and February	X			
65	11-999-219-800-19-0000	05-2746	6/27/2005	HILDA GUZMAN-ALVARADO	183.75	62.03	OTHER EXPENSES CST-DIST - Mileage: March, April, May, June	X			
66	11-999-219-800-19-0000	05-2867	6/27/2005	IRIS QUINONES-RAMOS	17.26	17.26	OTHER EXPENSES CST-DIST - estimated speech/language specialist mileage for the 2004-05 school year, Oct and Nov-\$17.26	X			
67	11-999-219-800-19-0000	06-2580	12/20/2005	JEAN DROZDOWSKI	35.99	35.99	OTHER EXPENSES CST-DIST - mileage for speech/language specialist, Sept thru Nov	X			
68	11-999-219-800-19-0000	06-2572	12/20/2005	JOHN PATRICK CAVANAUGH	952.74	952.74	OTHER EXPENSES CST-DIST - child study team mileage for the 05/06 school year, 40.5 cents per mile, months of Sept, Oct, Nov.	X			
69	11-999-219-800-19-0000	05-2757	4/26/2005	JUANITA TOLEDO-HALL	38.79	38.79	OTHER EXPENSES CST-DIST - Mileage: December, January February	X			
70	11-999-219-800-19-0000	05-2749	6/27/2005	JULIE ZIV	187.50	229.43	OTHER EXPENSES CST-DIST - Mileage reimbursement for Child study team, not to exceed 500 miles for the year @ \$.375 per mile. This payment is for March 05 through June 05. Sheets with mileage per month are included in package	X			
71	11-999-219-800-19-0000	06-5077	6/20/2006	KAMINI PATEL	87.03	61.92	OTHER EXPENSES CST-DIST - Additional mileage reimbursement for child study team for '05-'06 school year	X			
72	11-999-219-800-19-0000	06-2579	3/21/2006	KELLY M. SIACAVELAS	250.37	250.37	OTHER EXPENSES CST-DIST - Mileage for child study team December 05-February 06	X			
73	11-999-219-800-19-0000	05-2756	12/21/2004	KELLY M. SIACAVELAS	946.88	268.36	OTHER EXPENSES CST-DIST - Mileage reimbursement for Substance awareness counselor, not to exceed 2,525 miles for the year @ \$.375 per mile. This payment is for March 05 through June 05. Sheets with mileage per month are included in package	X			
74	11-999-219-800-19-0000	05-2756	6/27/2005	KELLY M. SIACAVELAS	946.88	236.56	OTHER EXPENSES CST-DIST - Mileage reimbursement for Substance awareness counselor, not to exceed 2,525 miles for the year @ \$.375 per mile. This payment is for March 05 through June 05. Sheets with mileage per month are included in package	X			
75	11-999-219-800-19-0000	06-5109	6/29/2006	KERRY OBADO	30.82	30.82	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team, May-June '06	X			

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76	11-999-219-800-19-0000	06-3323	2/21/2006	KERRY OBADO	86.67	2.67	OTHER EXPENSES CST-DIST - travel to A.C. for Special Education Literacy Resource Coach training	X			
77	11-999-219-800-19-0000	05-2751	4/26/2005	KIRK DAVIS	1,790.63	258.00	OTHER EXPENSES CST-DIST - Reimbursement for mileage for the child study team not to exceed 4,775 miles @ \$.375 per mile. This payment is for Dec 04, Jan 05, Feb 05. Sheets with miles traveled per day were included in package	X			
78	11-999-219-800-19-0000	05-2751	12/21/2004	KIRK DAVIS	1,790.63	221.25	OTHER EXPENSES CST-DIST - Mileage reimbursement for Child study team, not to exceed 4,775 miles for the year @ \$.375 per mile. This payment is for July 04 through Nov 04. Sheets with mileage per month are included in package	X			
79	11-999-219-800-19-0000	05-2744	12/21/2004	KRISTIN NARDONE	853.13	286.21	OTHER EXPENSES CST-DIST - Reimbursement for mileage for the child study team not to exceed 2,275 miles @ \$.375 per mile. This payment is for Sept-Nov. Sheets with miles traveled per day were included in package.	X			
80	11-999-219-800-19-0000	06-5092	6/20/2006	KRISTIN NARDONE	207.60	207.60	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team for month of May	X			
81	11-999-219-800-19-0000	05-3941	4/26/2005	LORMAN EDUCATION SERVICES, INC.	578.00	578.00	OTHER EXPENSES CST-DIST - 2 registrations (CY and DJ) for conference on "New Developments in Special Education in New Jersey" 5/25/05	X			
82	11-999-219-800-19-0000	06-4348	4/18/2006	MARCI FRIEDMAN	130.00	130.00	OTHER EXPENSES CST-DIST - sign language interpreter for IEP meeting	X			
83	11-999-219-800-19-0000	06-5097	6/29/2006	MARIA DELCARMEN CASAL	95.25	40.82	OTHER EXPENSES CST-DIST - child study team mileage, additional mileage reimbursement for child study team	X			
84	11-999-219-800-19-0000	06-4009	6/29/2006	MARIANNETTE BONET	112.11	112.11	OTHER EXPENSES CST-DIST - Child Study Team Mileage for 2005-2006	X			
85	11-999-219-800-19-0000	06-5143	6/29/2006	MARIANNETTE BONET	11.34	11.34	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team for month of June	X			
86	11-999-219-800-19-0000	06-2577	3/21/2006	MARILYN KOOPS	65.17	65.17	OTHER EXPENSES CST-DIST - Reimbursement for Dec, Jan, Feb mileage	X			
87	11-999-219-800-19-0000	05-2758	6/27/2005	MARJORIE GYORI	10.54	10.54	OTHER EXPENSES CST-DIST - Miles for Floating Nurse Travel for Sep, Oct and Nov.	X			
88	11-999-219-800-19-0000	06-5095	6/29/2006	MARJORIE GYORI	5.43	5.43	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team for month of June	X			
89	11-999-219-800-19-0000	06-4010	6/29/2006	MAYA BAILOOR	141.75	104.32	OTHER EXPENSES CST-DIST - Child study team mileage for '05-'06 school yr - 350 mi @ \$.405/mile	X			
90	11-999-219-800-19-0000	05-2761	6/27/2005	MAYA BAILOOR	244.38	58.81	OTHER EXPENSES CST-DIST - Mileage: March April May June	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
91	11-999-219-800-19-0000	06-5096	6/20/2006	MINDY GOLDSTEIN	34.91	34.91	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team, Apr-May '06	X			
92	11-999-219-800-19-0000	05-2755	12/21/2004	NANCY M. COPPOLA	36.83	36.83	OTHER EXPENSES CST-DIST - Head Nurse Mileage for September, October, November	X			
93	11-999-219-800-19-0000	06-2576	3/21/2006	NANCY M. COPPOLA	53.72	53.72	OTHER EXPENSES CST-DIST - child study team mileage, head nurse mileage for December 05 @ \$.485 per mile, Jan 06, Feb 06 @ \$.405 per mile.	X			
94	11-999-219-800-19-0000	06-5110	6/29/2006	NAOMI WEISS	34.91	34.91	OTHER EXPENSES CST-DIST - Mileage Reimbursement for Child Study Team	X			
95	11-999-219-800-19-0000	06-2567	3/21/2006	NEREIDA RIOS	283.50	95.39	OTHER EXPENSES CST-DIST - Reimbursement for mileage for Dec, Jan, Feb	X			
96	11-999-219-800-19-0000	06-2568	3/21/2006	SHARYN SZULCZEWSKI	29.95	29.95	OTHER EXPENSES CST-DIST - mileage reimbursement for child study team, Dec '05-Feb '06	X			
97	11-999-219-800-19-0000	06-2571	12/20/2005	THERESA ANNECCHIARICO	101.12	101.12	OTHER EXPENSES CST-DIST - Reimbursement for Sept, Oct, Nov mileage	X			
98	11-999-219-800-19-0000	04-2093	7/27/2004	XEROX CORP.	2,104.20	306.72	OTHER EXPENSES CST-DIST - Lease, maintenance and coverage for copies for Xerox machines across the District	X			
99	11-999-219-800-19-0000	05-2748	12/21/2004	YOLANDA SANCHEZ	23.22	23.22	OTHER EXPENSES CST-DIST - Child study team mileage for the 2004-2005 school year- 225 miles @ \$.375/mile	X			
100	11-999-219-800-19-0000	05-2748	6/27/2005	YOLANDA SANCHEZ	18.31	18.31	OTHER EXPENSES CST-DIST - Child study team mileage for Mar, Apr, May, June of 2005- \$18.31	X			
101	11-999-219-800-19-0000	06-5094	6/20/2006	YVETTE MORALES	20.01	20.01	OTHER EXPENSES CST-DIST - additional mileage reimbursement for child study team for month of May	X			
102	11-999-219-800-19-0000	06-3748	2/28/2006	JUANITA TOLEDO-HALL	193.54	97.51	PURCH PROF SERVICES-DISTRICT - Reimbursement for travel, hotel, meals for '06 ASAPNJ Conference		X		Employee attended conference to further the professional development of this certified staff member. Costs associated are minimal compared to value of experience.
103	11-999-221-320-17-0000	05-4396	6/27/2005	AVID PATH TRAINING REGISTRATION	5,500.00	5,500.00	PURCH PROF SERVICES-DISTRICT - Registration for AVID Summer Institute - Atlanta, GA from 07/10/05 to 07/14/05; 8 high school AVID site team members (7 @ \$550.00 paid by District and 1 @ free as returning site incentive) + 8 middle school AVID site team me	X			
104	11-999-221-320-17-0000	05-2551	4/26/2005	CAROL MOLDAN	44,750.00	17,127.50	PURCH PROF SERVICES-DISTRICT - Funds for Carol Moldan for Professional Development Services provided per contract	X			
105	11-999-221-320-17-0000	06-2219	4/18/2006	DR. LEON EDD	57,200.00	19,593.02	PURCH PROF SERVICES-DISTRICT - Compensation for professional consulting services rendered for development of child study teams and special ed employees - viewed contract and Bd resolution	X			

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106	11-999-221-320-17-0000	05-2554	11/16/2004	ELLIOT Y. MERENBLOOM	13,000.00	1,256.58	PURCH PROF SERVICES-DISTRICT - Consultation w/Superintendent on scheduling project. Meeting with principals of Lincoln, Livingston, Robeson to implement planning period in conjunction with small learning communities + Mileage, road tolls and meals	X			This contract is for professional development to implement the state mandated code of small learning communities. Scheduling classes using small learning communities takes experience and knowledge that Mr. Merenbloom provided.
107	11-999-221-320-17-0000	06-1954	9/20/2005	INNOVATIVE EDUCATIONAL PROGRAMS LLC	514,712.00	257,356.00	PURCH PROF SERVICES-DISTRICT - professional services provided to the New Brunswick Health Sciences and Technology High School.	X			
108	11-999-221-320-17-0000	06-1954	9/20/2005	INNOVATIVE EDUCATIONAL PROGRAMS LLC	514,712.00	257,356.00	PURCH PROF SERVICES-DISTRICT - professional services provided to the New Brunswick Health Sciences and Technology High School.	X			
109	11-999-221-320-17-0000	06-1954	10/18/2005	INNOVATIVE EDUCATIONAL PROGRAMS LLC	257,356.00	257,356.00	PURCH PROF SERVICES-DISTRICT - professional services provided to the New Brunswick Health Sciences and Technology High School.	X			
110	11-999-221-320-17-0000	05-2205	10/18/2004	INNOVATIVE EDUCATIONAL PROGRAMS LLC	2,350,040.00	235,004.00	PURCH PROF SERVICES-DISTRICT - Payment for services provided to NB Health Sciences and Tech HS. Equal monthly payments are made. This represents Oct pymt	X			The Health and Science Technology high school is a specialized school approved by the state department of education. The school was built and is run by Innovative Educational Programs. The staff are employees of this company and the district makes payments to them on a pro-rated monthly basis
111	11-999-221-320-17-0000	05-2205	10/18/2004	INNOVATIVE EDUCATIONAL PROGRAMS LLC	2,350,040.00	235,004.00	PURCH PROF SERVICES-DISTRICT - Payment for services provided to NB Health Sciences and Tech HS. Equal monthly payments are made. This represents Nov pymt	X			The Health and Science Technology high school is a specialized school approved by the state department of education. The school was built and is run by Innovative Educational Programs. The staff are employees of this company and the district makes payments to them on a pro-rated monthly basis
112	11-999-221-320-17-0000	05-2205	12/21/2004	INNOVATIVE EDUCATIONAL PROGRAMS LLC	2,350,040.00	235,004.00	PURCH PROF SERVICES-DISTRICT - Payment for services provided to NB Health Sciences and Tech HS. Equal monthly payments are made. This represents Dec pymt	X			The Health and Science Technology high school is a specialized school approved by the state department of education. The school was built and is run by Innovative Educational Programs. The staff are employees of this company and the district makes payments to them on a pro-rated monthly basis
113	11-999-221-320-17-0000	05-2205	4/26/2005	INNOVATIVE EDUCATIONAL PROGRAMS LLC	2,350,040.00	235,004.00	PURCH PROF SERVICES-DISTRICT - Payment for services provided to NB Health Sciences and Tech HS. Equal monthly payments are made. This represents May pymt	X			The Health and Science Technology high school is a specialized school approved by the state department of education. The school was built and is run by Innovative Educational Programs. The staff are employees of this company and the district makes payments to them on a pro-rated monthly basis
114	11-999-221-320-17-0000	05-2550	4/26/2005	JUDITH CONK	44,750.00	17,127.50	PURCH PROF SERVICES-DISTRICT - Monthly leadership series seminar including personnel from central office, McKinley, Lord Stirling, Paul Robeson, Redshaw, and Woodrow to be provided by consultants Judith Conk and Carol Moldan. This is the third installation.	X			Professional development contract to provide professional development to administrators and teaching staff. This development is critical to the enhancement of the employees knowledge as is consistent with the state mandated professional development plan.
115	11-999-221-320-17-0000	05-2550	2/15/2005	JUDITH CONK	44,750.00	11,187.50	PURCH PROF SERVICES-DISTRICT - Monthly leadership series seminar including personnel from central office, McKinley, Lord Stirling, Paul Robeson, Redshaw, and Woodrow to be provided by consultants Judith Conk and Carol Moldan. This is the second installation.	X			Professional development contract to provide professional development to administrators and teaching staff. This development is critical to the enhancement of the employees knowledge as is consistent with the state mandated professional development plan.
116	11-999-221-320-17-0000	05-4625	6/27/2005	PAVESE MCCORMICK AGENCY	1,277.00	1,277.00	PURCH PROF SERVICES-DISTRICT - Policy renewal for Zurich Insurance services (bonds). Viewed Bd resolution on 5/17/05	X			
117	11-999-221-320-17-0000	06-2626	2/21/2006	RECAPTURE TECHNOLOGIES CORPORATION	4,545.00	4,545.00	PURCH PROF SERVICES-DISTRICT - E-rate submission, bill review and approval and order management at \$125 per hou	X			Payment is for consultant to process e-rate and telephone bill review in order to ensure that telephone companies only bill for the appropriate charges. This board approved program has saved the district a considerable amount of money over it's duration
118	11-999-221-320-17-0000	06-1966	9/20/2005	RECAPTURE TECHNOLOGIES CORPORATION	4,255.00	4,255.00	PURCH PROF SERVICES-DISTRICT - professional services consulting for repair, line installation, coordination and order management in June 2005. 21 hours @ \$115 per hour, for bill review and approval	X			Payment is for consultant to process e-rate and telephone bill review in order to ensure that telephone companies only bill for the appropriate charges. This board approved program has saved the district a considerable amount of money over it's duration
119	11-999-221-320-17-0000	05-2565	11/16/2004	RECAPTURE TECHNOLOGIES CORPORATION	7,705.00	7,705.00	PURCH PROF SERVICES-DISTRICT - Consulting for line installation, bill review, and other miscellaneous services	X			The board entered into an agreement that cost nothing because the vendor is paid from the actual savings and refunds received from the telephone companies. This has been an initiative that has also generated revenue of over \$150,000 in savings and refunds from the telephone vendors beyond what we have paid recapture technologies for their services. The constant monthly review has discovered more billing inconsistencies that has generated refunds from the telephone company
120	11-999-221-320-17-0000	05-3009	1/18/2005	RECAPTURE TECHNOLOGIES CORPORATION	3,191.25	3,191.25	PURCH PROF SERVICES-DISTRICT - Consulting for line installation and bill review.	X			The board entered into an agreement that cost nothing because the vendor is paid from the actual savings and refunds received from the telephone companies. This has been an initiative that has also generated revenue of over \$150,000 in savings and refunds from the telephone vendors beyond what we have paid recapture technologies for their services. The constant monthly review has discovered more billing inconsistencies that has generated refunds from the telephone company

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
121	11-999-221-580-16-0000	05-4025	4/26/2005	ANA C GONZALEZ	324.00	324.00	TRAVEL - IMPRV INSTR-BILINGUAL - Reimbursement for mileage for the months of July 2004 - March 2005 @ \$36.00 per month	X			
122	11-999-221-580-16-0000	06-5201	6/29/2006	ANNA DOMOLKI	88.44	88.44	TRAVEL - IMPRV INSTR-BILINGUAL - reimbursement of mileage	X			
123	11-999-221-580-16-0000	05-4644	6/27/2005	CLINIA MILLER	360.00	176.00	TRAVEL - IMPRV INSTR-BILINGUAL - Partial payment as a reimbursement for mileage for the months of Sept - June @ \$36.00 per month	X			
124	11-999-221-580-16-0000	06-1546	9/20/2005	JOAN M. BORNHEIMER	60.30	60.30	TRAVEL - IMPRV INSTR-BILINGUAL - Mileage reimbursement for month of July 2005 & trip to Trenton	X			
125	11-999-221-580-16-0000	06-5202	6/29/2006	TOMMIE SHIDER	100.52	87.82	TRAVEL - IMPRV INSTR-BILINGUAL - reimbursement for monies spent in preparation for the 1st annual fifth grade spelling bee on May 30, 2006.		X		A spelling bee was established and rewards were necessary for the winners
126	11-999-221-580-17-0000	06-1547	9/20/2005	ANA C GONZALEZ	36.00	36.00	TRAVEL - IMPRV INSTR-BILINGUAL - reimbursement of mileage	X			
127	11-999-221-580-17-0000	04-4925	7/27/2004	JOAN M. BORNHEIMER	248.44	248.44	TRAVEL IMPRV INSTR-DIST - Mileage reimbursement for Joan for March-June at \$32 per month, plus additional mileage for trips to Montclair, Trenton, Somerset, Kean, Rider at \$.32 per mile	X			
128	11-999-221-580-17-0000	06-4603	6/29/2006	LEVI E. WILSON, III	100.00	94.16	TRAVEL IMPRV INSTR-DIST - Mileage reimbursement for Sept '05 to June '06	X			
129	11-999-221-580-17-0000	06-3728	3/21/2006	WENDY COTTON	180.00	180.00	TRAVEL IMPRV INSTR-DIST - 5 months mileage reimbursement. Sept, Oct, Nov, Dec, Jan. at \$36.00 per month	X			
130	11-999-221-580-17-0000	06-4954	6/20/2006	WENDY COTTON	180.00	180.00	TRAVEL IMPRV INSTR-DIST - 5 months mileage reimbursement. Feb-Jun 2006	X			
131	11-999-221-580-30-0000	06-4864	6/20/2006	MARY MITCHELL	360.00	360.00	TRAVEL IMPRV INSTR-DIST - Travel allowance for 9/2005 - 6/2006	X			
132	11-999-221-580-35-0000	348929	12/21/2004	Sandra L Reid	128.00	128.00	TRAVEL IMPRV INSTR-DIST - Reimbursement for September - December 2004 @ \$32.00 a month	X			
133	11-999-221-580-35-0000	05-3363	4/26/2005	SANDRA L. REID	108.00	36.00	TRAVEL HUMANITIES SUPERVISOR - Mileage reimbursement for April, May, June 2005. This payment is for April.	X			
134	11-999-221-580-35-0000	05-3363	5/17/2005	SANDRA L. REID	108.00	17.28	TRAVEL HUMANITIES SUPERVISOR - Mileage reimbursement for April, May, June 2005. This payment is for May.	X			
135	11-999-221-580-36-0000	06-2627	1/17/2006	ANNE MARIE WINTERS	360.00	36.00	TRAVEL-SUPRV OF MATH - monthly travel stipend	X			

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136	11-999-221-580-36-0000	06-2627	2/21/2006	ANNE MARIE WINTERS	360.00	36.00	TRAVEL-SUPRV OF MATH- monthly travel stipend	X			
137	11-999-221-580-36-0000	05-4787	6/27/2005	KATHLEEN A. ADLEMAN	360.00	360.00	TRAVEL-SUPRV OF MATH- Mileage reimbursement for Sept 2004 through June 2005 at \$36 per month.	X			
138	11-999-221-600-23-0000	05-4533	5/17/2005	ARLETTE SAWMA - To replenish Petty Cash	271.51	56.32	Replenish Petty Cash	X			
139	11-999-221-600-23-0000	06-2720	12/20/2005	AMERICAN REPERTORY BALLET	89,824.00	10,700.00	Dance education Grade 3 and Dance Scholarship Programs for grades 4-12 Dance Power 2005-2006 - 19 year program w/ the District - viewed Bd Resolution	X			Core curriculum program
140	11-999-221-600-23-0000	05-1522	10/18/2004	PRINCETON BALLET SCHOOL	65,000.00	10,000.00	Funds for Dance Power for 2004-2005 School year - program w/ school for last 19 years This is for the agreement with the company to deliver core curriculum content standards to students in grades 3-12.	X			Core curriculum program
141	11-999-221-800-23-0000	05-2907	12/21/2004	HECTOR RAMON VILLAFANE	298.00	298.00	OTHER EXPENSES IMPRV INSTR- Reimbursement for expenses at CAPA training in Cherry Hill on Dec 1-3, 2004. \$148 for hotel and \$150 per diem.	X			CAPA review is mandated by the state and this workshop was mandated for the principal to attend the workshop and it was too far to travel to/from the conference for two days.
142	11-999-230-331-21-0000	05-2911	12/21/2004	DIAMOND STATE INSURANCE CO.	10,364.76	10,364.76	LEGAL SERVICES - Expense payments incurred in excess of the deductible portion of policy # LSB 0001814 for legal services for time period 07/07/03 to 10/15/04	X			Legal service for workers compensation cases are absolutely necessary. The district has to defend itself in any lawsuit and a failure to do so would be negligible. The insurance deductible is \$25,000 and any legal bills up to that amount the district is responsible for.
143	11-999-230-331-21-0000	06-5070	6/20/2006	ERNEST WEISS	3,300.00	3,300.00	LEGAL SERVICES - Compensation for professional legal services rendered - arbitrator in case	X			As per the negotiated contract any grievance not settled at the board level goes to an arbitration and the fees are split between the board and the union.
144	11-999-230-331-21-0000	06-5161	6/29/2006	GEORGE F. HENDRICKS	4,550.00	4,550.00	LEGAL SERVICES - Professional legal services rendered relating to various matters - EPA, Technology HS, etc	X			
145	11-999-230-331-21-0000	05-3701	3/15/2005	GEORGE F. HENDRICKS	3,600.00	3,600.00	LEGAL SERVICES - Fees for services provided regarding Lord Stirling school project. Services include preparing deed, affidavit, conferencing with multiple people, and review of numerous lease agreements, etc. Total hours is 22.5 at \$160 per hour.	X			
146	11-999-230-331-21-0000	05-4874	6/27/2005	GEORGE F. HENDRICKS	3,200.00	3,200.00	LEGAL SERVICES - Fees for services	X			
147	11-999-230-331-21-0000	05-4682	6/27/2005	GEORGE F. HENDRICKS	2,269.45	2,269.45	LEGAL SERVICES - Fees regarding appeal of the Early Childhood Budget. Includes reviewing and preparing appeal documents and phone conversations with numerous people. 7.35 hours of work and \$1093 of incurred expenses.	X			
148	11-999-230-331-21-0000	06-5017	6/20/2006	HARWOOD LLOYD, LLC	10,398.81	10,398.81	LEGAL SERVICES - professional services rendered	X			Lawyer fees associated with defending the Board of Education from a lawsuit brought against it from an employee.
149	11-999-230-331-21-0000	05-2241	10/18/2004	JAMES L. JENKINS, PHD	13,125.00	13,125.00	LEGAL SERVICES - Settlement for case per release signed	X			Payment is for necessary for settlement of confidential lawsuit vs. the board of education. All lawsuits are handled by the attorney and settlements are determined by a case by case basis. The district has no ability to determine workers compensatio lawsuits or other lawsuits and they must defend themselves from all lawsuits
150	11-999-230-331-21-0000	06-2813	12/20/2005	JEFFREY B. TENER	1,410.00	1,410.00	LEGAL SERVICES - Fees for arbitrator: hearing date & study/writing	X			As per the negotiated contract any grievance not settled at the board level goes to an arbitration and the fees are split between the board and the union.

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151	11-999-230-331-21-0000	06-1698	9/20/2005	OXFELD COHEN, P.C.	1,776.00	1,776.00	LEGAL SERVICES - payment rendered for services in conjunction with Complainant	X			Payment is for legal services for complaint against the board of educator
152	11-999-230-331-21-0000	06-1491	8/16/2005	THOMAS D. HARTIGAN	1,210.31	1,210.31	LEGAL SERVICES - payment for arbitration services rendered.	X			As per the negotiated contract any grievance not settled at the board level goes to an arbitration and the fees are split between the board and the union.
153	11-999-230-331-21-0000	06-5204	6/29/2006	WILLS, O'NEIL & MELLK ATTORNEYS AT LAW	4,000.00	4,000.00	LEGAL SERVICES - legal fees for the representation of persone	X			Lawyer fees associated with defending the Board of Education from a lawsuit brought against it during a school incident
154	11-999-230-339-17-0000	05-2233	10/18/2004	RECAPTURE TECHNOLOGIES CORPORATION	20,831.72	20,831.72	OTHER PURCH SERVICES - Audit of phone lines done by vendor to ensure proper billing and savings purposes. Viewed Bd resolution on 9/21/04.	X			The board entered into an agreement that cost nothing because the vendor is paid from the actual savings and refunds received from the telephone companies. This has been an initiative that has also generated revenue of over \$150,000 in savings and refunds from the telephone vendors beyond what we have paid recapture technologies for their services. The constant monthly review has discovered more billing inconsistencies that has generated refunds from the telephone compar
155	11-999-230-339-17-0000	06-2927	12/20/2005	SAMUEL KLEIN & CO	64,350.00	64,350.00	OTHER PURCH SERVICES - examination of the school accounts for the school year 04-05 including the services required regarding asst. with the preparation of the Comprehensive Annual Financial Report (CAFR), audit fees, special revenue fund audit	X			
156	11-999-230-340-22-0000	05-4329	5/31/2005	CHARLIE MAE SHARP	44,710.00	9,871.22	PURCH PROF SERVICES - For services rendered as per the contract for the position as Interim Assistant Superintendent for Personnel for period 03/13/05 to 06/30/05	X			
157	11-999-230-340-22-0000	05-2938	12/21/2004	JANET OSAK/EDUCATION CONSULTATION SERV.	2,700.00	2,700.00	PURCH PROF SERVICES - CEP training for staff for the comprehensive equity plan at a rate of \$300 per workshop. 9 workshops were held during August through November	X			This is a comprehensive equity training program that is mandated by the state of new jersey. Without this training the district would be out of compliance with state requirements
158	11-999-230-340-22-0000	05-4921	6/30/2005	NB POST OFFICE	2,500.00	2,500.00	PURCH PROF SERVICES - Estimate postage for mailing Districts annual report.	X			
159	11-999-230-340-22-0000	06-2208	4/18/2006	JAMES DEWORKEN	77,250.00	10,000.00	PURCH PROF SERVICES - Consultation services to implement visual & performing arts program			X	The Board of Education hired a consultant to analyze and improve the curriculum for the visual and performing arts programs throughout the district.
160	11-999-230-340-22-0000	05-3010	12/31/2004	THOMAS J. KING, CPA	4,000.00	4,000.00	PURCH PROF SERVICES - Internal auditing services and educational consulting and advisory services provided by Thomas King		X		Internal auditor was hired to conduct internal audits and implement and monitor internal controls as necessary for the school district. School district feels absolutely necessary due to stringent Abbott regulations. We feel this improves the educational value of the entire district.
161	11-999-230-340-22-0000	06-1082	9/20/2005	THOMAS J. KING, CPA	6,890.30	6,890.30	PURCH PROF SERVICES - internal auditing services and educational consulting and advisory services for the period Aug 5- thru Sept 8 2005		X		Internal auditor was hired to conduct internal audits and implement and monitor internal controls as necessary for the school district. School district feels absolutely necessary due to stringent Abbott regulations. We feel this improves the educational value of the entire district.
162	11-999-230-340-23-0000	05-2885	12/21/2004	BRIGITTE WACHS	200.00	200.00	PURCHASED TECH SERVICES - Fees for Brigitte Wachs to be the presenter for the Medieval Brass Rubbings Professional Development to Art Teachers on 12/03/04	X			
163	11-999-230-340-23-0000	05-1403	4/26/2005	EDSOLUTION, INC.	18,000.00	1,500.00	PURCHASED TECH SERVICES - Payment for professional services to assist New Brunswick personnel in the preparation of data driven reports for the period 07/01/04 to 06/30/05	X			This was a state mandated contract by code for student data that the state wanted to compile to show the progress of the Abbott districts.
164	11-999-230-340-23-0000	06-1438	8/16/2005	ELLIOT Y. MERENBLOOM	7,500.00	2,495.76	PURCHASED TECH SERVICES - Compensation for consultation & revision of middle school schedule	X			
165	11-999-230-340-23-0000	05-4391	6/27/2005	ARTS & EDUCATION COUNCIL OF	250.00	250.00	PURCHASED TECH SERVICES - Annual 2005 Yearbook ad from NB BOE for the Arts & Education Council of Greater Middlesex County		X		Ad was to congratulate the students of New Brunswick who graduated and supports the council which conducts programs for the students throughout the year in all schools.

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166	11-999-230-340-23-0000	05-3231	3/15/2005	NB BD OF ED FOOD SERVICE DEPT.	2,625.00	525.00	PURCHASED TECH SERVICES - Provided breakfast and lunch for 30 people for teacher development and performance institute sessions on various days. This payment is for the month of March sessions.		X		Refreshments are authorized when necessary due to the length and time of meeting. When meetings or professional development sessions last several hours it is necessary to have some sort of refreshments in order to accomplish more time on task.
167	11-999-230-340-23-0000	05-3317	4/26/2005	STATE THEATRE	9,100.00	4,800.00	PURCHASED TECH SERVICES - For rental, ushers, security, piano rental, and stage labor at the State Theatre. Viewed Bd resolution on January 18, 2005.		X		High school graduation is held at the state theatre which enhances the graduation experience and has enhanced the students self worth. The parents have routinely requested that graduation be held there every year. District believes this is cheaper than having the program on site.
168	11-999-230-340-23-0000	06-4484	5/16/2006	STATE THEATRE	9,350.00	9,350.00	PURCHASED TECH SERVICES - to cover all expenses for My 4 Dance Power Presentation: Theater rent, ushers, security, stagehand labor.		X		The event for the public is conducted by the students at the state theatre. This is the only venue that is large enough to hold the participants and audience.
169	11-999-230-340-23-0000	06-2720	12/20/2005	AMERICAN REPERTORY BALLET/	6,300.00	6,300.00	PURCHASED TECH SERVICES - professional fees earned for American Repertory Ballet Co - 20 year partnership program for Phys Ed			X	These consultants are used to deliver dance instruction to the students per the curriculum
170	11-999-230-340-23-0000	05-1522	10/18/2004	PRINCETON BALLET SCHOOL	65,000.00	16,250.00	PURCHASED TECH SERVICES - Payment for Dance power services and supplies delivered to students in NE			X	These consultants are used to deliver dance instruction to the students per the curriculum
171	11-999-230-340-24-0000	06-4159	3/21/2006	CHARLIE MAE SHARP	9,290.56	9,290.56	Interim Ass. Superintendent for Personnel for the month of February - viewed bd resolution, timesheet, contrac	X			
172	11-999-230-530-17-0000	06-3582	2/21/2006	A T & T	96.92	96.92	COMMUNICATIONS/POSTAGE - phone bill business office	X			
173	11-999-230-530-17-0000	05-0636	9/21/2004	A T & T	20,000.00	76.86	COMMUNICATIONS/POSTAGE - Telephone expenditure for year 2004-2005	X			
174	11-999-230-530-17-0000	05-2578	4/26/2005	ATX TELECOMMUNICATIONS SERVICES	15,000.00	3,497.93	COMMUNICATIONS/POSTAGE - Expenditure for telecommunications services for acct# 7322466344 for the period 02/24/05 to 03/23/05	X			
175	11-999-230-530-17-0000	05-2578	11/16/2004	ATX TELECOMMUNICATIONS SERVICES	15,000.00	2,341.41	COMMUNICATIONS/POSTAGE - Expenditure for telecommunications services for acct# 7322466344 for Aug., Sept., and Oct. 2004	X			
176	11-999-230-530-17-0000	06-0805	10/18/2005	AVAYA INC./EXPANETS	2,000.00	144.43	COMMUNICATIONS/POSTAGE - the N.B. Health Sciences Technology High School monthly service charge	X			
177	11-999-230-530-17-0000	06-0805	11/15/2005	AVAYA INC./EXPANETS	2,000.00	144.43	COMMUNICATIONS/POSTAGE - the N.B. Health Sciences Technology High School monthly service charge	X			
178	11-999-230-530-17-0000	05-0513	12/21/2004	AVAYA INC./EXPANETS	2,000.00	144.43	COMMUNICATIONS/POSTAGE - Service agreements for Merlin Legend Maint. + Voice messaging maint. + Merlin telephones maint. for the month of Nov '04	X			
179	11-999-230-530-17-0000	05-1510	9/21/2004	CINGULAR WIRELESS	7,200.00	1,185.88	COMMUNICATIONS/POSTAGE - Wireless telephone bill for the period 07/11/04 to 08/10/04 for Mary Egan, Mr. R. Kaplan, D. Wimbush, R. Daza, G. Grant	X			
180	11-999-230-530-17-0000	05-1510	5/17/2005	CINGULAR WIRELESS	7,200.00	488.57	COMMUNICATIONS/POSTAGE - Wireless telephone bill for the period 03/11/05 to 04/10/05 for Mary Egan, Mr. R. Kaplan, D. Wimbush, R. Daza, G. Grant	X			

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181	11-999-230-530-17-0000	05-1510	10/18/2004	CINGULAR WIRELESS	7,200.00	438.62	COMMUNICATIONS/POSTAGE - Wireless telephone bill for the period 08/11/04 to 09/10/04 for Mary Egan, Mr. R. Kaplan, D. Wimbush, R. Daza, G. Grant	X			
182	11-999-230-530-17-0000	05-2432	4/26/2005	DAAMERICA	2,500.00	458.64	COMMUNICATIONS/POSTAGE - Payment for Directory assistance calls (411 calls @ \$0.49 per call) for the month of March '05	X			
183	11-999-230-530-17-0000	05-2432	5/17/2005	DAAMERICA	2,500.00	451.29	COMMUNICATIONS/POSTAGE - Payment for Directory assistance calls (411 calls @ \$0.49 per call) for the month of April '05	X			
184	11-999-230-530-17-0000	06-3445	6/20/2006	PITNEY BOWES INC	2,848.10	2,848.10	COMMUNICATIONS/POSTAGE - postage meter lease	X			
185	11-999-230-530-17-0000	05-0633	9/21/2004	VERIZON	257,000.00	20,809.39	COMMUNICATIONS/POSTAGE - Verizon monthly bill for July-August.	X			
186	11-999-230-530-17-0000	06-3303	5/16/2006	VERIZON	18,349.88	18,349.88	COMMUNICATIONS/POSTAGE - phone charges for the month of Mar. 2006, for various buildings in the District.	X			
187	11-999-230-530-17-0000	06-0812	10/18/2005	VERIZON	14,509.38	14,509.38	COMMUNICATIONS/POSTAGE - phone charges for the month of Aug. 2005, for various buildings in the District.	X			
188	11-999-230-530-17-0000	06-0814	9/20/2005	CINGULAR WIRELESS	7,000.00	84.50	COMMUNICATIONS/POSTAGE - July cell phone bill for #7328815135 - no board resolution or approval noted			X	Cell phone is for director of early childhood education Gwen Grant. Cell phone is authorized due the mobile nature of this position and the necessity to be contacted throughout the district
189	11-999-230-530-17-0000	06-0814	8/16/2005	CINGULAR WIRELESS	7,000.00	57.00	COMMUNICATIONS/POSTAGE - June cell phone bill for #7328815135 - no board resolution or approval noted			X	Cell phone is for director of early childhood education Gwen Grant. Cell phone is authorized due the mobile nature of this position and the necessity to be contacted throughout the district
190	11-999-230-585-17-0000	06-4621	5/16/2006	BENITO ORTIZ	134.71	134.71	OTHER PURCH SERV-BOE TRAVEL - reimbursement expenses at School Boards conference	X			
191	11-999-230-585-17-0000	06-4614	5/16/2006	DALE CALDWELL	51.00	51.00	OTHER PURCH SERV-BOE TRAVEL - Reimbursement for expenses at conference 4-7 to 4-11	X			
192	11-999-230-585-17-0000	06-4611	5/16/2006	DR. JOHN KRENOS	96.64	96.64	OTHER PURCH SERV-BOE TRAVEL - Reimbursement for expenses at school boards conference in chicago	X			
193	11-999-230-585-17-0000	06-4623	5/16/2006	EMRA SEAWOOD	57.45	57.45	OTHER PURCH SERV-BOE TRAVEL - Reimbursement for School Boards Conference attended 4/7-4/11	X			
194	11-999-230-585-17-0000	05-5155	6/30/2005	HILTON ATLANTA	10,467.30	10,467.30	OTHER PURCH SERV-BOE TRAVEL - Hotel accommodations for 16 people for AVID Summer institute 2006. This was approved by Gordon MacInnes.	X			
195	11-999-230-585-17-0000	06-3295	1/17/2006	JAVIER GOMEZ-BLANCO	29.10	29.10	OTHER PURCH SERV-BOE TRAVEL - Mileage reimbursement to and from Trenton in Dec	X			

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196	11-999-230-585-17-0000	05-4473	5/17/2005	A-1 LIMOUSINE	408.16	408.16	OTHER PURCH SERV-BOE TRAVEL - Car services from San Diego for the NSBA		X		This is for travel of Board members and administrators to/from the conference. They did not necessarily take a limousine. When two or less people are taken they take a larger vehicle. When taking four people together a van may be used but this is more cost effective than taking taxis or smaller cars separately. When arranging travel the board always chooses the most economical way. On this occasion a large vehicle was utilized which cost four hundred dollars and was more economical because if they went separately it would cost over \$1,000.
197	11-999-230-585-17-0000	05-4457	5/17/2005	A-1 LIMOUSINE	400.30	400.30	OTHER PURCH SERV-BOE TRAVEL - Limousine services for board members NSBA Conference, San Diego 04/13/05 to 04/20/05		X		This is for travel of Board members and administrators to/from the conference. They did not necessarily take a limousine. When two or less people are taken they take a larger vehicle. When taking four people together a van may be used but this is more cost effective than taking taxis or smaller cars separately. When arranging travel the board always chooses the most economical way. On this occasion a larger vehicle was utilized which cost four hundred dollars and was more economical because if they went separately it would cost over \$1,000.
198	11-999-230-585-17-0000	05-3330	2/15/2005	A-1 LIMOUSINE	233.67	102.06	OTHER PURCH SERV-BOE TRAVEL - Limousine services for Edwin Gutierrez and Hector Villafane to and from Newark Airport		X		This is for travel of Board members and administrators to/from the conference. They did not necessarily take a limousine. When two or less people are taken they take a larger vehicle. When taking four people together a van may be used but this is more cost effective than taking taxis or smaller cars separately. When arranging travel the board always chooses the most economical way. On this occasion a larger vehicle was utilized which cost four hundred dollars and was more economical because if they went separately it would cost over \$1,000.
199	11-999-230-585-17-0000	06-4587	5/16/2006	A-1 LIMOUSINE	530.62	530.62	OTHER PURCH SERV-BOE TRAVEL - limousine services for New Brunswick BOE used a van not a limo - 5 passengers roundtrip		X		This is for travel of Board members and administrators to/from the conference. They did not take a limousine. When two or more people are taken they take a larger vehicle. When taking four people together a van may be used but this is more
200	11-999-230-585-17-0000	06-4510	5/16/2006	MCPSA	50.00	50.00	OTHER PURCH SERV-BOE TRAVEL - outstanding student award banquet ticket for Emma Seewood		X		A student received a county award and the board president attended to present the award to the student. Represented the district so the attendance was paid for.
201	11-999-230-585-17-0000	06-3854	3/21/2006	NATIONAL SCHOOL BOARDS ASSOC.	4,595.00	3,325.00	OTHER PURCH SERV-BOE TRAVEL - NSBA registration fees for conference in Chicago from 4/8-4/11. Registration for 7 people yet only 5 people were approved to attend			X	Approved travel for the National school boards conference. This is important professional development for the board of educational and administrators
202	11-999-230-585-17-0000	06-4613	5/16/2006	PATRICIA SADOWSKI	96.66	96.66	OTHER PURCH SERV-BOE TRAVEL - reimbursement of expenses at school boards conference in Chicago, food and drinks. Auditor noted only 5 people were approved however 7 people attended			X	Approved travel for the National school boards conference. This is important professional development for the board of educational and administrators
203	11-999-230-585-17-0000	06-4071	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	6,430.06	4,592.90	OTHER PURCH SERV-BOE TRAVEL - hotel reservations for NSBA Conf. April 7-11 in Chicago. 918.58 per person. 7 people total.			X	Approved travel for the National school boards conference. This is important professional development for the board of educational and administrators
204	11-999-230-585-17-0000	06-4168	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	(6,430.00)	(4,590.00)	OTHER PURCH SERV-BOE TRAVEL - hotel reservations for NSBA Conf. April 7-11 in Chicago. 918.58 per person. 7 people total.			X	Approved travel for the National school boards conference. This is important professional development for the board of educational and administrators
205	11-999-230-585-17-0000	06-3990	3/21/2006	WHEREVER TRAVEL INC.	1,373.11	1,166.01	OTHER PURCH SERV-BOE TRAVEL - NJSA conference April 7- April 11, airfare for 5 people from Newark to Chicago. only 5 people were approved. 7 people attended.			X	State approved travel for the conference for administrators. The conference provides valuable professional development that is turn keyed to the district to improve the educational experience
206	11-999-230-590-17-0000	05-2294	6/27/2005	411 JOYCE KILMER ASSOCIATES, LLC	30,396.80	2,700.00	OTHER PURCH SERV GEN ADMIN - 12 months base rent for Unit# 6, 411 Joyce Kilmer - to be paid on monthly basis	X			The district needs to rent space for storage of supplies/materials and maintenance equipment. The permanent space is located in the new high school which was scheduled to be completed in September 2007. Once the new high school is completed the rental will not be necessary. The old storage was located next to McKinley school and was knocked down to build a kindergarten center.
207	11-999-230-590-17-0000	05-2514	11/16/2004	CITY OF NEW BRUNSWICK	21,154.00	21,154.00	OTHER PURCH SERV GEN ADMIN - BOE's portion of salary of after school supervisor for the period July 1, 2004 through December 31, 2004	X			The Board of Education has an interlocal shared services agreement with the city because this program is for after school programs at the schools. Mr. Blevins is the supervisor of the program so we split his salary
208	11-999-230-590-17-0000	05-2218	10/18/2004	CROSSROADS THEATER COMPANY	8,670.00	8,670.00	OTHER PURCH SERV GEN ADMIN - Purchase tickets for theatre performance: History of the Word for 10/20/04 and 10/21/04, 289 tickets @ \$15.00 each for each day	X			
209	11-999-230-590-17-0000	05-1405	8/17/2004	EAST BRUNSWICK BD OF ED/ETTC	8,850.00	8,850.00	OTHER PURCH SERV GEN ADMIN - District's participation in the Training Center Development Program for the 2004-2005 (354 staff members @ \$25.00 each for 118 vouchers)	X			
210	11-999-230-590-17-0000	06-2387	11/15/2005	GEORGE F. HENDRICKS	4,556.50	4,556.50	LEGAL SERVICES - Professional legal services rendered relating to various matters - EPA, Technology HS, tax	X			

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211	11-999-230-590-17-0000	06-2366	11/15/2005	INDUSTRIAL APPRAISAL CO.	250.00	250.00	OTHER PURCH SERV GEN ADMIN - FACS Support and Maintenance	X			
212	11-999-230-590-17-0000	05-1778	8/31/2004	JAVIER GOMEZ-BLANCO	2,775.00	2,775.00	OTHER PURCH SERV GEN ADMIN - For services rendered as per resolution. Time sheet included has 111 hours of work for 7/26 through 8/13.	X			
213	11-999-230-590-17-0000	06-2107	11/15/2005	MARIANO PRESS	1,285.00	1,285.00	OTHER PURCH SERV GEN ADMIN - Paper Purchases - 6000 7 part carbonless	X			
214	11-999-230-590-17-0000	05-2101	11/16/2004	MARIANO PRESS	12,446.00	2,823.00	OTHER PURCH SERV GEN ADMIN - Printing of 7000 progress reports, 7500 #10 envelopes, 10500 specialty letterheads.	X			
215	11-999-230-590-17-0000	05-3371	2/15/2005	NCTM	354.00	354.00	OTHER PURCH SERV GEN ADMIN - Registration fees for the 82nd annual meeting in Philadelphia for 2 science specialists	X			
216	11-999-230-590-17-0000	05-1402	8/17/2004	NJ SCHOOL BOARDS ASSOCIATION	25,027.00	25,027.00	OTHER PURCH SERV GEN ADMIN - District's membership dues for 2004-2005 calculated as $1877 + (.00069 \times 79,253,252) = \$25,027$	X			
217	11-999-230-590-17-0000	06-2106	2/21/2006	OCS PRINTING, INC.	289.50	147.00	OTHER PURCH SERV GEN ADMIN - business cards, envelopes, withdrawal cards, medical cards, educational plan updates	X			
218	11-999-230-590-17-0000	06-0806	2/21/2006	OPTIMUM LIGHTPATH	1,400.00	1,400.00	OTHER PURCH SERV GEN ADMIN - fiber optic monthly service charge 2005-2006 school year. Month of Feb	X			
219	11-999-230-590-17-0000	04-3857	7/27/2004	OPTIMUM LIGHTPATH	14,000.00	2,800.00	OTHER PURCH SERV GEN ADMIN - Fiber optics connections from WW. This payment is for two (May & June) months of 10 month contract.	X			
220	11-999-230-590-17-0000	05-0620	9/21/2004	OPTIMUM LIGHTPATH	16,800.00	2,800.00	OTHER PURCH SERV GEN ADMIN - Fiber optics connections from WW. This payment is for September.	X			
221	11-999-230-590-17-0000	05-0620	10/18/2004	OPTIMUM LIGHTPATH	16,800.00	1,400.00	OTHER PURCH SERV GEN ADMIN - Fiber optics connections from WW. This payment is for one (Oct) month of 10 month contract.	X			
222	11-999-230-590-17-0000	05-0620	11/16/2004	OPTIMUM LIGHTPATH	16,800.00	1,400.00	OTHER PURCH SERV GEN ADMIN - Fiber optics connections from WW. This payment is for one (Nov) month of 10 month contract.	X			
223	11-999-230-590-17-0000	05-1404	1/18/2005	PROFESSIONAL DEVELOPMENT ACADEMY	4,800.00	4,800.00	OTHER PURCH SERV GEN ADMIN - Professional development program package for 60 participants in Piscataway	X			This is necessary for the professional development of teachers as per the state mandated professional development pla
224	11-999-230-590-17-0000	06-2726	4/18/2006	RICOH BUSINESS SYSTEMS	961.72	961.72	OTHER PURCH SERV GEN ADMIN - lease payment for Ricoh copiers, contracts include unlimited service and supplies except paper and staples	X			
225	11-999-230-590-17-0000	05-1893	3/15/2005	RICOH BUSINESS SYSTEMS	5,025.60	393.80	OTHER PURCH SERV GEN ADMIN - Lease of copiers for HS and RS Youth services for 12 months.	X			

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226	11-999-230-590-17-0000	05-2180	10/18/2004	RICOH BUSINESS SYSTEMS, INC.	472.50	472.50	OTHER PURCH SERV GEN ADMIN - Billable network service	X			
227	11-999-230-590-17-0000	06-1699	9/20/2005	SCHOOL BASE, INC.	1,695.00	1,695.00	OTHER PURCH SERV GEN ADMIN - annual rollover and 1 year toll free telephonic support ending June 30 2006	X			
228	11-999-230-590-17-0000	06-0969	3/3/2006	XEROX CORP	57,527.73	4,341.46	OTHER PURCH SERV GEN ADMIN - Lease and Maintenance charges for copiers in the district	X			
229	11-999-230-590-17-0000	05-3270	2/15/2005	BENCO DENTAL CO	1,859.48	1,859.46	OTHER PURCH SERV GEN ADMIN - Residual balance with finance charges to close acc# 98097931		X		Purchase is for dental clinic that is conducted at Lord Stirling school. Free dental care is provided to students who would not otherwise receive dental care. It is a program recognized as innovative and necessary in new schools that the SCC is constructed which is part of the community school concept
230	11-999-230-590-17-0000	05-4975	6/27/2005	FARRINGTON MANOR	3,000.00	3,000.00	OTHER PURCH SERV GEN ADMIN - Payment for Alternate School Awards Banquet held on June 14, 2005 plus \$8.00 gratuity charge		X		Alternate students are the students who were expelled from the other schools and upon completion of the year they have an awards banquet to reward these students for graduating the program. These are our most troubled students and they need the positive reinforcement to continue their education. This was discontinued in 2005-06
231	11-999-230-590-17-0000	05-3562	3/15/2005	FOUNDATION FOR EDUCATIONAL ADMIN.	8,833.00	8,833.00	OTHER PURCH SERV GEN ADMIN - NJ Excel July 04- Model 3 for Russ Lazovick. Original cost \$10,833. A \$2,000 scholarship was applied to the total resulting in a lower payment by the District. Costs were for registration model and books (1 through 5)		X		The professional fee is paid for by the district on behalf of the employee who was requested to attend the administrator training by the district. The district asked him to attend to be prepared to be an administrator in the district and the professional development is needed for the certification
232	11-999-230-590-17-0000	06-1858	12/20/2005	FUSCO'S RENTAL WORLD	2,550.00	850.00	OTHER PURCH SERV GEN ADMIN - Rental of Scissor Lift		X		The district does not own a scissor lift and is far to expensive to purchase for the one time use that it was needed fo
233	11-999-230-590-17-0000	06-1242	7/29/2005	GLENN EMMANUEL FORD	4,471.00	4,471.00	OTHER PURCH SERV GEN ADMIN - Compensation for consulting services rendered 7/1/05 - 7/26/05 - Consultant for Education Foundation		X		The foundation is in it's start up phases so the board of education can legally fund the start up consultant with an agreement that once the foundation is established the costs of start up will be reimbursed.
234	11-999-230-590-17-0000	06-2663	12/20/2005	WHITAKER NEWSLETTERS INC	199.00	199.00	OTHER PURCH SERV GEN ADMIN - New Jersey Education Law Report, order number 180037-b3 for Mr Hendricks.		X		Publication is for board attorney in order to be aware of the new decisions and information regarding school law
235	11-999-230-590-23-0000	05-3949	4/26/2005	WHEREVER TRAVEL INC.	296.91	296.91	OTHER PURCH SERVICES - Air tickets for Mary Mitchell to attend Natl Science convention in Texas for 4 days			X	Science Supervisor attended event to turnkey national science initiatives to the school district to further enhance the students learning experience
236	11-999-230-590-23-0000	06-2528	11/15/2005	ADRIENNE VENTO	115.00	115.00	OTHER PURCH SERVICES - reimbursement to attend Art Educators of NJ conference	X			
237	11-999-230-590-23-0000	05-4018	3/31/2005	HYATT REGENCY DALLAS AT REUNION, INC.	768.20	768.20	OTHER PURCH SERVICES - Four night hotel accommodation for Mary Mitchell to attend NSTA 2005 Natl Science Convention. This was approved by Gordon MacInnes Asst Commissioner	X			
238	11-999-230-590-23-0000	06-2527	11/15/2005	KRISTINE TEMPLETON	135.00	135.00	OTHER PURCH SERVICES - Reimbursement to attend Art Educators of NJ Conference on 10/10-10/12	X			
239	11-999-230-590-23-0000	06-2155	10/18/2005	LUIS R. LAVIENA, PH.D.	1,600.00	1,600.00	OTHER PURCH SERVICES - Consulting at a workshop on 9/22 & 9/23	X			The district hired this consultant to present to the teachers on the contract approved professional development days
240	11-999-230-590-23-0000	06-2710	12/20/2005	MARY EGAN	100.00	100.00	OTHER PURCH SERVICES - Days per diem to attend NSDC on Dec 4, 5, 6, 2005	X			

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241	11-999-230-590-23-0000	05-1993	11/16/2004	NCTM	72.00	72.00	OTHER PURCH SERVICES - One full individual membership for Hector Villafane Asst Super.	X			
242	11-999-230-590-23-0000	05-1958	10/18/2004	NJASA	1,440.00	1,440.00	OTHER PURCH SERVICES - NJASA membership dues for Hector Ramon Villafane Asst Super for the 2004-2005 school year.	X			
243	11-999-230-590-23-0000	06-2531	11/16/2005	VICTOR'S MUSIC & ARTS CENTER	200.00	200.00	OTHER PURCH SERVICES - Professional Development for music teacher (James Coleman)	X			Professional development for music teachers is an integral part of the district educational plan. The state mandates a five year professional plan that proves the educational value of such
244	11-999-230-590-23-0000	06-4513	5/16/2006	FILLIPO'S FAMOUS PIZZA	95.60	95.60	OTHER PURCH SERVICES - 8 large pizzas and 8 sodas		X		Pizza is for students to reward the students for good behavior and participation in certain projects they excelled i
245	11-999-230-590-23-0000	06-4625	5/16/2006	FILLIPO'S FAMOUS PIZZA	4.40	4.40	OTHER PURCH SERVICES - 8 large pizzas and 8 sodas		X		Pizza is for students to reward the students for good behavior and participation in certain projects they excelled i
246	11-999-230-590-23-0000	06-4469	4/18/2006	GLORIA RAHN	987.43	972.80	OTHER PURCH SERVICES - Reimbursement for ASCD Conference held in Chicago from 3/31/06-4/3/09		X		State approved travel for the conference for an administrator. The conference provides valuable professional development that is turn keyed to the district to improve the educational experience
247	11-999-230-590-23-0000	06-1500	9/20/2005	NATIONAL STAFF DEVELOPMENT COUNCIL	1,289.00	1,289.00	OTHER PURCH SERVICES - registration fees for 3-day NSDC conference, M. Egan, G. Rahn, K. Smith.		X		Assistant Superintendent and other key administrative staff members attended the conference for professional development as approved by the State of New Jersey per Abbott regulations
248	11-999-230-590-23-0000	06-3541	2/21/2006	NB BD OF ED FOOD SERVICE DEPT.	330.00	330.00	OTHER PURCH SERVICES - Breakfast, lunch for twenty people on feb 1st and feb 2nd Liberty Science Professional Development		X		Food is for students who participated in the liberty science field trip
249	11-999-230-590-23-0000	06-4561	5/16/2006	RUSSELL LAZOVICK	670.46	670.46	OTHER PURCH SERVICES - reimbursement for expenses incurred during the ASCD Conference held in Chicago: transportation, lodging, meals		X		Supervisor of language arts attended conference for professional development to turnkey new educational programs to the district.
250	11-999-230-590-23-0000	06-4168	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	(6,430.00)	(921.48)	OTHER PURCH SERVICES - Mr. Kaplan's hotel reservation	X			Approved travel for the National school boards conference. This is important professional development for the board of educational and administrators.
251	11-999-230-590-24-0000	05-4288	6/27/2005	BENEFIT SOFTWARE, INC.	385.00	385.00	OTHER PURCH SERV-PERSONNEL - Renewal for Compwatch extended service plan workers compensator	X			
252	11-999-230-590-24-0000	06-3737	3/21/2006	CALIFON CONSULTANTS OF NEW JERSEY	775.00	775.00	OTHER PURCH SERV-PERSONNEL - Califon seniority seminar reg for three people - Charlie May Sharp, M. Krichliski, A. Washington	X			
253	11-999-230-590-24-0000	06-3632	6/29/2006	CHARLIE MAE SHARP	11,032.54	11,032.54	OTHER PURCH SERV-PERSONNEL - Interim Asst. Superintendent for Personnel for the month of January - viewed contract, bd resolution, time sheet	X			
254	11-999-230-590-24-0000	05-2692	12/21/2004	ELEMENT K JOURNALS	67.00	67.00	OTHER PURCH SERV-PERSONNEL - Inside Microsoft Word / New Starting 12/04	X			
255	11-999-230-590-24-0000	05-4415	6/27/2005	FEA/NJ ELITE	100.00	100.00	OTHER PURCH SERV-PERSONNEL - Registration fee for Karen Linderman for Assistant Principals' and School Counselors' Conference on 05/18/05	X			

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256	11-999-230-590-24-0000	06-2375	11/15/2005	JANET OSAK/EDUCATION CONSULTATION SERV.	2,400.00	2,400.00	OTHER PURCH SERV-PERSONNEL - CEP Training Sessions (Aug, Sept, Oct)	X			
257	11-999-230-590-24-0000	05-3903	4/26/2005	JANET OSAK/EDUCATION CONSULTATION SERV.	900.00	900.00	OTHER PURCH SERV-PERSONNEL - CEP training for staff for the comprehensive equity plan at a rate of \$300 per workshop. 3 workshops were held during December and February	X			This is a comprehensive equity training program that is mandated by the state of new jersey. Without this training the district would be out of compliance with state requirements
258	11-999-230-590-24-0000	05-2972	1/18/2005	JOHN MARRON	275.00	275.00	OTHER PURCH SERV-PERSONNEL - Professional development for crisis intervention skills for nurses, social workers, counselors, CST members and SAC coordinators. Viewed Bd resolution on 9/21/04	X			
259	11-999-230-590-24-0000	06-4207	5/16/2006	KEAN UNIVERSITY-CONTINUING EDUCATION	25.00	25.00	OTHER PURCH SERV-PERSONNEL - Kean U Teachers Job Fair 2006 5/17/06	X			
260	11-999-230-590-24-0000	05-3704	3/15/2005	MARY EGAN	2,396.63	2,396.63	OTHER PURCH SERV-PERSONNEL - Reimbursement for expenses incurred during AASSA San Antonio convention in Feb 2005. One air plane ticket for \$1,076, hotel for \$1,170 and \$150 for daily allowance. - Viewed contract - allowable per contrac	X			Assistant Superintendent of Curriculum attended event to learn about new and innovative programs that can enhance the learning experience of the students. Also provides professional development for the asst supt and she is entitled to attend per her contract.
261	11-999-230-590-24-0000	06-4029	3/21/2006	MATTHEW BENDER & CO., INC.	103.49	103.49	OTHER PURCH SERV-PERSONNEL - Renewal NJ Adm Code T6 & 6A Education	X			
262	11-999-230-590-24-0000	06-2883	1/17/2006	NEUMANN COLLEGE/DVEC	200.00	200.00	OTHER PURCH SERV-PERSONNEL - Greater Philly Job Fair	X			The district participated in the job fair to interview and look for new teaching candidates that are graduating from college. The district participates to hire the best and brightest of the new incoming teachers
263	11-999-230-590-24-0000	06-3239	1/17/2006	PAMELA FAMA	338.00	338.00	OTHER PURCH SERV-PERSONNEL - tuition reimbursement for Ocean County College	X			
264	11-999-230-590-24-0000	05-2610	11/16/2004	PAMELA FAMA	634.00	634.00	OTHER PURCH SERV-PERSONNEL - Tuition reimbursement for Ocean County College	X			
265	11-999-230-590-24-0000	06-3296	1/17/2006	RHONDA TAHA	1,295.00	1,295.00	OTHER PURCH SERV-PERSONNEL - tuition reimbursement, University of Connecticut	X			
266	11-999-230-590-24-0000	05-1777	9/22/2004	RHONDA TAHA	1,436.25	1,436.25	OTHER PURCH SERV-PERSONNEL - Tuition reimbursement for Rutgers.	X			
267	11-999-230-590-24-0000	06-1229	8/16/2005	STRAUSS ESMAY ASSOCIATES	2,345.00	2,345.00	OTHER PURCH SERV-PERSONNEL - policy and alert system, manual maintenance and database system and the NJ School Diges	X			
268	11-999-230-590-24-0000	05-2491	11/16/2004	WEST GROUP	115.00	115.00	OTHER PURCH SERV-PERSONNEL - NJ Admin Code T6 and 6A Sub	X			The most updated state approved law and code books must be purchased every year
269	11-999-230-590-24-0000	06-3760	3/21/2006	ASPIRA, INC. OF NJ	250.00	250.00	OTHER PURCH SERV-PERSONNEL - HS principal ad in Aspira 29th annual luncheon commemorative journal		X		Ad was placed in journal to congratulate students for their academic achievements of the school year
270	11-999-230-590-24-0000	05-2880	1/18/2005	COUNCIL ON EDUCATION IN MANAGEMENT	399.00	399.00	OTHER PURCH SERV-PERSONNEL - Registration fee for Rhonda R. Taha to attend seminar: "How to Excel as a Human Resource Assistant" on 01/12/05 and 01/13/05			X	Professional development for central office staff member in order to perform her job duties and serve the district better. Professional development of staff is absolutely necessary to develop all employees and to stay current with regulation

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271	11-999-230-590-24-0000	05-0505	7/27/2004	LA MERMOTOR INN	653.61	653.61	OTHER PURCH SERV-PERSONNEL - Hotel accommodations (3 nights) for Mary Egan for NJ Excel Wildwood Summer 2004.		X		Assistant Superintendent of Curriculum attended NJ excel event sponsored by the state of NJ to learn about new and innovative programs that can enhance the learning experience of the students.
272	11-999-230-590-24-0000	05-3721	3/31/2005	MANCHESTER GRAND HYATT	19,740.00	3,172.50	OTHER PURCH SERV-PERSONNEL - Hotel accommodations for 9 people for 5-7 nights. People attended National School Board Conference in San Diego.		X		This is a repeated purchase order from another list. Board members and administrative staff attended event to turnkey the new national educational initiatives to the school district. This is a budgeted item and we feel it is not excessive. All attendees ensure that all possible information was gathered. This also included the AVID conference so payments are for attendance of two conferences.
273	11-999-230-590-24-0000	05-3118	4/26/2005	NB BD OF ED FOOD SERVICE DEPT.	353.05	40.25	OTHER PURCH SERV-PERSONNEL - Provided light cold meal on 4/13/05 to 7 people.		X		Refreshments are authorized when necessary due to the length and time of meeting. When meetings or professional development sessions last several hours it is necessary to have some sort of refreshments in order to accomplish more time on task.
274	11-999-230-590-24-0000	05-3118	1/18/2005	NB BD OF ED FOOD SERVICE DEPT.	353.05	20.65	OTHER PURCH SERV-PERSONNEL - Provided beverage, cookies, and fruit in Nov to 7 people.		X		Refreshments are authorized when necessary due to the length and time of meeting. When meetings or professional development sessions last several hours it is necessary to have some sort of refreshments in order to accomplish more time on task.
275	11-999-230-590-24-0000	05-3118	1/18/2005	NB BD OF ED FOOD SERVICE DEPT.	353.05	10.00	OTHER PURCH SERV-PERSONNEL - Provided beverages and cookies		X		Refreshments are authorized when necessary due to the length and time of meeting. When meetings or professional development sessions last several hours it is necessary to have some sort of refreshments in order to accomplish more time on task.
276	11-999-230-590-24-0000	05-2235	10/18/2004	VISITING INTL FACULTY PROGRAM	16,800.00	16,800.00	OTHER PURCH SERV-PERSONNEL - Payment of highly qualified teachers (two) on subjects outside the U.S. Viewed board approval for \$26,800.		X		A lack of bilingual teachers forced the district to search outside the U.S. for qualified applicants. This firm found qualified applicants for our necessary vacancies and were paid for these services. This program was highly successful.
277	11-999-230-590-24-0000	06-3734	3/21/2006	MARY POMERANTZ ADVERTISING	5,089.70	5,089.70	OTHER PURCH SERV-PERSONNEL - Star Ledger Ad 2/5/06		X		Advertisements are for hiring replacement positions to fill vacancies of the district. The district uses Pomerantz agency to get a better rate than the newspapers offer for advertising.
278	11-999-230-590-24-0000	06-2892	12/20/2005	MARY POMERANTZ ADVERTISING	3,916.85	3,916.85	OTHER PURCH SERV-PERSONNEL - Star Ledger Ad 11/27/05		X		Advertisements are for hiring replacement positions to fill vacancies of the district. The district uses Pomerantz agency to get a better rate than the newspapers offer for advertising.
279	11-999-230-590-24-0000	05-3195	1/18/2005	MARY POMERANTZ ADVERTISING	2,950.48	2,950.48	OTHER PURCH SERV-PERSONNEL - Advertising in newspaper for various staff positions on 1/9/05 in the Star Ledger.		X		Advertisements are for hiring replacement positions to fill vacancies of the district. The district uses Pomerantz agency to get a better rate than the newspapers offer for advertising.
280	11-999-230-590-24-0000	05-2604	11/16/2004	MARY POMERANTZ ADVERTISING	2,936.36	2,936.36	OTHER PURCH SERV-PERSONNEL - Advertising in newspaper for various staff positions on 12/6/04 in the Star Ledger.		X		Advertisements are for hiring replacement positions to fill vacancies of the district. The district uses Pomerantz agency to get a better rate than the newspapers offer for advertising.
281	11-999-230-590-24-0000	05-2942	12/21/2004	MARY POMERANTZ ADVERTISING	2,591.72	2,591.72	OTHER PURCH SERV-PERSONNEL - Advertising in newspaper for various staff positions on 10/31/04 in the Star Ledger.		X		Advertisements are for hiring replacement positions to fill vacancies of the district. The district uses Pomerantz agency to get a better rate than the newspapers offer for advertising.
282	11-999-230-590-24-0000	05-4851	6/27/2005	UNITED PARCEL SERVICE	393.59	393.59	OTHER PURCH SERV-PERSONNEL - Sending packages through UPS to multiple parties.			X	Most of these charges are for shipping the state and other completed tests to the companies for scoring. UPS is the preferred shipper due to the confidential and important nature of the package. We must have the ability to track all packages sent this way. Again we use UPS when the packages are important and must be tracked. Also depending on the weight of the package this way is cheaper.
283	11-999-230-590-28-0000	05-5047	6/27/2005	L. DEBRA WIMBUSH	175.16	175.16	OTHER PURCH SERV - WSR OFFICE - Mileage reimbursement for Jan - May 2005.	X			
284	11-999-230-590-28-0000	05-3065	1/18/2005	L. DEBRA WIMBUSH	128.00	144.00	OTHER PURCH SERV - WSR OFFICE - Mileage reimbursement for Sept - Dec 2004 at \$36 per month.	X			
285	11-999-230-590-28-0000	05-4854	6/27/2005	FEDEX	104.06	18.48	OTHER PURCH SERV - WSR OFFICE - Shipping expense for package sent from Debra Wimbush to NJ Dept. of Ed. in Trenton, NJ.		X		It is necessary to Federal express items to the state department of education due to the size and nature of the information.

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286	11-999-230-591-17-0000	06-4037	3/21/2006	PAVESE MCCORMICK AGENCY	10,215.00	10,215.00	INSURANCE LIABILITY- payment for policy change, workers comp audit for 2004-2005	X			
287	11-999-230-591-17-0000	05-1764	1/18/2005	PAVESE MCCORMICK AGENCY	9,323.75	149.00	INSURANCE LIABILITY - Policy fee for umbrella policy that was not paid for in original payment	X			
288	11-999-230-600-17-0000	06-3449	2/21/2006	CALIFON CONSULTANTS OF NEW JERSEY	2,500.00	2,500.00	GENERAL SUPPLIES -DISTRICT - Purchase of Califon consultants software and training program. Program is used to calculate seniority for all certificated staff. Viewed Bd resolution on 1/17/06.	X			This program is necessary to evaluate and determine seniority for all staff. Program determines how to rank staff based on time served for any and all positions a employee may have held. This is needed when there are reductions in force as we did last year and are doing again this year
289	11-999-230-600-17-0000	06-4137	5/16/2006	GOOD STEWARD SOFTWARE, LLC	9,965.00	9,965.00	GENERAL SUPPLIES -DISTRICT - Energy CAP's latest software edition for the Energy and Education Program. Viewed Bd resolution on 5/16/06.	X			
290	11-999-230-600-17-0000	05-2184	10/29/2004	TARGET	179.84	179.84	GENERAL SUPPLIES -DISTRICT - 8 dorm style refrigerators to replace Poland Springs Units.		X		Refrigerators are necessary in the nurses office to hold water and other supplies needed in an emergency
291	11-999-230-600-19-0000	06-3395	2/21/2006	MAYER JOHNSON LLC	305.00	305.00	GENERAL SUPPLIES - PPS ADMIN - Boardmaker for window software for Early Childhood Dept	X			
292	11-999-230-600-22-0000	06-2616	11/15/2005	JACK HUMMA	731.17	731.17	SUPP/MATERIALS SUPT OFFICE - Reimbursement for NJSBA conference includes: hotel accommodation, food, registration, and parking.	X			This is for the New Jersey school boards conference in Atlantic City which the new director of facilities was authorized to attend for professional development
293	11-999-230-600-22-0000	05-4781	6/27/2005	ALPHA GRAPHICS #321	6,499.53	6,499.53	SUPP/MATERIALS SUPT OFFICE - Watches for retiree's 50 women watches 35 men's watches		X		Board approved inexpensive watches with the NBPS logo for the retirees who have dedicated their many years of service to the students of the district.
294	11-999-230-600-22-0000	05-1886	9/21/2004	NB BD OF ED FOOD SERVICE DEPT.	8,074.60	8,074.60	SUPP/MATERIALS SUPT OFFICE - Superintendents forum, new teacher orientation.		X		This is a repeat purchase order. The food is necessary for the district wide professional day where the staff attends meetings all day long and lunch is provided to ensure more time on task for professional development
295	11-999-230-600-24-0000	06-5081	6/29/2006	FLOWERS BY BARBARA	70.00	70.00	SUPP/MATERIALS PERSONNEL OFFICE - Flower bouquet for individual to get well soon, plus delivery		X		Flowers were sent by board of education to Assistant Superintendent of Personnel due to her being hospitalized
296	11-999-230-890-17-0000	05-2557	11/30/2004	AMERICAN ASSOC OF SCHOOL ADMINISTRATORS	525.00	525.00	SUPP/MATERIALS SUPT OFFICE - ASSA 2005 National Conference on Education registration for three people Kaplan Jannarone Egan	X			These key administrators are entitled to and approved by the state to attend this conference for professional developer
297	11-999-230-890-17-0000	06-1878	9/20/2005	ANJALI BHATNAGER	112.93	112.93	SUPP/MATERIALS SUPT OFFICE - Reimbursement for meals for AVID trip (7/10-7/14)	X			
298	11-999-230-890-17-0000	06-4120	3/21/2006	ARLETTE SAWMA	38.64	38.64	OTHER EXPENSES GENERAL ADMIN - mileage reimbursement for Jul '05-Mar '06	X			
299	11-999-230-890-17-0000	05-1869	9/21/2004	BENITO ORTIZ	200.00	200.00	OTHER EXPENSES GENERAL ADMIN - Expenses related to NJSBA convention in AC for Oct 19-22, 2004.	X			As per board policy and travel reimbursement guidelines any employee or board member is entitled to \$50 per day for meals at this is that reimbursement.
300	11-999-230-890-17-0000	06-2040	10/18/2005	BORGATA HOTEL CASINO & SPA,LLC	6,552.00	1,638.00	OTHER EXPENSES GENERAL ADMIN - NJSBA conference, Oct 25-28. \$234 per day for 3 days.	X			State approval is not needed due to the travel in the State of New Jersey. This is for professional development of the school board and administrators.

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301	11-999-230-890-17-0000	06-1933	9/20/2005	CAROL FORLANO	124.77	124.77	OTHER EXPENSES GENERAL ADMIN - reimbursement for food while attending AVID workshop in Atlanta July 10-14. Approved by the State.	X			
302	11-999-230-890-17-0000	06-1855	9/20/2005	DIANNA HARRIS	131.92	131.92	OTHER EXPENSES GENERAL ADMIN - reimbursement for food while attending AVID trip to Atlanta	X			
303	11-999-230-890-17-0000	05-3692	3/15/2005	DR. JOHN KRENOS	250.00	250.00	OTHER EXPENSES GENERAL ADMIN - Expense check for NSBA conference. Quantity is 5 @ \$50.	X			As per board policy and travel reimbursement guidelines any employee or board member is entitled to \$50 per day for meals at this is that reimbursement.
304	11-999-230-890-17-0000	06-1854	9/20/2005	FAYE WARREN	93.20	93.20	OTHER EXPENSES GENERAL ADMIN - Reimbursement for AVID workshop (7/10-7/14)	X			
305	11-999-230-890-17-0000	06-1877	9/20/2005	JACKY MCCURDY	114.36	114.36	OTHER EXPENSES GENERAL ADMIN - Reimbursement for AVID workshop (7/10-7/14)	X			
306	11-999-230-890-17-0000	06-1879	9/20/2005	LAURA ZULLO	162.13	162.13	OTHER EXPENSES GENERAL ADMIN - Reimbursement for AVID workshop (7/10-7/14)	X			
307	11-999-230-890-17-0000	05-3278	3/15/2005	LORMAN EDUCATION SERVICES, INC.	1,156.00	1,156.00	OTHER EXPENSES GENERAL ADMIN - 4 attendees to a seminar on "The Complete Payroll process in NJ"	X			
308	11-999-230-890-17-0000	05-3695	3/15/2005	MYRIAM HEREDIA	250.00	250.00	OTHER EXPENSES GENERAL ADMIN - Expense check for NSBA conference. Quantity is 5 @ \$50.	X			As per board policy and travel reimbursement guidelines any employee or board member is entitled to \$50 per day for meals at this is that reimbursement.
309	11-999-230-890-17-0000	05-3313	2/15/2005	NATIONAL SCHOOL BOARDS ASSOC.	3,350.00	3,350.00	OTHER EXPENSES GENERAL ADMIN - NSBA's National Affiliate Membership. Membership period 4/1/05 to 3/31/06.	X			
310	11-999-230-890-17-0000	05-1913	9/30/2004	NJ SCHOOL BOARDS ASSOCIATION	90.00	90.00	OTHER EXPENSES GENERAL ADMIN - 34th annual School law forum one person attending George Hendricks	X			This is for professional development for the board attorney in order to stay current with new school law
311	11-999-230-890-17-0000	06-4902	6/20/2006	NJASBO	54.00	54.00	OTHER EXPENSES GENERAL ADMIN - NJASBO spring conference fees for lunch for Rich Jannarone and Myrium Heredia	X			
312	11-999-230-890-17-0000	06-2968	12/20/2005	RICHARD JANNARONE	116.66	116.66	OTHER EXPENSES GENERAL ADMIN - Reimbursement for cell phone exp for bill dated 11/4/05	X			
313	11-999-230-890-17-0000	05-2847	1/18/2005	SOMERSET OFFICE SUPPLIES	154.37	154.37	OTHER EXPENSES GENERAL ADMIN - one shreader and three calendars. Items were purchased from state contract supplier	X			
314	11-999-230-890-17-0000	06-4597	5/16/2006	STAR LEDGER	79.00	79.00	OTHER EXPENSES GENERAL ADMIN - Legal Ads	X			
315	11-999-230-890-17-0000	06-1856	9/20/2005	TOMMIE SHIDER	100.35	100.35	OTHER EXPENSES GENERAL ADMIN - Reimbursement for meals for AVID program (7/10-7/14)	X			

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316	11-999-230-890-17-0000	05-1933	9/30/2004	TROPICANA CASINO AND RESORT	2,912.00	2,912.00	OTHER EXPENSES GENERAL ADMIN - 2004 annual workshop- New Jersey School Boards Hotel reservations. 6 people	X			This is a state approved workshop and is attended by six people to gather all of the information necessary to improve the curriculum and learning environment.
317	11-999-230-890-17-0000	05-1933	9/30/2004	TROPICANA CASINO AND RESORT	3,224.00	3,224.00	OTHER EXPENSES GENERAL ADMIN - 2004 annual workshop- New Jersey School Boards Hotel reservations. 6 people	X			This is state approved travel to the state conference for board members to attend for training and professional development. They also are informed of the new and educational programs that can be implemented in the district.
318	11-999-230-890-17-0000	06-2438	12/20/2005	CENACLE SISTERS	51.25	51.25	OTHER EXPENSES GENERAL ADMIN - mass card sent to Mayor, plus postage		X		The Board of Education felt it was their responsibility to offer their condolences to the Mayor on behalf of the students of the City of New Brunswick.
319	11-999-230-890-17-0000	05-3263	2/15/2005	HOLLY, WOOD, 'N VINES	100.00	100.00	OTHER EXPENSES GENERAL ADMIN - Sympathy for individual		X		This staff member passed away and the board of education expressed their sympathy to the family of this staff member
320	11-999-230-890-17-0000	06-1460	10/18/2005	HOLLY, WOOD, 'N VINES	80.00	80.00	OTHER EXPENSES GENERAL ADMIN - Get well basket		X		This staff member was severely ill and the Board of Education expressed their sympathy to this staff member
321	11-999-230-890-17-0000	06-1738	6/20/2006	NB BD OF ED FOOD SERVICE DEPT.	255.00	255.00	OTHER EXPENSES GENERAL ADMIN - facilities comm meeting, board meetings \$255 x 12 meetings, June meeting		X		Every month, the Board of Education meeting requires the board members to go directly from work to the meeting and therefore dinner for the board is provided.
322	11-999-230-890-17-0000	05-4535	5/17/2005	NB HIGH SCHOOL-STUDENT ACTIVITIES	180.00	180.00	OTHER EXPENSES GENERAL ADMIN - Ad for 2004-2005 year book from the school board		X		The board of education congratulates the student with this ad in the graduation program for this minimal cost
323	11-999-230-890-17-0000	05-1913	9/30/2004	NJ SCHOOL BOARDS ASSOCIATION	90.00	90.00	OTHER EXPENSES GENERAL ADMIN - Associate Membership Program for School Attorneys		X		This is for professional development membership for the board attorney in order to stay current with new school law
324	11-999-230-890-17-0000	05-2533	11/16/2004	RICHARD JANNARONE	6,649.63	2,437.63	OTHER EXPENSES GENERAL ADMIN - reimbursement for the school board convention rooms for board/admin, food for board retreat, taxi for board/admin to Angelo's to/from, cell phone dated Oct 4, 2004 \$6,318.50 was for school board convention rooms at the Borgata. (this was the price for all the rooms) \$160.00 was for food for the board retreat. \$50.00 was for cab fair for Board and Admin to/from Angelos Restaurant. Cell phone bill was \$121.13 for the month of September.		X		This was not a board retreat. This is the state approved school boards convention that all board members are entitled to attend. The hotel made a mistake when posting the board approved payment for the hotel rooms and therefore Mr. Jannarone had to pay for all the rooms the last day and get reimbursed. Board retreats are held at the school district's central office conference room.
325	11-999-230-890-17-0000	05-1352	8/17/2004	UNIVERSITY RADIOLOGY	41.00	41.00	OTHER EXPENSES GENERAL ADMIN - Services for student		X		Charges were not covered by student insurance and was reimbursed to the student due to the accident that happened at the school.
326	11-999-230-890-17-0000	05-4478	5/31/2005	VITAL SERVICES GROUP	160.00	160.00	OTHER EXPENSES GENERAL ADMIN - 2 Street Index for City of New Brunswick		X		In order to identify bus stops and transportation routes city maps with street indexes needed to be purchased due to the new construction in the city and new addresses. Without this the bus routes would be inaccurate
327	11-999-230-890-22-0000	05-2658	12/21/2004	ASSOCIATION FOR SUPERVISION & CURRICULUM DEV	69.00	69.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE -ASCD Membership enrollment	X			This is for membership participation to receive critical information from this association regarding updates in the curriculum field.
328	11-999-230-890-22-0000	06-3094	3/21/2006	BALLY'S PARK PLACE, INC.	194.00	194.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - NJASA Techspo 2006 Conference for R. Kaplan, 1/25 thru 1/26 Hotel reservations	X			
329	11-999-230-890-22-0000	06-4568	5/16/2006	CEASAR'S ATLANTIC CITY	284.00	284.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - '06 NJASAINUSBA Annual Spring Conference Hotel Reservations	X			

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330	11-999-230-890-22-0000	05-4246	5/31/2005	CEASAR'S ATLANTIC CITY	280.00	140.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Hotel accommodations for R Kaplan for NJASA annual spring conference	X			The superintendent is entitled to attend the state conference for superintendents for professional development purposes.
331	11-999-230-890-22-0000	05-4246	5/31/2005	CEASAR'S ATLANTIC CITY	280.00	280.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Room at Caesars Hotel 5/18-5/20 for convention for Mr. Kaplan	X			The superintendent is entitled to attend the state conference for superintendents for professional development purposes.
332	11-999-230-890-22-0000	06-4569	5/16/2006	NEW BRUNSWICK SISTER CITIES ASSOC	50.00	50.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- 2006-membership dues for Rich Kaplan. Individual membership	X			
333	11-999-230-890-22-0000	06-1453	8/16/2005	NJ SCHOOLMASTERS CLUB	135.00	135.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Rich Kaplan active membership dues	X			
334	11-999-230-890-22-0000	06-2263	11/15/2005	NJ SUPERINTENDENT'S STUDY COUNCIL	250.00	250.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Richard M. Kaplan Membership Dues	X			
335	11-999-230-890-22-0000	05-0535	8/17/2004	PHI DELTA KAPPA	85.00	85.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Annual membership renewal for the Advocates for Public School	X			
336	11-999-230-890-22-0000	06-2268	10/18/2005	RICHARD M. KAPLAN	200.00	200.00	OTHER EXP -BOE DUES/FEES/WORKSHOPS- expenses related to NJSBA convention in Atlantic City	X			
337	11-999-230-890-22-0000	05-3396	2/15/2005	RICHARD M. KAPLAN	553.17	553.17	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - reimbursement for Rich Kaplan: NJASA Techspo 2005/daily expenses 3 days, Lunch meeting, admin mtg, venture planning, AASA conference in San Antonio	X			As per his contract the superintendent attended the state sponsored Techspo conference in Atlantic city to turnkey the new and innovative educational programs to the district. The superintendent is also eligible for other reimbursements per his contract.
338	11-999-230-890-22-0000	05-2517	11/16/2004	RICHARD M. KAPLAN	29.00	29.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - Yellow Taxi Expense while at the NJSBA conf. in Atlantic City	X			
339	11-999-230-890-22-0000	06-4168	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	6,430.06	918.58	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- NASBA 66th Conference Hotel Reservations. 5 people total were approved	X			Travel is for professional development for school board members and administrators and was approved by the state department of education.
340	11-999-230-890-22-0000	06-4071	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	6,430.06	918.58	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - NASBA 66th Conference Hotel Reservations. 5 people total were approved	X			Travel is for professional development for school board members and administrators and was approved by the state department of education.
341	11-999-230-890-22-0000	06-1535	8/16/2005	URBAN SCHOOLS SUPT OF NJ	4,000.00	4,000.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - Payment for 2005-2006 Urban Schools Superintendents of NJ Comprehensive Membership Dues for Abbott District - Tier II	X			
342	11-999-230-890-22-0000	06-4699	6/20/2006	DIANA LOPEZ	132.70	132.70	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - reimbursement of costs for Business Communication style Guide Book, Every Writers Quick Fix Kit, Power Phrases-Expandet		X		Supplies were needed on an emergency basis for meeting with administrators and this employee was given permission to purchase and the board reimbursed her for the purchases.
343	11-999-230-890-22-0000	06-1677	9/20/2005	DR. HOWARD S. TILIS	865.97	865.97	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - expense reimbursement for Dr. Howard Tilis, conference in Orlando FL. Lunch Breakfast and dinner.		X		Testing coordinator attended conference for professional development and was state approve
344	11-999-230-890-22-0000	06-2253	11/15/2005	ERS MEMBER SVCS INFORMATION CTR	2,660.00	2,660.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE - annual renewal of Educational Research Services for R. Kaplan			X	This program is used to analyze student data and is utilized for the testing data

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345	11-999-230-890-22-0000	05-1504	8/17/2004	FEDEX	408.69	77.61	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Aluminum Athletic Equipment Invoice #1-944-39855		X		This is necessary due to the nature and size of the information sent to the receiving party.
346	11-999-230-890-22-0000	06-4494	5/16/2006	MCASA	90.00	90.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Luncheon for '06 Superintendent's secretary appreciation da		X		The superintendent's secretary attended the county meeting with the superintendent which includes professional development and this was the cost of the registration for the county meeting
347	11-999-230-890-22-0000	05-4647	6/27/2005	NBHS ATHLETIC HALL OF FAME	3,000.00	3,000.00	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Athletic Hall of Fame for expenses for 2005-06 school year. Booklets, hats, video services, flower arrangements, engraved ribbons and plaque		X		This program is to reward all the student athletes. This program gives the students more self worth and rewards them
348	11-999-230-890-22-0000	05-3134	1/18/2005	RICHARD M. KAPLAN	267.58	267.58	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Reimbursement for three lunch meetings for \$181.08 in total. Car wash for \$11.50. One ticket to retirement gala for Jim Murphy @ \$75 originally paid to NJASA		X		The superintendent is contractually entitled to be reimbursed for expenses as per his contract and these expenses are acceptable as per that contract. The car wash is for a board of education vehicle that was used to transport various dignitaries
349	11-999-230-890-22-0000	05-2927	12/21/2004	RICHARD M. KAPLAN	175.58	175.58	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- 2 lunches (@ \$105), 1 car wash @ \$10, 1 retirement dinner for Michael T Lake @ \$60 per ticket		X		The superintendent is contractually entitled to be reimbursed for expenses as per his contract and these expenses are acceptable as per that contract. The car wash is for a board of education vehicle that was used to transport various dignitaries
350	11-999-230-890-22-0000	06-2254	11/15/2005	RICHARD M. KAPLAN	71.31	71.31	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- Reimbursement for Mr. Kaplan: 9/16 meeting on MCRESC Facilities; 9/20 meeting on grant proposal; 10/12 meeting on Academy Leadership		X		The superintendent is contractually entitled to be reimbursed for expenses as per his contract and these expenses are acceptable as per that contract.
351	11-999-230-890-22-0000	05-3760	3/15/2005	RICHARD M. KAPLAN	2,058.15	2,057.40	OTHER EXPENSES-SUPERINTENDENT'S OFFICE- \$12.48 was for a planning meeting lunch with Marry Egan at the Princetonian Restaurant. Expenses for the AASA Conference in San Antonio; Car service to airport \$144.00; Marriott \$324.00; County Tax \$5.67; City Tax \$29.16; Car service to home from airport \$118.70; Airfare San Diego NASBA Conference \$346.90			X	The superintendent attended the national conference to turnkey new educational initiatives to the school district to further enhance the learning environment. The cost to attend this event is not excessive and was state approved per the Abbott guidelines.
352	11-999-230-890-23-0000	06-4121	4/18/2006	Quinlan Publishing	154.98	154.98	OTHER EXPENSES- CURRICULUM OFFICE - School Law Bulletin - Mary Egan	X			
353	11-999-230-890-23-0000	06-3006	1/17/2006	BARBARA OXFELD	144.00	144.00	OTHER EXPENSES- CURRICULUM OFFICE - reimbursement for mileage for Sept thru Dec.	X			
354	11-999-230-890-23-0000	06-2040	10/18/2005	BORGATA HOTEL CASINO & SP,LLC	6,552.00	702.00	OTHER EXPENSES- CURRICULUM OFFICE - NJSBA conference Oct 25-28	X			State approval is not needed due to the travel in the state of New Jersey. This is for professional development of the school board and administrators.
355	11-999-230-890-23-0000	05-0599	8/17/2004	CHARLIE MAE SHARP	280.00	280.00	OTHER EXPENSES - CURRICULUM OFFICE - Expense reimb for AVID Conference Atlanta, Ga. 6/27-7/1/04.	X			AVID is an instructional program implemented at the high school and it is necessary for this employee and others to attend the training to stay current on the AVID initiatives
356	11-999-230-890-23-0000	06-2907	12/20/2005	COLLEEN PEDONE	66.93	66.93	OTHER EXPENSES - CURRICULUM OFFICE - Mileage reimbursement to pickup textbook		X		Employees are eligible for mileage reimbursement when they are required to use their own vehicle and travel for Board business.
357	11-999-230-890-23-0000	05-2236	10/18/2004	INTERNATIONAL READING ASSOC	190.00	190.00	OTHER EXPENSES - CURRICULUM OFFICE - Membership renewal for Dr. Lattimer including bookclub and journal fees	X			
358	11-999-230-890-23-0000	05-3573	3/15/2005	KEAN UNIVERSITY	45.00	45.00	OTHER EXPENSES - CURRICULUM OFFICE - Registration for Hector Ramon Villafane to attend the SCBC Conference at Kean University	X			
359	11-999-230-890-23-0000	05-4444	5/17/2005	MARY EGAN	659.36	659.36	OTHER EXPENSES- CURRICULUM OFFICE - reimbursement for parking and van rental during the AVID and NSBA San Diego Conference	X			The convention is attended by the asst superintendent of curriculum to enhance the learning experience of all the children of th district. These reimbursed costs are allowable per the state guidelines. The district saved funds by paying for a van rental instead of paying all of the attendees for taxi and mileage reimbursements

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360	11-999-230-890-23-0000	06-30-15	1/17/2006	MARY EGAN	266.92	266.92	OTHER EXPENSES - CURRICULUM OFFICE - Reimbursement for hotel for NSDC conference 12/4/05-12/5/05. Held in PA.	X			
361	11-999-230-890-23-0000	05-29-19	1/18/2005	RARITAN VALLEY/DO NOT USE	345.56	345.56	OTHER EXPENSES - CURRICULUM OFFICE - 4 HP black inkjet printer cartridges, 6 HP #78 Tri-Color inkjet print cartridge	X			
362	11-999-230-890-23-0000	05-18-66	9/21/2004	RICHARD M. KAPLAN	200.00	200.00	OTHER EXPENSES- CURRICULUM OFFICE - Expenses related to NJSBA convention in AC Oct 19-22. 4 @ \$50 each.	X			As per board policy and travel reimbursement guidelines any employee or board member is entitled to \$50 per day for meals and this is that reimbursement.
363	11-999-230-890-23-0000	06-31-94	3/21/2006	SAX ARTS & CRAFTS	2,265.22	2,265.22	OTHER EXPENSES- CURRICULUM OFFICE - light gauges, amateur wires, sharpie sets, bookmaking class packs, modeling clay, wood blocks, white boards and rubber bands	X			
364	11-999-230-890-23-0000	06-30-14	1/17/2006	GLORIA RAHN	202.92	202.92	OTHER EXPENSES- CURRICULUM OFFICE - reimbursement of hotel accommodations for the NSDC conference.		X		State approved travel for the conference for an administrator. The conference provides valuable professional development that is turn keyed to the district to improve the educational experience.
365	11-999-230-890-23-0000	06-20-71	10/18/2005	LEGENDS CATERING	402.00	427.90	OTHER EXPENSES- CURRICULUM OFFICE - Continental breakfast		X		The food is necessary for the district wide professional day where the staff attends meetings all day long and lunch is provided to ensure more time on task for professional development.
366	11-999-230-890-23-0000	05-24-35	11/16/2004	LEGENDS CATERING	202.75	202.75	OTHER EXPENSES- CURRICULUM OFFICE - Hot buffet dinner for 13 people.		X		The food is necessary for the district wide professional day where the staff attends meetings all day long and lunch is provided to ensure more time on task for professional development.
367	11-999-230-890-23-0000	05-42-43	6/27/2005	NB BD OF ED FOOD SERVICE DEPT.	57.50	57.50	OTHER EXPENSES- CURRICULUM OFFICE - Board of Education Curriculum meeting food and drinks		X		The board of education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided.
368	11-999-230-890-23-0000	05-23-09	2/15/2005	NB BD OF ED FOOD SERVICE DEPT.	112.00	14.00	OTHER EXPENSES- CURRICULUM OFFICE - Snapple, bottled water and cookies for seven people delivered to Hector Ramon Villafane's office. For eight monthly meetings		X		This is for meetings with the parents at night and refreshments are provided due to the time and length of the meetings.
369	11-999-230-890-23-0000	06-14-14	8/16/2005	NB BD OF ED FOOD SERVICE DEPT.	28.75	28.75	OTHER EXPENSES- CURRICULUM OFFICE - food service, fruit, sandwiches, beverages and cookies for 5 people for athletic meeting		X		The board of education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided.
370	11-999-230-890-23-0000	05-05-09	9/21/2004	PLANTSCAPES	80.00	80.00	OTHER EXPENSES- CURRICULUM OFFICE - Conference Room Table Centerpiece for Charlie Mae Sharp's Retirement Luncheon		X		Purchase was to acknowledge over twenty years of service for an employees dedication to the students of New Brunswick.
371	11-999-230-890-23-0000	05-17-18	9/21/2004	RUTGERS CLUB	25.00	25.00	OTHER EXPENSES- CURRICULUM OFFICE - Dues paid by the Board of Education for the Rutgers Club		X		Dues were paid for the previous Assistant Superintendent of curriculum and current assistant commissioner Penelope Lattimer.
372	11-999-230-890-23-0000	06-40-71	3/21/2006	SHERATON CHICAGO HOTEL & TOWERS	6,430.06	918.58	OTHER EXPENSES - CURRICULUM OFFICE - NASBA 66th Conference Hotel Reservations. Only 5 people were approved however 7 people attended.			X	Travel is for professional development for school board members and administrators and was approved by the state department of education.
373	11-999-230-890-23-0000	06-39-90	3/21/2006	WHEREVER TRAVEL INC.	1,373.11	207.10	OTHER EXPENSES- CURRICULUM OFFICE - NJSA Conference Airfare - not on DOE travel log.			X	Approved travel from the State of New Jersey for an administrator to attend the national conference for professional development.
374	11-999-230-890-24-0000	05-01-67	7/27/2004	CAPEHART SCATCHARD, P.A	230.00	230.00	OTHER EXPENSES - PERSONNEL OFFICE - Legal services in the form of telephone calls re: disability and teacher background. Services were performed Jan 04 through March 04.	X			

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375	11-999-230-890-24-0000	05-4510	6/27/2005	BANNISTER COMPANY, INC.	173.68	123.68	OTHER EXPENSES - PERSONNEL OFFICE - Classic Crystal Vase with Walnut Base Routed for vase and plate, Diane Neal Recognition Award		X		This award is to recognize a staff member for services above and beyond the duties and commitment to the students of the district.
376	11-999-230-890-24-0000	06-5153	6/29/2006	MARY POMERANTZ ADVERTISING	890.00	890.00	OTHER EXPENSES - PERSONNEL OFFICE - Home News Tribune, New Brunswick Advertisement for Summer School			X	Advertisements are to hire new employees for vacancies at the school district. The district must advertise to find qualified candidates.
377	11-999-230-895-17-0000	06-1910	9/20/2005	BENITO ORTIZ	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
378	11-999-230-895-17-0000	06-2040	10/18/2005	BORGATA HOTEL CASINO & SPA LLC	6,552.00	4,212.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - Hotel reservation for NJSBA Conference on Oct. 25-28, 2005 for a total of 10 people for (3 nights for nine people and 1 night for 1 person) @ \$234 per night	X			State approval is not needed due to the travel in the state of New Jersey. This is for professional development of the school board and administrators.
379	11-999-230-895-17-0000	06-2040	10/18/2005	BORGATA HOTEL CASINO & SPA LLC	6,552.00	4,212.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - Hotel reservation for NJSBA Conference on Oct. 25-28, 2005 for a total of 10 people for (3 nights for nine people and 1 night for 1 person) @ \$234 per night	X			State approval is not needed due to the travel in the state of New Jersey. This is for professional development of the school board and administrators.
380	11-999-230-895-17-0000	06-1914	9/20/2005	DALE CALDWELL	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
381	11-999-230-895-17-0000	06-1909	9/20/2005	DR. JOHN KRENOS	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
382	11-999-230-895-17-0000	06-1912	9/20/2005	EDWARD SPENCER	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
383	11-999-230-895-17-0000	06-1908	9/20/2005	EDWIN GUTIERREZ	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
384	11-999-230-895-17-0000	06-1907	9/20/2005	EMRA SEAWOOD	200.00	200.00	OTHER EXP - BOE DUES/FEEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
385	11-999-230-895-17-0000	05-3721	3/15/2005	MANCHESTER GRAND HYATT	19,740.00	1,861.21	OTHER EXP - BOE DUES/FEEES/WKSHOPS - NSBA Conference Hotel Accomodations		X		Board members and administrative staff attended event to turnkey the new national educational initiatives to the school district. This a budgeted item and we feel is not excessive. All attendees ensured that all possible information was gathere
386	11-999-230-895-17-0000	05-3721	3/31/2005	MANCHESTER GRAND HYATT	19,740.00	1,861.21	OTHER EXP - BOE DUES/FEEES/WKSHOPS - NSBA Conference Hotel Accomodations		X		Board members and administrative staff attended event to turnkey the new national educational initiatives to the school district. This a budgeted item and we feel is not excessive. All attendees ensured that all possible information was gathere
387	11-999-230-895-17-0000	05-2242	1/18/2005	NB BD OF ED FOOD SERVICE DEPT.	184.80	20.65	OTHER EXP - BOE DUES/FEEES/WKSHOPS - Food for the Athletics Committee Meetings		X		The Board of Education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided
388	11-999-230-895-17-0000	05-2242	6/27/2005	NB BD OF ED FOOD SERVICE DEPT.	184.80	20.65	OTHER EXP - BOE DUES/FEEES/WKSHOPS - Food for the Athletics Committee Meetings		X		The Board of Education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided
389	11-999-240-500-11-0000	06-4995	6/29/2006	EFINGER SPORTING GOODS	2,283.46	2,283.46	PURCHASED SERVICES ATHLETICS DEPARTMENT - Purchased Athletic Apparel - and spikes		X		The Board of Education considers the football spikes part of the athletic uniform. The policy is to provide uniforms to all students who participate in sports.

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390	11-999-240-500-11-0000	06-3644	2/21/2006	DR. ALFRED SANTANGELO	2,700.00	2,700.00	PURCHASED SERVICES ATHLETICS DEPARTMENT - Acting trainer for various basketball games	X			
391	11-999-240-500-11-0000	06-4645	5/16/2006	JOHN QUINN	716.72	426.96	PURCHASED SERVICES ATHLETICS DEPARTMENT - Mileage reimbursement for '05-'06, hotel bill for DAAAJ Convention, & workshops/administrator's mileage	X			
392	11-999-240-500-11-0000	06-4238	3/31/2006	NB BD OF ED ATHLETIC ASSN ACCT	6,000.00	6,000.00	PURCHASED SERVICES ATHLETICS DEPARTMENT - deposit funds into the athletic association account to cover the spring sports official fees		X		The district deposits funds into this account to pay for the athletic officials needed for sports. The funds from admission fees is not sufficient to pay for the officials. Without this funding the school district could not have athletics.
393	11-999-240-500-11-0000	06-4581	5/16/2006	NB BD OF ED ATHLETIC ASSN ACCT	6,000.00	6,000.00	PURCHASED SERVICES ATHLETICS DEPARTMENT - deposit funds into the athletic association account to cover the remainder of the school year		X		The district deposits funds into this account to pay for the athletic officials needed for sports. The funds from admission fees is not sufficient to pay for the officials. Without this funding the school district could not have athletics.
394	11-999-240-500-11-0000	06-4465	6/20/2006	PLAQUES & SUCH	800.00	800.00	PURCHASED SERVICES ATHLETICS DEPARTMENT - 250 varsity letters, 75 achievement awards, 300 metal support inserts, insurance on delivery.		X		Awards are for the student athletes and there is no other funding that cover such expenses due to the financial status of the district students.
395	11-999-240-500-11-0000	06-2970	12/20/2005	RICHARD KANE	10,800.00	10,800.00	PURCHASED SERVICES ATHLETICS DEPARTMENT - worked as interim Athletic Director at a per diem rate of \$450 (24 days)		X		The interim athletic director was a retired athletic director who filled in while the district looked for a replacement athletic director. Was hired as a consultant and not an employee since it was a short term basis
396	11-999-240-500-17-0000	05-4189	4/26/2005	ASSOCIATION OF NJ	90.00	90.00	OTHER PURCH SCH ADMIN-DIST - Registration fee for Patricia Arora to attend Alternative Education networking Workshop on 05/06/05	X			
397	11-999-240-500-17-0000	06-4657	6/20/2006	BOGGS CENTER/UMDNJ	310.00	310.00	OTHER PURCH SCH ADMIN-DIST - registration for workshop for A. Alston for 2 days	X			
398	11-999-240-500-17-0000	06-2843	2/21/2006	CHANCERY SOFTWARE INC	5,957.00	5,957.00	OTHER PURCH SCH ADMIN-DIST - 4 days programming/report writing to produce master eligibility list, 2 crystal report professional single user licenses, shipping and handling	X			
399	11-999-240-500-17-0000	06-4658	6/20/2006	CROSS COUNTRY SEMINARS, INC.	139.00	139.00	OTHER PURCH SCH ADMIN-DIST - Registration fee to attend workshop on 2/24/06 at Radisson Hote	X			
400	11-999-240-500-17-0000	06-4280	6/29/2006	DEBORAH ROACHFORD	500.00	300.00	OTHER PURCH SCH ADMIN-DIST - SLC Parent for '05-'06 school year		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
401	11-999-240-500-17-0000	05-4191	4/26/2005	FOUNDATIONS BEHAVIORAL HEALTH	100.00	100.00	OTHER PURCH SCH ADMIN-DIST - Registration fee for John Ploskon to attend workshop for "Working with Angry, Resistant Youth" on 05/13/05	X			
402	11-999-240-500-17-0000	06-2686	1/17/2006	GNEIL CORPORATION	1,315.60	1,315.60	OTHER PURCH SCH ADMIN-DIST - NJ State posters	X			
403	11-999-240-500-17-0000	05-3319	2/15/2005	HARRY MC DOWELL	267.24	267.24	OTHER PURCH SCH ADMIN-DIST - Reimbursement for hotels and meals for CAPA workshop training in Cherry Hill 12/1 through 12/3/04. Hotel bill = \$158, Food = \$109.	X			CAPA review is mandated by the state and this workshop was mandated for the principal to attend the workshop and it was too far to travel to/from the conference for two days. Mileage cost would also have meant more costs incurred by the district.
404	11-999-240-500-17-0000	05-2049	9/30/2004	JAVIER GOMEZ-BLANCO	2,881.25	2,881.25	OTHER PURCH SCH ADMIN-DIST - For services rendered as per resolution. Time sheet included has 115.25 hours of work for 8/16 through 9/17.	X			

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405	11-999-240-500-17-0000	05-3153	1/18/2005	KEANSBURG PUBLIC SCHOOLS	2,500.00	2,500.00	OTHER PURCH SCH ADMIN-DIST - Membership for Central New Jersey Urban Superintendent Improvement Council	X			
406	11-999-240-500-17-0000	06-5010	6/20/2006	MCKINLEY SCHOOL ACTIVITY ACCT	30.00	30.00	OTHER PURCH SCH ADMIN-DIST - parking for the 5th grade field trip to six flags		X		The Board of Education pays for certain costs associated with field trips
407	11-999-240-500-17-0000	06-2516	11/15/2005	MINDY GORDON	149.04	149.04	OTHER PURCH SCH ADMIN-DIST - reimbursement for mileage for Lab Volt training, during the month of August. 368 miles @ \$.405 per mile	X			
408	11-999-240-500-17-0000	06-4918	6/20/2006	NEW BRUNSWICK PARKING AUTHORITY	105.00	105.00	OTHER PURCH SCH ADMIN-DIST - pay parking authority for month of June 2006 for parking for Anne Egan Tech HS	X			There is no free parking in the area for the school due to the location of the school. Therefore the district pays for the parking of the employees of the technology high school. If there was the ability to park for free the district would not pay
409	11-999-240-500-17-0000	06-2894	12/20/2005	NEW BRUNSWICK POLICE DEPT.	9,818.50	9,818.50	OTHER PURCH SCH ADMIN-DIST - Contracted Police service		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
410	11-999-240-500-17-0000	06-2535	11/15/2005	NEW BRUNSWICK POLICE DEPT.	5,909.50	5,909.50	OTHER PURCH SCH ADMIN-DIST - contracted Police service for 4 NBHS football games		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
411	11-999-240-500-17-0000	05-3612	3/15/2005	NEW BRUNSWICK POLICE DEPT.	4,558.00	4,558.00	OTHER PURCH SCH ADMIN-DIST - Contracted police service for the basketball games at a rate of \$53 per hour. Officers work between 3 and 5 hours.		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
412	11-999-240-500-17-0000	05-3207	1/18/2005	NEW BRUNSWICK POLICE DEPT.	3,816.00	1,325.00	OTHER PURCH SCH ADMIN-DIST - Contracted police service for football games in Nov at \$53 per hour		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
413	11-999-240-500-17-0000	05-3207	1/18/2005	NEW BRUNSWICK POLICE DEPT.	3,816.00	636.00	OTHER PURCH SCH ADMIN-DIST - Contracted police service for football games in Nov at \$53 per hour		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
414	11-999-240-500-17-0000	05-1823	9/21/2004	SCHOOL BASE, INC.	2,851.05	2,851.05	OTHER PURCH SCH ADMIN-DIST - Computer consulting services from Ms. McCassey.	X			The Human resources system used at this time was a filmmaker program created by school base inc. This payment is for the maintenance of the human resources system. This was absolutely necessary to maintain the human resources system
415	11-999-240-500-17-0000	05-0627	5/17/2005	SUSQUEHANNA PATRIOT COMMERCIAL LEASING CO.	3,713.76	309.48	OTHER PURCH SCH ADMIN-DIST - 48 month lease for a copier for the Bd of Ed. Contract will expire 2/28/07. May bill paid	X			
416	11-999-240-500-17-0000	05-0627	6/27/2005	SUSQUEHANNA PATRIOT COMMERCIAL LEASING CO.	3,713.76	309.48	OTHER PURCH SCH ADMIN-DIST - 48 month lease for a copier for the Bd of Ed. Contract will expire 2/28/07. June bill paid	X			
417	11-999-240-500-17-0000	05-1970	6/30/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	(5,759.00)	OTHER PURCH SCH ADMIN-DIST - Training for various subjects from vendor - Whole School Reform training for entire District - teaching staff & administrators	X			
418	11-999-240-500-17-0000	05-0640	5/17/2005	XEROX CORP	359,817.58	615.10	OTHER PURCH SCH ADMIN-DIST - Leasing and maintenance coverage of copiers across the District.	X			
419	11-999-240-500-17-0000	06-2972	1/17/2006	BANNISTER COMPANY, INC.	55.63	55.63	OTHER PURCH SCH ADMIN-DIST - plaque presented to student. Board Member: W. Dunlap		X		Elected student board member was rewarded for the service at the end of their service with a plaque to commensurate their services to the students of the district.

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420	11-999-240-500-17-0000	04-2083	7/27/2004	DEER PARK WATER	8,500.00	161.38	OTHER PURCH SCH ADMIN-DIST - Four 5 gallon water jugs, 9oz. Plastic cups		X		Water is for students at the Lincoln school because of several key water fountains not working due to contamination. Water fountains cannot be fixed and they can not ever come back online due to the lead contamination. The district has discontinued water in all schools except Lincoln due to this continued problem.
421	11-999-240-500-17-0000	06-2845	12/20/2005	FLOWERS BY BARBARA	57.00	57.00	OTHER PURCH SCH ADMIN-DIST - Floral arrangement for individual		X		The employees that conducted the event on a voluntary basis were recognized for this contribution that saved the district money and the flowers were given to them and students at the event.
422	11-999-240-500-17-0000	05-3089	1/18/2005	LAWRENCE BRIDGES	75.00	75.00	OTHER PURCH SCH ADMIN-DIST - Reimbursement for physical done in doctors office.		X		Employee is a CDL driver for the district and therefore physicals are required and the district pays for the mandatory physicals.
423	11-999-240-500-17-0000	06-4390	6/20/2006	OAK HALL INDUSTRIES, L.P.	328.35	328.35	OTHER PURCH SCH ADMIN-DIST - cap and gown, tassels and diplomas		X		The district funds these costs due to the poverty status of the district and the students.
424	11-999-240-500-17-0000	05-2973	1/18/2005	POLAND SPRING WATER	2,652.79	2,652.79	OTHER PURCH SCH ADMIN-DIST - Water deliveries for Dec 2004.		X		Water is needed for certain schools due to lead contamination of certain water fountains in the schools. The students need for water is provided this way. This is not for staff.
425	11-999-240-500-17-0000	06-2379	6/30/2006	CIVIC LEAGUE OF GREATER NEW BRUNS INC.	19,000.00	19,000.00	OTHER PURCH SCH ADMIN-DIST - Computer Loan Program (\$2k per 6th grade at each elementary school & 7th & 8th grade at New Bruns Middle School)			X	Desktops are refurbished and provided to middle school students for use at home.
426	11-999-240-500-17-0000	05-5004	6/27/2005	JUNE RICE	350.00	350.00	OTHER PURCH SCH ADMIN-DIST - Payment made to parent for attending 7 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 7 meetings. Viewed resolution from school board.		X		Parents are paid for costs of child-care per the Abbott Requalutions to attend the School Leadership meetings.
427	11-999-240-500-17-0000	06-3262	2/21/2006	WHEREVER TRAVEL INC.	350.69	350.69	OTHER PURCH SCH ADMIN-DIST - airfare for Jack Humma for a conference in San Antonio, leaving from Philadelphia - not on DOE travel log			X	Travel is for director of facilities to attend training conference for the newly implemented energy program which has saved the district over \$300,000 the first year.
428	11-999-240-800-17-0000	05-4638	5/17/2005	NEW BRUNSWICK POLICE DEPT.	5,300.00	5,300.00	OTHER PURCH SCH ADMIN-DIST - New Brunswick Police Extra Duty		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
429	11-999-240-800-17-0000	06-3233	2/21/2006	PITNEY BOWES INC.	829.44	829.44	OTHER EXPENSES SCH ADMIN-DIST - 4 boxes of tape, 4 ink cartridges, 4 Ez Seal big bottles, 4 Ez seal, smaller bottle.	X			Purchase was necessary for postage machines throughout the district. Without these supplies the postage machines would not function.
430	11-999-240-800-17-0000	05-4842	6/27/2005	UNITED STATES POSTAL SERVICE	25,000.00	25,000.00	OTHER EXPENSES SCH ADMIN-DIST - Postage for New Brunswick High School Meter #8310917	X			Postage is absolutely necessary to mail out all end of year information. Prepayment of postage machines must be prepaid per post office guidelines.
431	11-999-240-800-17-0000	05-4843	6/27/2005	UNITED STATES POSTAL SERVICE	10,000.00	10,000.00	OTHER EXPENSES SCH ADMIN-DIST - Postage for pupil personnel meter #8497604	X			Funds were needed to send out all end of year information. Post office requires that postage meters are prepaid.
432	11-999-240-800-17-0000	05-4198	6/27/2005	GLENN EMMANUEL FORD	16,100.00	2,300.00	OTHER EXPENSES SCH ADMIN-DIST - professional services rendered as Education Foundation Consultant for the New Brunswick Board of Education From June 16- June 30 2005		X		The foundation was newly created by the board of education and under the applicable laws the payment of the consultant to start up the foundation was paid for by the board. The foundation will reimburse the board for the start up expenses once it is self sustainable.
433	11-999-240-800-17-0000	06-4872	6/20/2006	NBHS ATHLETIC HALL OF FAME	3,000.00	3,000.00	OTHER EXPENSES SCH ADMIN-DIST - video services, booklets, plaques, medals, boutonnieres, and other expenses for the NBHS Athletic Hall of Fame Expenses for dinner held in May.		X		Purchase is to support the student athletes that are honored by the athletic hall of fame at the year end event.
434	11-999-240-800-17-0000	06-2092	10/18/2005	ROBERT WOOD JOHNSON UNIV HOSPITAL	75.00	75.00	OTHER EXPENSES SCH ADMIN-DIST - Bill for medical costs for an individual who had accident at Woodrow Wilson			X	The Board of Education paid for the medical costs of a student after insurance paid costs due to accident in the school system.

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435	11-999-240-800-17-0000	05-4422	5/17/2005	CIVIC LEAGUE OF GREATER NEW BRUNS INC.	25,000.00	25,000.00	OTHER EXPENSES SCH ADMIN-DIST - 2005 Whitney M. Young Jr./ Rosa L. Parks Summer Institutes, 6-Week program involving 15 New Brunswick students. This program is a work study program that takes place during the summer months. They asked the district for \$25,000 to fund 15 students, the team leaders, as well as a three day trip to Washington DC as part of the National Urban Leagues NULITES youth conference.			X	This is for the Boards portion of the educational program that students attend. The board pays for the services in anticipation of the summer institute. Cannot be paid after the program is completed. This is a collaboration between two non profit agencies and therefore is allowable
436	11-999-240-800-17-0000	06-3808	3/21/2006	CROSSROADS THEATER COMPANY	3,000.00	3,000.00	OTHER EXPENSES SCH ADMIN-DIST. tickets for "Yo Soy Latina" on Feb. 18 2006. 150 tickets @ \$20 each			X	Program is for students to experience the arts as part of the curriculum
437	11-999-240-800-17-0000	05-3275	2/15/2005	NB BD OF ED FOOD SERVICE DEPT.	8,209.90	8,209.90	OTHER EXPENSES SCH ADMIN-DIST. Charged student meals for all schools and annexes in the District for the month of December of 2004			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
438	11-999-240-800-17-0000	05-2431	11/16/2004	NB BD OF ED FOOD SERVICE DEPT.	20,500.00	20,500.00	OTHER EXPENSES SCH ADMIN-DIST. Charged student meals- September 2004, charges were at all schools and annexes. District is funding cost of meals through general fund.			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
439	11-999-240-800-17-0000	05-4882	6/27/2005	NB BD OF ED FOOD SERVICE DEPT.	10,601.25	10,601.25	OTHER EXPENSES SCH ADMIN-DIST. Charged student lunches for all schools and annexes in the District for the month of May 2005. District funding cost of meals through general fund.			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
440	11-999-240-800-17-0000	05-4604	6/27/2005	NB BD OF ED FOOD SERVICE DEPT.	9,888.92	9,888.92	OTHER EXPENSES SCH ADMIN-DIST. Charged student meals for all schools and annexes in the District for the month of April 2005			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
441	11-999-240-800-17-0000	05-3894	4/26/2005	NB BD OF ED FOOD SERVICE DEPT.	8,571.26	8,571.26	OTHER EXPENSES SCH ADMIN-DIST - Charged Student Meals for February			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
442	11-999-251-890-18-0000	06-4228	5/16/2006	FRED PRYOR SEMINARS	195.00	195.00	OTHER EXPENSES-SUPPORT SERV - registration to attend an accounts payable seminar April 18, 2006, at the Holiday Inn in Princeton	X			
443	11-999-252-390-12-0000	05-1810	12/21/2004	TRANSNET CORP.	5,000.00	4,155.00	PURCH PROF SERV-TECHNOLOGY - On-site labor charge (\$1,147.50+202.50+330+2475), 4 surge strips	X			Transnet is a state contract approved vendor for service and maintenance of computer, printing and networking equipment. There are some services that are necessary to outsource due to the technical nature of the problem. Without these services the technology of the district will not operate properly
444	11-999-252-600-12-0000	06-3624	5/16/2006	MAXIMUM PC	49.95	49.95	GEN SUPPLIES-TECHNOLOGY - Maximum PC subscription renewal for 24 issues.	X			
445	11-999-252-890-12-0000	05-3762	3/15/2005	JOE NICOSIA	451.00	451.00	OTHER EXPENSES-TECHNOLOGY - reimbursement of the installation, conference and administering MS Windows XP Professional test, Coptia Linux and Certified Professional Study Material	X			
446	11-999-252-890-12-0000	05-4349	4/26/2005	UNITED PARCEL SERVICE	9.67	9.67	OTHER EXPENSES-TECHNOLOGY - Various packages sent to different people / companies			X	At times it is necessary to deliver packages by UPS depending on the size and nature of the packag
447	11-999-262-300-25-0000	05-4359	5/17/2005	RK OCCUP. & ENVIRONMENTAL ANALYSIS INC.	7,831.00	7,831.00	PUR PROF SERV OPER/MAINT-DIST - Professional services and sampling done for Lincoln Annex on air and culture. Labor costs = \$3,092.50 and samples = \$4,738.50	X			
448	11-999-262-300-25-0000	05-4624	6/27/2005	VITETTA GROUP-PHILA. NAVAL BUS.CT.	1,985.60	1,985.60	PUR PROF SERV OPER/MAINT-DIST - Professional services for architect on HS and Facility Mgmt plan.	X			The state requires updates to the long range facility plan and this is for the board approved architect of record to perform such services. Services are for different projects that are in different stages of design and development. These costs are not paid for by the NJSOC as part of the construction regulations

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449	11-999-262-300-25-0000	06-2070	10/18/2005	VITETTA GROUP-PHILA. NAVAL BUS.CT.	28,901.51	28,901.51	PUR PROF SERV OPER/MAINT-DIST - professional services in connection with 2005 with Long Range Fac. Plan Inv# 12-029, professional services in connection with physical security eval. Inv# 12-026.	X			
450	11-999-262-300-25-0000	06-2896	12/20/2005	VITETTA GROUP-PHILA. NAVAL BUS.CT.	22,008.36	22,008.36	PUR PROF SERV OPER/MAINT-DIST - professional services in connection with High School. Professional services in connection with 2005 Long Range Fac. Plan for period ending 10/21/05 Inv# 01-023. Professional services in connection with District wide Physical Eva	X			
451	11-999-262-420-25-0000	06-2185	11/15/2005	AARON AND COMPANY	2,500.00	79.66	REPAIR/MAINT SERVICES-DIST - Ironward hex bushing, ABS DWV Street 90 elbow.	X			
452	11-999-262-420-25-0000	05-0578	9/21/2004	ABSOLUTE PROTECTIVE SYSTEMS, INC.	6,000.00	6,000.00	REPAIR/MAINT SERVICES-DIST - Fire Sprinkler inspection/test & report as per contract awarded at May 18 Board meeting.	X			
453	11-999-262-420-25-0000	06-1706	4/18/2006	AFA PROTECTIVE SYSTEMS, INC	2,400.00	777.50	REPAIR/MAINT SERVICES-DIST - fire alarm repair	X			
454	11-999-262-420-25-0000	06-1706	1/17/2006	AFA PROTECTIVE SYSTEMS, INC	2,400.00	707.50	REPAIR/MAINT SERVICES-DIST - quarterly monitoring service	X			
455	11-999-262-420-25-0000	05-4935	6/27/2005	AFA PROTECTIVE SYSTEMS, INC	2,311.00	315.00	REPAIR/MAINT SERVICES-DIST - Burglar Alarm repair for 268 Baldwin Str., NB	X			
456	11-999-262-420-25-0000	04-4630	10/18/2004	AHERA CONSULTANTS INC.	24,000.00	24,000.00	REPAIR/MAINT SERVICES-DIST - Professional Services: Complete plans & Specifications for the demolition of the NYERYE property, air monitoring of the asbestos abatement, Final air clearance, Pre-Bid meeting, pre-construction meetings, bid opening and compilation	X			The board of education demolished a blighted building we own in order to build an educational building on the site in accordance with the renovation and addition to the Paul Robeson school. The SCC has not moved forward with the project due to lack of funds. Demolishing this building was a necessity due to the unsafe structure of the building.
457	11-999-262-420-25-0000	06-1746	12/20/2005	AHERA CONSULTANTS INC.	24,000.00	24,000.00	REPAIR/MAINT SERVICES-DIST - payment for services to insure compliance with the Asbestos Hazardous Emergency Response Act	X			
458	11-999-262-420-25-0000	06-1206	10/18/2005	ASBURY-MS LOCKSMITHING, INC.	1,500.00	96.12	REPAIR/MAINT SERVICES-DIST - kwikset DSDB combo back 26D, KW1	X			
459	11-999-262-420-25-0000	06-1206	4/18/2006	ASBURY-MS LOCKSMITHING, INC.	1,500.00	75.60	REPAIR/MAINT SERVICES-DIST - Corbin keys	X			
460	11-999-262-420-25-0000	05-1626	5/17/2005	BEST ACCESS SYSTEMS	3,012.07	3,012.07	REPAIR/MAINT SERVICES-DIST - Doma YKO3R-630 Knob Trim - Rigid, Quantity of 24 @ unit price of \$123.75	X			
461	11-999-262-420-25-0000	06-2269	12/20/2005	BISHOP ELECTRIC MOTOR EXCHANGE INC.	2,500.00	280.90	REPAIR/MAINT SERVICES-DIST - FASCO/BLOWER UNIT, completely overhauled motor and blower	X			
462	11-999-262-420-25-0000	06-1969	9/20/2005	BREAKER ELECTRIC INC.	150.00	150.00	REPAIR/MAINT SERVICES-DIST - labor installation of additional outlets, parts used for installation.	X			
463	11-999-262-420-25-0000	04-4664	9/21/2004	CARPET SHOWCASE INC.	1,972.78	1,972.78	REPAIR/MAINT SERVICES-DIST - Supply and install carpet per NJ State Contract A84605	X			

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464	11-999-262-420-25-0000	05-3421	2/15/2005	CARPET SHOWCASE INC.	1,587.90	1,587.90	REPAIR/MAINT SERVICES-DIST - Supplies and installation of carpet and tile as per state contract A84605	X			
465	11-999-262-420-25-0000	05-1708	5/17/2005	CHASE EQUIPMENT LEASING INC.	163,500.00	40,200.00	REPAIR/MAINT SERVICES-DIST - Quarterly payments for energy management program	X			The district completed a replacement of all lighting in the district in order to save energy costs. The savings of the reduced costs pays for the financing. We also retrofitted the heat and gas equipment to save energy costs. This is the yearly payment
466	11-999-262-420-25-0000	06-1086	5/16/2006	CHASE EQUIPMENT LEASING INC.	40,300.00	40,300.00	REPAIR/MAINT SERVICES-DIST - Quarterly Payment for Energy Management Program - viewed Board resolution and lease agreement	X			
467	11-999-262-420-25-0000	06-3310	2/21/2006	CITY OF NEW BRUNSWICK	75.00	75.00	REPAIR/MAINT SERVICES-DIST - Elevator inspection	X			
468	11-999-262-420-25-0000	05-1297	8/17/2004	CITY OF NEW BRUNSWICK	1,668.00	177.00	REPAIR/MAINT SERVICES-DIST - Elevator inspection fee for Paul Robeson School, Lord Stirling School, NB BOE, Lincoln School, McKinley School and NB High School	X			
469	11-999-262-420-25-0000	05-2829	12/21/2004	CITY OF NEW BRUNSWICK	944.00	118.00	REPAIR/MAINT SERVICES-DIST - Fee for a six month, routine inspection of elevator devices	X			
470	11-999-262-420-25-0000	06-1223	9/20/2005	COLLEGE TIRE AND SUPPLY CO.	2,500.00	58.00	REPAIR/MAINT SERVICES-DIST - Bus Quality inspection	X			
471	11-999-262-420-25-0000	06-3369	4/18/2006	COLLEGE TIRE AND SUPPLY CO.	2,500.00	43.50	REPAIR/MAINT SERVICES-DIST - Repairs of District vehicles	X			
472	11-999-262-420-25-0000	05-1629	12/21/2004	COLLEGE TIRE AND SUPPLY CO.	5,000.00	202.20	REPAIR/MAINT SERVICES-DIST - Inspection service and repairs for Bus #5 and #8	X			
473	11-999-262-420-25-0000	06-3361	2/21/2006	CROSS TOWN AUTO BODY, INC.	265.00	265.00	REPAIR/MAINT SERVICES-DIST - Radiator Replacement	X			
474	11-999-262-420-25-0000	05-0566	8/17/2004	DANE CONSTRUCTION COMPANY, LLC	160.00	160.00	REPAIR/MAINT SERVICES-DIST - Labor hours to disconnect and test a blower motor and determined the motor was broken	X			
475	11-999-262-420-25-0000	05-0604	9/21/2004	DATA NETWORK SOLUTIONS	18,600.00	1,450.00	REPAIR/MAINT SERVICES-DIST - Monthly internet service for 268 Baldwin Street	X			
476	11-999-262-420-25-0000	06-5157	6/29/2006	DIVISION OF MOTOR VEHICLE	200.00	200.00	REPAIR/MAINT SERVICES-DIST - Bus inspection fee	X			
477	11-999-262-420-25-0000	05-4683	6/27/2005	DONALD C. RODNER, INC.	1,707.75	1,707.75	REPAIR/MAINT SERVICES-DIST - Repair service for Health Science Technology / 12 His Service Technicians and materials used	X			
478	11-999-262-420-25-0000	06-1833	1/17/2006	EDISON OVERHEAD DOOR CO., INC.	1,000.00	204.00	REPAIR/MAINT SERVICES-DIST - Repair and service parts	X			

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479	11-999-262-420-25-0000	06-1833	12/20/2005	EDISON OVERHEAD DOOR CO., INC.	1,000.00	402.00	REPAIR/MAINT SERVICES-DIST - Repair and service parts	X			
480	11-999-262-420-25-0000	05-0630	8/17/2004	EDWARDS ENGINEERING GROUP, INC.	625.00	625.00	REPAIR/MAINT SERVICES-DIST - Professional Service for additional TCU design and development	X			
481	11-999-262-420-25-0000	05-4670	6/27/2005	EISINGER'S LAWN SERVICE	1,950.00	1,950.00	REPAIR/MAINT SERVICES-DIST - Lawn maintenance service for 30 Van Dyke and 40 Van Dyke	X			The maintenance staff was not sufficient at this time to complete lawn maintenance and repair the schools on a timely manner. Due to some reorganization the staff will complete the lawn maintenance this year.
482	11-999-262-420-25-0000	06-1559	11/15/2005	EISINGER'S LAWN SERVICE	3,119.04	1,949.40	REPAIR/MAINT SERVICES-DIST - Lawn Care Service at W. Wilson School	X			
483	11-999-262-420-25-0000	05-0516	8/17/2004	ELECTRONIC RISKS CONSULTANTS, INC.	15,912.36	7,055.76	REPAIR/MAINT SERVICES-DIST - Maintenance coverage for the period 07/01/04 to 07/01/05	X			
484	11-999-262-420-25-0000	06-1557	4/18/2006	FRANKS BUILDING SUPPLY	2,500.00	74.57	REPAIR/MAINT SERVICES-DIST - Purchase for repairs (hardware, bits, bolts, etc)	X			
485	11-999-262-420-25-0000	06-1557	6/20/2006	FRANKS BUILDING SUPPLY	2,500.00	56.47	REPAIR/MAINT SERVICES-DIST - Purchases for repairs (Paint kit and roller)	X			
486	11-999-262-420-25-0000	05-1466	12/21/2004	FRIENDLY RENTAL CENTERS	1,000.00	201.80	REPAIR/MAINT SERVICES-DIST - Rental fee for hand drill, core bit, electric cut off saw and blades	X			The district needed to rent special tools that we do not own or need routinely to complete repairs. It is too expensive to purchase these tools as they are not needed more than once or twice a year. It is more cost efficient to rent when needed and as you can see the rental fee is minimal.
487	11-999-262-420-25-0000	05-1466	12/21/2004	FRIENDLY RENTAL CENTERS	1,000.00	86.40	REPAIR/MAINT SERVICES-DIST - Rental fee for various tools	X			The district needed to rent special tools that we do not own or need routinely to complete repairs. It is too expensive to purchase these tools as they are not needed more than once or twice a year. It is more cost efficient to rent when needed and as you can see the rental fee is minimal.
488	11-999-262-420-25-0000	05-1966	10/18/2004	GARDEN STATE FIRE & SAFETY	3,500.00	446.85	REPAIR/MAINT SERVICES-DIST - Fee for Annual Fire System - serviced, inspected, tagged and purchase of Fire Extinguisher	X			
489	11-999-262-420-25-0000	06-1810	10/18/2005	GOPHER SPORT	3,273.40	2,895.70	REPAIR/MAINT SERVICES-DIST - 2 Portable Basketball Hoop Back Boards - GYM Equipment	X			These are needed for the temporary schools and are not permanent so they can be moved after the district moves out of the temporary schools.
490	11-999-262-420-25-0000	06-1214	9/20/2005	GRANT SUPPLY COMPANY, INC	3.03	3.03	REPAIR/MAINT SERVICES-DIST - Cleaning supplies	X			
491	11-999-262-420-25-0000	06-1210	9/20/2005	GRAYBAR ELECTRIC CO., INC.	2,500.00	49.98	REPAIR/MAINT SERVICES-DIST - Contractor & Relay Coil	X			
492	11-999-262-420-25-0000	06-2530	11/15/2005	HIGHTS FARM EQUIPMENT CO., INC.	582.54	582.54	REPAIR/MAINT SERVICES-DIST - repairs on Salt Spreader, new salt chute less spinner, pillow block, rubber washer	X			
493	11-999-262-420-25-0000	05-0580	1/18/2005	HYDRO-LOGIC, INC.	5,388.00	1,796.00	REPAIR/MAINT SERVICES-DIST - For water treatment services billed monthly. This payment is for Oct 2004 through Jan 2005.	X			

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494	11-999-262-420-25-0000	05-0580	9/21/2004	HYDRO-LOGIC, INC.	5,338.00	898.00	REPAIR/MAINT SERVICES-DIST - For water treatment services billed monthly. This payment is for July and August 2004	X			
495	11-999-262-420-25-0000	05-0608	10/18/2004	INDUSTRIAL APPRAISAL CO.	250.00	250.00	REPAIR/MAINT SERVICES-DIST - Professional services of FACS support and maintenance.	X			
496	11-999-262-420-25-0000	05-0579	10/18/2004	JACK DEVINE GYM FLOORS	11,000.00	11,000.00	REPAIR/MAINT SERVICES-DIST - For resurfacing of Paul Robeson gym floor. Bid awarded 5/17/04. Viewed Bd resolution	X			
497	11-999-262-420-25-0000	06-1555	9/20/2005	JAFCO SUPPLY CORP	2,444.00	2,444.04	REPAIR/MAINT SERVICES-DIST - Purchases of ceiling tile & delivery charge	X			
498	11-999-262-420-25-0000	05-3013	3/15/2005	JERSEY ELEVATOR CO., INC.	5,000.00	1,515.00	REPAIR/MAINT SERVICES-DIST - - Various elevator maintenance including cleaning and regular calls for maintenance	X			
499	11-999-262-420-25-0000	05-0561	8/17/2004	JERSEY ELEVATOR CO., INC.	5,000.00	250.00	REPAIR/MAINT SERVICES-DIST - Report of incident concerning elevator doors not functioning properly	X			
500	11-999-262-420-25-0000	05-0562	1/18/2005	JERSEY STATE CONTROLS	10,000.00	1,421.00	REPAIR/MAINT SERVICES-DIST - Service agreement for Adult Learning Center for the months of Jan through March 2005.	X			
501	11-999-262-420-25-0000	05-0562	10/18/2004	JERSEY STATE CONTROLS	10,000.00	1,380.25	REPAIR/MAINT SERVICES-DIST - Service agreement for Adult Learning Center for the months of October through Dec 2004.	X			
502	11-999-262-420-25-0000	05-0562	4/26/2005	JERSEY STATE CONTROLS	10,000.00	874.00	REPAIR/MAINT SERVICES-DIST - Labor for repair on main computer for 4 hours at a rate of \$88 per hour; and service agreement for WW for April 17 - July 16, 2005.	X			
503	11-999-262-420-25-0000	06-1222	4/18/2006	K.W. RASTALL OIL CO.	1,000.00	50.00	REPAIR/MAINT SERVICES-DIST - Diesel fuel & propane	X			
504	11-999-262-420-25-0000	06-1556	12/20/2005	LATTANZIO LUMBER CO., INC.	2,500.00	305.73	REPAIR/MAINT SERVICES-DIST - Purchased supplies for repairs (drywall, screws, gloves, wood, etc.)	X			
505	11-999-262-420-25-0000	06-3042	1/17/2006	LAWN MOWER SHOP INC.	1,600.00	91.48	REPAIR/MAINT SERVICES-DIST - Purchased supplies for repairs (bearing plate, gasket, seal)	X			
506	11-999-262-420-25-0000	06-1217	9/20/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	2,500.00	35.59	REPAIR/MAINT SERVICES-DIST - Hardware Supplies (Concrete mix sakrete, test plug, roll cover, etc.)	X			
507	11-999-262-420-25-0000	05-4373	5/17/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	2,500.00	275.76	REPAIR/MAINT SERVICES-DIST - Two 5 gallon gasoline cans at \$53 each, ten 4 lb pro hand cleaners at \$15 each, one additional gas can.	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary. Blanket orders are done and paid upon purchase of items as necessary for repair.
508	11-999-262-420-25-0000	05-4373	6/27/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	2,500.00	14.90	REPAIR/MAINT SERVICES-DIST - Materials including flat washer and hex nut plated	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary. Blanket orders are done and paid upon purchase of items as necessary for repair.

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509	11-999-262-420-25-0000	05-4373	6/27/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	2,500.00	6.60	REPAIR/MAINT SERVICES-DIST - Various hardware supplies: rope clamps	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary. Blanket orders are done and paid upon purchase of items as necessary for repair.
510	11-999-262-420-25-0000	06-1713	12/20/2005	MAR NIC FENCE CONTRACTORS	6,595.00	6,595.00	REPAIR/MAINT SERVICES-DIST - Repaired fencing at Livingston School Playground & Parking lots on Lee Av	X			
511	11-999-262-420-25-0000	06-1806	9/20/2005	MAUL ELECTRIC, INC.	210.00	210.00	REPAIR/MAINT SERVICES-DIST - 3 hours of maintenance electrician	X			
512	11-999-262-420-25-0000	05-1426	8/17/2004	MAUL ELECTRIC, INC.	10,798.00	10,798.00	REPAIR/MAINT SERVICES-DIST - Time, labor, material, equipment for complete electrical installation for the Lincoln Annex. Viewed Bd resolution on 8/17/04.	X			
513	11-999-262-420-25-0000	06-2072	11/15/2005	MCMASTER-CARR SUPPLY CO	781.91	781.91	REPAIR/MAINT SERVICES-DIST - 100 steel coat hooks, shipping and handling	X			Necessary purchases for the proper storage of student coats during the school day at various schools.
514	11-999-262-420-25-0000	06-1768	9/20/2005	METROPOLITAN METAL WINDOW COMPANY	5,345.00	5,345.00	REPAIR/MAINT SERVICES-DIST - window repair and maintenance.	X			Purchase is for glass to repair windows for various places throughout the district. The health and safety of the district is a main priority for the students well being.
515	11-999-262-420-25-0000	06-1538	10/18/2005	MIDCO WASTE SYSTEMS	4,400.00	4,440.00	REPAIR/MAINT SERVICES-DIST - monthly charge for garbage disposal services, month of October	X			
516	11-999-262-420-25-0000	06-3870	6/20/2006	MIDCO WASTE SYSTEMS	478.00	478.00	REPAIR/MAINT SERVICES-DIST - removal and disposal of debris, roll off 30 yard container as per bid price of \$385 each.	X			
517	11-999-262-420-25-0000	05-0568	11/16/2004	MIDCO WASTE SYSTEMS	41,000.00	3,425.00	REPAIR/MAINT SERVICES-DIST - Garbage disposal services from bid award. Charges are billed monthly. This is the Nov bill.	X			
518	11-999-262-420-25-0000	06-2775	12/20/2005	MIDDLESEX COUNTY TREASURER	1,597.78	1,597.78	REPAIR/MAINT SERVICES-DIST - fuel usage for October 2005, 2% service charge	X			
519	11-999-262-420-25-0000	06-1874	12/20/2005	MOBILE STORAGE GROUP-EAST	201.60	201.60	REPAIR/MAINT SERVICES-DIST - monthly rental of two storage containers, for month of November	X			The district needs to rent storage units due to lack of space since the existing warehouse was torn down to build a kindergarten center. Once the new high school is built these units will not be necessary.
520	11-999-262-420-25-0000	06-1874	5/16/2006	MOBILE STORAGE GROUP-EAST	201.60	201.60	REPAIR/MAINT SERVICES-DIST - monthly rental of two storage containers, for month of April	X			The district needs to rent storage units due to lack of space since the existing warehouse was torn down to build a kindergarten center. Once the new high school is built these units will not be necessary.
521	11-999-262-420-25-0000	06-1209	10/18/2005	MONARCH ELECTRIC SUPPLY	314.76	314.76	REPAIR/MAINT SERVICES-DIST - plastic anchor kit, fem disk bulk, preht floor lamp, CKT BKR THICK	X			Necessary purchases for the equipment of the district in order for it to work properly and maintain the health and safety of the students.
522	11-999-262-420-25-0000	06-3248	2/21/2006	MONARCH ELECTRIC SUPPLY	313.01	313.01	REPAIR/MAINT SERVICES-DIST - W1103MCAL ALUM, emergency light, white dotx blank F	X			Necessary purchases for the equipment of the district in order for it to work properly and maintain the health and safety of the students.
523	11-999-262-420-25-0000	06-1218	1/17/2006	MOTION INDUSTRIES INC.	276.35	276.35	REPAIR/MAINT SERVICES-DIST - various high powered v-belts	X			Necessary purchases for the equipment of the district in order for it to work properly and maintain the health and safety of the students.

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524	11-999-262-420-25-0000	06-1218	12/20/2005	MOTION INDUSTRIES INC.	121.20	121.20	REPAIR/MAINT SERVICES-DIST- v-belts	X			Necessary purchases for the equipment of the district in order for it to work properly and maintain the health and safety of the students.
525	11-999-262-420-25-0000	05-1470	4/26/2005	MOTION INDUSTRIES INC.	2,500.00	896.85	REPAIR/MAINT SERVICES-DIST - V belts in various sizes. Total quantity is 19 ranging from \$30 to \$107.	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
526	11-999-262-420-25-0000	05-1470	9/21/2004	MOTION INDUSTRIES INC.	2,500.00	443.36	REPAIR/MAINT SERVICES-DIST - V belts Truflex belt in various sizes	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
527	11-999-262-420-25-0000	05-1470	6/27/2005	MOTION INDUSTRIES INC.	2,500.00	73.09	REPAIR/MAINT SERVICES-DIST - One rubber cylinder ball and 4 various V belts	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
528	11-999-262-420-25-0000	05-1470	12/21/2004	MOTION INDUSTRIES INC.	2,500.00	69.42	REPAIR/MAINT SERVICES-DIST - V belts	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
529	11-999-262-420-25-0000	05-1470	5/17/2005	MOTION INDUSTRIES INC.	2,500.00	48.14	REPAIR/MAINT SERVICES-DIST - V belts	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
530	11-999-262-420-25-0000	05-1470	3/15/2005	MOTION INDUSTRIES INC.	2,500.00	35.85	REPAIR/MAINT SERVICES-DIST - V belts and VP Shelves	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
531	11-999-262-420-25-0000	05-1470	3/15/2005	MOTION INDUSTRIES INC.	2,500.00	31.21	REPAIR/MAINT SERVICES-DIST - V belts and VP Shelves	X			Items are needed for necessary repairs of equipment in the schools. Maintaining the schools equipment is a priority and necessary.
532	11-999-262-420-25-0000	06-1226	1/17/2006	NEW RENT, INC.	200.00	200.00	REPAIR/MAINT SERVICES-DIST - monthly rental of 45' storage unit, monthly rental of 40' storage container for month of January	X			The district needs to rent storage units due to lack of space since the existing warehouse was torn down to build a kindergarten center. Once the new high school is built these units will not be necessary
533	11-999-262-420-25-0000	06-1226	2/21/2006	NEW RENT, INC.	200.00	200.00	REPAIR/MAINT SERVICES-DIST - monthly rental of 45' storage unit, monthly rental of 40' storage container for month of February	X			The district needs to rent storage units due to lack of space since the existing warehouse was torn down to build a kindergarten center. Once the new high school is built these units will not be necessary
534	11-999-262-420-25-0000	05-0570	12/21/2004	NEW RENT, INC.	3,300.00	200.00	REPAIR/MAINT SERVICES-DIST - Monthly rental charge for storage. This payment is for the month of November	X			Rental of storage units is necessary to store paper and other items due to the lack of space in the existing buildings. Once all of the construction is completed these will no longer be needed
535	11-999-262-420-25-0000	05-0570	12/21/2004	NEW RENT, INC.	3,300.00	200.00	REPAIR/MAINT SERVICES-DIST - Monthly rental charge for storage. This payment is for the month of December	X			Rental of storage units is necessary to store paper and other items due to the lack of space in the existing buildings. Once all of the construction is completed these will no longer be needed
536	11-999-262-420-25-0000	06-1763	9/20/2005	PROTECTIVE PAVING & SEAL COATING CO	59,450.00	59,450.00	REPAIR/MAINT SERVICES-DIST - services rendered to supply labor, material, equipment and supervision for paving as per contract dated July 7, 2005, cut down 2 trees, excavate concrete wall and curbing, apply line striping.	X			
537	11-999-262-420-25-0000	06-2191	10/18/2005	RAMIRO DAZA	126.52	126.52	REPAIR/MAINT SERVICES-DIST - Purchases of electrical supplies, Lincoln School	X			
538	11-999-262-420-25-0000	04-5040	8/17/2004	RARITAN VALLEY/ DO NOT USE	204.89	204.89	REPAIR/MAINT SERVICES-DIST - Misc office supplies (plastic tabs, appt book, calculator, label maker, labels	X			

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539	11-999-262-420-25-0000	06-1762	12/20/2005	ROOF MAINTENANCE SYSTEMS	2,850.00	2,850.00	REPAIR/MAINT SERVICES-DIST - roof repairs, cleaned all gutters and leaders	X			
540	11-999-262-420-25-0000	05-0567	6/27/2005	ROOF MAINTENANCE SYSTEMS	25,000.00	1,575.00	REPAIR/MAINT SERVICES-DIST - Emergency roof repair on 5/25/05 for Roosevelt School.	X			Roof repair was necessary to maintain a safe learning environment for the students. Without the emergency roof repairs the schools would not have been able to be operationa
541	11-999-262-420-25-0000	05-0567	11/16/2004	ROOF MAINTENANCE SYSTEMS	25,000.00	237.00	REPAIR/MAINT SERVICES-DIST - Emergency roof repair on 10/4/04 on the Administration building.	X			Roof repair was necessary to maintain a safe learning environment for the students. Without the emergency roof repairs the schools would not have been able to be operational. Keep in mind the admin building includes the alternate school and adult school.
542	11-999-262-420-25-0000	05-1492	9/21/2004	RYDER TRANSPORTATION SERVICES, CORP.	661.09	661.09	REPAIR/MAINT SERVICES-DIST - Rental of truck for the District.	X			This truck rental was necessary to move the equipment from the Paul Robeson and Redshaw schools to the temporary swing space. The district does not have moving trucks that can handle moving two entire schools to a new location. If they were not rented we could not have moved into the schools in the timeframe allotted by the dept of educator
543	11-999-262-420-25-0000	05-2482	12/21/2004	RYDER TRANSPORTATION SERVICES, CORP.	2,500.00	149.07	REPAIR/MAINT SERVICES-DIST - Rental of truck for the District.	X			This truck rental was necessary to move the equipment from the Paul Robeson and Redshaw schools to the temporary swing space. The district does not have moving trucks that can handle moving two entire schools to a new location. If they were not rented we could not have moved into the schools in the timeframe allotted by the dept of educator
544	11-999-262-420-25-0000	05-3381	2/15/2005	SEELY EQUIPMENT & SUPPLY	554.29	587.55	REPAIR/MAINT SERVICES-DIST - Road Service call to replace leaking hydraulic hose coming from under operators sea	X			
545	11-999-262-420-25-0000	06-1423	8/16/2005	SHERWIN-WILLIAMS	514.65	514.65	REPAIR/MAINT SERVICES-DIST - 4 gal. silver brite alum. B59s11, 8 gal IN EN HS Ultradrp tile red paint B54TZ404, 24 paint brushes	X			
546	11-999-262-420-25-0000	06-1644	3/21/2006	SHERWIN-WILLIAMS	274.41	274.41	REPAIR/MAINT SERVICES-DIST - 27 paint brushes, handypro disp. Ltrs. pro handy paint pail, 10 5-gal satin white paint	X			
547	11-999-262-420-25-0000	06-1644	2/21/2006	SHERWIN-WILLIAMS	149.56	149.56	REPAIR/MAINT SERVICES-DIST - 6-gal satin white paint, pro handy paint pail, handy pro disp. Ltrs	X			
548	11-999-262-420-25-0000	06-1472	11/15/2005	SILVA'S WELDING CO.	4,200.00	4,200.00	REPAIR/MAINT SERVICES-DIST - as per contract: out out and remove defective bottom base plate on condensation tank. Furnish and weld one base plate. Fill and test the tank	X			
549	11-999-262-420-25-0000	05-0625	1/18/2005	STEWART BUSINESS SYSTEMS	2,086.08	192.15	REPAIR/MAINT SERVICES-DIST - Maintenance for WSR copier in the Bd office. Payment is made in quarterly amounts	X			
550	11-999-262-420-25-0000	06-0983	1/17/2006	STEWART BUSINESS SYSTEMS	1,161.86	1,161.86	REPAIR/MAINT SERVICES-DIST - quarterly maintenance of WSR copier.	X			
551	11-999-262-420-25-0000	06-2218	11/15/2005	STILLWELL & HANSON	155.00	155.00	REPAIR/MAINT SERVICES-DIST - motor air unit for central office	X			
552	11-999-262-420-25-0000	05-4365	5/17/2005	SUPPLY KING INC.	264.21	264.21	REPAIR/MAINT SERVICES-DIST - Labor for repair of KAVAC and nobles extractor.	X			Costs were necessary to fix cleaning equipment of the schools. Without this repair the school cannot be cleaned properly.
553	11-999-262-420-25-0000	05-4680	6/27/2005	SUPPLY KING INC.	197.25	197.25	REPAIR/MAINT SERVICES-DIST - Labor for blockage in solution line plus travel time of two hours in the amount of \$116.	X			Costs were necessary to fix cleaning equipment of the schools. Without this repair the school cannot be cleaned properly.

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554	11-999-262-420-25-0000	06-1807	9/20/2005	SUPPLY KING INC.	172.63	172.63	REPAIR/MAINT SERVICES-DIST - sanding screens, applicator bar refill	X			
555	11-999-262-420-25-0000	06-0976	8/16/2005	SUSQUEHANNA PATRIOT COMMERCIAL LEASING CO.	352.00	352.00	REPAIR/MAINT SERVICES-DIST - lease rental for a digital copier	X			
556	11-999-262-420-25-0000	05-4546	6/27/2005	TELE MEASUREMENTS INC.	500.00	406.50	REPAIR/MAINT SERVICES-DIST - Service for ITV classroom, system was not working.	X			
557	11-999-262-420-25-0000	05-4580	6/27/2005	TRANSNET CORP.	21,900.00	21,900.00	REPAIR/MAINT SERVICES-DIST - Renew license agreements for Websense Windows & security agreements for 1 yr for 1,500 users	X			
558	11-999-262-420-25-0000	06-1775	4/12/2006	TRI-STATE FOLDING PARTITIONS, INC.	2,250.00	2,250.00	REPAIR/MAINT SERVICES-DIST - perform bi-annual preventive maintenance service on folding partitions.	X			
559	11-999-262-420-25-0000	06-1775	6/20/2006	TRI-STATE FOLDING PARTITIONS, INC.	2,250.00	2,250.00	REPAIR/MAINT SERVICES-DIST - perform bi-annual preventive maintenance service on folding partitions.	X			
560	11-999-262-420-25-0000	05-0577	5/17/2005	UNITED REFRIGERATION INC.	143.00	143.00	REPAIR/MAINT SERVICES-DIST - 30 lb. refrigerant cylinder 2 @ \$71.50 each.	X			
561	11-999-262-420-25-0000	05-0577	4/26/2005	UNITED REFRIGERATION INC.	67.18	67.18	REPAIR/MAINT SERVICES-DIST - 24hr timer and Paragon tripper	X			
562	11-999-262-420-25-0000	05-0583	8/17/2004	UNIVERSAL SUPPLY GROUP INC.	2,500.00	107.87	REPAIR/MAINT SERVICES-DIST - heavy duty line voltage thermostat	X			
563	11-999-262-420-25-0000	06-1216	9/20/2005	UNIVERSAL SUPPLY GROUP INC.	380.29	45.79	REPAIR/MAINT SERVICES-DIST - pleated air filter	X			
564	11-999-262-420-25-0000	06-1216	9/20/2005	UNIVERSAL SUPPLY GROUP INC.	555.06	41.18	REPAIR/MAINT SERVICES-DIST - 24 air filters	X			
565	11-999-262-420-25-0000	06-2048	11/15/2005	W.W. GRAINGER INDUSTRIAL SUPPLY	2,796.86	2,796.86	REPAIR/MAINT SERVICES-DIST - master tool set, hammer, claw, level, plier set, screwdriver set, batteries, measuring tape	X			
566	11-999-262-420-25-0000	06-1758	10/18/2005	W.W. GRAINGER INDUSTRIAL SUPPLY	2,115.08	2,115.08	REPAIR/MAINT SERVICES-DIST - recycle container, recycle wastebaskets, roll out containers, paper recycle container	X			
567	11-999-262-420-25-0000	05-0586	11/16/2004	WESTERN PEST SERVICES	936.00	56.00	REPAIR/MAINT SERVICES-DIST - Pest control service at the Lord Stirling school for the entire year. This payment is for Oct	X			
568	11-999-262-420-25-0000	06-2461	2/21/2006	WESTERN PEST SERVICES	865.00	865.00	REPAIR/MAINT SERVICES-DIST - monthly pest control services for Alternate High School and maintenance shop. For Feb 2006	X			

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569	11-999-262-420-25-0000	05-0614	9/21/2004	YOUNGS	3,015.65	3,015.65	REPAIR/MAINT SERVICES-DIST - Purchase of felt base for chair legs. \$33 for each base. 10,000 were ordered	X			The district initiated a program to protect the floors by protecting every chair in the district. The amount is not excessive because we have 7800 students chairs and all the cafeteria chairs. Maintaining all the buildings due to their age is a high priority for the safety of the students.
570	11-999-262-420-25-0000	05-1649	10/18/2004	YOUNGS	171.20	185.68	REPAIR/MAINT SERVICES-DIST - Purchased oval head screws and gile puller. Items were received by the Technology Dept	X			The screws and puller were necessary to adhere the felt bases to all the chairs for this district wide project
571	11-999-262-420-25-0000	05-4469	5/17/2005	ARMM ASSOCIATES, INC.	1,400.00	1,400.00	REPAIR/MAINT SERVICES-DIST - Pre-Construction conference & Minutes, review of contractor submittals for the masonry wall and roof repairs for the Central Office Bldg.		X		Payment is for services rendered for bidding service for construction services for roof and other repairs that were necessary for the health and safety of the students.
572	11-999-262-420-25-0000	05-4366	5/17/2005	DAYTON FORD	645.62	645.62	REPAIR/MAINT SERVICES-DIST - Repair service for 2004 Ford Explorer. Lic# MG57743		X		Car is a board owned vehicle used for maintenance and needed repair. All vehicles must be repaired when they need servicing. These repairs were covered by warranty and the check was voided and no payment was made or du
573	11-999-262-420-25-0000	05-4366	5/31/2005	DAYTON FORD	(645.62)	(645.62)	REPAIR/MAINT SERVICES-DIST - Repair service for 2004 Ford Explorer. Lic# MG57743		X		Car is a board owned vehicle used for maintenance and needed repair. All vehicles must be repaired when they need servicing. These repairs were covered by warranty and the check was voided and no payment was made or du
574	11-999-262-420-25-0000	06-4406	6/20/2006	DOOR & HARDWARE SUPPLY, INC.	1,722.00	1,722.00	REPAIR/MAINT SERVICES-DIST - Pair of red oak doors, lock, and bolt		X		Doors are necessary to protect the investments of the district and every school needs to have all doors working with the ability lock. Maintenance is important and the district would not replace doors unless it was absolutely necessary for the health of the employees and students
575	11-999-262-420-25-0000	05-0557	1/18/2005	F & M INC.	1,500.00	109.85	REPAIR/MAINT SERVICES-DIST - Purchase of building supplies: hardware, inside corner, trailer light kit, hitch		X		Purchases were needed to fix the required maintenance items that were in need of repair in the district
576	11-999-262-420-25-0000	05-0557	1/18/2005	F & M INC.	1,500.00	34.82	REPAIR/MAINT SERVICES-DIST - Purchase of building supplies: boxed screws		X		Purchases were needed to fix the required maintenance items that were in need of repair in the district
577	11-999-262-420-25-0000	06-1586	9/20/2005	FASTSIGNS	1,213.75	1,213.75	REPAIR/MAINT SERVICES-DIST - RTA stick color signs for bldg		X		Signs are for new school so that the students have directions on the walls due to the building being new and being unfamiliar on where to go.
578	11-999-262-420-25-0000	06-2415	11/15/2005	JIMMY COOK	149.87	149.87	REPAIR/MAINT SERVICES-DIST - Reimbursement for purchases @ A&P, Pizza City		X		Due to the timing and nature of events and work required from employees the district authorizes refreshments for it's employees. This is only approved when absolutely necessary
579	11-999-262-420-25-0000	06-1929	9/20/2005	NJ ELECTRIC MOTORS, INC.	1,295.85	1,295.85	REPAIR/MAINT SERVICES-DIST - New Weg Motor 3/4 HP, New Weg Motor, 1/2 HP, Shipping and Handling		X		Purchase is for maintenance necessary for the equipment of the district to work properly
580	11-999-262-420-25-0000	05-0512	9/21/2004	SUSQUEHANNA PATRIOT COMMERCIAL LEASING CO.	4,224.00	1,091.20	REPAIR/MAINT SERVICES-DIST - 60 month lease for a copier for the Athletic Dept in the HS. This invoice is for July-August		X		Due to volume and location of athletic office a copier is necessary to better utilize the staff's time on task therefore increasing productivity.
581	11-999-262-420-25-0000	05-0512	12/21/2004	SUSQUEHANNA PATRIOT COMMERCIAL LEASING CO.	4,224.00	352.00	REPAIR/MAINT SERVICES-DIST - 60 month lease for a copier for the Athletic Dept in the HS. This invoice is for December		X		Due to volume and location of athletic office a copier is necessary to better utilize the staff's time on task therefore increasing productivity.
582	11-999-262-420-25-0000	06-3080	6/20/2006	VERIZON ENTERPRISE SOLUTIONS	27,095.12	5,897.24	REPAIR/MAINT SERVICES-DIST - Labor charges relating the implementation of a video conferencing system		X		The district implemented video conferencing systems at several schools in order to implement distance learning which is part of the curriculum.
583	11-999-262-420-25-0000	06-1219	9/20/2005	WAELEDE INZANA GLASS INC	450.00	450.00	REPAIR/MAINT SERVICES-DIST - various types of glass spread over 5 different invoices, including installation		X		Purchase is for glass to repair windows for various places throughout the district. The health and safety of the district is a main priority for the students well being

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584	11-999-262-420-25-0000	06-1219	11/15/2005	WAELE INZANA GLASS INC	300.00	300.00	REPAIR/MAINT SERVICES-DIST -various types of glass spread over 3 different invoices, for month of Oct '05, plus installation.		X		Purchase is for glass to repair windows for various places throughout the district. The health and safety of the district is a main priority for the students well being
585	11-999-262-420-25-0000	06-2217	10/18/2005	WICK COMPANIES, L L C	22,067.80	22,067.80	REPAIR/MAINT SERVICES-DIST - fit out work for swing space buildings as per lease agreement with NJSCC, for satellite dish work		X		The Board of education paid for the work associated with implementing the system for the phones. The NJSCC paid for the building and the district had to pay for certain fit-outs of technology
586	11-999-262-420-25-0000	06-0803	9/20/2005	TRANE	1,517.00	1,517.00	REPAIR/MAINT SERVICES-DIST - service at McKinley School Trane Equip, Tracer 100, Time and Materials at \$150 per hour			X	The air conditioning system needed repair and only Trane is the approved vendor to perform such repairs. This is needed for the proper ventilation and necessary for the well being of the students
587	11-999-262-420-25-0000	06-1560	12/20/2005	TRANE	138.60	138.60	REPAIR/MAINT SERVICES-DIST - supply transformers for customer to install, per signed work authorization.			X	This is for parts for the ventilation system and the maintenance workers were able to install them and save the district funds for labor.
588	11-999-262-420-25-0000	06-1558	2/21/2006	HYDRO-LOGIC, INC.	399.50	399.50	REPAIR/MAINT SERVICES-DIST - for boiler water treatment, monthly water treatment program at various locations	X			
589	11-999-262-420-25-0001	05-3142	2/15/2005	SILVA'S WELDING CO.	1,800.00	1,800.00	REPAIR/MAINTENANCE-HIGH SCHOOL - Service performed on boiler in the HS. Labor and material were billed	X			
590	11-999-262-420-25-0001	06-2378	1/17/2006	TRANSNET CORP.	6,888.00	6,888.00	REPAIR/MAINTENANCE-HIGH SCHOOL - resource allocation, unlit telecomp cable install			X	This is for internal networking for the telephone and computer equipment. Without these upgrades the system will not operate to it's fullest capabilities.
591	11-999-262-420-25-0002	05-0567	4/26/2005	ROOF MAINTENANCE SYSTEMS	25,000.00	2,775.00	REPAIR/MAINT-REDSHAW - Emergency roof repair on 3/14/05	X			Roof repair was necessary to maintain a safe learning environment for the students. Without the emergency roof repairs the schools would not have been able to be operational
592	11-999-262-420-25-0003	06-4496	6/29/2006	COLLEEN S. KING, CPT.	18,930.50	1,145.30	REPAIR/MAINT - ROOSEVELT - Piano repair and reconditioning - all school pianos	X			
593	11-999-262-420-25-0003	06-2958	12/20/2005	HARTFORD STEAM BOILER, INC.	90.00	90.00	REPAIR/MAINT - ROOSEVELT - Repairs at Roosevelt School (heater, boiler, etc)	X			
594	11-999-262-420-25-0004	05-1905	11/16/2004	ENERGY FOR AMERICA, INC	15,400.00	2,800.00	REPAIR/MAINT -LORD STIRLING - Monthly professional service fee for Lord Stirling and McKinley Schools	X			
595	11-999-262-420-25-0004	05-1299	10/18/2004	MAUL ELECTRIC, INC.	70,000.00	340.00	REPAIR/MAINT -LORD STIRLING - Maintenance agreement for electrical service District Wide. Invoices listed labor and material	X			
596	11-999-262-420-25-0005	05-3442	4/26/2005	MAUL ELECTRIC, INC.	22,797.69	5,699.42	REPAIR/MAINT-PAUL ROBESON - Labor for electrical maintenance for November 15 through Dec 31, 2004. 172 hours at a rate of \$70 per hour. \$3757 for repair of site lighting at the Bd office (33 hours and bucket truck rental)	X			
597	11-999-262-420-25-0006	05-1964	9/21/2004	ARLETTE SAWMA	154.09	11.85	REPAIR/MAINT -LIVINGSTON - Reimbursement for petty cash for purchase of bag and caps	X			
598	11-999-262-420-25-0006	05-1299	6/8/2005	Maul electric	70,000.00	8,660.00	REPAIR/MAINT - Maintenance Agreement for Electrical Services	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
599	11-999-262-420-25-0008	04-4590	7/27/2004	ALBERT GARLATTI CONSTRUCTION CO., INC.	19,000.00	19,000.00	REPAIR/MAINT-WOODROW WILSON - Stair repairs as per the emergency contract awarded to vendor	X			
600	11-999-262-420-25-0008	06-4496	5/16/2006	COLLEEN S. KING, CPT.	18,930.50	782.64	REPAIR/MAINT -ROOSEVELT - Piano repair and reconditioning - all school pianos	X			
601	11-999-262-420-25-0008	04-5088	10/18/2004	HALECON INC	63,850.00	4,176.80	REPAIR/MAINT-WOODROW WILSON - For paving improvements at WW. This is excess amount over awarded bid due to three change orders.	X			
602	11-999-262-420-25-0008	05-1468	12/21/2004	PUBLIC SEWER SERVICE	4,500.00	292.50	REPAIR/MAINT-WOODROW WILSON - Labor and equipment to clean sewer drain lines. Four hours of labor in total	X			
603	11-999-262-420-25-0009	05-1905	4/26/2005	ENERGY FOR AMERICA, INC	15,400.00	2,100.00	REPAIR/MAINT -LORD STIRLING - Monthly professional service fee for Lord Stirling and McKinley Schools	X			
604	11-999-262-420-25-0009	05-4173	5/17/2005	PROTECTIVE PAVING & SEAL COATING CO.	1,400.00	1,400.00	REPAIR/MAINT-MCKINLEY - Labor, material, and equipment for repairs on storm drains at McKinley school	X			
605	11-999-262-420-25-0009	06-4665	6/29/2006	DONALD C. RODNER, INC.	2,446.00	2,446.00	REPAIR/MAINT - Electrical repairs & maintenance	X			
606	11-999-262-441-25-0000	06-5173	6/29/2006	JLS PROFESSIONAL LLC	14,145.00	14,145.00	RENTALS-DISTRICT - Leased Space at Elizabeth Street for Pupil Personnel Services & Early Childhood Officer	X			
607	11-999-262-441-25-0000	05-1957	9/21/2004	SACRED HEART CHURCH	193,645.20	24,205.62	RENTALS-DISTRICT - Oct payment plus July-Sept adjustments. Viewed Bd resolution on 9/21/04.	X			District rents classroom space due to the overcrowding situation at many schools. This lease is to relieve the overcrowding at Paul Robeson school. The lack of progress of new construction has further enhanced the overcrowding situation. Once all construction is completed this will no longer be necessary.
608	11-999-262-441-25-0000	05-1957	10/18/2004	SACRED HEART CHURCH	193,645.20	16,137.10	RENTALS-DISTRICT - November payment of lease agreement. Viewed Bd resolution from 9/21/04.	X			District rents classroom space due to the overcrowding situation at many schools. This lease is to relieve the overcrowding at Paul Robeson school. The lack of progress of new construction has further enhanced the overcrowding situation. Once all construction is completed this will no longer be necessary.
609	11-999-262-441-25-0000	06-1361	9/20/2005	SACRED HEART CHURCH	16,726.38	16,726.38	RENTALS-DISTRICT - October's monthly lease payment to church	X			
610	11-999-262-441-25-0000	06-1361	11/15/2005	SACRED HEART CHURCH	16,726.38	16,726.38	RENTALS-DISTRICT - December's monthly lease payment to church	X			
611	11-999-262-441-25-0000	05-1427	12/21/2004	ST. LADISLAUS CHURCH	97,212.00	8,101.00	RENTALS-DISTRICT - Annual lease agreement for 2004-2005. This payment is for December. Viewed Bd resolution on 5/18/04	X			District rents classroom space due to the overcrowding situation at many schools. This lease is to relieve the overcrowding at Lincoln school. The lack of progress of new construction has further enhanced the overcrowding situation. Once all the new construction is completed this will no longer be necessary.
612	11-999-262-441-25-0000	05-1427	4/26/2005	ST. LADISLAUS CHURCH	97,212.00	8,101.00	RENTALS-DISTRICT - Annual lease agreement for 2004-2005. This payment is for April. Viewed Bd resolution on 5/18/04	X			District rents classroom space due to the overcrowding situation at many schools. This lease is to relieve the overcrowding at Lincoln school. The lack of progress of new construction has further enhanced the overcrowding situation. Once all the new construction is completed this will no longer be necessary.
613	11-999-262-441-25-0000	06-1362	12/20/2005	ST. LADISLAUS CHURCH	9,405.00	9,405.00	RENTALS-DISTRICT - Jan's monthly lease payment for the church.	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
614	11-999-262-610-25-0000	05-2691	6/27/2005	ASBURY-MS LOCKSMITHING, INC.	165.30	165.30	GEN SUPPLIES MAINT/OPER - 6 master keys, 12 Corbin keys, 6 keys: 1, 6 v 13 keys.	X			
615	11-999-262-610-25-0000	05-0117	12/21/2004	CAMDEN BAG & PAPER CO. INC.	674.40	674.40	GEN SUPPLIES MAINT/OPER - white toilet tissue, chrome toilet tissue cabinet	X			
616	11-999-262-610-25-0000	05-3711	3/15/2005	DONALD C. RODNER, INC.	240.00	240.00	GEN SUPPLIES MAINT/OPER - 3 hours of service performed. Checked boiler, drained boiler, adjusted floats accordingly, gas pressure low.	X			
617	11-999-262-610-25-0000	05-0558	8/17/2004	GRANT SUPPLY COMPANY, INC.	5,000.00	513.11	GEN SUPPLIES MAINT/OPER - Various types of adaptors for electronics ABS Black Cement	X			These items are necessary for maintenance and repair of the equipment of the kitchens and other areas in the schools. A blanket order is processed and payment is made as needed for small parts as required for repair.
618	11-999-262-610-25-0000	05-0558	9/21/2004	GRANT SUPPLY COMPANY, INC.	955.64	16.53	GEN SUPPLIES MAINT/OPER - ABS-DWV male adapter, ABS-DWV WYE, ABS Black Cement, trap.	X			These items are necessary for maintenance and repair of the equipment of the kitchens and other areas in the schools. A blanket order is processed and payment is made as needed for small parts as required for repair.
619	11-999-262-610-25-0000	06-2981	4/18/2006	GRANT SUPPLY COMPANY, INC.	3,000.00	(383.60)	GEN SUPPLIES MAINT/OPER		X		Purchases are for maintenance items needed in the repairing of the district's buildings
620	11-999-262-610-25-0000	06-2981	5/16/2006	GRANT SUPPLY COMPANY, INC.	3,000.00	230.58	GEN SUPPLIES MAINT/OPER - Various bath and kitchen supplies - PVC Bell Trap, Leak Detector, PVC Slip Cap, etc.	X			
621	11-999-262-610-25-0000	05-0558	9/21/2004	GRANT SUPPLY COMPANY, INC.	955.64	62.63	GEN SUPPLIES MAINT/OPER - Lubricant, closet spud, red brass nipple	X			
622	11-999-262-610-25-0000	05-2912	1/18/2005	GRANT SUPPLY COMPANY, INC.	897.60	186.60	GEN SUPPLIES MAINT/OPER - 12 repair kits.	X			
623	11-999-262-610-25-0000	05-2912	4/26/2005	GRANT SUPPLY COMPANY, INC.	20.34	20.34	GEN SUPPLIES MAINT/OPER - 3, 4-way, silcock Key, smoke pipe snap lock, drill point w/small screws, zip-in screws	X			
624	11-999-262-610-25-0000	05-3300	5/17/2005	GRANT SUPPLY COMPANY, INC.	473.56	238.43	GEN SUPPLIES MAINT/OPER - red rubber packing, 3 brass autovent air vents, 1 chi 293 cp frngd silcock, 1 twist drain, 1 flat msb-3624 mop basin	X			
625	11-999-262-610-25-0000	05-0559	9/21/2004	GRAYBAR ELECTRIC CO. INC.	3,159.56	58.80	GEN SUPPLIES MAINT/OPER - General Electric Co. 12 in. Cool white lamp.	X			
626	11-999-262-610-25-0000	05-0559	10/18/2004	GRAYBAR ELECTRIC CO. INC.	1,033.95	97.80	GEN SUPPLIES MAINT/OPER - Invoice #903801885 General Electric Lighting Cand Switchboard Lamp	X			
627	11-999-262-610-25-0000	05-3412	3/15/2005	GRAYBAR ELECTRIC CO. INC.	1,435.54	83.60	GEN SUPPLIES MAINT/OPER - fasteners and tools, wiring devices, metallics and chemicals	X			
628	11-999-262-610-25-0000	06-3609	2/21/2006	JOSEPH SULLIGAN	139.01	80.00	GEN SUPPLIES MAINT/OPER - Purchase of Safety Shoes and Diesel Fuel for Bobcat	X			

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629	11-999-262-610-25-0000	06-5149	6/29/2006	K.W. RASTALL OIL CO.	58.58	58.58	GEN SUPPLIES MAINT/OPER - Diesel Gas for Lic.Plate# MG66598	X			
630	11-999-262-610-25-0000	05-0563	8/17/2004	LATTANZIO LUMBER CO., INC.	773.70	337.40	GEN SUPPLIES MAINT/OPER - various screws, nails, drill bits, compound and other various hardware tools.	X			
631	11-999-262-610-25-0000	06-4616	6/20/2006	LATTANZIO LUMBER CO., INC.	205.90	205.90	GEN SUPPLIES MAINT/OPER - Screw driver tips and other misc. tools	X			
632	11-999-262-610-25-0000	05-0564	10/18/2004	LIVINGSTON HARDWARE & MILL SUPPLY CO.	205.72	27.09	GEN SUPPLIES MAINT/OPER - 1 tool box, 1 CRC for the Roseville Annex	X			
633	11-999-262-610-25-0000	05-0564	11/16/2004	LIVINGSTON HARDWARE & MILL SUPPLY CO.	430.67	22.63	GEN SUPPLIES MAINT/OPER - Batteries, flashlights primer sealer and other supplies	X			
634	11-999-262-610-25-0000	05-2870	2/15/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	470.11	58.50	GEN SUPPLIES MAINT/OPER - various hardware tools and accessories	X			
635	11-999-262-610-25-0000	05-2870	3/15/2005	LIVINGSTON HARDWARE & MILL SUPPLY CO.	27,478.00	19.78	GEN SUPPLIES MAINT/OPER - various screws, nails, drill bits, compound and other various hardware tools	X			
636	11-999-262-610-25-0000	06-4367	6/20/2006	LIVINGSTON HARDWARE & MILL SUPPLY CO.	2,500.00	6.60	GEN SUPPLIES MAINT/OPER - Purchase of various hardware supplies: eye bolts, elastic stop nut, screwdriver, batterie	X			
637	11-999-262-610-25-0000	05-3132	3/15/2005	MIDDLESEX COUNTY TREASURER	996.28	996.28	GEN SUPPLIES MAINT/OPER - fuel usage for January 2005, 2% service charge, to be paid upon receipt of invoice	X			
638	11-999-262-610-25-0000	06-2982	2/21/2006	MONARCH ELECTRIC SUPPLY	2,500.00	15.36	GEN SUPPLIES MAINT/OPER - Purchase of electrical and construction supplies	X			
639	11-999-262-610-25-0000	06-3871	3/21/2006	MONARCH ELECTRIC SUPPLY	2,500.00	86.79	GEN SUPPLIES MAINT/OPER - Purchase of electrical and construction supplies	X			
640	11-999-262-610-25-0000	05-3143	1/18/2005	MONARCH ELECTRIC SUPPLY	469.78	28.45	GEN SUPPLIES MAINT/OPER - 500, 12 THHN STR WHITE	X			
641	11-999-262-610-25-0000	05-3143	1/18/2005	MONARCH ELECTRIC SUPPLY	817.82	35.59	GEN SUPPLIES MAINT/OPER - Paint, clamps and other various supplies for buildings and supplies	X			
642	11-999-262-610-25-0000	05-3143	1/18/2005	MONARCH ELECTRIC SUPPLY	469.78	76.01	GEN SUPPLIES MAINT/OPER - Paint, clamps and other various supplies for buildings and supplies	X			
643	11-999-262-610-25-0000	06-2842	3/21/2006	NORTH BRUNSWICK CONSTRUCTION MATERIAL	2,500.00	777.75	GEN SUPPLIES MAINT/OPER - Salt & Sand Mix	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
644	11-999-262-610-25-0000	05-0118	11/16/2004	PYRAMID SCHOOL PRODUCTS	2,585.56	1,410.00	GEN SUPPLIES MAINT/OPER - 100 sponge scrub gn pads @ \$14.10 per sponge	X			
645	11-999-262-610-25-0000	06-4166	5/16/2006	SEELY EQUIPMENT & SUPPLY	125.00	125.00	GEN SUPPLIES MAINT/OPER - Angel Pistons for Meyer Plow	X			
646	11-999-262-610-25-0000	05-1624	9/21/2004	SHERWIN-WILLIAMS	9,984.72	126.75	GEN SUPPLIES MAINT/OPER - Invoice #0172-7, sash latex, 4400 pro valve angle, 1'x 60 yd l0ng-mask tp, foam roller cover, brush extender	X			
647	11-999-262-610-25-0000	05-1624	9/21/2004	SHERWIN-WILLIAMS	9,984.72	610.40	GEN SUPPLIES MAINT/OPER - 6 steel grd sl bronz-ln, 34 satin poly	X			
648	11-999-262-610-25-0000	06-5135	6/29/2006	STEVEN BOYLER	80.00	80.00	GEN SUPPLIES MAINT/OPER - Reimbursement for work boots/safety shoes 05346W2100 6" Gold 5346 (per contract \$80 reimb.) purchase price: \$124.99 (#00235004212)	X			
649	11-999-262-610-25-0000	05-0119	9/21/2004	SUPPLY KING INC.	107,227.24	1,825.00	GEN SUPPLIES MAINT/OPER - 50 dial hand soap w/ vitamin "E" 4 gals per case (50 cases), invoice # 193443c	X			
650	11-999-262-610-25-0000	05-2117	10/18/2004	TREASURER, STATE OF NJ	1,250.00	250.00	GEN SUPPLIES MAINT/OPER - hazardous waste compliance monitoring fee for 5 schools @ \$250 each	X			
651	11-999-262-610-25-0000	05-1850	5/17/2005	TRI-STATE FOLDING PARTITIONS, INC.	850.00	850.00	GEN SUPPLIES MAINT/OPER - repair electrical short in the switch at the High School	X			
652	11-999-262-610-25-0000	05-2407	12/21/2004	W.W. GRAINGER, INC.	1,310.55	1,075.05	GEN SUPPLIES MAINT/OPER - 2 HEPA vacuums, 1 tool kit.	X			
653	11-999-262-610-25-0000	05-2827	2/15/2005	NJ TRANE	560.00	560.00	GEN SUPPLIES MAINT/OPER - time and material to install software on new gateway laptop computer to enable access to the tracer 100 BAS system.		X		Alex is the maintenance employee who is responsible for monitoring the heating/air conditioning systems. This special software is necessary for him to monitor the equipment from his laptop offsite
654	11-999-262-621-25-0000	05-0637	11/16/2004	PSE & G CO.	93,827.75	3,752.63	HEAT AND GAS - charges for gas and electricity for various buildings and annexes throughout the District.	X			
655	11-999-262-621-25-0000	05-0631	9/21/2004	WOODRUFF ENERGY	26.16	26.16	HEAT AND GAS - charges for natural gas for August 2004 at 29 Van Dyke Ave.	X			
656	11-999-262-622-25-0000	06-1361	4/18/2006	SACRED HEART CHURCH	26,760.00	2,230.00	ELECTRICITY - Lease agreement with Sacred Heart Church from 07/01/05 through 06/30/06. Base Rent \$173,956.56 for the 3rd year lease. Utility costs \$26,760 for the 3rd year lease.	X			
657	11-999-262-800-25-0000	05-3173	1/18/2005	ARLETTE SAWMA	161.16	4.00	Replenish Petty Cash - Fuel for Athletic Department	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
658	11-999-262-800-25-0000	05-4480	6/27/2005	CITY OF NEW BRUNSWICK	565,000.00	565,000.00	OTHER EXPENSES OPERMAINT - services rendered as per maintenance contract for the athletic fields maintenance/garbage collection and other services as specified by contract, reimbursement of administrative, in-kind, other operation expenses. Operation of maintenance of Memorial Stadium, Murphy Park, Feaster Park, Murphy Park, Feaster Park, AJ Archibald Park, after school programming provided by the youth services agreement	X			
659	11-999-262-800-25-0000	05-3015	4/26/2005	COOPER ELECTRIC SUPPLY CO.	1,641.00	1,641.00	OTHER EXPENSES OPERMAINT - emergency generator repair at New Brunswick Board of Ed	X			
660	11-999-262-800-25-0000	05-1717	9/21/2004	GABOWITZ TV & APPLIANCE CO.	719.98	719.98	OTHER EXPENSES OPERMAINT - 2 Frigidaire air conditioners, 12,000 BTU	X			
661	11-999-262-800-25-0000	05-4827	6/27/2005	GRAYBAR ELECTRIC CO. INC	330.40	55.89	OTHER EXPENSES OPERMAINT - Dual lite Prescolite Emergency Exit	X			
662	11-999-262-800-25-0000	05-4827	6/27/2005	GRAYBAR ELECTRIC CO. INC	330.40	9.66	OTHER EXPENSES OPERMAINT - Cooper Lighting group Non-IC Housing	X			
663	11-999-262-800-25-0000	06-4297	4/18/2006	JACK HUMMA	175.52	175.52	OTHER EXPENSES OPERMAINT - reimbursement of cell phone usage for Feb and March of 2006, event parking	X			
664	11-999-262-800-25-0000	05-2483	11/16/2004	JOSEPH SULLIGAN	59.98	59.98	OTHER EXPENSES OPERMAINT - Safety shoes bought at Value City for Joe Sulligan		X		Per the contract the maintenance employees are eligible to be reimbursed for their safety shoes. Must be paid as it is a contractual mandate.
665	11-999-262-800-25-0000	06-3609	2/21/2006	JOSEPH SULLIGAN	139.01	59.01	OTHER EXPENSES OPERMAINT - Diesel Fuel for Bobcat	X			
666	11-999-262-800-25-0000	05-1906	1/18/2005	KEYPORT ARMY AND NAVY	5,817.48	5,817.48	OTHER EXPENSES OPERMAINT - work pants, work shirts, reviewed as part of the contract	X			As per the NBEA contract we are required to purchase four new uniforms for the custodians and maintenance each year. This po is for this purchase.
667	11-999-262-800-25-0000	05-0569	2/15/2005	MOBILE STORAGE GROUP-EAST	2,112.00	176.00	OTHER EXPENSES OPERMAINT - 2 container rentals @ \$80 each for 10 months. This is Feb pymt.	X			These mobile storage units are necessary to store items used to maintain the schools. Once all the new construction is completed these will not be necessary
668	11-999-262-800-25-0000	05-1816	6/27/2005	NEXTEL	14,400.00	2,935.19	OTHER EXPENSES OPERMAINT - Nextel phone bill for the New Brunswick Board of Education for the month of April of 2005	X			
669	11-999-262-800-25-0000	05-1816	2/15/2005	NEXTEL	14,400.00	1,758.89	OTHER EXPENSES OPERMAINT - Nextel phone bill for the New Brunswick Board of Education for the month of December of 2004	X			
670	11-999-262-800-25-0000	05-1816	3/15/2005	NEXTEL	1,733.00	1,733.31	OTHER EXPENSES OPERMAINT - Nextel phone bill for the New Brunswick board of education for the month of January 2005	X			
671	11-999-262-800-25-0000	05-2484	11/16/2004	PETER CACCIOPPOLI	59.95	59.95	OTHER EXPENSES OPERMAINT - Safety shoes bought at Value City for Peter Caccioppoli		X		Per the contract the maintenance employees are eligible to be reimbursed for their safety shoes. Must be paid as it is a contractual mandate.

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672	11-999-262-800-25-0000	05-1957	9/30/2004	SACRED HEART CHURCH	193,645.20	40,342.78	OTHER EXPENSES OPER/MAINT - Lease agreement with Sacred Heart Church Rent	X			
673	11-999-262-800-25-0000	05-1957	5/17/2005	SACRED HEART CHURCH	193,645.20	16,137.10	OTHER EXPENSES OPER/MAINT - Lease agreement with Sacred Heart Church Rent	X			
674	11-999-262-800-25-0000	06-1362	4/18/2006	ST. LADISLAUS CHURCH	37,306.56	9,405.00	OTHER EXPENSES OPER/MAINT - Annual lease payment as per Resolution dated Sept. 20, 2005: \$111,240 @ \$9,405 per month.	X			
675	11-999-262-800-25-0000	05-4877	6/27/2005	ST. LADISLAUS CHURCH	10,446.00	10,446.00	OTHER EXPENSES OPER/MAINT - property insurance for 2004-2005 on the school at St. Ladislaus Church	X			
676	11-999-262-800-25-0000	05-1824	9/21/2004	VITETTA GROUP-PHILA. NAVAL BUS.CT.	31,796.32	31,796.32	OTHER EXPENSES OPER/MAINT - professional services in connection with the facilities management plan support services. Professional services in connection with phase 2. Professional services in connection with the pre-development feasibility studies.	X			Services are necessary for the state mandated Long Range facility plan. This is for the state approved projects and these costs are not covered by the SCC
677	11-999-262-800-25-0000	05-2093	10/18/2004	VITETTA GROUP-PHILA. NAVAL BUS.CT.	10,199.80	10,199.80	OTHER EXPENSES OPER/MAINT - Professional services in connection with phase 2 TCUs at New Brunswick High School- \$2,432,311, pre-dev. Feasibility studies for McKinley, Paul Robeson and Woodrow Wilson-\$6,805.96, fac. Management plan support services-\$1,051.53	X			Services are necessary for the state mandated Long Range facility plan. This is for the state approved projects and these costs are not covered by the SCC
678	11-999-262-800-25-0000	05-4049	4/26/2005	W.W. GRAINGER, INC.	4,875.00	4,875.00	OTHER EXPENSES OPER/MAINT - commercial gas water heater no. 6E738, 65 gallon replacement for Roosevelt School	X			
679	11-999-262-800-25-0000	06-2216	10/18/2005	WHITEHALL ASSOCIATES, INC.	4,000.00	4,000.00	OTHER EXPENSES OPER/MAINT - Payment for New Brunswick Demographic Report	X			
680	11-999-262-800-25-0000	05-1315	8/17/2004	FEDEX	15.93	15.93	OTHER EXPENSES OPER/MAINT - Envelope sent to Baily's Park Place Hotel in Atlantic City		X		This is necessary due to the nature and size of the information sent to the receiving party. This was a board of education check and using the regular mail was not a secure way to send it
681	11-999-262-800-25-0000	05-4825	6/27/2005	NJ BLDGS & GROUNDS ASSOC.	160.00	160.00	OTHER EXPENSES OPER/MAINT - Dues for membership in Central Chapter for Ramiro Daza for 2004-2005.		X		The supervisor of buildings and grounds gains valuable information from this association that includes other districts and for the minimal cost it benefits the district.
682	11-999-262-800-25-0000	05-3463	2/15/2005	NJ E-Z PASS VIOLATION CENTER	26.90	26.90	OTHER EXPENSES OPER/MAINT - EZ Pass Violation for a School Bus		X		Bus travels the turnpike for field trips and in this case the violation could not be avoided
683	11-999-262-800-25-0000	06-3456	3/21/2006	SHARON BAPTIST CHURCH	1,000.00	1,000.00	OTHER EXPENSES OPER/MAINT - rent to church for bus pick up and drop off. \$1,000 per month for 10 mos		X		Due to the new bussing required to the temporary school new bus stops for over 1,800 students were set up and this location was used for pickup and drop-off and to have a safe haven for the students due to their age
684	11-999-262-800-25-0000	04-5165	11/16/2004	SHORE POINT ARCHITECT CO	80,000.00	8,424.00	OTHER EXPENSES OPER/MAINT - capital projects expense, facilities director, capital project. For November 2004 monthly installment (one month out of 10 months). Should be paid from Fund 12			X	Due to the massive construction necessary and approved in the Long Range Facility plan the district hired an additional architect of record and this architect provided a capital projects manager to oversee all of the new construction. The district did it this way because we saved the cost of employee benefits and because this is not needed as a permanent position
685	11-999-262-800-25-0000	04-5165	4/26/2005	SHORE POINT ARCHITECT CO	80,000.00	8,424.00	OTHER EXPENSES OPER/MAINT - capital projects expense, facilities director, capital project. For April 2005 monthly installment out of 10 months. This should be the last installment payment. Should be paid from Fund 12.			X	Due to the massive construction necessary and approved in the Long Range Facility plan the district hired an additional architect of record and this architect provided a capital projects manager to oversee all of the new construction. The district did it this way because we saved the cost of employee benefits and because this is not needed as a permanent position
686	11-999-262-800-25-0000	05-3337	6/30/2005	TRANSNET CORP.	47,188.80	47,188.80	OTHER EXPENSES OPER/MAINT - Cisco Smart Net as per Quote		X		This is necessary to maintain the networking and other computer systems on an annual basis. This covers any equipment and service needed due to system failure

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687	11-999-262-800-25-0000	06-4165	4/18/2006	WHEREVER TRAVEL INC.	428.60	428.60	Roundtrip from Philadelphia to Dallas for Jack Humma - not on DOE travel log			X	This is for Director of Facilities to attend the Energy Management training as part of the energy management program the district is implementing to save on energy costs
688	11-999-270-511-17-0000	06-3977	3/21/2006	MIDDLESEX REGIONAL EDUC SERV COMM	460,804.15	460,804.15	CONTRACTS TO/FROM SCHOOL - Contracted Transportation Services for the period Feb. 1, 2006 thru Feb. 28, 2006. Base (\$413,995.37) + Aide (\$55,708.79) - Adjustments (\$9614.60) - Admin Fee (\$3,810.88)	X			
689	11-999-270-511-17-0000	06-4562	5/16/2006	MIDDLESEX REGIONAL EDUC SERV COMM	638,067.19	638,067.19	CONTRACTS TO/FROM SCHOOL - Contracted transportation services for the period March 1, 2006 thru March 31, 2006. Base (\$561,347.95) + Aide (\$75,499.42) - Adjustments (\$44.97) - Admin Fee (\$5,188.52)	X			
690	11-999-270-512-17-0000	05-4440	5/17/2005	MIDDLESEX REGIONAL EDUC SERV COMM	8,313.89	5,716.39	CONTRACTS OTHER-DIST - Busing March field trip billing - numerous trips	X			
691	11-999-290-500-18-0000	06-2107	11/15/2005	MARIANO PRESS	772.00	772.00	GEN SUPP BUSINESS OFFICE - Various types of paper	X			
692	11-999-290-600-18-0000	05-2630	12/21/2004	NEW BRUNSWICK POLICE DEPT.	2,385.00	2,385.00	OTHER PURCH SERV - Police Services Soccer, Football Home, Football Away games		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents
693	11-999-290-600-18-0000	06-2605	11/15/2005	RICHARD JANNARONE	119.80	119.80	GEN SUPP BUSINESS OFFICE - Reimbursement for 10/4/05 cell phone bill.	X			
694	11-999-290-890-18-0000	06-2646	11/15/2005	ARLETTE SAWMA	165.65	49.50	OTHER EXPENSES BUSINESS OFFICE - replenish petty cash account. Reimbursement for gas and tolls for NJASBO meeting in Atlantic City	X			
695	11-999-290-890-18-0000	06-4508	6/20/2006	BALLY'S PARK PLACE, INC.	550.00	550.00	OTHER EXPENSES BUSINESS OFFICE - Hotel reservations for 2 school officials to attend NJ Association of School Business Officials Conference in Atlantic City from May 9-12	X			
696	11-999-290-890-18-0000	05-3046	1/18/2005	BALLY'S PARK PLACE, INC.	194.00	194.00	OTHER EXPENSES BUSINESS OFFICE - Hotel accommodations for Brian Auker to attend NJASA Techspo for Jan 26-28, 2005.	X			This is for the director of technology to attend the state sponsored technology conference in Atlantic City. This is an opportunity for this employee to bring new programs to the district to enhance the curriculum and technology.
697	11-999-290-890-18-0000	05-4703	6/27/2005	MARCI FRIEDMAN	130.00	130.00	OTHER EXPENSES BUSINESS OFFICE - Certified Sign Language Interpreter for community meeting at Radshaw School	X			A sign language interpreter was needed for a public meeting due to parents who are deaf in attendance. This enabled the parents to participate in the public meeting
698	11-999-290-890-18-0000	05-2592	11/16/2004	MIDDLESEX CTY ASSOC OF SCHOOL ADMIN	600.00	600.00	OTHER EXPENSES BUSINESS OFFICE - County association dues for Rich Jannarone and Myriam Heredia	X			
699	11-999-290-890-18-0000	06-2624	11/15/2005	MYRIAM HEREDIA	200.00	200.00	OTHER EXP -BOE DUES/FEES/WKSHOPS - expenses related to NJSBA convention in Atlantic City	X			
700	11-999-290-890-18-0000	06-1128	7/26/2005	NJASA	1,596.00	1,596.00	OTHER EXPENSES BUSINESS OFFICE - legal handbook for New Jersey School Administrators - 2004 edition, handbooks for principals and administrators	X			
701	11-999-290-890-18-0000	06-1114	8/16/2005	OFFICE MISER USE V#74766	741.93	741.93	OTHER EXPENSES BUSINESS OFFICE - heavy duty electronic stapler, stapler cartridge, foam board, file folders.	X			

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702	11-999-290-890-18-0000	05-0618	4/26/2005	PITTSBORO TOWNSHIP BOARD OF EDUCATION	65,000.00	34,742.40	OTHER EXPENSES BUSINESS OFFICE - joint purchasing agreement with Pittsgrove Township Board of Education for the purpose of purchasing copy machine paper. 1,760 bundles of paper @ \$19.74 per bundle	X			
703	11-999-290-890-18-0000	06-2215	10/18/2005	DOLLAR RENT A CAR	217.00	217.00	OTHER EXPENSES BUSINESS OFFICE - transportation 12 passenger van for BOE to attend NJSB Convention in Atlantic City		X		The district saved money by renting a car for the Board of Education members to drive together rather than drive their own cars and each be reimbursed for the mileage. Round trip mileage is approx. 210 miles and would of cost over \$650 if they drove and were reimbursed.
704	11-999-290-890-18-0000	05-3230	2/15/2005	HOLLY WOOD, 'N VINES	127.00	127.00	OTHER EXPENSES BUSINESS OFFICE - Sympathy flowers for staff member and Board of Education member		X		The board of education authorized sympathy flowers for a staff member and board of education member due to the tragic events that occurred.
705	11-999-290-890-18-0000	05-1491	8/17/2004	HOME NEWS & TRIBUNE	142.00	142.00	OTHER EXPENSES BUSINESS OFFICE - Home delivery of newspaper to Richard Jannarone		X		The district business administrator was approved to receive the local newspaper to be aware of any and all articles that concern the district to properly inform the staff and public when there is news that pertains to the district. This paper is brought to the central office everyday and made available to others
706	11-999-290-890-18-0000	05-3721	3/31/2005	MANCHESTER GRAND HYATT	14,706.29	14,706.29	OTHER EXPENSES BUSINESS OFFICE - NSBA Conference Hotel Accommodations		X		This is state approved travel to the state conference for board members to attend for training and professional development. They also are informed of the new and educational programs that can be implemented in the district. The board paid the approved convention rate per travel regulations.
707	11-999-290-890-18-0000	05-2845	12/21/2004	NB BD OF ED FOOD SERVICE DEPT.	3,060.00	255.00	OTHER EXPENSES BUSINESS OFFICE - Board meeting at the High School - dinner for 15 people		X		The board of education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided
708	11-999-290-890-18-0000	05-2845	3/15/2005	NB BD OF ED FOOD SERVICE DEPT.	3,060.00	255.00	OTHER EXPENSES BUSINESS OFFICE - Board meeting at the High School - dinner for 15 people		X		The board of education meeting every month requires the board members to go directly from work to the meeting and therefore dinner for the board is provided
709	11-999-291-250-17-0000	06-3556	2/21/2006	STATE OF NEW JERSEY	66,283.65	66,283.65	UNEMPLOYMENT COMPENSATION - SUI Reimbursement for 4th Quarter 2005	X			
710	11-999-291-250-17-0000	05-3471	2/11/2005	STATE OF NEW JERSEY	46,265.49	46,265.49	UNEMPLOYMENT COMPENSATION - SUI Reimbursement 4th quarter of 2004.	X			
711	11-999-291-270-17-0000	06-0723	8/3/05	AETNA, INC.	130,127.80	124,161.67	MEDICAL BENEFITS - Health plan for the District for August 2005.	X			
712	11-999-291-270-17-0000	05-0177	9/30/2004	AETNA, INC.	115,776.34	61,339.66	MEDICAL BENEFITS - Health Plan for September 2004	X			
713	11-999-291-270-17-0000	05-0212	3/3/2005	AETNA, INC.	119,684.75	67,617.10	MEDICAL BENEFITS - Health Plan for March 2005	X			
714	11-999-291-270-17-0000	05-0215	3/18/2005	CONN GENL LIFE INS CO	170,800.75	27,113.77	MEDICAL BENEFITS - residual rate - March 2005	X			
715	11-999-291-270-17-0000	06-0774	6/30/2006	N.B. BOARD OF EDUC BENEFITS ACCT.	211,668.02	(126)	MEDICAL BENEFITS - Medical Benefits Account June 2006	X			
716	11-999-291-280-24-0000	05-5032	6/27/2005	CARRIE A. STANKONTZ	212.05	212.05	OTHER EMPLOYEE BENEFITS TUITION REIMBURS - Tuition reimbursement, spring 2005.	X			

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717	11-999-291-280-24-0000	06-4747	6/20/2005	NANCY M. COPPOLA	1,035.00	1,035.00	OTHER EMPLOYEE BENEFITS TUITION REIMBURS- Tuition Reimbursement	X			
718	11-999-291-280-24-0000	06-1681	9/20/05	NILDA GUTIERREZ	1,305.00	1,305.00	OTHER EMPLOYEE BENEFITS TUITION REIMBURS- Reimbursement of summer school tuition for EE for University of Phoenix. Per contract	X			
719	11-999-291-280-24-0000	06-4760	6/20/2005	VIOLET ROBINSON	1,035.00	1,035.00	OTHER EMPLOYEE BENEFITS TUITION REIMBURS- Tuition reimbursement for graduate courses taken in the Spring Semester '06 @ Kean University. Per contract	X			
720	11-999-291-280-24-0001	05-4812	6/27/2005	ALLISON KARAKOWSKI	411.77	177.00	OTHER EMPLOYEE BENEFITS TUITION OTHER- Tuition reimbursement, spring 2005, Georgian Court University. Per contract	X			
721	11-999-291-280-24-0001	06-5167	6/29/2006	KEVIN GENTHE	180.00	180.00	OTHER EMPLOYEE BENEFITS TUITION OTHER- Tuition reimbursement for Fall 2005 Semester to attend Middlesex County Vocational & Technical Evening School per contract	X			
722	11-999-291-280-24-0003	05-3720	4/29/2005	ALIANA WASHINGTON	1380	1,380.00	TUITION REIMBURSEMENT CENTRAL OFF. STAFF - comm/105 - "Introduction to Effective Written Communication." Tuition reimbursement to the University of Phoenix per contract	X			
723	11-999-291-290-17-0000	05-0300	1/31/2005	D. PETIX	2,339,468.00	65,748.25	EMPLOYEE BENEFITS	X			
724	11-999-291-290-17-0001	76	5/31/2005	D. PETIX	5,057.53	5,057.53	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - OTHER- ROTC Payroll May 2005.	X			
725	11-999-400-561-17-0000	06-4477	5/16/2006	GREATER BRUNSWICK CHARTER SCHOOL	283,534.00	132,176.00	CHARTER SCHOOLS - Greater New Brunswick Charter School	X			
726	11-999-400-561-17-0000	05-1507	10/18/2004	GREATER BRUNSWICK CHARTER SCHOOL	832,317.00	77,591.00	CHARTER SCHOOLS - Charter school students monthly tuition for October. Viewed payment schedule for school year 2004-2005	X			
727	11-999-999-999-99999	04-2062	7/27/2004	A T & T	1,830.63	51.26	Payment for telephone	X			
728	11-999-999-999-99999	05-5035	8/16/2005	ADOLFO PLAZA	915.00	915.00	Tuition reimbursement, spring 2005, Fairfield U. Center for Graduate Studies	X			
729	11-999-999-999-99999	05-4792	9/20/2005	ALLISON KARAKOWSKI	657.00	657.00	Tuition reimbursement summer 2005 Georgian Court University	X			
730	11-999-999-999-99999	05-5117	7/26/2005	ANA C GONZALEZ	108.00	108.00	Reimbursement for mileage for Apr, May, June	X			
731	11-999-999-999-99999	05-5165	7/26/2005	ANNETTE M. LOPEZ, ED.D.	7,500.00	7,500.00	Payment to Dr. Annette Lopez for evaluation of bilingual program as per Board Resolution	X			

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732	11-999-999-99-9999	05-4793	9/27/2005	ANTHONY DIGIOVANNI	525.00	525.00	Tuition reimbursement for summer '05 at Kean University	X			
733	11-999-999-99-9999	05-2578	7/26/2005	ATX TELECOMMUNICATIONS SERVICES	29,621.16	3,839.41	Telephone expenditure for 2004-2005 budget year for Acct# 7322466344.	X			This is for telephone bills and are estimated at first and paid upon receipt of actual bill for phone services.
734	11-999-999-99-9999	04-4783	7/27/2004	BARCO PRODUCTS COMPANY	578.00	528.00	120 sq. ft #523 Modular LOK-Tile (Paul Robeson) Color:Blue	X			Purchase was to replace broken floor tiles at Paul Robeson school. The maintenance of the buildings is a high priority.
735	11-999-999-99-9999	05-5076	1/17/2006	BILINGUAL EDUCATION SERVICES, INC.	3,712.43	3,712.43	Bilingual books, and other various bilingual media arts for grades 2-4	X			
736	11-999-999-99-9999	05-4549	7/26/2005	BODY INTELLIGENCE	800.00	800.00	Physical therapy to special education students as per resolution. Month of May.	X			
737	11-999-999-99-9999	04-1931	7/27/2004	BONNIE BRAE	270,000.00	25,460.00	TIJTION - Tuition for July 1 2003- June 30 2004. (Five students in May Totalled \$25,460).	X			
738	11-999-999-99-9999	04-1931	9/21/2004	BONNIE BRAE	324,000.00	23,785.00	TIJTION - Tuition for July 1 2003-June 30 2004. for five students. June totalled \$23,785.00	X			
739	11-999-999-99-9999	05-2551	7/26/2005	CAROL MOLDAN	17,127.50	2,164.77	Payment to Carol Moldan for professional development services provided per contract - final installment of two	X			
740	11-999-999-99-9999	04-2547	7/27/2004	CATHOLIC COMMUNITY SERVICES	38,700.00	3,873.91	TIJTION - Tuition for July 1, 2003-June 30, 2004 for a student (May totalled \$3,873.91, June totalled \$3,058.95)	X			
741	11-999-999-99-9999	04-5073	7/27/2004	CENTER FOR FAMILY GUIDANCE, P.C.	150.00	150.00	Charge for psychiatric evaluations performed	X			
742	11-999-999-99-9999	04-1948	7/27/2004	CEREBRAL PALSY ASSOC.	861,420.00	51,861.00	TIJTION - tuition bill for July 1 2003-June 30 2004. April totalled 2,344 and June totalled 49,517	X			
743	11-999-999-99-9999	05-4329	7/26/2005	CHARLIE MAE SHARP	44,710.00	9,871.22	Payment for Charlie Mae Sharp for services rendered as per contract to work for NB BOE as an Interim Assistant Superintendent for Personnel for the period March 14, 2005 through June 30, 2005 at the per diem amount of \$580.66, not to exceed \$44,710	X			
744	11-999-999-99-9999	04-1936	7/27/2004	CHILDREN'S CENTER OF MONMOUTH COUNTY INC	306,430.11	24,662.40	TIJTION - Tuition for July 1, 2003-June 30, 2004. for seven students. May totalled \$24,662.40, June totalled \$14,797.44	X			
745	11-999-999-99-9999	04-1936	7/27/2004	CHILDREN'S CENTER OF MONMOUTH COUNTY INC	14,797.44	14,797.44	TIJTION - 12 days in June 2004 for 6 students @ \$2,466.24 per student	X			
746	11-999-999-99-9999	04-1940	7/27/2004	CPC BEHAVIORAL HEALTHCARE INC	27,714.40	27,714.40	TIJTION - Tuition from July 1, 2003-June 30 2004 for eight special education students	X			

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747	11-999-999-99-9999	05-4926	3/21/2006	CTB/MCGRAW-HILL CUSTOMER SERVICE	29,682.52	2,382.29	Terranova tests, test booklets and envelope	X			
748	11-999-999-99-9999	05-4926	3/21/2006	CTB/MCGRAW-HILL CUSTOMER SERVICE	44,333.40	2,128.07	Terenova Test Booklets 2005	X			
749	11-999-999-99-9999	05-2432	7/26/2005	DAAMERICA	503.52	503.52	COMMUNICATIONS/POSTAGE - Payment for Directory assistance calls (411 calls @ \$0.49 per call) for the month of March'05	X			
750	11-999-999-99-9999	05-0604	7/26/2005	DATA NETWORK SOLUTIONS	2,550.00	2,550.00	COMMUNICATIONS/POSTAGE - Monthly internet service 5MG ATM connection at 268 Baldwin St.	X			
751	11-999-999-99-9999	05-4648	7/26/2005	DR. GRISEL LOPEZ-DIAZ	7,500.00	7,500.00	Payment to Dr. Grisel Lopez for evaluation of Bilingual Program as per Board Resolution	X			
752	11-999-999-99-9999	05-5130	9/20/2005	FOLLETT LIBRARY RESOURCES	588.95	588.95	Summer Success Program July 2005	X			
753	11-999-999-99-9999	05-5130	9/20/2005	FOLLETT LIBRARY RESOURCES	7,240.14	1,009.07	Books- Amelia Bedelia, Frog and Toad are Friends, Magic Hat	X			
754	11-999-999-99-9999	04-1943	7/27/2004	FORT LEE EDUCATIONAL CENTER	310,440.60	26,554.45	TUITION - Fort Lee School/Sawtelle Learning Center. Tuition for July 1, 2003-June 30, 2004 for nine students. May totaled \$26,554.45, June totaled \$19,258.82.	X			
755	11-999-999-99-9999	05-4784	9/20/2005	FRANCINE GLOGOWER	894.00	894.00	Tuition reimbursement, summer 2005, Walden University	X			
756	11-999-999-99-9999	05-1466	7/26/2005	FRIENDLY RENTAL CENTERS	322.50	322.50	Rental of chairs and tables	X			
757	11-999-999-99-9999	05-4970	9/20/2005	GALE GROUP	4,537.50	4,375.00	Purchase of various books (1 of each): set of Women in World History; set of Outlaws, Crooks and Mobsters; set of Company Profiles for Students; Job Hunters Sourcebook; Acronyms, Initialisms and abbr.; Human Diseases and Conditions; Body by Design	X			
758	11-999-999-99-9999	05-4988	9/20/2005	GATEWAY COMPANIES, INC.	337,588.00	337,588.00	Quantity of 140 Gateway E-4300 6 Bay Desktop Computer (\$176,260), Quantity of 140 Laser Engraving - NBPS Logo (\$4,900), Quantity of 96 Gateway M460E laptop (\$148,608), Quantity of 96 Laser engraving - NBPS Logo (\$3,360) and quantity of 4 Brettford Laptop Cart (\$4,460). WISS reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.	X			Computers are purchased for instructional use as part of the technology plan of the district. These are for replacement of non functional computers as part of the five year technology plan
759	11-999-999-99-9999	05-5219	9/20/2005	GATEWAY COMPANIES, INC.	160,400.00	160,400.00	Quantity of 100 Gateway E-4500D Desktop Computers with quantity of 100 of 17" Black LCD Flat Panel Display as per State Contract # A81239. WISS reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.	X			Computers are purchased for instructional use as part of the technology plan of the district. These are for replacement of non functional computers as part of the five year technology plan
760	11-999-999-99-9999	05-4972	9/20/2005	GATEWAY COMPANIES, INC.	36,988.00	36,988.00	Purchase of 1 Brettford Notebook Storage Cart (\$1,163), 25 Gateway M460E Laptop (\$1,398), 25 Laser Engraving - NBPS Logo (\$35) and 1 printer (\$2,000). WISS reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.	X			Computers are purchased for instructional use as part of the technology plan of the district. These are for replacement of non functional computers as part of the five year technology plan

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761	11-999-999-99-9999	05-4895	9/20/2005	GOODHEART-WILCOX COMPANY, INC.	3,540.63	3,540.63	65 Guide to Good Food textbooks, various other multimedia arts and teachers materials pertaining to the Guide to Good Food	X			
762	11-999-999-99-9999	05-5122	8/16/2005	JOAN M. BORNHEIMER	540.00	518.40	Mileage reimbursement from July '04-June '05	X			
763	11-999-999-99-9999	05-5190	7/29/2005	JOHN QUINN	4,235.60	4,235.60	Reimbursement for Supervisors Program Tuition, Kean University: Tuition Grad (\$1,968) + Univ.Fees (\$501.60), East Stroudsburg Univ.: Tuition for IS:HPe (\$1,539) + General Fee (\$189) + Tech. Fee (\$38)	X			
764	11-999-999-99-9999	04-4712	10/18/2004	JOSTENS	968.75	511.50	Caps and Gowns		X		The district pays for the caps and gowns for the students that are graduating
765	11-999-999-99-9999	05-5013	7/26/2005	KATHLEEN HYLAND	1,208.55	1,208.55	Tuition reimbursement, spring 2005, Rutgers University	X			
766	11-999-999-99-9999	05-4740	7/26/2005	KAVITA SINHA, MD	600.00	600.00	Neurological evaluations performed on 5/5/05 for 2 students	X			
767	11-999-999-99-9999	04-4106	8/17/2004	KENDALL/HUNT PUB. CO.	16,349.02	16,349.02	Text and materials for math trailblazers for special education classes @ Woodrow Wilson School, McKinley School, Redshaw School, Roosevelt School, Livingston School and Lincoln Annex, Paul Robeson School, Lord Stirling School, Dept of Instruction	X			
768	11-999-999-99-9999	04-4992	7/27/2004	LAERDAL MEDICAL CORP.	179.00	186.15	Little Annie lunas for CPR training	X			
769	11-999-999-99-9999	04-5122	7/27/2004	LRP PUBLICATIONS, INC.	109.52	59.66	Renewal Subscription "The Answer Boon on Ferpa	X			
770	11-999-999-99-9999	04-5122	7/27/2004	LRP PUBLICATIONS, INC.	109.52	49.59	Renewal Subscription "The Answer Boon on Ferpa	X			
771	11-999-999-99-9999	05-4789	7/26/2005	MARCIA B. BOROW	1,208.55	1,208.55	Tuition reimbursement, spring 2005, Rutgers University	X			
772	11-999-999-99-9999	05-4875	9/20/2005	MARIANO PRESS	8,794.00	6,536.00	Printing District brochures and District newsletter for 2004/2005 (15,000 English version of each and 900 Spanish version of each)		X		The district sends out a newsletter every year to the parents informing them of the important events and school calendar for the upcoming year.
773	11-999-999-99-9999	04-1950	7/27/2004	MERCER COUNTY SPEC SERV	911.04	498.04	Tuition from July 1, 2003-June 30, 2004 for a student. May totaled \$412.00, June totaled \$329.60	X			
774	11-999-999-99-9999	05-5210	7/26/2005	MIDDLESEX REGIONAL EDUC SERV COMM	453,850.19	446,850.19	Contracted Transportation Services for the Period March 1, 2005 through March 31, 2005. Base (\$386,870.27) + Aide (\$52,457.37) + Adjustment (\$12,659.17) - Admin. Fee (\$5,569.63)	X			
775	11-999-999-99-9999	04-5082	8/17/2004	MIDDLESEX REGIONAL EDUC SERV COMM	456,000.00	180,000.00	Middlesex Regional Ed Services Commission Fee for Transportation Services	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
776	11-999-999-999-9999	04-5082	8/17/2004	MIDDLESEX REGIONAL EDUC SERV COMM	456,000.00	164,769.11	Middlesex Regional Ed Services Commission Fee for Transportation Services	X			
777	11-999-999-999-9999	04-5157	8/17/2004	MIDDLESEX REGIONAL EDUC SERV COMM	115,667.18	111,445.62	Field trips Aug 03- June 10, 2004, also adjustments to field trip billing. Field trips included various colleges, various high schools, Liberty Science Center and other museums, State police, Philadelphia. Adjustments include: trips to Rutgers, Baltimore, Drumthwacket, Ny aquarium and Trenton waterfront.	X			
778	11-999-999-999-9999	04-1954	7/27/2004	MIDDLESEX REGIONAL EDUC SERV COMM	416,682.00	73,410.00	Piscataway Regional Day School tuition, March- additional therapy, April-additional therapy, May-tuition and additional therapy, June-tuition	X			
779	11-999-999-999-9999	04-5159	8/17/2004	MIDDLESEX REGIONAL EDUC SERV COMM	45,060.00	45,060.00	FY04 Aide in lieu of transportation. Contracted bus companies, pick up students for various students across the District. Sept-Jan=\$8,636.50 Feb-Jun \$36,423.50	X			
780	11-999-999-999-9999	04-5082	8/17/2004	MIDDLESEX REGIONAL EDUC SERV COMM	456,000.00	41,000.00	Middlesex Regional Ed Services Commission Fee for Transportation Services	X			
781	11-999-999-999-9999	04-1955	7/27/2004	MIDDLESEX REGIONAL EDUC SERV COMM	107,280.00	23,438.00	Monthly tuition	X			
782	11-999-999-999-9999	04-2549	7/27/2004	MOUNTAIN LAKES BD OF EDUCATION	147,900.00	32,246.60	Tuition July 1 2003- June 30 2004 for three students, May totaled \$16,123.30, June totaled \$16,123.30, 10 month program	X			
783	11-999-999-999-9999	05-5161	7/26/2005	NEW BRUNSWICK POLICE DEPT.	4,028.00	3,732.00	Contracted Police Service (\$53 per policeman per hour) for the following events: NBHS Dance on 06/03/05; Hyatt Hotel - NBHS Dinner 06/10/05; NBHS Community Fair on 06/11/05; NBHS Sports Award Night on 06/14/05; NBHS Graduation on 06/22/05; Adult Learning		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents
784	11-999-999-999-9999	04-4292	10/18/2004	OLD BRIDGE TOWNSHIP PUBLIC SCHOOLS	3,200.00	3,200.00	Various math trailblazers and textbooks. Bid amount accepted by Old Bridge.	X			
785	11-999-999-999-9999	04-5084	9/21/2004	PARAGON CONTRACTING, INC.	69,610.00	69,610.00	NYERVE Building Asbestos Abatement and Demolition. This contract is for asbestos abatement and hazardous material removal and disposal	X			
786	11-999-999-999-9999	04-5084	1/18/2005	PARAGON CONTRACTING, INC.	65,390.00	65,390.00	NYERVE Building Asbestos Abatement and Demolition. This contract is for asbestos abatement and hazardous material removal and disposal	X			
787	11-999-999-999-9999	05-5156	7/26/2005	PAVESE MCCORMICK AGENCY	474,681.09	305,681.09	Payment for insurance renewal for the period 07/01/05 to 07/01/06. Errors and omissions renewal (\$43,271) + accident/health (\$23,391.09) + umbrella (\$61,100) + property, general liab., auto, boiler, EDP and excess (\$286,663) + umbrella work comp. (\$8,675)	X			
788	11-999-999-999-9999	05-5156	7/26/2005	PAVESE MCCORMICK AGENCY	474,681.09	169,000.00	Payment for insurance renewal for the period 07/01/05 to 07/01/06. Errors and omissions renewal (\$43,271) + accident/health (\$23,391.09) + umbrella (\$61,100) + property, general liab., auto, boiler, EDP and excess (\$286,663) + umbrella work comp. (\$8,675)	X			
789	11-999-999-999-9999	04-5164	8/31/2004	PAVESE MCCORMICK AGENCY	341,995.00	341,995.00	School board legal liability policy 299-84-40, insurance dealing with property liability, auto liability, and physical damage	X			
790	11-999-999-999-9999	05-2214	7/26/2005	PEDIATRIC EARLY DEVELOPMENTAL SERV.	600.00	600.00	Physical therapy for a special education student for '04-'05 school year	X			

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791	11-999-999-99-9999	05-5085	9/20/2005	PERMA BOUND	5,655.30	5,617.80	Purchase of various books (quantity of 80 for each): Corner of the Universe, Skull of Truth, Color of My Words, Miracle's Boys, Skin Deep and Other Teenage Bad Boy: A Memoir, Staying Fat for Sarah Byrnes.	X			
792	11-999-999-99-9999	04-0796	8/17/2004	PSE & G CO.	74,156.43	74,156.43	Totals of gas and electric for various schools and administrative offices-July of 2004	X			
793	11-999-999-99-9999	04-0796	8/31/2004	PSE & G CO.	74,156.43	74,156.43	Totals of gas and electric for various schools and administrative offices-August of 2004	X			
794	11-999-999-99-9999	04-0796	7/27/2004	PSE & G CO.	112,071.02	112,071.02	Totals of gas and electric from various schools and offices-June of 2004	X			
795	11-999-999-99-9999	05-5107	7/26/2005	ROBERT W. JOHNSON UNIV. HOSPITAL	150.00	150.00	CPR Instruction Workshop	X			
796	11-999-999-99-9999	04-1949	7/27/2004	RUGBY SCHOOL	28,448.00	28,448.00	Tuition bill for July 1, 2003-June 30, 2004. April totaled \$7,620, May totaled \$9,652, June Totaled \$11,176, tuition for one student.	X			
797	11-999-999-99-9999	04-5089	11/16/2004	SCOTT FORESMAN ADDISON WESLEY	482,986.12	482,986.12	Purchased of various textbooks, reading textbooks, spelling textbooks, Spanish textbooks, math textbooks, various bookshelves, various tables for reading, various accessories to accompany textbooks and bookshelves and tables	X			
798	11-999-999-99-9999	04-5089	6/27/2005	SCOTT FORESMAN ADDISON WESLEY	317,013.88	317,013.88	Textbook adoption- Final Payment	X			
799	11-999-999-99-9999	05-5072	12/20/2005	SCOTT FORESMAN ADDISON WESLEY	2,046.59	2,046.59	Various textbooks and test pkgs, terranova tests, grammar books, tests, etc.	X			
800	11-999-999-99-9999	05-5173	9/20/2005	SCOTT FORESMAN ADDISON WESLEY	998.69	998.69	Various books and workbooks for elementary school student	X			
801	11-999-999-99-9999	05-5080	9/20/2005	SCOTT FORESMAN ADDISON WESLEY	828.95	828.95	Spelling and Grammar Text, Practice, and Work Books	X			
802	11-999-999-99-9999	05-5007	7/26/2005	SHERWIN-WILLIAMS	5,201.48	5,201.48	Painting supplies: 48 Paint brushes, 12 drop clothes, 80 premium roller covers, 24 Woven, 24 Polecat Ext. Scrpr, 24 USA Frames, 24 Value Line Frame, 100 Satinplex Paint white rose, 100 floor guard, 6 telescopic handles	X			
803	11-999-999-99-9999	04-5153	8/17/2004	SMITH & SOLOMON TRUCKING SCHOOL	6,400.00	6,400.00	Classroom training for six individuals. To pay for the road test training for six individuals.	X			
804	11-999-999-99-9999	04-1956	7/27/2004	SOMERSET HILLS SCHOOL INC.	49,831.11	49,831.11	Tuition July 1, 2003- June 30, 2004 April-\$3,205.51, May-\$30,598.05, June-\$16,027.55 for three students	X			
805	11-999-999-99-9999	05-4079	7/26/2005	STANDARD ELEVATOR CORP.	67,039.20	33,567.74	Administrative Office elevator upgrade as per Finance Committee recommendation for award made to Standard Elevator	X			

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806	11-999-999-999-9999	05-5014	8/16/2005	SUSHAMA RAINA	984.00	984.00	Tuition reimbursement, spring 2005, Kean University	X			
807	11-999-999-999-9999	04-2537	7/27/2004	TITUSVILLE ACADEMY	86,502.00	9,451.21	Out of district placement tuition for the school year 2003-2004 commencing Sept 2003 for five students; June totaled \$9,451.21	X			
808	11-999-999-999-9999	05-5163	8/16/2005	TRANE	3,434.91	3,434.91	Compressor part #-com6432 \$3,351.48+\$83.43 fro S/H.	X			
809	11-999-999-999-9999	04-5142	9/21/2004	TRANSNET CORP.	33,215.50	25,713.51	ACAD Licenses and Media Kits for various computer programs	X			
810	11-999-999-999-9999	05-4893	7/26/2005	TRIUMPH LEARNING	437.80	437.80	Textbooks - preparing for HSPA Mathematics Coach - Grade 1'	X			
811	11-999-999-999-9999	04-2540	7/27/2004	UMDNJ-UNIV. BEHAVIORAL HEALTHCARE	62,400.00	62,400.00	March 2004 - \$19,800, April-\$19,000, May-\$23,600 Tuition July 1, 2003-June 30, 2004, for four students	X			
812	11-999-999-999-9999	04-2540	9/21/2004	UMDNJ-UNIV. BEHAVIORAL HEALTHCARE	196,900.00	22,400.00	Tuition from July 1, 2003-June 30, 2004 for four students. June totaled \$22,400.	X			
813	11-999-999-999-9999	05-5101	7/26/2005	WHEREVER TRAVEL INC.	5,695.00	5,695.00	16 educators traveling (flying from EWR) to attend the AVID Summer Institute in Allianta, GA on July 10-14, 2005. Approved trip	X			
814	11-999-999-999-9999	04-2539	7/27/2004	WILLOWGLEN ACADEMY-NEW JERSEY INC.	10,030.90	10,030.90	Tuition for July 1, 2003- June 30, 2004 for one student. April totaled \$4,302.75. May totaled \$5,450.15	X			
815	11-999-999-999-9999	04-2317	7/27/2004	WOODRUFF ENERGY	370,000.00	21,467.10	Charges for consumption of natural gas for the month of June for various schools and administrative buildings	X			
816	11-999-999-999-9999	04-2538	7/27/2004	WORDSWORTH ACADEMY	62,000.00	28,320.00	Residential intensive special education, tuition from July 1, 2003-June 30 2004 for one student, Feb totaled \$5,605, March totaled \$6,195, April totaled \$6,490, May totaled \$5,900, June totaled \$4,130	X			
817	11-999-999-999-9999	04-5128	7/27/2004	XEROX CORP.	557.38	41.99	Black Toner	X			
818	11-999-999-999-9999	05-4691	9/20/2005	XIMENA E. QUESADA	1,208.55	1,208.55	Tuition reimbursement, spring 2005, Rutgers University	X			
819	11-999-999-999-9999	05-5037	7/26/2005	A.W. MEYER CO., INC	2,450.00	2,450.00	Filmtech carpet protection- 4 ft. wide/500 ft. long, carpet protection for swing space.		X		Carpeting was needed for new temporary school to protect the carpets from wear and tear which saves the District money in the long term.
820	11-999-999-999-9999	05-5159	9/20/2005	ALBERT GARLATTI CONSTRUCTION CO., INC.	222,000.00	222,000.00	Labor material and equipment as per bid awarded at June 28, 2005 Board Meeting to Gym Fit Out for 30 & 40 Van Dyke Avenue			X	The district had to do interior work to the temporary swing space schools in the gym, Library and other interior space.

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821	11-999-999-99-9999	05-5127	7/26/2005	CARLOS RAMIREZ	120.00	120.00	Reimbursement for Foundation for Educational Administration Session 1 and 2.		X		As per the contract, staff are eligible to be reimbursed for tuition for college and improving their educational status.
822	11-999-999-99-9999	05-1357	7/26/2005	COLLIERS HOME FASHION	784.00	784.00	1VCT Cutter, 1 100lb Roller for floor, wall and window treatment		X		The district had to create and build it's own blinds for the new temporary swing space schools. This was cheaper than purchasing custom blinds.
823	11-999-999-99-9999	05-4560	9/20/2005	CROWN PACKAGING AND SHIPPING SUPPLIES	7,495.20	6,975.00	Purchase of packaging and shipping supplies: quantity of 50 gummed tape - 3" x 600" (\$1,325) + quantity of 2 Phoenix gummed tape disp. (\$550) + quantity of 11,020 RS Carton - 20"x14"x12" (\$5,620)		X		Materials are necessary for the packaging and moving of all supplies from the two schools that were moved to the temporary schools.
824	11-999-999-99-9999	05-5213	7/26/2005	D & G SPORTING GOODS	4,972.50	468.57	Payment for past due invoices for the Athletic Departmen		X		Payment is for supplies purchased that are necessary to the athletic program
825	11-999-999-99-9999	05-4380	9/20/2005	DONALD C. RODNER, INC.	2,875.00	2,875.00	Replacement of chilled water cooler at weight room in New Brunswick High School.		X		The equipment is necessary to provide air conditioning to the high school and the health and safety of the student.
826	11-999-999-99-9999	05-2554	7/26/2005	ELLIOT Y. MERENBLOOM	13,000.00	4,481.31	As per resolution for Professional Development Services not to exceed \$13,000		X		Consultant was hired to provide expert services for scheduling to transition to small academy's for learning at the high school level.
827	11-999-999-99-9999	04-5132	7/27/2004	FEDEX	144.39	72.46	Shipments sent from Rich Jannarone		X		This is necessary due to the nature and size of the information sent to the state department of education
828	11-999-999-99-9999	05-4960	9/20/2005	HERTZ FURNITURE SYSTEMS	43,800.00	43,800.00	Purchase quantity of 100 of teachers desks, quantity of 100 of teachers chairs and quantity of 200 student chairs		X		Desks and chairs were purchased for the new swing space schools for the increased enrollment at the schools
829	11-999-999-99-9999	04-5148	12/21/2004	HERTZ FURNITURE SYSTEMS	9,813.00	9,813.00	Various pieces of furniture plus installation. Delivery and installation costs were \$660		X		This was new furniture for a new administrator for a new office. It was not replacement furniture. The position is for the director of Whole school reform who works directly with the principals to implement innovative educational programs as per the new regulations. It was budgeted.
830	11-999-999-99-9999	05-4901	7/26/2005	IRIS COMPANIES	330.00	312.30	1500 VSC Vinyl snap strap clips		X		This purchase was necessary to strap in all television sets that are mounted in the classrooms of the district
831	11-999-999-99-9999	05-5106	8/16/2005	PHONIC EAR	2,496.00	2,496.00	Yearly maintenance agreement for easy listener hearing devices		X		Maintenance is for devices that students use as hearing devices. They are required per the educational evaluation due to the hearing deficiencies.
832	11-999-999-99-9999	05-4302	7/26/2005	ROBERT W. JOHNSON UNIV. HOSP.	1,000.00	1,000.00	Total cost of HPSP Partnership Lunch on June 7, 2005. Food services for partnership and celebration		X		Fee is for students to attend luncheon as part of the partnership between the Technology high school and the hospita
833	11-999-999-99-9999	04-4627	7/27/2004	SCHWAAB	77.50	77.50	2 signature stamps for Erma Seawooc		X		This is necessary for all purchase orders to be signed by the new board president. This is required by law when the board president changes because the board president is the authorized signe
834	11-999-999-99-9999	04-4654	7/27/2004	SOUTH SHORE OUTDOOR	771.68	640.00	T-shirts for the Jun 9th banquet		X		This event is held each year to honor the student athletes of the high school. The shirts are for the students as a reward for being an outstanding student athlete. This type of honor rewards the students and gives positive feedback for a job well done. The morale of our students is very important to keep the students engaged.
835	11-999-999-99-9999	04-4654	7/27/2004	SOUTH SHORE OUTDOOR	771.68	131.68	300 t-shirts white with Navy screen full Block Print		X		This purchase is necessary for all the student athletes for participating in their respective spor

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836	11-999-999-99-9999	05-5181	7/26/2005	VITETTA GROUP-PHILA. NAVAL BUS.CT.	293.81	293.81	Professional Services Dealing with the facility management plan support services for period ending 5/6/05		X		Services rendered as per the architect of record Board approved contract
837	11-999-999-99-9999	05-4643	8/16/2005	SAM ASH MUSIC	636.80	376.70	320 Trophy Flutophones white		X		Purchase is for instruments for students to use during music classes.
838	11-999-999-99-9999	05-5062	9/20/2005	SCHOOL SPECIALTY INC.	6,172.60	(6,172.60)	5 Flexible furniture angle leg stool, 6 flexible furniture angle leg stools, 10 drafting table/sink/shape/bull			X	New furniture was needed for the new schools that were opening and there was a need for new furniture
839	11-999-999-99-9999	05-5187	9/20/2005	SCHOOL SPECIALTY INC.	2,214.44	2,214.44	4000TN Tan industrial grade/unassembled jumbo storage cabinet shipping via freight			X	Cabinets are necessary for the new temporary schools to secure district assets
840	11-999-999-99-9999	05-5134	9/20/2005	SUPPLY KING INC.	69,996.00	8,916.20	Cleaning machines such as floor sweepers and waxers as well as everyday cleaning supplies		X		The district needed to purchase new equipment to clean the new temporary schools that are heavily carpeted unlike the rest of the schools in the district.
841	11-999-999-99-9999	05-3010	7/26/2005	THOMAS J. KING, CPA	52,000.00	4,189.97	As per resolution dated 11/16/04, Thomas King is hired as a consultant to monitor internal controls at a base rate of \$8,000 per month.		X		Internal auditor was hired to conduct internal audits and implement and monitor internal controls as necessary for the school district. School district feels absolutely necessary due to stringent Abbott regulations. We feel this improves the education process.
842	11-999-999-99-9999	05-4568	9/20/2005	TRANSNET CORP.	7,776.00	4,276.00	Payment for various computer parts: Intel Pentium (3.40GHZ), CDROM Drive, 1GB DDR SDRAM, 80GB SATA, MS Window Server License and Media Kit, 24 Port Switch, Deep Locking Cabinet and Labor for Installation		X		Purchases are necessary to repair computers throughout the district so that computers can be repaired instead of replaced which is more costly.
843	11-999-999-99-9999	05-4568	9/20/2005	TRANSNET CORP.	7,776.00	3,500.00	Intel Pentium Hyper Threading Tech. Media Kit, ACAD License		X		Licenses are needed to run programs for the instructional use of the computers throughout the district
844	12-999-230-730-17-0000	04-5162	6/27/2005	EDU-MET INTERACTIVE SYSTEMS CO. INC	70,500.00	7,818.75	Training on Oracle and Computer servicing Partial Payment April and May (accounting and HR software)	X			
845	12-999-230-730-17-0000	04-5162	2/15/2005	EDU-MET INTERACTIVE SYSTEMS CO. INC	70,500.00	2,137.50	Upgrade the budgetary accounting and other applications to an Oracle Database	X			
846	12-999-230-730-17-0000	05-3243	3/15/2005	JRL ENTERPRISES, INC.	6,148.00	6,148.00	ICL PC with Software, hardware, Pre Algebra and Algebra course	X			
847	12-999-230-730-17-0000	05-4632	6/27/2005	SCHOOL HEALTH CORPORATION	19,664.85	19,664.85	Breathing Unit, first aid kits, cases	X			
848	12-999-230-730-17-0000	06-4495	4/24/2006	AMERICAN HARLEQUIN CORPORATION	21,682.11	21,682.11	EQUIPMENT GEN ADMIN-DIST - Dance floor for the dance program in the HS. Viewed Bd resolution on 4/18/06	X			The Board of Education approved curriculum calls for a dance program and the dance program cannot be implemented without a dance studio. The non functional woodshop was converted to a dance studio and this purchase was for the new dance floor.
849	12-999-230-730-17-0000	06-4503	4/25/2006	CRP MUSIC AND RECORDING ARTS INSTRUCTION	2,750.00	2,750.00	EQUIPMENT GEN ADMIN-DIST - Stereo systems for dance studio with wireless headset mic & mixer		X		The Board of Education approved curriculum calls for a dance program and the dance program cannot be implemented without a dance studio. The non functional woodshop was converted to a dance studio and this purchase was for the new equipment for music for the dance studio.
850	12-999-230-730-17-0000	05-2667	1/18/2005	RESILITE	15,801.00	15,801.00	Wrestling Mats		X		The district implemented wrestling a new sport in the district due to demand. The mats were necessary in order to practice and compete as a sport

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851	12-999-230-730-17-0000	05-5166	6/30/2005	STEWARTSIGNS	4,750.00	169.00	EQUIPMENT GEN ADMIN-DIST - Outdoor sign for Van Dyke Avenue.		X		The new temporary swing space schools are in a warehouse and in order for the community to know it is a school a prominent sign was necessary to identify the schools. Without this no one would be able to determine that that indeed is a school due to the construction of the buildings in an industrial site.
852	12-999-230-730-17-0000	06-4384	4/4/2006	TECH-ED SYSTEMS, INC.	83,282.00	83,282.00	EQUIPMENT GEN ADMIN-DIST - 10 GMT-100 1/4 Quad work station @ \$2287 each, 21 student chairs @ \$185 each, various modules, plus \$2900 in freight. Viewed Bd resolution on 3/21/06.		X		This is equipment for direct instructional use for math and science for the students. It is a new curriculum instituted to enhance the learning experience of the students. Your request to see budget approval has no bearing on necessity of the instructional program.
853	12-999-230-730-17-0000	06-3080	1/4/2006	VERIZON ENTERPRISE SOLUTIONS	32,992.00	27,095.12	Product and Service Charges for maint., labor, shipping and handling			X	The district implemented video conferencing systems at several schools in order to implement distance learning which is part of the curriculum.
854	12-999-262-730-25-0000	04-4672	10/18/2004	TRANSNET CORP.	92,735.00	92,735.00	Working towards the installation of a wireless point to point link to connect the PPs bldg to the new site supplies and lighting protection. PPs Teen Center		X		The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
855	12-999-262-730-25-0000	04-5147	10/18/2004	TRANSNET CORP.	25,938.50	25,938.50	Donovan wall mount enclosures, Aironet Antenna, Belkin 7' patch cord, Cisco 2 port voice interface, Cisco 3600 2 slot voice/fax rtrvl			X	The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
856	12-999-400-390-25-0000	04-5163	8/17/2004	EDWARDS ENGINEERING GROUP, INC.	50,000.00	13,825.00	New Brunswick Site Study partial payment 206 days late. Reviewed application noting that construction would not be able to take place without this testing.	X			
857	12-999-400-390-25-0000	04-5093	8/17/2004	VITETTA GROUP-PHILA. NAVAL BUS CT.	254,653.25	29,250.00	Professional service in connection with additions and alterations to Health Sciences Technology High School. (Pre-development feasibility study)	X			
858	12-999-400-390-25-0000	05-3256	5/17/2005	TRANSNET CORP.	12,500.00	12,500.00	Lets think Wireless Installation Wireless Engineering Survey			X	The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
859	12-999-400-390-25-0000	05-3337	6/30/2005	TRANSNET CORP.	47,188.80	47,188.80	Cisco Smart Net - wireless network systems		X		The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
860	12-999-400-450-25-0000	04-3933	12/21/2004	AHERA CONSULTANTS INC.	4,550.00	4,550.00	Three Year Asbestos Inspection - should not be charged to Fund 12 but testing was required	X			
861	12-999-999-999-99999	04-5092	11/16/2004	GATEWAY COMPANIES, INC.	462,068.00	304,486.00	82 Computers hard drives, monitors, service plans, flash drives, peripherals. Was reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.	X			
862	12-999-999-999-99999	04-5092	11/16/2004	GATEWAY COMPANIES, INC.	462,068.00	117,789.71	71 Gateway DS M405x-c. service plans and carrying case. Was reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.	X			
863	12-999-999-999-99999	04-5160	12/21/2004	VANGUARD	316,902.00	305,127.58	Phase 2 TCU's at New Brunswick High School (Modular Building Systems) reviewed approval for 4 TCU's for the HS from the State DOE	X			
864	12-999-999-999-99999	04-5160	6/27/2005	VANGUARD	316,902.00	10,343.59	Phase 2 TCU's at New Brunswick High School (Modular Building Systems) reviewed approval for 4 TCU's for the HS from the State DOE	X			
865	12-999-999-999-99999	05-5142	6/30/2005	VITETTA GROUP-PHILA. NAVAL BUS CT.	1,729.43	1,729.43	Professional services in connection with the facilities maintenance plan for phase 2 at the HS.	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
866	12-999-999-999-9999	05-5164	6/30/2005	GALLO GMC TRUCK SALES, INC.	86,431.00	86,431.00	2 GMC trucks model #A59543 for Food Service Dept and Receiving Dept @ \$26,376. 1 custom van body and 2 lift gates		X		The two trucks were absolutely necessary to replace two vehicles that were not functional. The board of education will only replace vehicles when absolutely necessary and invite you to view the inventory of vehicles to understand the entire fleet
867	12-999-999-999-9999	04-5071	9/21/2004	TRANSNET CORP	250,371.40	140,231.50	Fiber optic patch cables, Cisco power supply AC, installation charge, software support. Wiss reviewed the technology plan that stated the goal of the District was to have 5 computers in each classroom. Many of the technology purchases took place towards the end of the year.		X		The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
868	12-999-999-999-9999	05-4446	5/3/2006	TRANSNET CORP	375,195.87	74,848.92	Swing Space Voice/ Data Project as per bii		X		The district had to wire the new temporary schools with lines so the computers and phones would work. Without this the schools would have no phones or computer use
869	13-601-100-610-14-0000	05-3607	4/26/2005	MCGRAW HILL ORDER SVCS, INC.	555.84	555.84	Reading Class teaching Supplies	X			
870	13-601-200-200-14-0000	06-0734	9/29/05	CONN GENL LIFE INS CO	166,399.22	2,451.22	ADULT HS EMPLOYEE BENEFITS - Residual rate for Sept 2005	X			
871	13-601-200-200-14-0000	06-0739	10/31/05	N.B. BOARD OF EDUC BENEFITS ACCT.	1,155,000.00	16,888.34	ADULT HS EMPLOYEE BENEFITS - employee benefit	X			
872	13-601-200-610-14-0000	05-3937	8/16/05	JOSTENS	1,541.25	77.06	ADULT HS SUPPLIES/MATERIALS - S&H for invoice was added to original PO.	X			
873	13-601-200-610-14-0000	06-4780	6/30/2006	JOSTENS	48.17	48.17	Pay excess charges for Diplomas and envelope	X			
874	13-999-999-999-9999	05-4258	7/26/2005	KEY CURRICULUM PRESS	318.28	268.28	Textbooks (functional melodies, probability activities, graphing, algebra, mathercise)	X			
875	13-999-999-999-9999	05-4915	7/26/2005	HERTZ FURNITURE SYSTEMS	784.00	784.00	Multi-function ergonomic chair, hi-back office chair, executive chair, chair with large seat, delivery charge		X		New furniture was needed for the new schools that were opening and there was a need for new furniture
876	13-999-999-999-9999	05-3440	7/26/2005	SUNLIGHT & DAVID'S	118.00	118.00	Florist - palm rental and boutonniere		X		Purchase was for students for graduation.
877	13-999-999-999-9999	05-4788	7/26/2005	SUNLIGHT & DAVID'S	105.00	105.00	7 dozen Roses to be used at Adult Learning Center graduation		X		Purchase was for students for graduation.
878	13-999-999-999-9999	05-4908	8/16/2005	TANNER NORTH JERSEY, INC.	2,494.00	2,494.00	Various office desks, Henna Cherry in color with slideaway keyboard platforms.		X		New furniture was needed for the new schools that were opening and there was a need for new furniture
879	15-190-100-500-31-0000	05-1867	12/21/2004	ROBERT WOOD JOHNSON UNIVERSITY HOSPITAL	1,125.00	1,125.00	OTHER PURCH SERV H.S. ANNEX - 30 sessions for additional instructor of EMS and trauma education (15 sessions for fall, 15 sessions for spring)	X			
880	15-190-100-610-01-0000	06-1250	9/20/05	ADAMS BOOK CO., INC.	936.74	956.83	GEN SUPPLIES REG HIGH SCHOOL - Various reading books plus S&H.	X			

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881	15-190-100-610-01-0000	06-1029	6/20/2005	CAROLINA BIOLOGICAL SUPPLY CO.	101.79	101.79	Fungi Demi Cross Plates		X		Purchase was for science materials that were used in the instruction of the students
882	15-190-100-610-01-0000	05-1947	10/18/2004	STAPLES BUS. ADV.	245.12	245.12	GEN SUPPLIES REG HIGH SCHOOL - Miscellaneous office supplies: paper, pencils, cartridge, rulers	X			
883	15-190-100-610-01-0000	05-4047	4/26/2005	METUCHEN CENTER, INC.	1,176.00	1,176.00	GEN SUPPLIES REG HIGH SCHOOL - Payment for tee shirts ordered by C. Dawson as per superintendent's agreemer		X		Tee shirts are for student athletes for an athletic end of year program.
884	15-190-100-610-02-0000	05-0016	12/21/2004	CORPORATE EXPRESS CORP.	3,551.31	117.09	GEN SUPP REG RD - NJ Cooperative Bid of 08/29/03 - Office / Computer supplies	X			
885	15-190-100-610-02-0000	06-2835	3/21/2006	J. W. PEPPER & SON, INC.	6,454.35	884.04	GEN SUPP REG RD - Essential elements 2000 Book 1 (Comprehensive Bank Method), Author: Tim Lautzenheiser, et.al. - Flute JW Pepper, Clarinet, Alto Sax, Trumpet, Trombone, Baritone, Percussion and Conductor scores	X			
886	15-190-100-610-02-0000	05-0069	11/16/2004	SPORTIME, LLC	168.31	168.31	GEN SUPP REG RD - NJ Cooperative Bid of 08/29/03 - Physical education supplies	X			
887	15-190-100-610-02-0000	05-1711	10/18/2004	TEACHING STRATEGIES, INC./CREATIVE CURRICULUM	461.23	461.23	GEN SUPP REG RD - Individual child profile, child progress and planning report and child progress and planning report-spa	X			
888	15-190-100-610-02-0030	06-3089	2/21/2006	SCHOOL HEALTH CORPORATION	330.85	330.85	GEN SUPP REG - MIDDLE SCHOOL PROJECT - Jackson Emergency Kit, Iron Duck Orange Bag, Emergency Fanny Pack	X			
889	15-190-100-610-03-0000	05-0092	12/21/2004	PASSON'S SPORTS/SPORTS SUPPLIES	15.84	15.84	Physical Education supplies as per NJ Cooperative Bid 6 Rubber Chickens		X		Purchase was for materials that were used in the instruction of the students
890	15-190-100-610-03-0000	05-1184	9/21/2004	BOOKSOURCE, INC.	471.46	311.99	GEN SUPP REG RS - Various Spanish, poetry and reading books. Quantities range from 1 to 10.	X			
891	15-190-100-610-03-0000	05-0665	9/21/2004	KENDALL/HUNT PUB. CO.	508.87	69.99	Student guides grade 3, Student Discovery Assignment book, teacher transparency package	X			
892	15-190-100-610-03-0000	06-0825	9/20/05	SCHOLASTIC INC.	95.38	95.44	GEN SUPP REG RS - 25 Handwriting practice books plus S&H	X			
893	15-190-100-610-03-0000	05-0014	11/16/2004	SCHOOL SPECIALTY CO.	22,572.38	21,121.96	GEN SUPP REG RS - PO is a combination of 86 invoices for general supplies for Roosevelt School purchased through cooperative bid	X			
894	15-190-100-610-03-0000	06-0504	9/20/05	SCHOOL SPECIALTY CO.	300.46	300.46	GEN SUPP REG RS - Miscellaneous supplies including batteries, index cards, pens, stapler, chalk, tape, rubber bands	X			
895	15-190-100-610-03-0000	06-0524	9/20/05	SCHOOL SPECIALTY CO.	392.90	392.90	GEN SUPP REG RS - Miscellaneous supplies including tables, construction paper, memo pads, scissors, clay, glitter	X			

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896	15-190-100-610-03-0000	06-0544	10/18/05	SCHOOL SPECIALTY CO.	297.19	297.19	GEN SUPP REG RS - Miscellaneous supplies including glue, eraser, file jacket, markers, tape, chalk.	X			
897	15-190-100-610-03-0000	06-0563	11/15/05	SCHOOL SPECIALTY CO.	302.54	302.54	GEN SUPP REG RS - Miscellaneous supplies including file jackets, chalk, tape dispenser, sharpener, mini chest with drawers, travel easel.	X			
898	15-190-100-610-03-0000	05-0702	11/16/2004	SCHOOL SPECIALTY INC.	571.99	571.99	GEN SUPP REG RS - One 4 drawer file cabinet, one double pedestal walnut top black frame desk sent to Debra Dilworth @ Roosevelt School.	X			
899	15-190-100-610-03-0000	06-2052	11/15/05	SCHOOL SPECIALTY INC.	298.48	197.43	GEN SUPP REG RS - Stapler, manila folders, tape, newsprint, markers, construction paper, thesaurus, dictionary	X			
900	15-190-100-610-03-0000	06-2017	12/20/05	SCHOOL SPECIALTY INC.	5,542.35	5,542.35	GEN SUPP REG RS - 75 Open front desk series 2,200 plastic book box, 20 Scholar craft plastic chairs	X			
901	15-190-100-610-03-0000	06-3510	5/16/2006	SCHOOL SPECIALTY INC.	290.56	290.56	GEN SUPP REG RS - Purchase of various school supplies: Alphabet bingo game, pencils, erasers, crayon crayola, rubber bands, etc	X			
902	15-190-100-610-03-0000	05-4185	5/17/2005	SOMERSET OFFICE SUPPLIES	199.80	167.88	GEN SUPP REG RS - 5 rotary date stamps	X			
903	15-190-100-610-03-0000	06-4353	5/16/2006	XEROX CORP.	312.00	312.00	GEN SUPP REG RS - Staples, Staplers, and Boxer	X			
904	15-190-100-610-04-0000	05-1212	4/25/2005	Carrot Top Industries Inc.	157.03	157.03	GEN SUPP REG RS - 2 Nylon US Flags	X			
905	15-190-100-610-04-0000	05-0079	11/16/2004	EFINGER SPORTING GOODS	27.62	27.62	GEN SUPP REG RS - Physical education supplies per NJ Cooperative Bid	X			
906	15-190-100-610-04-0000	05-0080	12/21/2004	PASSON'S SPORTS/SPORTS SUPPLIES	15.84	15.84	GEN SUPP REG RS - Physical Education supplies as per NJ Cooperative Bid 6 Rubber Chickent		X		Purchase was for materials that were used in the instruction of the students
907	15-190-100-610-04-0000	41768	9/21/2004	WEST MUSIC COMPANY	283.00	283.00	GEN SUPP REG RS - One Jazz for Young People Music Kit	X			
908	15-190-100-610-04-0000	05-2811	12/21/2004	FLOWERS BY BARBARA	64.00	64.00	GEN SUPP REG RS - Thank you flowers for two staff members who organized the entire Hispanic Culture Program		X		The employees conducted the event on a voluntary basis and were recognized for this contribution that saved the district money and the flowers were given to them and students at the event
909	15-190-100-610-04-0000	05-1100	9/21/2004	GATEWAY COMPANIES, INC.	47.95	47.95	GEN SUPP REG LS - Low profile video card for displaying projector and monitor.	X			
910	15-190-100-610-05-0000	05-3248	3/15/2005	CORPORATE EXPRESS CORP.	734.93	623.84	GEN SUPP REG PR - 1 binding machine @ \$594.96, 2 packages of binding clips.	X			Binding machine is necessary to send out manuals to staff and parents. This enables the school to make a quality document that cannot be changed since it is bound together

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911	15-190-100-610-05-0000	05-3212	3/15/2005	CORPORATE EXPRESS CORP.	667.76	465.27	GEN SUPP REG PR - Various reems of color paper, screen and DVD cleaner, and ink cartridges	X			
912	15-190-100-610-05-0000	05-0847	9/21/2004	HOUGHTON MIFFLIN CO., CORP.	657.23	657.23	GEN SUPP REG PR - 30 HME softcover pupil edition Level 2 @ \$20.49 each.	X			
913	15-190-100-610-05-0000	05-1889	12/21/2004	HOUGHTON MIFFLIN CO., CORP.	453.00	53.88	GEN SUPP REG PR - English workbook teachers edition for grade 4	X			
914	15-190-100-610-05-0000	05-2016	12/21/2004	HOUGHTON MIFFLIN CO., CORP.	346.50	200.09	GEN SUPP REG PR - 25 English workbooks for grade 5.	X			
915	15-190-100-610-05-0000	05-0843	12/21/2004	HOUGHTON MIFFLIN CO., CORP.	900.93	959.24	GEN SUPP REG PR - 60 English workbooks for grade 2 with 2 books of teachers editions.	X			
916	15-190-100-610-05-0000	06-3318	2/21/2006	K & S MUSIC, INC.	222.00	75.00	GEN SUPP REG PR - Payment for Music Instrument Repairs: violin, cello, flute	X			
917	15-190-100-610-05-0000	05-1033	11/16/2004	KENDALL/HUNT PUB. CO.	1,948.80	958.45	GEN SUPP REG PR - Quantity 30 for assignment books and 30 for adventure book, 1 each for adventure and student blackline masters	X			
918	15-190-100-610-05-0000	05-0852	10/18/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	210.30	210.30	GEN SUPP REG PR - 30 Social studies practice books for grade 2 @ \$6.57 each.	X			
919	15-190-100-610-05-0000	05-0845	9/21/2004	PEARSON EDUCATION, INC.	394.84	394.84	GEN SUPP REG PR - 30 Phonics workbooks level B @ \$11.95 ea	X			
920	15-190-100-610-05-0000	05-0837	10/18/2004	SCHOLASTIC INC.	253.30	200.91	GEN SUPP REG PR - Various books for summer school.	X			
921	15-190-100-610-05-0000	06-0426	9/20/05	SCHOOL SPECIALTY CO.	201.19	201.19	GEN SUPP REG PR - Miscellaneous supplies including ink, post-its, bookmarks.	X			
922	15-190-100-610-05-0000	06-0435	10/18/05	SCHOOL SPECIALTY CO.	299.76	293.75	GEN SUPP REG PR - Miscellaneous supplies including chalk, clips, markers, pencils, pens, staplers, graph paper, tissue, beads	X			
923	15-190-100-610-05-0000	06-0471	10/18/05	SCHOOL SPECIALTY CO.	199.95	199.95	GEN SUPP REG PR - Miscellaneous supplies including clips, flash cards, cleaner, sheet protectors, bookmarks	X			
924	15-190-100-610-05-0000	06-2064	11/15/05	SCOTT FORESMAN ADDISON WESLEY	187.50	187.50	GEN SUPP REG PR - 27 quantity Spanish workbooks for grade 2 and 2 test packages.	X			
925	15-190-100-610-05-0000	05-2651	12/21/2004	STAPLES BUS. ADV.	209.44	10.39	GEN SUPP REG PR - Various colors of copy paper	X			

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926	15-190-100-610-06-0000	05-4066	5/17/2005	PEARSON EDUCATION	204.76	46.19	GEN SUPP REG LV - 17 Phonics student textbooks @ \$10.95 each	X			
927	15-190-100-610-06-0000	05-0043	11/16/2004	SAX ARTS & CRAFTS	8,410.97	8,385.72	GEN SUPP REG LV - Various stationary products for the classroom (pens, pencils, clips, paint supplies)	X			
928	15-190-100-610-06-0000	06-0315	8/16/05	SCHOOL SPECIALTY CO.	162.51	162.51	GEN SUPP REG LV - Miscellaneous supplies including theme paper, poetry handbook, pencils	X			
929	15-190-100-610-06-0000	06-0332	9/20/05	SCHOOL SPECIALTY CO.	152.90	152.90	GEN SUPP REG LV - Miscellaneous supplies including clips, file folders, record books, index cards, stickers, post-it	X			
930	15-190-100-610-06-0000	05-4044	5/17/2005	SCOTT FORESMAN ADDISON WESLEY	12,104.55	87.28	GEN SUPP REG LV - Benchmark testing package.	X			
931	15-190-100-610-06-0000	06-2240	12/20/05	SOMERSET OFFICE SUPPLIES	405.13	405.13	GEN SUPP REG LV - Miscellaneous office supplies: pocket holders, mailing labels, index cards, post it notes, report covers and pen	X			
932	15-190-100-610-06-0000	06-0033	10/18/05	TRIARCO ARTS & CRAFTS	376.44	376.44	GEN SUPP REG LV - Miscellaneous supplies including pens, glitter, markers, pencil.	X			
933	15-190-100-610-07-0000	06-0246	10/18/05	SCHOOL SPECIALTY CO.	212.30	212.30	GEN SUPP REG LN - Miscellaneous supplies including clips, nameplates, index cards, erasers, markers, folders, stapler, construction paper.	X			
934	15-190-100-610-07-0000	06-1433	10/18/05	SCOTT FORESMAN ADDISON WESLEY	313.95	302.61	GEN SUPP REG LN - Benchmark test packages in various levels plus S&H.	X			
935	15-190-100-610-07-0000	06-1822	10/18/05	SCOTT FORESMAN ADDISON WESLEY	6,780.34	6,019.56	GEN SUPP REG LN - Benchmark test packages in various levels plus S&H.	X			
936	15-190-100-610-07-0000	05-0078	12/21/2004	SPORTIME, LLC	33.64	15.88	GEN SUPP REG LN - Elite VB-trainer volleyball		X		Purchase was for materials that were used in the instruction of the students
937	15-190-100-610-07-0000	05-1250	10/18/2004	TRIUMPH LEARNING, LLC	514.02	547.25	GEN SUPP REG LN - 25 each language arts and math books grade 3.	X			
938	15-190-100-610-07-0000	06-1431	9/20/05	ZANER-BLOSER, INC.	195.27	226.50	GEN SUPP REG LN - 20 Handwriting books @ \$10.39 each plus S&H.	X			
939	15-190-100-610-07-0000	06-1714	10/18/05	YOUNG AUDIENCES OF NJ INC.	910.00	910.00	GEN SUPP REG LN - Performance from American Ladies of Song for concert assembly.		X		This is for an instructional assembly for the students of Lincoln school. Assembly's are part of the educational experience for all students. This is part of showcase to entice students interest in the visual and performing arts
940	15-190-100-610-08-0000	06-0912	9/20/05	KENDALL/HUNT PUB. CO.	192.95	176.18	GEN SUPP REG WW - 25 activity books @ \$8 each plus S&H	X			

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941	15-190-100-610-08-0000	05-1928	12/21/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	703.11	682.49	GEN SUPP REG WW - Quantity 5 spelling cards level 1-3.	X			
942	15-190-100-610-08-0000	05-0736	12/31/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	2,484.00	538.20	GEN SUPP REG WW - Spelling cards	X			
943	15-190-100-610-08-0000	05-0050	11/16/2004	SAX ARTS & CRAFTS	1,919.67	1,861.96	GEN SUPP REG WW - Miscellaneous supplies including ink, clips, clay, markers, paint, etc.	X			
944	15-190-100-610-08-0000	06-0588	11/15/05	SCHOOL SPECIALTY CO.	224.95	224.95	GEN SUPP REG WW - Miscellaneous supplies including chalk, US map, videos.	X			
945	15-190-100-610-08-0000	05-2716	1/18/2005	SCHOOL SPECIALTY INC.	104.05	79.40	GEN SUPP REG WW - Manuscript paper and green newspaper print	X			
946	15-190-100-610-08-0000	05-0768	9/21/2004	TEACHER'S DISCOVERY	398.13	381.37	GEN SUPP REG WW - Various reading books.	X			
947	15-190-100-610-08-0000	05-0770	9/21/2004	TEACHING STRATEGIES, INC./CREATIVE CURRICULUM	43.70	34.95	GEN SUPP REG WW - Individual child profile package of 25	X			
948	15-190-100-610-09-0000	05-1272	12/21/2004	PEARSON EDUCATION	3,418.05	2,742.87	GEN SUPP REG MCK - 30 Grade 5 textbooks, 35 grade 6 textbooks and 2 teachers editions	X			
949	15-190-100-610-09-0000	05-2485	12/21/2004	SCHOOL SPECIALTY INC.	581.69	474.68	GEN SUPP REG MCK - Miscellaneous supplies (glue, hole punch, labels, dividers, file box, white out)	X			
950	15-190-100-610-09-0000	05-3052	3/15/2005	ALLCOMM TECHNOLOGIES INC.	441.00	441.00	GEN SUPP REG MCK - 6 quantity of remote speaker microphone		X		These are utilized for instructional use for music classes at the McKinley school
951	15-190-100-610-09-0000	05-2475	1/18/2005	GUITAR CENTER	1,678.70	1,678.70	GEN SUPP REG MCK - 1 pro mixer @ \$400, 2 reference monitors @ \$150 each, 2 livewire loft cables @ \$10 each, 4 monster cables @ \$35 each, 1 fender pasport @ \$600, plus S&H.		X		This equipment was purchased for the high school daily use and for the Board of education to use on a monthly basis. It is necessary to have appropriate sound equipment for use. This is a repeat purchase orde
952	15-190-100-610-10-0000	06-1930	11/15/05	SCHOOL SPECIALTY INC.	144.01	96.96	GEN SUPP REG LN ANNEX - Miscellaneous supplies including index cards, sharpener, tape, and ink	X			
953	15-190-100-610-10-0000	05-3242	4/26/2005	SCHOOL SPECIALTY INC.	858.85	855.55	GEN SUPP REG LN ANNEX - 1 Eco easel @ \$155.88 and 4 rectangular tables @ \$168.88 each, plus S&H.			X	These are instructional art supplies used in the Lincoln Annex school
954	15-190-100-610-15-0000	05-0071	11/18/2004	PASSON'S SPORTS	149.26	105.79	GEN SUPP REG ALT - Miscellaneous sports equipment for gym class.	X			
955	15-190-100-610-31-0000	06-0049	10/18/05	TRIARCO ARTS & CRAFTS	62.26	62.26	GENERAL SUPPLIES H.S. ANNEX - Miscellaneous supplies including tempera in various colors, pencils, paste, glue	X			

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956	15-190-100-640-01-0000	04-5166	1/18/2005	CTB/MCGRAW-HILL CUSTOMER SERVICE	31,000.00	30.08	TEXTBOOKS REG HS - 2 Math textbooks for Adult learning	X			
957	15-190-100-640-01-0000	04-5166	2/15/2005	CTB/MCGRAW-HILL CUSTOMER SERVICE	31,000.00	873.00	TEXTBOOKS REG HS - 12th grade - 2 social studies textbooks	X			
958	15-190-100-640-01-0000	06-4142	5/16/2006	PRENTICE HALL	1,593.21	1,593.21	TEXTBOOKS REG HS - High School Math Books and Work Books	X			
959	15-190-100-640-01-0000	06-2891	3/21/2006	THOMSON COURSE TECHNOLOGY	1,580.00	1,580.00	TEXTBOOKS REG HS - Textbooks supplies: Visions Text & Activity Book, Grammar Dimensions Teacher's edition + 3 audiocassette	X			
960	15-190-100-640-02-0000	05-2874	1/18/2005	SCOTT FORESMAN/AWL	55.20	58.97	TEXTBOOKS REG RD - 1 Health for Life textbook, plus S&H.	X			
961	15-190-100-640-03-0000	05-0812	10/18/2004	BOOKSOURCE, INC.	345.24	350.23	TEXTBOOKS REG RS - Various reading books.	X			
962	15-190-100-640-03-0000	05-0831	9/21/2004	PEARSON EDUCATION, INC.	1,034.90	1,026.75	TEXTBOOKS REG RS - 25 each Health textbooks and workbooks, with teachers editions, plus S&H.	X			
963	15-190-100-640-03-0000	06-0889	10/18/05	PERMA BOUND	1,786.59	2,290.50	TEXTBOOKS REG RS - 3 individual reading books at quantity 75 per title.	X			
964	15-190-100-640-03-0000	05-0761	9/21/2004	SADDLEBACK EDUCATIONAL INC.	185.45	185.45	TEXTBOOKS REG RS - 1 of each of various Phonics, reading and math books.	X			
965	15-190-100-640-03-0000	06-0724	10/18/05	SCOTT FORESMAN ADDISON WESLEY	1,073.39	255.63	TEXTBOOKS REG RS - English Grammar Text and Work books	X			
966	15-190-100-640-05-0000	05-0979	10/18/2004	HOUGHTON MIFFLIN CO., CORP.	87.90	95.72	TEXTBOOKS REG PR - 2 English textbooks for grade 2	X			
967	15-190-100-640-05-0000	05-1890	12/21/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	571.94	227.23	TEXTBOOKS REG PR - 1 Teachers edition of social studies for grade 5.	X			
968	15-190-100-640-05-0000	05-1890	12/31/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	571.94	(386.83)	TEXTBOOKS REG PR - Textbooks	X			
969	15-190-100-640-05-0000	06-4601	5/16/2006	RALLY EDUCATION LLC	196.20	196.20	TEXTBOOKS REG PR - Rally Educational Math and Language test rehearsal packets	X			
970	15-190-100-640-06-0000	05-1443	11/16/2004	HARCOURT BRACE CO	222.03	193.94	TEXTBOOKS REG LV - Language exercises books and math books for grades 2 through 6.	X			

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971	15-190-100-640-06-0000	06-3987	4/18/2006	PRENTICE HALL	263.94	263.94	TEXTBOOKS REG LV - Purchase of textbooks: Variables & Patterns, Stretching Shrinkage, Accentuate the Negative, Comparing & Scaling, Moving Straight Ahead, Filing & Wrapping, What do you Expect, Data Around Us, Bits & Pieces, How Likely is it?, Prime Time	X			
972	15-190-100-640-06-0000	05-1663	11/16/2004	SCHOLASTIC BOOK FAIRS	778.00	395.50	TEXTBOOKS REG LV - 3 books Teachers edition.	X			
973	15-190-100-640-07-0000	05-3350	3/15/2005	BUREAU FOR AT-RISK YOUTH	584.00	284.11	TEXTBOOKS REG LN - 50 bendable coil pens @ \$.99 each, and 50 pedometers @ \$4.75 each plus S&H utilized for Career Day	X			
974	15-190-100-640-07-0000	06-1530	10/18/05	PEARSON EDUCATION	347.37	347.37	TEXTBOOKS REG LN - Various text books for elementary school	X			
975	15-190-100-640-07-0000	05-0969	11/16/2004	PRENTICE HALL	1,339.03	611.87	TEXTBOOKS REG LN - 10 Literature books @ \$57.97 each plus 1 Teachers edition, plus S&H	X			
976	15-190-100-640-07-0000	05-1253	11/16/2004	SCOTT FORESMAN ADDISON WESLEY	122.52	122.52	TEXTBOOKS REG LN - Thorn Dike Barnhardt School Dictionary	X			
977	15-190-100-640-08-0000	05-0747	9/21/2004	SCOTT FORESMAN ADDISON WESLEY	485.48	343.15	TEXTBOOKS REG WW - Various spelling, grammar, dictionary, and handwriting books, plus S&H	X			
978	15-190-100-640-09-0000	05-1276	10/18/2004	HOUGHTON MIFFLIN CO.	173.00	158.24	TEXTBOOKS REG MCK - Test booklet and master resource book for English.	X			
979	15-190-100-640-09-0000	06-1148	9/20/05	ZANER-BLOSER, INC.	1,098.90	1,088.91	TEXTBOOKS REG MCK - 100 quantity 1st grade handwriting books plus S&H.	X			
980	15-190-100-640-15-0000	06-4517	5/16/2006	TRIUMPH LEARNING, LLC	139.30	139.30	TEXTBOOKS REG ALI - To pay S&H for textbook ordered per Invoice# IV546478	X			
981	15-190-100-640-31-0000	05-1047	10/18/2004	ADAMS BOOK CO., INC.	600.23	594.43	TEXTBOOKS H.S. ANNEX - Various reading books.	X			
982	15-190-100-640-31-0000	05-3029	2/15/2005	BARRON'S EDUCATIONAL SERIES, INC.	238.60	238.60	TEXTBOOKS H.S. ANNEX - AP English Books	X			
983	15-190-100-640-31-0000	06-3206	02/21/06	CHANNING L. BETE CO., INC.	256.80	256.80	TEXTBOOKS H.S. ANNEX - Heartsaver First Aid w/CPR AED, Heartsaver AED, Heartsaver CPR in Schools, Student PK/5 Manual	X			
984	15-190-100-640-31-0000	06-2308	12/20/05	FOLLETT EDUCATIONAL SERVICES	103.60	22.23	TEXTBOOKS H.S. ANNEX - 2 Teachers editions of Advance Math @ \$51.80.	X			
985	15-190-100-640-31-0000	06-0986	11/15/05	PEARSON EDUCATION	1,737.76	1,883.77	TEXTBOOKS H.S. ANNEX - Spanish practice workbook and assessment program levels 1 through 3	X			

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986	15-190-100-640-31-0000	05-1043	9/21/2004	PRENTICE HALL	1,359.64	1,459.21	TEXTBOOKS H.S. ANNEX - Spanish textbooks, workbooks, and teachers materials.	X			
987	15-190-100-800-01-0000	05-1920	10/18/2004	FOUNDATION FOR EDUCATIONAL ADMIN.	60.00	60.00	OTHER EXPENSES - Overcoming Achievement Gaps Work Shop	X			
988	15-190-100-800-01-0000	05-4225	5/17/2005	MCPSA	300.00	300.00	OTHER EXPENSES - MCPSA Banquet			X	For payments for students of the high school and one administrator to be honored for academic achievement at the Middlesex County principals association meeting
989	15-190-100-800-31-0000	06-1028	9/20/05	NEW ENGLAND SECURITY LOCK CO.	236.00	236.00	OTHER EXPENSES - H.S. ANNEX - Quantity 50 of combination padlocks (\$4.40 each) with 2 keys plus S&H		X		Combination locks are necessary for the Technology High school for the lockers and other areas of storage. These are absolutely necessary to protect school equipment and student personal property
990	15-190-100-800-31-0000	06-1625	11/15/05	STUMPS/SHINDIGZ.COM	471.83	469.83	OTHER EXPENSES - H.S. ANNEX - Miscellaneous items for homecoming king and queen.		X		This is necessary expense for the homecoming king and queen during prom and graduation. Without these items they would be announced without the proper attire and reward and the accomplishment would be diminished
991	15-201-100-610-01-0000	05-2197	12/21/2004	SCHOOL SPECIALTY INC.	44.48	44.48	SUPPLIES - Scissors, glue sticks, and art type supplies	X			
992	15-201-100-610-01-0000	05-2198	12/21/2004	SCHOOL SPECIALTY INC.	248.83	248.83	SUPPLIES - Glue Sticks, Paper, computer disks	X			
993	15-201-100-610-08-0000	05-0758	9/21/2004	SCOTT FORESMAN ADDISON WESLEY	339.72	339.72	GEN SUPPLIES - Everyday Spelling Books Grades 1, 2, & 3	X			
994	15-201-100-610-10-0000	06-2804	01/17/06	DELTA EDUCATION LLC	194.27	194.27	GEN SUPP MC - LN ANN - Supplies to Science Dept.: detective lab, large prism, demonstration lens set, power of science light & sound + S&H	X			
995	15-204-100-610-02-0000	06-1639	10/18/05	HARCOURT, INC.	129.15	122.41	GEN SUPP LD - RED - Teachers resource binder.	X			
996	15-204-100-610-02-0000	05-1366	9/21/2004	SUPER DUPER INC.	200.73	200.73	GEN SUPPLIES - English books and supplies	X			
997	15-204-100-610-03-0000	05-0771	9/21/2004	HARCOURT, INC.	301.35	301.35	GEN SUPPLIES - 4th and 5th grade language books	X			
998	15-204-100-610-03-0000	06-0841	10/18/05	SCOTT FORESMAN ADDISON WESLEY	1,676.01	357.00	GEN SUPP LD - ROOS - Grammar practice books and spelling practice books.	X			
999	15-204-100-610-04-0000	05-1809	9/30/2004	FOUNDATION FOR EDUCATIONAL ADMIN.	60.00	60.00	GEN SUPPLIES - Workshop to Improve Performance on State Tes	X			
1000	15-204-100-610-07-0000	05-1653	10/18/2004	KENDALL/HUNT PUB. CO.	118.64	118.64	TEXTBOOKS - Kindergarten activity books	X			

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1001	15-204-100-610-07-0000	05-2708	3/15/2005	OCS PRINTING, INC.	123.33	123.33	TEXTBOOKS - Core Curriculum Books	X			
1002	15-204-100-610-07-0000	05-1573	10/18/2004	PEARSON EDUCATION	150.44	150.44	TEXTBOOKS - Various Textbooks	X			
1003	15-204-100-610-07-0000	06-1632	10/18/05	REMEDIA PUBLICATIONS	24.12	24.12	GEN SUPP LD - LIN - 1 Phonics word search puzzle, 1 word attack, and 1 main idea book.	X			
1004	15-204-100-610-07-0000	05-2301	12/31/2004	ZANER-BLOSER, INC.	120.73	(35.74)	TEXTBOOKS - Textbooks and wall poste	X			
1005	15-204-100-610-08-0000	05-0717	3/31/2005	HOUGHTON MIFFLIN CO., CORP.	261.38	87.88	TEXTBOOKS - English Text plus Workbooks	X			
1006	15-204-100-610-09-0000	05-2264	12/21/2004	PLANK ROAD PUB INC.	387.63	322.60	TEXTBOOKS - 17 videos for music classes	X			
1007	15-204-100-610-09-0000	05-1307	11/16/2004	PREMIER SCHOOL AGENDAS CORP.	4,160.50	677.00	TEXTBOOKS - Agenda Student Handbooks	X			
1008	15-204-100-640-07-0000	05-1583	10/18/2004	HOUGHTON MIFFLIN CO., CORP.	111.54	111.54	TEXTBOOKS - English grade 1 books for Mrs. Jacobs Room	X			
1009	15-212-100-610-09-0000	05-1340	12/21/2004	MACMILLAN MCGRAW-HILL SCHOOL PUBLISHING	76.06	76.06	TEXTBOOKS - Various Textbooks	X			
1010	15-212-100-640-09-0000	06-1365	9/20/05	NATIONAL SCHOOL PRODUCTS	43.95	44.55	TEXTBOOKS MD - MCK - Reading Blaster Vocabulary software for grades 4 through 7.	X			
1011	15-212-100-640-09-0000	05-1346	9/21/2004	PEARSON EDUCATION	298.28	222.08	TEXTBOOKS - Grade Four Workbooks and Textbooks	X			
1012	15-213-100-610-02-0000	05-1361	9/21/2004	HOUGHTON MIFFLIN COMPANY, CORP	274.84	274.84	TEXTBOOKS - English Workbooks	X			
1013	15-213-100-610-02-0000	05-1359	9/21/2004	MODERN CURRICULUM	395.90	395.90	TEXTBOOKS - Modern Curriculum Phonics Books	X			
1014	15-213-100-610-09-0000	05-1471	11/16/2004	DELTA EDUCATION LLC	133.54	133.54	TEXTBOOKS - Math and Science Supplies	X			
1015	15-213-100-610-09-0000	05-1341	9/21/2004	ZANER-BLOSER, INC.	42.14	42.14	TEXTBOOKS - Handwriting Textbooks	X			

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1016	15-213-100-610-10-0000	05-2168	2/15/2005	SHANAHAN'S STATIONERY & OFFICE EQUIP	190.55	119.91	GEN SUPPLIES -Supplies for the computer	X			
1017	15-215-100-610-09-0000	06-1384	9/20/05	PEOPLES PUBLISHING GROUP, INC.	1,795.99	2,222.21	GEN SUPP PRE SCH DISAB-MCK - 80 each of Science books for grade 7 and 8 @ \$9 per book, pack of tests @ \$250, plus S&H	X			
1018	15-215-100-610-09-0000	05-2269	1/18/2005	RE-PRINT LLC / CLASSROOM DIRECT.COM	1,334.91	1,334.91	GEN SUPPLIES - Pads, Board games and blocks	X			
1019	15-215-100-610-09-0000	06-3915	5/16/2006	SCHOOL SPECIALTY INC.	217.95	217.95	GEN SUPP PRE SCH DISAB-MCK - 300078317N Apollo 3000 Series Overhead Projector	X			
1020	15-240-100-610-01-0000	05-3569	4/26/2005	DISCOVERY CHANNEL SCHOOL	194.60	194.60	TEXTBOOKS - Biology text books	X			
1021	15-240-100-610-02-0000	05-1526	11/16/2004	DELTA EDUCATION LLC	2,866.27	1,433.13	GEN SUPPLIES - FOSS Wood and Paper	X			
1022	15-240-100-610-03-0000	05-0836	11/16/2004	DELTA EDUCATION LLC	613.86	613.86	GEN SUPPLIES - Science Lab Supplies	X			
1023	15-240-100-610-03-0000	06-2289	12/20/05	EAI	466.65	466.65	GEN SUPP RS - 30 calculators plus S&H	X			
1024	15-240-100-610-03-0000	05-1781	11/16/2004	MCGRAW-HILL CO.	162.55	162.55	TEXTBOOKS - Spanish Social Studies	X			
1025	15-240-100-610-07-0000	05-1262	12/21/2004	DELTA SYSTEMS CO., INC	656.44	656.44	GEN SUPP - Various types of Bingo games	X			
1026	15-240-100-610-07-0000	06-2044	11/15/05	SCHOOL SPECIALTY INC.	65.01	48.60	GEN SUPP BILING LN - Math and health chart, sharpener, language art books.	X			
1027	15-240-100-640-03-0000	05-0799	9/21/2004	BOOKSOURCE, INC.	313.79	294.40	TEXTBOOKS - Berenstain Bears and various other childrens books	X			
1028	15-240-100-640-03-0000	06-0940	11/15/05	PEARSON EDUCATION, INC.	959.91	426.54	TEXTBOOKS BILING RS - Spanish textbook @ \$39 each	X			
1029	15-240-100-640-09-0000	06-1391	9/20/05	PEARSON EDUCATION, INC.	527.91	524.70	TEXTBOOKS BILING MCK - Math teacher manuals for grade 6 - 8 plus S&H.	X			
1030	15-999-213-600-05-0000	06-2986	03/14/06	TREASURER STATE OF NEW JERSEY	22.00	(22.00)	SUPP/MATERIALS HEALTH SERV-P R - J0706B Intervention & Referral Services - Resource Manua	X			

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1031	15-999-213-600-06-0000	06-4039	5/16/2006	SCHOLASTIC, INC.	211.18	211.18	TEXTBOOKS - Various Health and Dental Books	X			
1032	15-999-213-600-06-0000	06-1061	9/20/05	SCHOOL HEALTH CORPORATION	47.90	49.57	SUPP/MATERIALS HEALTH SERV-LIV - 2 packages of resuscitators plus S&H	X			
1033	15-999-213-600-08-0000	05-3840	5/17/2005	MACGILL FIRST AID SUPPLIES	490.90	490.90	SUPP/MATERIALS HEALTH SERV - Various nurse supplies, probes, oxomiler, etc.	X			
1034	15-999-218-500-01-0000	06-3902	3/21/2006	AMERICAN CONFERENCE ON DIVERSITY	2,125.00	250.00	OTHER PURCH SERV/GUID-HS - Any town, NJ. For a team of up to 5 NBHS students	X			
1035	15-999-218-500-01-0000	04-4778	7/27/2004	CTB/MCGRAW-HILL CUSTOMER SERVICE	58,813.10	7,226.20	OTHER PURCH SERV/GUID-HS - Scoring state mandated tests for schools: NJ Plan 1 TN2 CB A/S Scoring, Home Report (TN2 CB-BB Score), Reportmate Clarity Basic	X			
1036	15-999-218-500-01-0000	06-2055	11/15/2005	FRIENDLY RENTAL CENTERS	800.00	800.00	OTHER PURCH SERV/GUID-HS - Rental of tables and chairs for college fair and PSAT testing	X			
1037	15-999-218-500-01-0000	05-2098	12/21/2004	OCS PRINTING, INC.	18,993.00	224.00	OTHER PURCH SERV/GUID-HS - Printing of 8,000 health science envelopes.	X			These printing items are necessary to operate the school district and are used to inform the public and parents of school activities.
1038	15-999-218-500-01-0000	05-2098	12/21/2004	OCS PRINTING, INC.	18,993.00	42.00	OTHER PURCH SERV/GUID-HS - printing of 1,500 #10 envelopes for the HS	X			These printing items are necessary to operate the school district and are used to inform the public and parents of school activities.
1039	15-999-218-500-01-0000	05-2636	1/18/2005	PSAT/NMSQT	1,250.00	1,250.00	OTHER PURCH SERV/GUID-HS - PSAT tests for 9, 10, 11 graders	X			
1040	15-999-218-500-01-0000	05-4456	6/27/2005	SYNERGIS TECHNOLOGIES, INC.	198.00	198.00	OTHER PURCH SERV/GUID-HS - Synergis Technology expo on June 9, 2005	X			The vice principal and one teacher of the high school attended to learn about the business technologies curriculum advancements to turnkey and implement in the district. The cost was minimal to attend this valuable educational experience.
1041	15-999-218-500-01-0000	06-3693	5/16/2006	HYATT REGENCY NEW BRUNSWICK	4,460.00	4,460.00	OTHER PURCH SERV/GUID-HS - Military ball. Banquet dinner, food and beverage charges, gratuity included		X		The district pays for the rental of the Hyatt for the military ball for the students of the high school.
1042	15-999-218-500-01-0000	06-3694	5/16/2006	HYATT REGENCY NEW BRUNSWICK	500.00	500.00	OTHER PURCH SERV/GUID-HS - deposit for the military ball		X		The district pays for the rental of the Hyatt for the military ball for the students of the high school.
1043	15-999-218-500-01-0000	06-4715	6/20/2006	HYATT REGENCY NEW BRUNSWICK	380.00	380.00	OTHER PURCH SERV/GUID-HS - remaining balance for the military ball on 4/28/06		X		The district pays for the rental of the Hyatt for the military ball for the students of the high school.
1044	15-999-218-500-01-0000	05-4500	6/27/2005	HYATT REGENCY NEW BRUNSWICK	8,000.00	442.00	OTHER PURCH SERV/GUID-HS - Senior awards dinner dance 6/10/05. This amount is extra audio visual materials and charges for dinner not included in original PO.		X		The district pays for the rental of the Hyatt for the academic awards dinner for the students of the high school. The cost would be about the same to hold it at the high school once you pay for decorations and food.
1045	15-999-218-500-01-0000	05-4780	6/27/2005	HYATT REGENCY NEW BRUNSWICK	15,000.00	1,855.23	OTHER PURCH SERV/GUID-HS - Sports dinner on 6/14/05 for 367 people.		X		The district pays for the rental of the Hyatt for the academic awards dinner for the students of the high school. The cost would be about the same to hold it at the high school once you pay for decorations and food.

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1046	15-999-218-500-01-0000	05-4453	6/27/2005	PRINCETON-BLAIRSTOWN CENTER	1,926.00	1,926.00	OTHER PURCH SERV/UID-HS - Peer leadership spring retreat program in Blairstown. price includes food service costs. 18 people			X	This is a board approved curriculum for high school students. The students participate in this leadership retreat with one instructional leader from the staff.
1047	15-999-218-500-01-0000	05-2025	10/18/2004	PRINCETON-BLAIRSTOWN CENTER	1,230.50	1,230.50	OTHER PURCH SERV/UID-HS - deposit for Oct 9 - 11, 2004 leadership trip in Blairstown for 17 students and 2 adults			X	This is a board approved curriculum for high school students. The students participate in this leadership retreat with one instructional leader from the staff.
1048	15-999-222-600-10-0000	06-3793	4/18/2006	DEMCO SUPPLY INC. DO NOT USE	9.14	9.14	SUPPLIES/MATERIALS LIBRARY -LNA - White book cards plus S&H.	X			
1049	15-999-223-320-02-0000	06-3172	2/21/2006	JUDITH CONK	77,072.50	9,634.07	STAFF TRAINING - Services from consultants from Leading Within approved in a resolution by the Board	X			
1050	15-999-223-320-02-0000	05-1970	3/15/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	62.50	Staff Training-MCK - Whole School reform training for entire District	X			
1051	15-999-223-320-03-0000	05-1970	11/16/2004	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	11,824.48	Staff Training-MCK - Whole School reform training for entire District	X			
1052	15-999-223-320-06-0000	05-1970	11/16/2004	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	937.50	Staff Training-MCK - Whole School reform training for entire District	X			
1053	15-999-223-320-06-0000	05-1970	1/18/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	13,125.00	Staff Training-MCK - Whole School reform training for entire District	X			
1054	15-999-223-320-09-0000	06-2745	12/20/05	SIGN LANGUAGE RESOURCES, INC.	306.00	306.00	PURCH PROF SERV/STAFF TRAIN-MCK - Sign Language Resource, Inc. Interpreter to sign for a parent who has three children at McKinley School: appearance fee, 1 hour travel time, 20% additional fee for requests with less than 2 business days notice	X			
1055	15-999-223-320-09-0000	05-1970	1/18/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	9,375.00	Staff Training-MCK - Whole School reform training for entire District	X			
1056	15-999-223-600-02-0000	05-1970	4/26/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	5,000.00	Redshaw 3/7/05 Training LE-In-class coaching PO is a blanket set up for \$318,000. - Whole School Reform Training	X			
1057	15-999-223-600-03-0000	05-1970	4/26/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	5,000.00	Roosevelt 3/8/05 Training LE-Group PO is a blanket set up for \$318,000. - Whole School Reform Training	X			
1058	15-999-240-300-01-0000	05-1972	6/27/2005	RUTGERS UNIVERSITY	36,000.00	18,000.00	OTHER PURCH SERVICES-HIGH SCHOOL - Fee for coalition of essential schools for HS for Jan 2005 through June 2005	X			This fee is for mandated Whole school reform model developer. This is mandated for teacher and other staff professional development.
1059	15-999-240-500-01-0000	05-3391	2/15/2005	AIRGAS INC.	60.00	60.00	OTHER PURCH SERV SCH ADMIN-H.S. - Leasing expense of OXL12-OXYGEN Large for 1 year: 02/2005 to 02/2006 + Haz Mat for NB High School	X			
1060	15-999-240-500-01-0000	05-1310	9/21/2004	CLAIR RANSOM	635.65	635.65	OTHER PURCH SERV SCH ADMIN-H.S. - Reimbursement for food and travel for AVID Summer Institute attendance for the period 06/27/04 to 07/01/04 (\$250.00 for food, \$320.05 for transportation, \$51.99 for business expense)	X			

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1061	15-999-240-500-01-0000	05-3378	3/15/2005	DONNA LEE BROWN	100.00	100.00	OTHER PURCH SERV SCH ADMIN-H.S. - SLC meeting attendance for parent on 11/08/04 and 01/03/05		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1062	15-999-240-500-01-0000	05-1329	9/21/2004	EARLTON DAVIS	149.31	149.31	OTHER PURCH SERV SCH ADMIN-H.S. - Reimbursement for meal expenses for attending AVID conference in Atlanta, GA	X			
1063	15-999-240-500-01-0000	05-2126	4/26/2005	MCCARTER THEATRE	480.00	480.00	OTHER PURCH SERV SCH ADMIN-H.S. - 160 HS students discounted tickets to "Hamlet" in Princeton. Events were on 5/25/05 and 6/1/05.	X			
1064	15-999-240-500-01-0000	05-4067	6/27/2005	PAISANO'S PIZZA	780.00	780.00	OTHER PURCH SERV SCH ADMIN-H.S. - 20 pizzas for various Fridays after play rehearsals		X		This was budgeted and was for students of the high school who participated in the play. Rehearsals were conducted for several hours after school and the students needed to be fed
1065	15-999-240-500-01-0000	05-3385	2/15/2005	HAZEL RODNEY	200.00	200.00	OTHER PURCH SERV SCH ADMIN-H.S. - Payment made to parent for attending 4 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 4 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1066	15-999-240-500-01-0000	06-4704	6/20/2006	LAUREN CARRINGTON	500.00	400.00	OTHER PURCH SERV SCH ADMIN-H.S. - '05-'06 Parent Representative at NBHS		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1067	15-999-240-500-01-0000	05-3384	2/15/2005	LAUREN CARRINGTON	250.00	250.00	OTHER PURCH SERV SCH ADMIN-H.S. - Payment made to parent for attending 5 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 5 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1068	15-999-240-500-01-0000	05-3377	3/15/2005	PHYLLIS THOMAS	50.00	50.00	OTHER PURCH SERV SCH ADMIN-H.S. - Payment made to parent for attending 1 meeting of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 1 meeting. Viewed resolution from school board		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1069	15-999-240-500-01-0000	05-1522	3/15/2005	PRINCETON BALLET SCHOOL	65,000.00	3,000.00	OTHER PURCH SERV SCH ADMIN-H.S. - Payment for Dance power services and supplies delivered to students in NB for April 2005. This payment is part of the agreement with the company to deliver core curriculum content standards to students in grades 3-12 as well as provide instructional resources, professional development to elementary physical education teachers and specialized instruction to advance level high school students		X		The district utilizes a consultant to administer dance instruction to the students. This type of experienced instruction enables the students to excel in this area
1070	15-999-240-500-01-0000	06-4713	6/20/2006	TRACY FORD	300.00	200.00	OTHER PURCH SERV SCH ADMIN-H.S. - parent representative at School Leadership Council		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1071	15-999-240-500-02-0000	05-4312	4/26/2005	ADRIANA ROWE	350.00	200.00	OTHER PURCH SERV SCH ADMIN-RED - SLC parent to be paid \$50.00 per meeting for attending 4 SLC meetings from Sept. '04 to March '05		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1072	15-999-240-500-02-0000	05-4310	4/26/2005	CARMEN GRIFFIN	450.00	300.00	OTHER PURCH SERV SCH ADMIN-RED - SLC parent, to be paid \$50 per meeting for attending 6 SLC meetings from Sept 2004 through March 2005		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1073	15-999-240-500-02-0000	06-4415	4/18/2006	DESIREE DOYLE	300.00	100.00	OTHER PURCH SERV SCH ADMIN-RED - Payment for attending SLC Meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1074	15-999-240-500-02-0000	05-4316	4/26/2005	ERIKA JENKINS	300.00	150.00	OTHER PURCH SERV SCH ADMIN-RED - SLC parent, to be paid \$50 per meeting for attending 3 SLC meetings from Sept 2004 through March 2005		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1075	15-999-240-500-02-0000	06-4478	5/16/2006	XEROX CORP	62,213.90	4,332.67	OTHER PURCH SERV - Lease and Maintenance charges for copiers in the District	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1076	15-999-240-500-02-0000	06-4220	6/20/2006	HAMMOND STEPHENS CO.	568.73	551.39	OTHER PURCH SERV - Certificate of promotion; seal; blue ribbon			X	This purchase is for the graduation certificates given to the eighth graders across the district
1077	15-999-240-500-02-0030	06-1658	10/18/2005	ALAN RADIO	3,050.00	3,050.00	OTHER PURCH SERV SCH ADMIN-MIDDLE SCHOOL PROJECT - Motorola cp200 battery charger for portable radios	X			
1078	15-999-240-500-02-0030	06-1739	9/20/2005	LEGENDS CATERING	450.00	450.00	OTHER PURCH SERV - Deli Sandwich platter & delivery/setup for Staff luncheon 9/6/05		X		Due to the timing and nature of events and work required from employees the district authorizes refreshments for it's employees. This is only approved when absolutely necessary
1079	15-999-240-500-03-0000	06-4889	6/20/2006	LISA CHAPPLE	500.00	500.00	OTHER PURCH SERV - Parent payment for SLC		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1080	15-999-240-500-03-0000	06-4890	6/20/2006	OLGA ELIAS	(500.00)	(500.00)	OTHER PURCH SERV SCH ADMIN-ROOS - parent payment for SLC meeting at Roosevelt school		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1081	15-999-240-500-03-0000	05-3554	6/27/2005	AURORA BARRIOS	450.00	100.00	OTHER PURCH SERV SCH ADMIN-ROOS - SLC parent, to be paid \$50 per meeting for attending 9 SLC meetings @ \$50.00 per meeting. Payment amount is for 2 meetings attended by parent		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1082	15-999-240-500-03-0000	05-3529	6/27/2005	LISA CHAPPLE	450.00	250.00	OTHER PURCH SERV SCH ADMIN-ROOS - Payment made to parent for attending 5 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 5 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1083	15-999-240-500-03-0000	05-3553	6/27/2005	OLGA ELIAS	450.00	300.00	OTHER PURCH SERV SCH ADMIN-ROOS - Payment made to parent for attending 6 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 6 meetings. Viewed resolution from school board		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1084	15-999-240-500-04-0000	06-3593	3/21/2006	FREDESWINDA MIRO	500.00	100.00	OTHER PURCH SERVICES - School Leadership Council Meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1085	15-999-240-500-04-0000	06-3523	3/21/2006	JAMES COLAIZZI	200.00	46.66	OTHER PURCH SERVICES - Mileage reimbursement for travel b/w Lord Stirling School & Middle School for Dec '05-June '06	X			
1086	15-999-240-500-04-0000	05-4582	6/27/2005	PARTY PLACE	322.50	242.03	OTHER PURCH SERVICES - 25 8 foot tables and chairs	X			This was rented for career day because the school district does not have surplus equipment to be used on a one time basis such as this. Career day is for students to learn about potential careers after school
1087	15-999-240-500-04-0000	05-4375	5/17/2005	ROSAURA VALAREZO	38.97	38.97	OTHER PURCH SERV SCH ADMIN-L.S. - Reimbursement for dinner when attending a meeting in Baltimore (out-of-State)	X			Principal attended the convention to learn new and innovative educational programs and turnkey them to the rest of the schools in the district. costs were very minimal compared to the value of the material and experience gained.
1088	15-999-240-500-04-0000	05-4376	5/17/2005	ROSAURA VALAREZO	11.78	11.78	OTHER PURCH SERV SCH ADMIN-L.S. - Reimbursement for breakfast when attending convention in Baltimore (out-of-State)	X			Principal attended the convention to learn new and innovative educational programs and turnkey them to the rest of the schools in the district. costs were very minimal compared to the value of the material and experience gained.
1089	15-999-240-500-04-0000	05-0640	11/18/2004	XEROX CORP	359,817.58	8,142.77	OTHER PURCH SERV SCH ADMIN-L.S. - Leasing and maintenance coverage of copiers across the District. Multiple acct lines were included in this check.	X			
1090	15-999-240-500-04-0000	05-3719	4/26/2005	FLOWERS BY BARBARA	54.00	54.00	OTHER PURCH SERV SCH ADMIN-L.S. - Flower arrangements for "Thank you for doing an outstanding job Black History		X		The employees received flowers at the events for volunteering their time in lieu of a stipend which would have been more costly to the district.

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1091	15-999-240-500-04-0000	05-4202	5/17/2005	POSITIVE PROMOTIONS, INC.	367.23	367.23	OTHER PURCH SERV SCH ADMIN-L.S. - 12 @ \$27.95 Lanyard educating children.		X		The school purchased lanyards and other materials to promote positive behavior as part of the character education program. Students earn these rewards for good behavior and good grades.
1092	15-999-240-500-04-0000	05-3453	2/15/2005	SHOWTIX	2,925.00	2,925.00	OTHER PURCH SERV SCH ADMIN-L.S. - Field trip for 9th grade to musical on May 25th, 2005.		X		9th grade field trip to New York Broadway show hairspray. These type of learning experiences cannot be obtained normally for these students. The point of these field trips is to provide an experience that they would normally not be exposed to.
1093	15-999-240-500-04-0000	06-3591	6/29/2006	DIANA LOPEZ	500.00	150.00	OTHER PURCH SERV - School Leadership Council Meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1094	15-999-240-500-04-0000	05-2789	6/27/2005	DIANA LOPEZ	500.00	250.00	OTHER PURCH SERV SCH ADMIN-L.S. - SLC meeting attendance for parent for five meetings for Lord Stirling School Management & Improvement Team		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1095	15-999-240-500-04-0000	05-2790	12/21/2004	FREDESWINDA MIRO	500.00	150.00	OTHER PURCH SERV SCH ADMIN-L.S. - \$50 per meeting for the school leadership council meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1096	15-999-240-500-04-0030	06-3852	3/21/2006	BUSINESS BISTRO CATERING	1,250.00	301.21	OTHER PURCH SERV GEN ADMIN-MIDDLE SCHOOL PROJECT - 200 deli orders @ 5.50 each, 200 snapples @ \$.75 each. - awards dinner		X		Refreshments were for end of year awards dinner for the achievements of the students of Lord Stirling school
1097	15-999-240-500-04-0030	06-1739	9/20/2005	LEGENDS CATERING	405.75	405.75	OTHER PURCH SERV - Deli Sandwich platter & delivery/setup for Staff luncheon 9/6/05		X		Due to the timing and nature of events and work required from employees the district authorizes refreshments for it's employees. This is only approved when absolutely necessary.
1098	15-999-240-500-04-0030	06-3714	3/21/2006	LEGENDS CATERING	261.70	261.70	OTHER PURCH SERV - DSP Primo Mix & Delivery charge for 2/23/06 luncheon		X		Due to the timing and nature of events and work required from employees the district authorizes refreshments for it's employees. This is only approved when absolutely necessary.
1099	15-999-240-500-04-0030	06-2381	12/20/2005	PIZZA CITY	113.00	113.00	OTHER PURCH SERV GEN ADMIN-MIDDLE SCHOOL PROJECT - 15 large pizzas for Avid students for event on Nov. 2 2005		X		Avid students are rewarded for completing their participation in this valuable educational program at the high school
1100	15-999-240-500-05-0000	06-5087	6/29/2006	ANTONIO JEMENEZ	500.00	100.00	OTHER PURCH SERV SCH ADMIN-P.R. - parent attending SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1101	15-999-240-500-05-0000	05-4985	6/27/2005	CASANDRA HARDEE	450.00	450.00	OTHER PURCH SERV SCH ADMIN-P.R. - SLC parent representative, attendance of 9 meetings, \$50.00 each		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1102	15-999-240-500-05-0000	06-5099	6/29/2006	CLARA RIDER	500.00	350.00	OTHER PURCH SERV - Parent attending SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1103	15-999-240-500-05-0000	05-4990	6/27/2005	CLARA RIDER	500.00	500.00	OTHER PURCH SERV SCH ADMIN-P.R. - SLC parent representative, attendance of 10 meetings, \$50.00 each		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1104	15-999-240-500-05-0000	05-3250	3/15/2005	EIRC	400.00	400.00	OTHER PURCH SERV SCH ADMIN-P.R. - Registration Fee for 10 students to attend Symposium for The Arts for May-June 2005 at Georgian Court College, 10 students @ \$40.00 each	X			
1105	15-999-240-500-05-0000	06-5086	6/29/2006	ISABEL FLORES	(150.00)	(150.00)	OTHER PURCH SERV SCH ADMIN-MCK -parent attendance at monthly SLC meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.

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1106	15-999-240-500-05-0000	06-5085	6/29/2006	ISMAEL BAUTISTA	(150.00)	(150.00)	OTHER PURCH SERV SCH ADMIN-MCK - parent attendance at monthly SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1107	15-999-240-500-05-0000	05-2167	10/18/2004	JOSTENS	424.59	424.59	OTHER PURCH SERV SCH ADMIN-P.R. - Cap and tassels for McKinley for 61 students.		X		The district purchases the caps and tassels for the students who graduate 8th grade due to the poverty level of the student.
1108	15-999-240-500-05-0000	06-5084	6/29/2006	MARGARITA BENTACOURT	500.00	150.00	OTHER PURCH SERV - Parent attending SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1109	15-999-240-500-05-0000	05-3873	4/26/2005	SIX FLAGS/GREAT ADVENTURE INC.	1,170.00	1,170.00	OTHER PURCH SERV SCH ADMIN-P.R. - Field trip to Six Flags on May 11, 2005 for 100 students and 20 adults to Wild Safari.		X		Six Flags Great Adventure holds learning days for students to have a learning experience outside of the classroom. It is not just a day to go to great adventure for rides with no learning.
1110	15-999-240-500-05-0000	05-4986	6/27/2005	KIMBERLY MINUS	300.00	300.00	OTHER PURCH SERV SCH ADMIN-P.R. - Payment made to parent for attending 6 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 6 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1111	15-999-240-500-05-0000	05-4984	6/27/2005	ROXANN CHILDS	350.00	350.00	OTHER PURCH SERV SCH ADMIN-P.R. - Payment made to parent for attending 7 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 7 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1112	15-999-240-500-05-0000	06-4412	4/18/2006	CAROLYN DORFMAN DANCE COMPANY	4,000.00	4,000.00	OTHER PURCH SERV SCH ADMIN-P.R. - creating cultural communities education residency Paul Robeson community theme school for the arts.	X			
1113	15-999-240-500-05-0030	06-3852	3/21/2006	BUSINESS BISTRO CATERING	1,250.00	270.29	OTHER PURCH SERV GEN ADMIN-MIDDLE SCHOOL PROJECT - 200 dell orders @ \$5.50 each, 200 snapples @ \$.75 each		X		Refreshments were for end of year awards dinner for the achievements of the students of Paul Robeson school
1114	15-999-240-500-06-0000	06-4907	6/20/2006	ANGELICA OSORIO	100.00	100.00	OTHER PURCH SERV SCH ADMIN-LIV - SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1115	15-999-240-500-06-0000	06-3860	3/21/2006	BRAINPOP.COM, LLC	850.00	850.00	OTHER PURCH SERV SCH ADMIN-LIV - BrainPop Unlimited access for 12 months, no freight involved - educational website - learning tools	X			
1116	15-999-240-500-06-0000	05-2647	12/21/2004	BRAINPOP.COM, LLC	800.00	800.00	OTHER PURCH SERV SCH ADMIN-LIV - BrainPOP Unlimited access (35 log-ins per day) for 12 Months	X			
1117	15-999-240-500-06-0000	06-4882	6/20/2006	KAREN JONES	450.00	450.00	OTHER PURCH SERV - SLC Meetings for School Year 05-06		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1118	15-999-240-500-06-0000	06-4895	6/20/2006	MICHAEL CICCONE	100.00	100.00	OTHER PURCH SERV SCH ADMIN-LIV - 2 SLC meetings @ \$50 per meeting.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1119	15-999-240-500-06-0000	06-1129	10/18/2005	PREMIER SCHOOL AGENDAS CORP.	3,280.00	3,280.00	OTHER PURCH SERV SCH ADMIN-LIV - various agenda books for elementary, middle and high schools. Pouches and shipping and handling	X			
1120	15-999-240-500-06-0000	05-3631	3/15/2005	NB BD OF ED FOOD SERVICE DEPT.	912.00	912.00	OTHER PURCH SERV SCH ADMIN-LIV - Provide juices and granola bars for GEPA breakfast for mornings 3/7 through 3/18.			X	These costs are mostly for charged student meals so that students without money can eat. The board has a policy that all students shall eat. The other costs are for meetings where food was necessary due to many factors

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1121	15-999-240-500-07-0000	06-4961	6/20/2006	CARLOS B. TORRES	500.00	500.00	OTHER PURCH SERV - PAYMENT FOR SLC MEETINGS		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1122	15-999-240-500-07-0000	05-0945	4/26/2005	HAMEED AFRICAN DRUM & DANCE CO. INC	700.00	800.00	OTHER PURCH SERV SCH ADMIN-LIN - Performance w/ African drum and dancing for black history month on 5/12/05.	X			
1123	15-999-240-500-07-0000	06-4963	6/20/2006	MARIA CODY	500.00	500.00	OTHER PURCH SERV - Payment for SLC Meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1124	15-999-240-500-07-0000	06-4964	6/20/2006	NICOLA WALKER-FUQUA	(500.00)	(500.00)	OTHER PURCH SERV SCH ADMIN-LIN - Payment for SLC meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1125	15-999-240-500-07-0000	05-1970	6/27/2005	VENTURES EDUCATION SYSTEMS CORP.	318,000.00	10,312.50	OTHER PURCH SERV SCH ADMIN-LIN - Training for various subjects from vendor. - Whole School Reform Training	X			
1126	15-999-240-500-07-0000	05-4512	5/17/2005	VINCENT GIORDANO	291.31	291.31	OTHER PURCH SERV SCH ADMIN-LIN - Reimbursement for meals and traveling through Maryland, Delaware, and Princeton	X			Principal visited other schools to view educational programs in person and interview staff to turnkey an innovative program to Lincoln School and the rest of the elementary schools. Cost of this travel was minimal
1127	15-999-240-500-07-0000	06-0804	3/21/2006	POLAND SPRING WATER	239.47	239.47	OTHER PURCH SERV SCH ADMIN-LIN - 15, 5-gallon poland spring with handle. 15 5-gallon btl w/handle deposi		X		Water is necessary due to contaminated water fountains at Lincoln school that cannot be reopened. This water is for students not staff.
1128	15-999-240-500-07-0000	05-4103	6/27/2005	INGRID MOSS	500.00	100.00	OTHER PURCH SERV SCH ADMIN-LIN - Payment made to parent for attending 2 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 2 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1129	15-999-240-500-07-0000	05-4755	6/27/2005	PATRICIA VARELLA	350.00	350.00	OTHER PURCH SERV SCH ADMIN-LIN - Payment made to parent for attending 7 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 7 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1130	15-999-240-500-07-0000	05-4102	6/27/2005	MARIA CODY	500.00	400.00	OTHER PURCH SERV SCH ADMIN-LIN - Payment made to parent for attending 8 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 8 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1131	15-999-240-500-08-0000	06-5152	6/29/2006	ELIZABETH DIAZ	300.00	300.00	OTHER PURCH SERV SCH ADMIN-LIN - SLC Meetings for School Year 05-06		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1132	15-999-240-500-08-0000	06-4413	6/29/2006	LINDA BROWNE	500.00	400.00	OTHER PURCH SERV SCH ADMIN-LIN - SLC attendance		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1133	15-999-240-500-08-0000	05-1819	9/21/2004	OCS PRINTING, INC.	7,850.00	7,850.00	OTHER PURCH SERV SCH ADMIN-W.W. - 15,000 brochures (\$6100), 2,000 certificates of merit (\$285), 15,000 newsletters (\$1465) sent to the Bd office.	X			These printing items are necessary to operate the school district and are used to inform the public and parents of school activities.
1134	15-999-240-500-08-0000	06-4405	6/29/2006	UMSALAMA OSMAN	500.00	500.00	OTHER PURCH SERV SCH ADMIN-W.W. - SLC MTG attendance. 10 meetings @ \$50 per meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1135	15-999-240-500-08-0000	04-2093	9/21/2004	XEROX CORP	373,000.00	624.78	OTHER PURCH SERV SCH ADMIN-W.W. - Leasing and maintenance coverage of copiers across the District.	X			

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1136	15-999-240-500-08-0000	05-24-19	6/27/2005	JEANINE VALENTI	500.00	300.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 6 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 6 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1137	15-999-240-500-08-0000	05-24-19	12/21/2004	JEANINE VALENTI	500.00	100.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 2 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 2 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1138	15-999-240-500-08-0000	05-24-21	6/27/2005	LINDA BROWNE	500.00	300.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 6 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 6 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1139	15-999-240-500-08-0000	05-24-21	12/21/2004	LINDA BROWNE	500.00	100.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 2 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 2 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1140	15-999-240-500-08-0000	05-24-20	6/27/2005	UMSALAMA OSMAN	500.00	350.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 4 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 4 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1141	15-999-240-500-08-0000	05-24-22	6/27/2005	WALTER C. TAYLOR	500.00	200.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 4 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 4 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1142	15-999-240-500-08-0000	05-24-23	6/27/2005	XIU H. WEI	500.00	200.00	OTHER PURCH SERV SCH ADMIN-W.W. - Payment made to parent for attending 4 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 4 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1143	15-999-240-500-09-0000	05-4561	5/31/2005	HARRY MC DOWELL	218.28	214.02	OTHER PURCH SERV SCH ADMIN-MCK - Reimbursement for convention in Baltimore April 15 & 18, 2005. All receipts were for meals and dated 4/15, 4/16, 4/18.	X			Principal was authorized to attend National principals convention for professional development to turnkey new educational programs to the school and district.
1144	15-999-240-500-09-0000	06-2522	5/16/2006	JACQUELINE LIVAS	50.00	50.00	OTHER PURCH SERV SCH ADMIN-MCK - parent attendance at monthly SLC meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1145	15-999-240-500-09-0000	06-5104	6/29/2006	STEPHANIE RODGERS	300.00	300.00	OTHER PURCH SERV SCH ADMIN-MCK - School Leadership Council (SLC). Parent attendance at monthly meeting.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1146	15-999-240-500-09-0000	06-2525	5/16/2006	ZORAIDA MARTINEZ	50.00	50.00	OTHER PURCH SERV SCH ADMIN-MCK - School leadership council parent attendance at monthly meeting at McKinley community school for 2005-2006 school year		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1147	15-999-240-500-09-0000	05-3614	6/27/2005	MELISTA SHAND	500.00	250.00	OTHER PURCH SERV SCH ADMIN-MCK - Payment made to parent for attending 5 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 5 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1148	15-999-240-500-09-0000	05-3526	6/27/2005	MONICA SHAW-FRANCIS	500.00	450.00	OTHER PURCH SERV SCH ADMIN-MCK - Payment made to parent for attending 9 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 9 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1149	15-999-240-500-09-0000	05-3546	6/27/2005	ZORAIDA MARTINEZ	500.00	500.00	OTHER PURCH SERV SCH ADMIN-MCK - Payment made to parent for attending 10 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 10 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1150	15-999-240-500-10-0000	05-3837	4/26/2005	CATHERINE MOONEY	190.00	190.00	OTHER PURCH SERV SCH ADMIN-LN ANN - Accommodation expense for Southeastern Reading Recovery Conference in Savannah, GA on Jan 12-14, 2005	X			Professional development in this case was to turnkey the reading recovery program to the district as mandated by the state's reading first program.

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1151	15-999-240-500-10-0000	06-3176	2/21/2006	CATHERINE MOONEY	75.00	75.00	OTHER PURCH SERV SCH ADMIN-LN ANN - REIMBURSEMENT FOR CONFERENCE	X			
1152	15-999-240-500-10-0000	06-3283	2/21/2006	MARGARET YOUSSEF	155.00	155.00	OTHER PURCH SERV SCH ADMIN-LN ANN - Reimbursement for Rutgers Conference on 3/31/06	X			
1153	15-999-240-500-10-0000	05-1973	12/21/2004	NB BD OF ED FOOD SERVICE DEPT.	1,350.00	1,350.00	OTHER PURCH SERV SCH ADMIN-LN ANN - Provided juices and cookies for parent university meetings on Tuesday evenings from 9/21 to 10/26 at the Lincoln Annex		X		Refreshments are necessary for night meetings with the parents and community members. These are Family nights held on a monthly basis.
1154	15-999-240-500-10-0000	05-1522	3/15/2005	PRINCETON BALLET SCHOOL	65,000.00	2,000.00	OTHER PURCH SERV SCH ADMIN-ALT - Payment for Dance power services and supplies delivered to students in NJ		X		The district utilizes a consultant to administer dance instruction to the students. This type of experienced instruction enables th students to excel in this area
1155	15-999-240-500-15-0000	05-3162	1/18/2005	ASSOCIATION FOR SUPERVISION & CURRICULUM DEV	129.00	129.00	OTHER PURCH SERV SCH ADMIN-ALT - Renewal membership for Fred Brown, Jr. for comprehensive membership and NJ affiliate dues	X			
1156	15-999-240-500-15-0000	06-4236	4/18/2006	DONNA L. THOMAS	218.00	218.00	OTHER PURCH SERV SCH ADMIN-ALT - Reimbursement for 2 workshops (Ramada Inn & Parent Empowerment)	X			
1157	15-999-240-500-15-0000	06-4865	6/29/2006	LISA UNDERWOOD	500.00	100.00	OTHER PURCH SERV SCH ADMIN-ALT - SLC attendance		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1158	15-999-240-500-15-0000	05-3699	6/27/2005	LISA UNDERWOOD	500.00	350.00	OTHER PURCH SERV SCH ADMIN-ALT - Payment made to parent for attending 7 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 7 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1159	15-999-240-500-15-0000	06-4863	6/29/2006	LORRAINE MILLER	500.00	400.00	OTHER PURCH SERV SCH ADMIN-ALT - SLC attendance		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1160	15-999-240-500-15-0000	05-3682	6/27/2005	LORRAINE MILLER	500.00	350.00	OTHER PURCH SERV SCH ADMIN-ALT - Payment made to parent for attending 7 meetings of the School Leadership Council. Parent was paid \$50 per meeting. Viewed sign in sheet for the 7 meetings. Viewed resolution from school board.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1161	15-999-240-500-31-0000	05-2908	12/21/2004	MARIAN LEIBOWITZ	1,500.00	1,500.00	OTHER PURCH SERVICES-TECH H.S. - Consulting services and professional development services for the Health Sciences Technology HS for 3 days for the Senior Project. Viewed Bd resolution on 8/17/04.	X			
1162	15-999-240-500-31-0000	05-2909	12/21/2004	MARIAN LEIBOWITZ	1,500.00	1,500.00	OTHER PURCH SERVICES-TECH H.S. - Consulting services and professional development services for the Health Sciences Technology HS for 3 days for the Senior Project. Viewed Bd resolution on 8/17/04.	X			
1163	15-999-240-500-31-0000	05-4203	4/26/2005	MARIAN LEIBOWITZ	1,500.00	1,500.00	OTHER PURCH SERVICES-TECH H.S. - Consulting services and professional development services for the Health Sciences Technology HS for 3 days for the Senior Project. Viewed Bd resolution on 8/17/04.	X			
1164	15-999-240-500-31-0000	05-3025	1/18/2005	MIDDLESEX COUNTY COLLEGE	3,500.00	3,500.00	OTHER PURCH SERVICES-TECH H.S. - Enrollment in course at Middlesex County College for 35 students. Courses were Forensic Science & Human Biology	X			
1165	15-999-240-500-31-0000	05-3124	2/15/2005	NEW BRUNSWICK POLICE DEPT.	212.00	212.00	OTHER PURCH SERVICES-TECH H.S. - Contracted police service for school dance 12/17/04 at a rate of \$53 per hour.		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents

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1166	15-999-240-500-31-0000	05-3124	3/31/2005	NEW BRUNSWICK POLICE DEPT.	212.00	(212.00)	OTHER PURCH SERVICES-TECH H.S. - Contracted police service for school dance 12/17/04 at a rate of \$53 per hour.		X		Due to circumstance of violence it is necessary to have police officers at certain athletic events to ensure the safety of the students and parents.
1167	15-999-240-500-31-0000	05-3026	1/18/2005	ROBERT WOOD JOHNSON UNIVERSITY HOSPITAL	1,710.00	1,710.00	OTHER PURCH SERVICES-TECH H.S. - CPR Course session for 10th graders (53 students) in the Spring of '05.	X			
1168	15-999-240-500-31-0000	05-2945	1/18/2005	RWJ MEDICAL SCHOOL AV MEDIA SVCS	322.50	322.50	OTHER PURCH SERVICES-TECH H.S. - Projector, wireless, podium and labor for Women's history month.	X			
1169	15-999-240-500-31-0000	05-1644	10/29/2004	BROWER COMMONS	(90.00)	(90.00)	OTHER PURCH SERVICES-TECH H.S. - National Honor Society Dinner on 04/27/04		X		This was a bill for overtime for Brower commons for graduation at the hospital. The check was voided and no payment was made due to the fee being waived
1170	15-999-240-500-31-0000	05-3431	2/15/2005	BRUNSWICK ZONE CAROLIER	4,272.50	4,272.50	OTHER PURCH SERVICES-TECH H.S. - Bowling lane fees and services for bowling dates from 09/08/04 to 12/10/04. Physical education for the Technology High School students, \$6.00 per student for 30 students per day.		X		The Technology high school does not have facilities for gym and cannot use the current high school due to lack of space so the have one component of gym as a bowling class. Without this the students would not have gym and not meet state requirements for physical education.
1171	15-999-240-500-31-0000	05-3890	4/26/2005	MCPSA	150.00	150.00	OTHER PURCH SERVICES-TECH H.S. - To send 3 people to Outstanding student scholarship banquet in Edison. Dinner honored student for being a student of the week.		X		Student was honored for academic excellence and two staff members critical to that students success went as chaperones and to share in the students honoring.
1172	15-999-240-500-31-0000	06-4761	6/20/2006	GLEN BELGRAVE	300.00	200.00	OTHER PURCH SERVICES-TECH H.S. - Parent representative at NBHSTHS SLC Parent meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1173	15-999-240-600-04-0000	05-4582	6/27/2005	PARTY PLACE	322.50	80.47	GEN SUPPLIES - 25 8" tables 25 chairs for Career Day - rental	X			This was rented for career day because the school district does not have surplus equipment to be used on a one time basis such as this. Career day is for students to learn about potential careers after school.
1174	15-999-240-600-05-0000	05-1336	10/18/2004	ACKERSON DRAPERY & DECORATOR SERV INC	625.55	625.55	GEN SUPPLIES - Horizontal mini blinds for the Principal and Vice Principals Office	X			
1175	15-999-240-600-07-0000	05-3351	4/26/2005	GUITAR CENTER - Final payment	1,459.74	59.65	GEN SUPPLIES - Pro Mixer, Reference Monitors, Loft cables, monster cables, Fender Passport 250 (Mini PA system)	X			The equipment is for the high school for use of the students for plays and other school auditorium use. It is also used for all board of education meetings and used at other schools as needed.
1176	15-999-240-600-08-0000	05-0783	9/21/2004	RARITAN VALLEY OFFICE SUPPLIES	416.39	416.39	GEN SUPPLIES - Various office supplies such as folders and index cards	X			
1177	15-999-240-600-15-0000	06-0052	9/20/2005	MICRO BIO-MEDICS, INC./DIV.HENRY SCHEIN	829.62	829.62	GEN OFFICE SUPPLIES ALT - Assorted bandages, reusable cold packs, instant hot packs, and 1 audiometer puretone portable	X			
1178	15-999-240-600-15-0000	06-4259	5/16/2006	TOM CAINE & ASSOCIATES	4,320.00	4,320.00	GEN OFFICE SUPPLIES ALT - Kurzweil professional learning lab pack for \$2,295, 5 user licenses for \$1,525, 4 hour training session for \$500.	X			
1179	15-999-240-800-01-0000	06-5008	6/20/2006	CLAIR RANSOM	1,262.00	1,262.00	OTHER EXPENSES-H.S. - reimbursement for travel expenses to AVID District training in Atlanta, Georgia, hotel, airfare, transportation	X			
1180	15-999-240-800-01-0000	05-1922	12/21/2004	CONTINENTAL MATH LEAGUE	97.00	97.00	OTHER EXPENSES-H.S. - Registration for Continental Math League	X			

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1181	15-999-240-800-01-0000	05-3488	6/27/2005	PHYLLIS THOMAS	250.00	100.00	OTHER EXPENSES-H.S. - School Leadership Council Meetings \$50 a meeting for the May and June		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1182	15-999-240-800-01-0000	04-2093	8/17/2004	XEROX CORP	373,000.00	13,418.84	OTHER EXPENSES-H.S. - Lease, Maintenance and Overage for copies for Xerox machines across the district for 2003-04 school year	X			
1183	15-999-240-800-01-0000	05-0640	5/17/2005	XEROX CORP	359,817.56	4,974.61	OTHER EXPENSES-H.S. - Lease maintenance and copiers	X			
1184	15-999-240-800-01-0000	06-3741	3/21/2006	BML STAGE LIGHTING CO., INC.	75.00	75.00	OTHER EXPENSES-H.S. - Console rental for one week for black history month program		X		Equipment was needed to rent and it was much more cost effective to rent as necessary then to purchase the equipment and use it sparingly.
1185	15-999-240-800-01-0000	06-4631	5/16/2006	FRANKLIN STAMP AND SIGN CO.	4.45	4.45	OTHER EXPENSES-H.S. - to pay excess charges reference PO #06-3340 amount of original PO 77.80. Invoice #100065, shipping/handling charges		X		This is to pay excess shipping and handling charges on a purchase order. When excess costs are necessary a new purchase order is completed.
1186	15-999-240-800-01-0000	05-4780	6/27/2005	HYATT REGENCY NEW BRUNSWICK	14,973.60	10,727.77	OTHER EXPENSES-H.S. - Sports Dinner		X		The costs is for the rental of the space and provided the dinner and refreshments for all the students in attendance
1187	15-999-240-800-01-0000	05-4500	6/27/2005	HYATT REGENCY NEW BRUNSWICK	8,000.00	8,000.00	OTHER EXPENSES-H.S. - Senior Class awards dinner/dance		X		The costs is for the rental of the space and provided the dinner and refreshments for all the students in attendance
1188	15-999-240-800-01-0000	06-4960	6/20/2006	LIBBY MONTIEL	295.00	295.00	OTHER EXPENSES-H.S. - Reimbursement for American Choral Directors Association Membership & Registration Fee for Convention Feb 15-18, 2006		X		This employee was state approved to attend the conference for professional development and the cost was minimal
1189	15-999-240-800-01-0000	06-2082	2/21/2006	SINGER SERVICE CENTER	237.80	150.00	OTHER EXPENSES-H.S. - quantum sewing machine service, ultra lock, labor and parts		X		The sewing machine for the students at the High School needed repairing and therefore was repaired so the students instruction can continue.
1190	15-999-240-800-01-0000	06-4140	4/18/2006	STATE THEATRE	910.00	910.00	OTHER EXPENSES-H.S. - student tickets for the Strange Case of Dr. Jekyll and Mr. Hyde, April 6, 2006		X		Field trip is for high school students are part of the curriculum and educational experience
1191	15-999-240-800-01-0000	05-4303	6/27/2005	STATE THEATRE	9,350.00	9,350.00	OTHER EXPENSES-H.S. - rentals for New Brunswick High School Graduation ceremonies. Piano, stagehand, equipment, lighting		X		The event for the public is conducted by the students at the state theatre. This is the only venue that is large enough to hold the participants and audience
1192	15-999-240-800-01-0000	06-3346	2/21/2006	TOSHIBA BUSINESS SOLUTION	2,721.00	2,721.00	OTHER EXPENSES-H.S. - 30 YMCA-KT ribbons, 2500 vinyl straps, plain white cards, PKG cleaning cards		X		Purchases are for the technology equipment that requires these ribbons and other technology parts
1193	15-999-240-800-01-0000	05-3489	6/27/2005	LAUREN CARRINGTON	250.00	100.00	OTHER EXPENSES-H.S. - Student Leadership Council Meetings \$50 a meeting for the period from Feb - June		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1194	15-999-240-800-31-0000	06-4051	3/21/2006	AMERICAN MUSEUM OF NATURAL HISTORY	437.00	437.00	OTHER EXPENSES SCH ADMIN-TECH H.S. - Grade 9 field trip	X			
1195	15-999-240-800-31-0000	05-3618	4/26/2005	NATIONAL ASSOC OF SEC SCH PRIN	362.55	352.55	OTHER EXPENSES SCH ADMIN-TECH H.S. - 10 royal blue stoles, 15 tassels, 3 seals packs, 12 clutch back pin and card	X			These are for students who are graduating and they need these items to graduate. The value is that they dress like all other graduates that have graduated from high school

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1196	15-999-240-800-31-0000	06-3400	4/18/2006	NATIONAL WOMEN'S HISTORY PROJECT	85.40	85.40	OTHER EXPENSES SCH ADMIN-TECH H.S. - NWHP program kit, speech, placemats, buttons	X			
1197	15-999-240-800-31-0000	05-3619	4/26/2005	SCHOLASTIC, INC.	16.15	7.95	OTHER EXPENSES SCH ADMIN-TECH H.S. - New York Times	X			
1198	15-999-240-800-31-0000	06-4320	5/16/2006	HOLLY WOOD, 'N VINES	239.75	239.75	OTHER EXPENSES SCH ADMIN-TECH H.S. - 37 Loose single stem roses, 5 loose bouquets for senior awards dinner.		X		This purchase is for the students receiving flowers as awards for their academic achievement
1199	15-999-240-800-31-0000	06-4564	5/16/2006	MILLER PARTY CENTER INC.	746.25	320.00	OTHER EXPENSES SCH ADMIN-TECH H.S. - 250 folding Chairs, Set up and breakdown charge and delivery charge, and 10% damage charge		X		Rental was necessary for chairs and other equipment for graduation ceremonies instead of having it at the state theatre.
1200	15-999-240-800-31-0000	06-4319	6/29/2006	SHOWSTOPPERS ENTERTAINMENT	275.00	275.00	OTHER EXPENSES SCH ADMIN-TECH H.S. - Hanging of banners for graduation on 6/29/06 for Tech HS		X		Purchase was necessary to notify the public of graduation
1201	15-999-262-610-01-0000	05-1974	12/21/2004	GREG'S UNIFORMS	800.00	800.00	GEN SUPPLIES - Security Parkas		X		It is necessary for the district to provide security jackets to the security guards of the schools. This way they are identifiable as security to others.
1202	15-999-262-610-31-0000	05-2617	2/15/2005	GREG'S UNIFORMS	500.00	500.00	GEN SUPPLIES - Security Golf Shirts and Wind Breakers		X		It is necessary for the district to provide security shirts and jackets to the security guards of the schools. This way they are identifiable as security to others
1203	15-999-270-512-01-0000	05-2288	11/16/2004	STATE THEATRE	430.00	430.00	FIELD TRIPS-WW - Field Trip to see the Invisible Man		X		Field trips are part of the educational process and especially for the students involved. These field trips are especially important because these students would not be able to have this experiences otherwise
1204	15-999-270-512-08-0000	06-3354	2/21/2006	MIDDLESEX REGIONAL EDUC SERV COMM	19,594.61	120.00	FIELD TRIPS-WW - Cumulative field trip billing (transportation) for the month of November '05	X			
1205	15-999-270-512-09-0000	06-3525	2/21/2006	VILLANI BUS COMPANY	425.00	425.00	FIELD TRIPS-MCK - Bus for field trip for summer school trip to Rutgers Geology Museum on 07/08/05 (McKinley School)	X			
1206	15-999-291-270-01-0000	06-0755	02/14/06	AETNA, INC.	133,811.44	9,724.05	EMPLOYEE BENEFITS-HS - Health Plan for Feb.' 2006	X			
1207	15-999-291-270-02-0000	06-0744	12/07/05	AETNA, INC.	135,086.18	10,591.03	EMPLOYEE BENEFITS - REDSHAW - Health plan for December 2005	X			
1208	15-999-291-270-04-0000	06-0766	5/8/2006	CONN GENL LIFE INS CO	156,627.32	18,000.00	EMPLOYEE BENEFITS-LIN - Residual Rate - 2006 less Cobra and Retirees	X			
1209	15-999-291-270-05-0000	05-0187	10/31/2004	CONN GENL LIFE INS CO	167,552.69	11,630.72	EMPLOYEE BENEFITS-PR - Residual Rate - less Cobra and Retirees	X			
1210	15-999-291-270-06-0000	06-0763	4/18/2006	CONN GENL LIFE INS CO	121,777.20	7,987.61	EMPLOYEE BENEFITS-LV - Residual Rate - March 30, 2006 less Cobra and Retirees for Jan., Feb. and March 2006	X			

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1211	15-999-291-270-07-0000	06-0727	8/24/05	CONN GENL LIFE INS CO	155,536.07	998.18	EMPLOYEE BENEFITS-LIN - Health plan for August 2005.	X			
1212	15-999-291-270-07-0000	05-0187	10/31/2004	CONN GENL LIFE INS CO	167,552.69	11,179.72	EMPLOYEE BENEFITS-LIN - Health Plan	X			
1213	15-999-291-270-07-0000	06-0763	4/18/2006	CONN GENL LIFE INS CO	121,777.20	10,237.05	EMPLOYEE BENEFITS-LIN - Residual Rate - March 30, 2006 less Cobra and Retirees for Jan., Feb. and March 2006	X			
1214	15-999-291-270-08-0000	05-0161	7/30/2004	AETNA, INC.	117,041.80	265.99	EMPLOYEE BENEFITS-WW - Residual rate	X			
1215	15-999-291-270-08-0000	05-0175	8/31/2004	CONN GENL LIFE INS CO	156,497.73	2,896.60	EMPLOYEE BENEFITS-WW - medical benefits	X			
1216	15-999-291-270-09-0000	05-0183	10/31/2004	AETNA, INC.	126,563.56	5,212.73	EMPLOYEE BENEFITS-MCK - medical benefits	X			
1217	15-999-291-270-09-0000	05-0202	1/31/2005	CONN GENL LIFE INS CO	166,138.90	15,343.32	EMPLOYEE BENEFITS-MCK - medical benefits	X			
1218	15-999-291-270-15-0000	06-0774	6/6/2006	N.B. BOARD OF EDUC BENEFITS ACCT	211,668.02	2,511.32	EMPLOYEE BENEFITS-ALT - Medical Benefits for June 2006	X			
1219	15-999-999-999-9999	04-4153	7/27/2004	BAI LAR INTERIOR SERVICES	2,500.00	2,500.00	Drapery repair and cleaning services.	X			The Livingston school auditorium curtain needed to be cleaned and serviced. This is a budgeted and necessary cost to maintain the aging schools. The health and safety of the schools is a priority to improve the educational learning service.
1220	15-999-999-999-9999	04-4783	7/27/2004	BARCO PRODUCTS COMPANY	578.00	50.00	523 MOD LOK 12" by 12" tiles	X			
1221	15-999-999-999-9999	05-4310	9/20/2005	CARMEN GRIFFIN	50.00	50.00	Parent attendance at SLC meeting, 1 meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1222	15-999-999-999-9999	05-4964	7/26/2005	CHRISTINA KATCHEN	105.75	77.63	Mileage reimbursement for 1/25/05-6/23/05	X			
1223	15-999-999-999-9999	04-5137	7/27/2004	DAVID ROMAN	100.00	100.00	Student Leadership Council Meetings \$50 a meeting for the Feb and May		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1224	15-999-999-999-9999	05-4316	9/20/2005	ERIKA JENKINS	50.00	50.00	Parent attendance at SLC meeting, 1 meeting		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1225	15-999-999-999-9999	04-4463	7/27/2004	HARCOURT, INC.	1,287.56	111.93	Various tests and forms in both Spanish and English. Also, various record forms in both languages as well	X			

	Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1226	15-999-999-999-9999	05-4940	7/26/2005	HOUGHTON MIFFLIN COMPANY CORP	1,727.42	1,727.42	Various reading textbooks, workbooks, level 1 and 2	X			
1227	15-999-999-999-9999	05-4089	7/26/2005	JOSTENS	3,528.57	2,500.00	Diploma covers, printed inserts, blank inserts, SH, diploma	X			
1228	15-999-999-999-9999	05-1667	9/20/2005	JOSTENS INC.	8,000.00	3,888.67	Payment for printing 2000 Graduation Invitations (\$3 each) and 2000 Graduation tickets (\$1 each)	X			
1229	15-999-999-999-9999	05-5138	7/26/2005	KAREN JONES	250.00	250.00	Payment for Attending School Leadership Council Meetings		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1230	15-999-999-999-9999	04-5136	7/27/2004	KAREN JONES	250.00	200.00	Payment for SLC meetings for parent attendance at 4 meetings during the year.		X		Parents are paid reasonable costs for child care per the Abbott regulations so the parents can join and participate in the School Leadership Meetings.
1231	15-999-999-999-9999	04-5154	8/17/2004	PEARSON EDUCATION, INC.	104.97	104.97	Bio Web TR Planner CD Rom Package	X			
1232	15-999-999-999-9999	05-4745	7/26/2005	SCHOOL SPECIALTY INC.	3,191.85	3,191.85	15 Callfone Delux Listening centers @ 212.79 ea. No S/H charges	X			
1233	15-999-999-999-9999	04-5131	7/27/2004	TEMPLE TOURS	1,390.00	65.00	Bus to Bronx Zoo, Bus to Dorney Park		X		Costs are for field trips for educational experience of the students
1234	15-999-999-999-9999	04-2287	8/17/2004	VENTURES EDUCATION SYSTEMS CORP.	278,350.00	4,390.00	RESERVE FOR ENC-FUND 15- VTW materials, used at various schools throughout the District. - Whole School Reform Training	X			
1235	15-999-999-999-9999	04-2287	7/27/2004	VENTURES EDUCATION SYSTEMS CORP.	6,925.56	2,825.81	RESERVE FOR ENC-FUND 15 - Funds for 2003-2004 for services and materials for all schools and annexes in the District. - Whole School Reform Training	X			
1236	15-999-999-999-9999	04-2287	11/16/2004	VENTURES EDUCATION SYSTEMS CORP.	278,350.00	2,587.43	RESERVE FOR ENC-FUND 15 - Funds for 2003-2004 for services and materials for all schools and annexes in the District. - Whole School Reform Training	X			
1237	15-999-999-999-9999	04-2287	10/18/2004	VENTURES EDUCATION SYSTEMS CORP.	278,350.50	856.00	Funds for 2003-2004 services and material at all locations - Whole School Reform Training	X			
1238	15-999-999-999-9999	05-4992	7/26/2005	VIRGINIA E. HAASE	78.09	78.09	Mileage reimbursement for various trips from 10/20/04 - 6/11/05	X			
1239	15-999-999-999-9999	05-5157	9/20/2005	AMSTERDAM PRINTING	279.86	279.86	84 lexington academic desk planners		X		Desk planners are given to staff so they can coordinate all schedules and meetings necessan
1240	15-999-999-999-9999	04-1597	7/27/2004	BLUE RIBBON AWARDS, INC.	164.50	164.50	RESERVE FOR ENC-FUND 15 - 2 silver plated rever bowl engraved and 2 medals.			X	This is for engraved bowls that the Board of Education gives to the valedictorian and salutatorian at graduation to recognize such a tremendous accomplishment.

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1241	15-999-999-999-9999	05-4996	7/26/2005	BLUE RIBBON AWARDS, INC.	45.00	45.00	Plaque oxbross, engraver		X		Awards were for students to be recognized for academic achievement!
1242	15-999-999-999-9999	05-5099	7/26/2005	FLOWERS BY BARBARA	41.00	41.00	Wrapped presentation bouquet for Ms. Zimmerman, plus delivery charge		X		Awards were for students to be recognized for academic achievement!
1243	15-999-999-999-9999	05-2883	7/26/2005	FLOWERS BY BARBARA	330.00	15.00	Delivery charges of \$15.00		X		Awards were for students to be recognized for academic achievement!
1244	15-999-999-999-9999	05-4075	7/26/2005	HERFF JONES	765.86	765.86	Caps, gowns, tassels and handling fees		X		Purchase was necessary for graduating students at the high school due to the poverty status of the district's students
1245	15-999-999-999-9999	04-2473	8/17/2004	LEGENDS CATERING	1,007.50	230.00	RESERVE FOR ENC-FUND 15 - PO description is food order for teacher appreciation week (Q 8 @ \$102.50) or sandwich platter for meetings (1 @ \$180). Invoice description says Knosh #2 quantity 40 @ \$5.50.		X		The food is necessary for the district wide professional day where the staff attends meetings all day long and lunch is provided to ensure more time on task for professional development
1246	15-999-999-999-9999	05-3040	7/26/2005	MILLER PARTY CENTER INC.	8,040.10	8,040.10	Rental Delivery for 2005 Commencement ceremonies: Bijax sections (2 tiered stage), chairs, tables, linens, drapery, balloons		X		Rental was necessary for chairs and other equipment for graduation ceremonies instead of having it at the state theatre. Graduation was at the high school stadium. The gym was set up in case of inclement weather
1247	15-999-999-999-9999	04-2088	7/27/2004	NB BD OF ED FOOD SERVICE DEPT.	7,723.34	321.75	Special Food Services June 2004 drinks and food for various meetings		X		These costs are mostly for charged student meals so that students without money can eat. The board has a policy that all students shall eat. The other costs are for meetings where food was necessary due to many factors
1248	15-999-999-999-9999	04-2088	7/27/2004	NB BD OF ED FOOD SERVICE DEPT.	8,731.64	75.82	Various Meals and drinks for different meetings and gatherings such as PTA and Board meetings, counselors meeting		X		This is a repeat purchase order. The food is necessary for the district wide professional day where the staff attends meetings a day long and lunch is provided to ensure more time on task for professional development
1249	15-999-999-999-9999	04-2088	7/27/2004	NB BD OF ED FOOD SERVICE DEPT.	8,731.64	33.61	Various Meals and drinks for different meetings and gatherings such as PTA and Board meetings, counselors meeting		X		This is a repeat purchase order. The food is necessary for the district wide professional day where the staff attends meetings a day long and lunch is provided to ensure more time on task for professional development
1250	15-999-999-999-9999	05-3860	7/26/2005	PICTURE-IT AWARDS, INC.	245.70	245.70	14 trophies plus engraving costs for 8th grade graduate		X		Awards were for students to be recognized for academic achievement!
1251	15-999-999-999-9999	05-2974	7/26/2005	POLAND SPRING WATER	3,000.00	65.74	Totals for '04-'05 school yr for Lincoln School & Athletic Department HS		X		This is a repeat purchase order. The water is for the students due to lead contamination of several water fountains near the gymnasium. The students need water and this is the alternative to water fountains that have been ordered closer
1252	15-999-999-999-9999	05-3494	7/26/2005	SHOWSTOPPERS ENTERTAINMENT	500.00	500.00	2 banners for graduation		X		Banners were purchased for graduation to congratulate the students
1253	15-999-999-999-9999	05-1587	8/16/2005	SPORT DECALS	861.00	861.00	4 navy blue custom table covers, set-up charge		X		Costs were associated with the graduation ceremonies for the students
1254	15-999-999-999-9999	05-5065	7/26/2005	VILLANI BUS COMPANY	500.00	10.00	54 passenger bus for 6/10/05 to Camden Aquarium		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.
1255	15-999-999-999-9999	04-5130	7/27/2004	AMERICA DIRECT	3,522.50	2,000.00	RESERVE FOR ENC-FUND 15 - trips to the Hayden Planetarium \$797.50, Trip to the Bronx Zoo \$1,650.00, Dorney Park \$1,075.00		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.

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1256	15-999-999-99-9999	04-2088	7/27/2004	NB BD OF ED FOOD SERVICE DEPT.	7,723.34	1,892.00	RESERVE FOR ENC.FUND 15 - charged student meals for all schools and annexes in district for June 2004, the charge for \$1,637.07 is for other expenses sch admin-dist. District funding cost of meals through general fund.			X	The Board of Education has a policy that all students must be fed if they do not have money to purchase lunch. This is for students that do not receive a free lunch. The students are fed either peanut butter and jelly or cheese sandwiches and the board pays for the meals. This ensures that all students are fed and that it is not abused. A student cannot learn if he/she does not have the proper nutrients.
1257	15-999-999-99-9999	05-4304	9/20/2005	TRANSNET CORP	36.00	36.00	Logitech premium USB headset 30 advanced digital USB headset w/MIC		X		Headset needed for employee to use with phone system to more efficiently manage the office
1258	15-999-999-99-9999	04-4538	7/27/2004	VAGABOND TOURS	4,675.00	2,000.00	RESERVE FOR ENC.FUND 15 - bus transportation for 5 buses to transport 6th, 7th, and 8th graders to the Bronx zoo on 5/26/04		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.
1259	15-999-999-99-9999	04-4538	7/27/2004	VAGABOND TOURS	4,675.00	2,000.00	RESERVE FOR ENC.FUND 15 - bus transportation for 5 buses to transport 6th, 7th, and 8th graders to the Bronx zoo on 5/26/04		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.
1260	20-022-200-800-15-0000	06-2541	11/16/05	STATE THEATRE	590.00	140.00	AIE GRANT ALTERNATE SCHOOL - 24 tickets for Hamlet.	X			
1261	20-027-200-890-04-0000	06-3789	3/21/2006	SCHOOL HEALTH CORPORATION	10.26	10.26	JOHNSON & JOHNSON FAMILY COMPANIES - LORD STIRLING - Freight cost for delivery of exam gloves	X			
1262	20-029-200-800-08-0000	06-2625	01/17/06	LAURENCE PRINGLE	1,200.00	200.00	TOMMY HILFEGER CORPORATE GRANT WOODROW WILSON - Author, Laurence Pringle's visit to Woodrow Wilson School on 11/03/05	X			
1263	20-046-200-890-07-0000	06-3900	3/18/2006	PICTURE-IT AWARDS, INC.	433.40	421.00	70 screen printed t-shirts, 15 golf shirts and screen printing fee		X		These T shirts were end of the year awards as part of the grant. The district covered twelve dollars above the four hundred dollars the grant paid. This was important so all the students received the reward as part of the program
1264	20-211-200-200-20-0000	06-0777	6/14/2006	CONN GENL LIFE INS CO	156,627.32	3,625.50	ABBOTT PRESCHOOL FY 05-06 - Health care benefits for March 30th	X			
1265	20-211-200-200-20-0000	06-0739	10/31/05	N.B. BOARD OF EDUC BENEFITS ACCT.	1,155,000.00	19,977.97	ABBOTT PRESCHOOL FY 05-06 - EMPLOYEE BENEFITS	X			
1266	20-211-200-200-20-0000	06-0768	5/9/2006	N.B. BOARD OF EDUC BENEFITS ACCT.	400,000.00	12,953.05	ABBOTT PRESCHOOL FY 05-06 - EMPLOYEE BENEFITS - Medical Benefits Account May 2006	X			
1267	20-211-200-320-20-0000	06-1570	10/7/05	CATHOLIC CHARITIES	1,357,976.00	271,595.20	OTHER PURCH. PROF. SERVICES PRE K - Early childhood provider's payment based on approved budget for 2005-2006 budge	X			
1268	20-211-200-329-20-0000	06-0955	7/21/2005	EIRC	105.00	105.00	Registration for 3 workshops dealing with Early Childhood	X			
1269	20-211-200-329-20-0000	06-4400	5/16/2006	GANN LAW BOOKS	139.00	139.00	PURCH PROF SERVICES-PRE K-DISTRICT - Purchase of NJ Statutes Title 19A - Education 05-06 and NJ in Law Code Titles 6 & 6A Education 05-06	X			
1270	20-211-200-329-20-0000	06-1881	12/20/05	GITTEL FOOTERMAN	40,000.00	5,728.50	PURCH PROF SERVICES-PRE K-DISTRICT - Consultant services for speech and language for preschoolers for period Sept. '05 to June '06 as per board approved resolution on 06/28/05	X			

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1271	20-211-200-329-20-0000	06-4663	6/20/2006	HOLLY SEPLOCHA	4,500.00	4,500.00	Professional Services workshop for Pre-K Teachers for three separate dates.	X			
1272	20-211-200-329-20-0000	06-4866	6/20/2006	PAPER MOON	295.00	295.00	Paper Moon Puppel Theater show for 5/31/06 Kindergarten at Lord Stirling School	X			
1273	20-211-200-329-20-0000	06-2264	11/15/05	TRINIDAD RODRIGUEZ	22.66	27.16	PURCH PROF SERVICES-PRE K-DISTRICT - Reimbursement for mileage @ \$.40 per mile to Trenton for Head Start Budget	X			
1274	20-211-200-500-20-0000	06-2755	02/21/06	BUREAU OF EDUCATION & RESEARCH	477.00	477.00	OTHER PURCHASED SERVICES_PRE K - Registration Fee for Participants attending Practical Literacy Strategies: Guided and Shared Reading, Interactive Writing & Read on 01/05/06 for Laura Isidro-Haus, Connie Moomiy and Zenovia Wallace	X			
1275	20-211-200-500-20-0000	06-5178	6/29/2006	ELIZABETH VASTANO	499.57	499.57	Mileage and parking September- June	X			
1276	20-211-200-500-20-0000	06-3394	6/20/2006	KAREN LEONCAVALLO	72.00	72.00	Mileage expense for May and June	X			
1277	20-211-200-500-20-0000	06-5175	6/29/2006	LAURA ISIDRO-HAUS	185.06	185.06	OTHER PURCHASED SERVICES_PRE K - Mileage reimbursement for Sept. - Dec. (173.2 miles x .485) and for Jan. - Mar. (249.5miles x .405)	X			
1278	20-211-200-500-20-0000	06-5048	6/29/06	SALLY KACAR	460.62	319.12	Mileage reimbursement September - June	X			
1279	20-211-200-500-20-0000	06-5163	6/29/06	SUZETTE SULARSKI	446.96	446.96	Mileage reimbursement September - June	X			
1280	20-211-200-500-20-0000	06-5174	6/29/2006	TANIA STANCHICH	985.81	985.81	Mileage and parking September- June	X			
1281	20-211-200-500-20-0000	06-5164	6/29/06	ZENOVIA WALLACE	388.18	388.18	Mileage reimbursement September - June	X			
1282	20-211-200-600-20-0000	06-4826	6/20/2006	PEARSON EDUCATION	2,188.67	2,188.67	SUPPLIES/MATERIALS_PRE K-DIST - Early Screening Inventory Revised Kit (English / Spanish), Training Package, Examiner's Manual, Screening Materials and Score Sheets (English / Spanish)	X			
1283	20-230-100-300-28-0000	06-4052	6/20/2006	CHENAULT'S TAEKWONDO LLC.	6,840.00	6,840.00	Pay for Taekwondo classes for the year		X		This is for a state approved supplemental educational services provider per the NCLB grant. This company is entitled to run the program and parents sign the students up per the state and federal guidelines.
1284	20-230-200-500-28-0000	06-1900	09/14/05	NB BD OF ED FOOD SERVICE DEPT.	712.50	712.50	NCLB TITLE I FY 05-06 -OTHER PURCHASED SERVICES - Provided juice and cookies at SAS Providers Fair on 9/14, 9/21, and 9/27.		X		This is for parents to meet supplemental educational providers as mandated by the NCLB grant. This is an acceptable expense per the grant.
1285	20-231-200-500-28-0000	06-1801	9/14/05	ASSOCIATION FOR SUPERVISION & CURRICULUM DEV	129.00	129.00	NCLB TITLE I FY 04-05 - OTHER PURCHASE SERVICES - Comprehensive membership dues for Silvia Washington director of whole school reform.	X			

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1286	20-232-200-200-04-0000	06-0774	6/6/2006	N.B. BOARD OF EDUC BENEFITS ACCT.	211,668.02	57.60	NCLB TITLE I-SIA FY 05-06 - BENEFITS - Medical Benefits Account June 2006	X			
1287	20-252-200-580-19-0000	06-2560	6/29/2006	NAOMI WEISS	72.80	51.81	IDEA BASIC FY 05-06 - TRAVEL - Speech/language specialist mileage for the 2005-2006 school year - 150 miles x \$.485	X			
1288	20-253-200-300-19-0000	06-1536	03/02/06	INTERIM HEALTHCARE, INC.	82,000.00	1,080.00	IDEA BASIC C/O ENDS 8/31/06 - PURCH PROF & TECH SE - Specialized nursing services for two students at an hourly rate of \$45	X			
1289	20-253-200-300-19-0000	06-1536	3/21/2006	INTERIM HEALTHCARE, INC.	82,000.00	562.50	IDEA BASIC C/O ENDS 8/31/06 - PURCH PROF & TECH SE - Specialized nursing services for two resident students for the 2005-2006 @ \$45.00/hr as per resolution adopted on 07/26/05	X			
1290	20-266-200-200-17-0001	06-0777	6/14/2006	CONN GENL LIFE INS CO	156,827.32	839.69	NCLB TITLE III IMMIG FY 05-06 - Health care benefits for March 30th	X			
1291	20-421-100-300-26-0000	06-4834	6/20/2006	DELAWARE-RARITAN GIRL SCOUT COUNCIL	3,000.00	3,000.00	21ST CENTURY FY 05-06 - after school Program for girl scouts at all schools	X			
1292	20-421-100-600-26-0000	06-3579	6/20/2006	SAMASH MUSIC	139.10	139.10	21 CENTURY FY 2005-06 - SUPPLIES AND MATERIALS - Carlo Robelli violin polish cloth and singer markers, Prelude 4/4 violin string set	X			
1293	20-432-100-610-14-0001	06-4809	6/20/2006	SOMERSET OFFICE SUPPLIES	1,412.10	1,412.10	NJYC WIA STRENGTHING GRANT FY 05-06 - SUPPLIES - Hew Q2613A laserjet 1300 printer cartridge and Hew C8766W HP95 Tri Color cartridge (for 6310 printer) as per state contract # A5953	X			
1294	20-434-100-600-37-0000	06-3647	5/16/2006	UNIVERSITY OF OREGON	1,061.00	1,061.00	Data Systems Bench Mark Reporting Service for each grade level	X			
1295	20-434-200-580-37-0000	06-4862	6/20/2006	SYLVIA BERGER	108.00	108.00	Mileage expense for April, May, and June	X			
1296	20-434-200-580-37-0000	06-4855	6/20/2006	SYLVIA BERGER	476.73	476.73	Reimbursement for food expense and travel expense at IRA Convention in Chicago	X			
1297	20-434-200-580-37-0000	06-3947	4/18/2006	WHEREVER TRAVEL INC.	953.40	953.40	Airfare for 4 people to fly to Chicago for the IRA convention	X			
1298	20-434-200-580-37-0000	06-4556	6/20/2006	WHEREVER TRAVEL INC.	248.60	248.60	Airfare for Sylvia Berger to travel to the IRA Convention	X			
1299	20-439-200-600-36-0000	06-3227	2/21/2006	SOMERSET OFFICE SUPPLIES	279.19	79.95	MATRIX GRANT FY 05-06 - SUPPLIES AND MATERIALS - Screwdriver set, calculator w/business functions and batteries	X			
1300	20-441-200-200-14-0000	06-0740	11/1/05	AETNA, INC.	136,978.54	12.96	EMPLOYEE BENEFITS - Health plan November 2005.	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1301	20-446-200-200-14-0000	06-0734	9/29/05	CONN GENL LIFE INS CO	166,399.22	149.09	WIA - BS/ESL FY 05-06 - EMPLOYEE BENEFITS - Residual rate for Sept 2006.	X			
1302	20-446-200-200-14-0000	06-0774	6/6/2006	N.B. BOARD OF EDUC BENEFITS ACCT.	211,668.02	226.44	WIA - BS/ESL FY 05-06 - EMPLOYEE BENEFITS - Medical Benefits Account June 2006	X			
1303	20-449-200-200-14-0002	06-0764	4/18/2006	AETNA, INC.	137,956.32	49.20	PROGRAM EMPLOYEE BEN - Payment for Health Plan - April 2006	X			
1304	20-456-200-580-14-0000	06-2364	11/15/06	RHONDA THOMAS	48.40	58.69	WORKFIRST RE-ENGAGEMENT FY 05-06 - TRAVEL - Reimbursement for mileage for 121 miles @ \$.40 per mile to travel to Adult Learning Center program.	X			
1305	20-461-100-600-14-0000	06-3044	3/21/2006	SCHOLASTIC INC.	2,108.96	2,108.96	EVEN START FY 05-06 - SUPPLIES AND MATERIALS - Textbooks supplies - Scholastic Literacy partners	X			
1306	20-461-200-300-14-0000	06-4546	5/16/2006	DEBORAH CHERNISS	500.00	500.00	EVEN START FY 05-06 - PURCH PROF & TECHNICAL SERV - Payment to Deborah Cherniss for hours worked as an External Evaluator for the "Even Start Family Literacy Program." 6 hour meetings on 01/18/06 and 03/28/06 and 4 hour phone calls to consult on data	X			
1307	20-462-200-300-14-0000	06-1829	9/20/05	DEBORAH CHERNISS	2,650.00	2,650.00	EVEN START GRANT FY 04-05 - PURCH PROF AND TECH SR - Payment for services performed regarding the Even Start Family Literacy program. 53 hours were incurred at a rate of \$50 per hour. Viewed Bd resolution on 2/15/05.	X			
1308	20-464-200-200-14-0000	06-0751	01/12/06	CONN GENL LIFE INS CO	787,094.30	149.73	WORKPLACE LEARNING LINK FY 05-06 - BENEFITS - Health Care Benefits Cost - Residual Rate - January 06, 2006 less Cobra and Retirees for Sept., Oct., Nov. and Dec. '06	X			
1309	20-502-100-500-00-0000	06-5249	06/30/06	MIDDLESEX REGIONAL EDUC SERV COMM	335,203.00	36,730.00	CH 192-193 NON PUBLIC COMP ED - P.L. 192/193 services for 2005 and 2006: Comp. Ed., E.S.L., Speech, Supplemental, Exam/Class and Annual Review.	X			
1310	20-503-100-500-00-0000	06-1906	6/30/2006	MIDDLESEX REGIONAL EDUC SERV COMM	335,203.00	(382.00)	CH 192-193 NON PUBLIC ESL - P.L. 192/193 services for 2005 and 2006: Comp. Ed., E.S.L., Speech, Supplemental, Exam/Class and Annual Review.	X			
1311	20-508-100-500-00-0000	06-1906	5/16/2006	MIDDLESEX REGIONAL EDUC SERV COMM	335,203.00	6,717.00	CH 192-193 NON PUBLIC SPEECH CORRECTION - P.L. 192/193 services for 2005 and 2006: Comp. Ed., E.S.L., Speech, Supplemental, Exam/Class and Annual Review.	X			
1312	20-508-100-500-00-0000	06-1906	6/30/2006	MIDDLESEX REGIONAL EDUC SERV COMM	335,203.00	12,240.00	CH 192-193 NON PUBLIC SPEECH CORRECTION - P.L. 192/193 services for 2005 and 2006: Comp. Ed., E.S.L., Speech, Supplemental, Exam/Class and Annual Review.	X			
1313	20-603-200-200-14-0000	06-0719	7/1/05	AETNA, INC.	121,099.37	20.08	TRA GRANT FY 05-06 - EMPLOYEE - Health plan for the District for July 2006.	X			
1314	20-619-200-200-14-0001	06-0774	6/6/2006	N.B. BOARD OF EDUC BENEFITS ACCT.	211,668.02	75.40	ABE LEVEL II FY 05-06 - PROGRAM EMPLOYEE BENEFITS - Medical Benefits Account June 2006	X			
1315	20-619-200-580-14-0000	06-3065	01/17/06	PATRICIA RUGGERI-NACER	110.92	69.18	ABE LEVEL I FY 05-06 - ADMIN STAFF TRAVEL - 212 miles roundtrip from NBPS/Adult Learning Ctr. to Trump Plaza Hotel, AC for the State Employment & Training Commission Conf. on 12/13/05 to 12/15/05 + Tolls & Parking	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1316	20-999-999-999-9999	05-0150	8/31/2005	BRIGHT LIGHTS & STARS ACADEMY, INC.	1,568,090.00	65,233.10	Early Childhood Provider's Payment based on the DOE approved budget 01/15/04 from July'04 to Sept '05 (11 months @ \$142,553.63)	X			
1317	20-999-999-999-9999	05-0150	9/27/2005	BRIGHT LIGHTS & STARS ACADEMY, INC.	9,866.59	9,866.59	Early Childhood Provider's Payment based on the DOE approved budget 01/15/04 from July'04 to Sept '05 (11 months @ \$142,553.63)	X			
1318	20-999-999-999-9999	05-4165	7/26/2005	CATHI FISCHER	28.50	28.50	Mileage reimbursement for month of June	X			
1319	20-999-999-999-9999	05-0152	9/13/2005	CATHOLIC CHARITIES	1,285,372.00	225,583.40	Early childhood provider's payment based on the DOE approved budget 01/15/04 (10 months @ \$112,791.70 from July '04 to June '05 as of revised budget on 12/10/04	X			
1320	20-999-999-999-9999	05-4605	9/9/2005	CATHOLIC CHARITIES	14,760.00	14,760.00	Catholic Charities for 2003-2004 funds	X			
1321	20-999-999-999-9999	05-4698	9/20/2005	DR. MELVIN GOLDBERG	34,800.00	554.00	Provided assessment and program evaluation service	X			
1322	20-999-999-999-9999	05-3956	9/20/2005	E INSTRUCTION	10,995.00	10,995.00	Purchase of Classroom Performance System (CPS) hardware and software as per Matrix Grant: quantity of 2 PDS (32 pad each) w/ coupon redemption (\$8,000), quantity of 1 pds (24 pad each) w/coupon redemption (\$2,995) and quantity of 1 receiver	X			
1323	20-999-999-999-9999	05-5144	8/16/2005	EAI	391.00	391.00	TI-34III overhead calcul & TI-84 plus silver/VS package	X			
1324	20-999-999-999-9999	05-4634	7/26/2005	FEA/NJ ELITE	5,600.00	5,600.00	Payment for Professional services rendered to the NBPS Grades 1-12 teachers. FEA has provided 4 workshop sessions with funding provided through the No Child Left Behind Carry-Over Funds. Consultant: Arthur Firestone, Date: June 27,28,29,30, 2005 @ \$1,400	X			
1325	20-999-999-999-9999	05-4956	9/20/2005	GREATER NB DAY CARE-SHIPING ADDRESS	455.00	147.00	2004-2005 No Child Left Behind - textbooks	X			
1326	20-999-999-999-9999	05-4956	9/20/2005	GREATER NB DAY CARE-SHIPING ADDRESS	455.00	42.00	No Child Left Behind Act - textbooks	X			
1327	20-999-999-999-9999	05-4733	7/26/2005	HARRY K. WONG PUBLICATIONS, INC.	516.64	396.50	Textbook - How to Be An Effective Teacher: The First Days of Schoc	X			
1328	20-999-999-999-9999	05-4666	7/26/2005	HEINEMANN LIBRARY	697.07	697.07	35 language books, SH charges	X			
1329	20-999-999-999-9999	05-4823	7/26/2005	OFFICE DEPOT, INC. (SC#59768)	228.84	113.06	Ink cartridges for printers	X			
1330	20-999-999-999-9999	05-4989	7/26/2005	PRO LINGUA ASSOCIATES	762.30	762.30	Various books and supplemental multimedia arts	X			

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1331	20-999-999-999-9999	05-0157	9/21/2005	PUERTO RICAN ACTION BOARD	2,323,054.00	154,913.40	Yearly Early Childhood Providers Payment based on the DOE approved Budget.	X			
1332	20-999-999-999-9999	05-4912	7/26/2005	SOMERSET OFFICE SUPPLIES	1,061.07	65.83	Ink cartridges for printers & various other supplies	X			
1333	20-999-999-999-9999	05-4959	9/20/2005	ST. MARY OF MT. VIRGIN SCHOOL	8,570.41	1,236.00	St Mary's of Mount Virgin from the 2004/05 No Child Left Behind Act. Title V costs	X			
1334	20-999-999-999-9999	05-4957	9/20/2005	ST. PETER'S ELEMENTARY SCHOOL	403.00	403.00	Title IID from '04-'05 No Child Left Behind Act	X			
1335	20-999-999-999-9999	05-4231	7/26/2005	TANIA STANCHICH	64.39	64.39	Reimbursement for April, May, June mileage	X			
1336	20-999-999-999-9999	00-0076	6/30/2006	TREASURER, STATE OF NJ	77,345.00	77,345.00	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - STATE- Payment to the State for the closeout of Division of Family Development as of the 7/01/02 - 06/30/03 Indistrict Wrap Around Contract (contract# ID0316)	X			
1337	20-999-999-999-9999	05-5216	8/16/2005	UMDNJ	12,250.28	12,250.28	Payment to UMDNJ for Even Start costs as a subgrantee	X			
1338	20-999-999-999-9999	05-4678	9/27/2005	BLUE SKY PUPPET THEATRE INC.	650.00	650.00	1 performance of "The Missing Price" assembly		X		Students participated in an assembly as part of a grant program and no district funds were expended for this program
1339	20-999-999-999-9999	05-5089	9/20/2005	EBSCO SUBSCRIPTION SERVICES	349.85	368.85	Subscriptions for Exceptional Parent, Family Circle, Parenting, etc		X		The subscriptions are purchased for student use in the libraries
1340	20-999-999-999-9999	05-3183	9/20/2005	FILLIPO'S FAMOUS PIZZA	80.00	80.00	Pizza for parent & child activity time for Even Start program required activity		X		Pizza is for students to reward the students for good behavior and participation in certain projects they excelled in.
1341	20-999-999-999-9999	05-3183	9/20/2005	FILLIPO'S FAMOUS PIZZA	800.00	64.00	Pizza for parent & child activity time for Even Start program required activity		X		Pizza is for students to reward the students for good behavior and participation in certain projects they excelled in.
1342	20-999-999-999-9999	05-3184	9/20/2005	FOODTOWN	850.00	56.90	Food for families and children for Even Start program required activity		X		Food for families and children for Even Start program required activity for the gran
1343	20-999-999-999-9999	05-3184	7/26/2005	FOODTOWN	48.22	48.22	Food, etc for families and children for Even Start Program required activity, paper plates, plastic forks, soda, disposable camer		X		Food for families and children for Even Start program required activity for the gran
1344	20-999-999-999-9999	05-3184	9/20/2005	FOODTOWN	28.34	28.34	Food, etc for families and children for Even Start Program required activity, paper plates, plastic forks, soda, cookie		X		Food for families and children for Even Start program required activity for the gran
1345	20-999-999-999-9999	05-3437	7/26/2005	GABY'S BAKERY DELI AND GROCERY	40.00	40.00	Cakes for parents and child activity time for Even Start Program, required activity		X		Food for families and children for Even Start program required activity for the gran

	Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Descriptor	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1346	20-999-999-99-9999	05-5058	7/26/2005	GEORGE STREET PLAYHOUSE	1,000.00	480.00	Payment for 1 performance of "Wasted" at Roosevelt Schoo		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.
1347	20-999-999-99-9999	05-5158	7/26/2005	HELEN WEBER	1,050.00	1,050.00	Consultant at 3 after school workshop sessions. June 14, 15, 16. FOSS Science Module Training. \$350 per meeting.		X		Workshops were for the students as part of the grant program and no district funds were used.
1348	20-999-999-99-9999	05-5128	9/20/2005	MICHAEL SAMPSON	1,848.06	1,848.06	Author visit by Micheal Sampson, cab fare, parking, room and board		X		Fee is for presenter who presented an educational program to the students on career da
1349	20-999-999-99-9999	05-4852	7/26/2005	NEW YORK AQUARIUM	603.75	603.75	115 sales admission tickets		X		The district pays for field trips so the students can have educational experiences they would not otherwise be afforded the opportunity to attend.
1350	20-999-999-99-9999	05-5112	8/16/2005	POSITIVE PROMOTIONS, INC.	1,093.58	1,093.58	Various educational books, promotional pencils and pennants and stickers. SH		X		Purchases are part of the grant funded program and no district funds were used for this purchase.
1351	20-999-999-99-9999	05-4384	8/16/2005	SPIRIT LINE	552.90	552.90	Spirit wrist bands and shipping & handling		X		Purchase is for students for their use for athletics and other events at the schools.
1352	20-999-999-99-9999	05-4643	8/16/2005	SAM ASH MUSIC	636.80	260.10	320 flutophones		X		Purchase is for instruments for students to use during music classes.

APPENDIX B

Salary Expenditures and Payroll Data Analysis



Appendix B
NEW BRUNSWICK SCHOOL DISTRICT
SALARY EXPENDITURES AND PAYROLL DATA ANALYSIS

Appendix B summarizes the various analyses performed on the historical payroll data for the entire school district for the period July 1, 2004 through June 30, 2006. The presentation of this analysis documents the procedures that were performed, presents the resulting outliers of the population based on the procedural criteria, and discusses the results of our investigative follow up with the District that were performed in accordance with our approved work plan.

No.	Analysis Performed	Results of Analysis	Results from Follow-up and Recommendation
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, and other key data elements. Analyzed employee data to identify employees that were either under 18 years of age or over 65 years of age.	<p>Based upon data extraction, we identified 1,743 employee had a missing date of birth over the two year period. There were 615 employees with no date of hire recorded. 5 employees had a missing address. 563 employees had missing job titles.</p> <p>Based upon data extraction, we identified 64 employees had an address listed as a post office box.</p> <p>Based upon data extraction, we identified 93 employees were either 65 years of age or older and one employee was under the age of 18.</p>	<p>Based on our conversations with the District, we noted that the information in question was not consistently entered into the electronic payroll system in the past. While we were able to obtain the missing information for the samples that were tested, we had to retrieve it from various sources, which was time consuming for the District. We recommend that the district revisit the electronic employee files and populate missing data. We also recommend the personnel and payroll departments develop a checklist to be used to organize the information and original documentation that each department is responsible for obtaining and storing in the employee files. This information should be entered into the employee electronic master file upon hiring, and approved by a supervisor noting that the data is accurate and complete.</p> <p>Based on our discussions with District personnel, the District does not have a procedure in place to verify home addresses when a post office box is provided as a home address. We recommend that the District establish a procedure to require proof of a physical home address, or third party verification for the post office box.</p> <p>Based on our discussions with District personnel, upon attaining a tenured status, an individual can teach in the District as long as they choose to do so. In other words, there is no mandatory retirement age set by the District or the State of NJ Department of Education. The employee in the sample that was under the age of 18 was a 15 year old work study student that did not work for the District in the 2005-2006 school year and was deleted from the payroll system on 6/30/07.</p>
2	Comparison was made of employee Social Security numbers to the Social Security Administration Death Master file.	100% of the Social Security numbers on file in the District were submitted electronically to the Social Security Administration and compared to the Death Master File. 9 of the numbers submitted matched, meaning the individual was deceased. Of the nine numbers, one was an exception, meaning the other eight were valid numbers and the individuals were validly deceased.	The one exception noted was a work study student who provided the District with a false Social Security card, and filed a false W-4 form with the District. The auditors brought this information to the District's attention and the District has since sought legal counsel in order to cure this situation. The District has also implemented a new policy that all Social Security numbers are to be verified with the Social Security Administration prior to offering employment to every new hire candidate.
3	Analyzed employees whose salary increased by an amount greater than \$7,500 in school year 2004-2005 or in the 2005-2006 school year.	Based upon data extraction, we identified 266 employees that had annual salaries that changed by more than \$7,500. The value of the change in annual salary ranged from \$7,500 to \$65,500. The total change in annual salary from 2004/2005 to 2005/2006 for the 266 employees was \$3,562,805.	<p>Based on our review of the data, we noted that the span in the increase in salary related mainly to employee's that were on maternity leave and returned to work or employees that became employed by the District at some point during the middle of the prior school year. Those employees had a pro-rated base salary in the prior year resulting in the increase above the parameters tested.</p> <p>10 employees were investigated further to understand the reason and validity of the change. Of the ten items investigated, one exception was noted. The amount paid to the individual was in accordance with Board approval, however, there was a calculation error within the salary guide and this individual was overpaid by approximately \$386.</p>
4	Analyzed payroll data to identify employees terminated within 30 days of their hire date who were paid after their termination date.	Based upon data extraction, we identified 3 employees that were terminated within 30 days of their hire date that also received payment after their termination date.	Based on documentation provided by the District, there were various reasons why an employee could be paid after their termination date. The timing of the termination and the point at which it occurs during the pay cycle may in some instances cause the payment to be made up to 30 days after the termination date. In certain instances, under the authority of the Superintendent, an employee may start working and be terminated before the board approves them. A check can only be issued after board approval. Since the employee worked and therefore earned the pay but could not receive the check prior to board approval. We recommend that the District implement a policy to require Board approval be obtained before new hire candidates begin working.
5	Analyzed payroll data to identify employees whose gross pay increased by greater than \$7,500 from school year 2004-2005 to 2005-2006.	Based upon data extraction, we identified 287 employees had a gross pay increase of greater than \$7,500 from '04-'05 to '05-'06. The change in gross pay ranged from \$7,500 to \$72,326. The total change in gross pay from 2004/2005 to 2005/2006 for the 287 employees was \$3,907,785.	10 employee data files were investigated further. Of the 10 employees investigated, 1 employee was overpaid based on the board approved salary guide. We recommend that the District implement a procedure to verify that the appropriate salary guides are being utilized and all individuals are paid within the current approved guidelines.

Appendix B
NEW BRUNSWICK SCHOOL DISTRICT
SALARY EXPENDITURES AND PAYROLL DATA ANALYSIS

Appendix B summarizes the various analyses performed on the historical payroll data for the entire school district for the period July 1, 2004 through June 30, 2006. The presentation of this analysis documents the procedures that were performed, presents the resulting outliers of the population based on the procedural criteria, and discusses the results of our investigative follow up with the District that were performed in accordance with our approved work plan.

No.	Analysis Performed	Results of Analysis	Results from Follow-up and Recommendation
6	Analyzed payroll data to assess if there were any employees that do not have the applicable benefit deductions.	Based upon data extraction, we identified 1,462 records (over the two year period) that were not coded within the District's payroll system in order to determine if the applicable pension deductions were made. The auditors performed alternate procedures to test that the appropriate deductions for pension contributions were being made from employee paychecks.	Based on discussions with the District, not all employees are eligible for benefits. The District's payroll system is set-up in such a way that the auditors were not able to segregate employees eligible for benefits from the employees that are ineligible. 10 employee data files were investigated. Of the 10 employee data files investigated, 5 exceptions were noted. For the 5 exceptions noted, each employee should have been enrolled in the pension system and was not. We recommend that the District implement a procedure to code employee data files for eligibility to ensure all individuals required to be in the pension system have the proper pension deductions withheld from their paychecks. An internal audit of the pension system was completed during 2006 by the District. The audit determined that many people had been improperly excluded from contributing to the pension system. We recommend that a procedure be implemented so that eligible employees are recognized and are enrolled in the pension system upon becoming eligible and/or employed by the District.
7	Analyzed employees who received greater than 10% of base salary in stipends.	Based upon data extraction, we identified 48 employees received a stipend greater than 10% of their base salary.	Based on discussions with the District, we noted that stipends are typically paid for duties outside an employee's normal scope of work. For example an employee could be employed as a science teacher and take on additional duties as a soccer coach. The employee would receive a stipend for those additional duties above their base salary. We selected a sample of 25 employees to investigate, and noted no exceptions. All payments were Board approved and appeared reasonable. In many cases we found that an employee received a stipend, but no base salary. The reason for this being that the individual only occupied a coaching or activity coordinator position and was not employed by the District in any other capacity.
8	Analyzed payroll data to identify employees who received greater than 52 checks within the two year period covering the 2004-2005 and 2005-2006 school years.	The pay cycle in the District is such that employees are paid twice a month. There are both 10 month and twelve month employees in the District. We selected employees that were issued more than 26 paychecks in a particular school year. During the '04-'05 school year, 3 employees received more than 26 paychecks. During the '05-'06 school year, 18 employees were issued more than 26 paychecks.	The auditors reviewed the supporting documentation for all of the instances where an employee received in excess of 26 paychecks. Based on our review of the supporting documentation, additional payments appear reasonable and were approved.
9	Analyzed employees who received greater than 25% of base salary in overtime.	Based upon data extraction, we identified 53 employees earned greater than 25% of their base salary in overtime. The overtime paid to these employees totaled \$930,670.	The auditors investigated the overtime paid to 25 of the 53 employees noted. Based on supporting documentation provided by the District, the overtime payments appear reasonable. Based on discussions with the District, the District maintains that it is less cost effective to hire, train, and provide benefits to additional employees than it is to pay overtime to current employees. The District has procedures in place to rotate the overtime schedule. If an employees declines an overtime assignment, it is documented and signed by the employee. See the Internal Control section of this report for further discussion.
10	Analyzed payroll data to identify employees who were paid more than 30 days after their termination date.	Based upon data extraction, we identified 4 employees were paid 30 days after their termination date.	Based on the information provided to us by the District, all payments made to these employees appear reasonable and appropriate approvals were noted.

APPENDIX C

Definitions and Key Indicators/ Framing Questions



Appendix C - Definitions and Key Indicators

Definitions

The Non-Salary Historical Expenditures were evaluated to determine if the expenditure Appears Reasonable, was Discretionary in Nature, or Inconclusive. The terminology utilized herein is defined as follows:

Appears Reasonable: Based on our evaluation of an expenditure item and the supporting documentation provided to us, it appears that the expenditure appropriately met one or more of the key indicators below. For example, proper approvals were documented, purchase order package was complete, documentation supported the educational nature, and purchase price for the goods or services was not deemed excessive.

Discretionary: Based on our evaluation of an expenditure item and the supporting documentation provided to us, it appears that the expenditure does not meet the definition of appears reasonable but the District believes the expenditure was appropriate and necessary for the District to operate.

Inconclusive: Based on our evaluation of an expenditure item and supporting documentation provided to us, it appears that sufficient information may not have been provided and/or explanations were not sufficient to conclude on the expenditures.

Key Indicators/Framing Questions

The Key Indicators utilized to determine the expenditure category are detailed as follows:

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?

Answers to the key indicators/framing questions were used in determining the classification of the expenditures as discussed under definitions above.

APPENDIX D

Overall District Response



NEW BRUNSWICK BOARD OF EDUCATION

268 Baldwin Street, P.O. Box 2683

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RICHARD M. KAPLAN
Superintendent of Schools

RICHARD D. JANNARONE
Business Administrator/Board Secretary

October 1, 2007

State of New Jersey
Department of Education
Attn: Commissioner Lucille Davy
PO Box 500
Trenton, NJ 08625-0500

Honorable Commissioner Lucille Davy:

Please consider this document as the official New Brunswick Board of Education's response to the audit conducted by WISS & Company, LLP. You may want to know that this response has followed the same format as the report.

The New Brunswick Board of Education believes in general, that many of these items declared discretionary or inconclusive by the state's auditors are absolutely necessary to the educational experience for the students in our community. The criteria used for this audit led the auditors to classify items discretionary or inconclusive even though they appeared reasonable. Additionally, by the department's own admission this was done without guidance, regulation or statute.

Historical Analysis of Expenditures

The audit program included a historical analysis and recommendations were made based on the district's procedure in place at that time. The Board of Education believes that the Internal Control review should have been on the procedures in place now and not what was in place two years ago. We are pleased to note that many of the recommendations in this report are based upon past practices that were rectified. The district had already been informed by the Independent Auditor Samuel Klein and Company as well as its own Consultant Internal Auditor of areas that needed to be addressed. In fact, the corrective action plans submitted by the district have already been approved by the Department of Education prior to the release of this audit.

The district is also pleased to note that the auditor tested all line items that would include miscellaneous and administrative expenditures. Only \$1.5 million dollars of discretionary and inconclusive expenditures were noted out of total budgets of approximately \$250 million dollars, which is approximately one-half of one percent of the total budgets.

Of the \$1.5 million dollars of discretionary and inconclusive expenditures noted, \$514,666 were capital outlay items as listed below:

Swing Space Technology:	\$398,416
Verizon Conference Equip:	\$27,000
Dance Studio Equip.	\$2,750
Tech Ed.	\$83,000
ACAD Equip for HS:	\$3,500

These are clearly needed educationally and should have been classified as reasonable.

Another \$86,431 was expended for two replacement vehicles that were over 15 years of age and utilized for the distribution of daily breakfast and lunch program throughout the city.

This audit program that classifies these items as discretionary or inconclusive has a serious flaw. Although the rest of the items were not deemed reasonable per the audit program, the district believes they are necessary and provide a benefit to the children of the city of New Brunswick.

Discretionary/Inconclusive Summary

Food – The district pays for food for parents and students for activities such as Parent Night Training, Academic Awards Dinner, National Honor Society Dinner, etc. due to the belief that it rewards the students for their accomplishments.

Car Use – The district utilizes cars to/from the airport because it is more cost effective than having each staff/board member drive and leave his/her car at the airport. Also, if a number of staff/board members are traveling to the same event, we can rent a van and have a staff/board member drive and save money rather than reimbursing each participant mileage and parking fees.

The district has a fleet of 29 vehicles and its' maintenance and cleanliness are necessary for optimum use. Normally, maintenance personnel cleans the fleet of cars to save costs. However, on two occasions an employee was given authority to have the car washed offsite due to the need of the vehicles' use for Board of Education purposes. The total cost to maintain the cleanliness of that car in question was \$20. The employee has reimbursed the district the \$20 so there was no cost to the Board of Education.

Police – The Board of Education feels it is necessary to have police presence at certain athletic events and other events based on police intelligence shared with district officials in advance.

Graduation – It is impossible to hold graduation in the High School auditorium due to its' limited seating capacity. In previous years the High School football field was utilized. However, on a number of occasions inclement weather caused last minute movement back to the High School and thus seriously hindered the ability of family members to attend the graduation exercise. The Board of Education has made continuous overtures to utilize other public venues to provide weather proof environments, all to no avail. Each year the district explores various options stressing cost effectiveness and has been successful in reducing the rental costs. When the new High school is completed and opened in 2010-2011, adequate space will be available thereby eliminating the need to seek rental facilities.

SLC Payments – The fact that the SLC payments have been classified as discretionary by the auditors shows the lack of continuity between the established audit program criteria and the New Jersey Department of Education decisions regarding this issue. The Department of Education

initiated and approved the regulations that first promoted payments to the parents in order for reasonable child care be implemented. The district put the payments for these members in their separate application request for additional funding from the Department and it was granted every year including the 2007/2008 budget. We believe the department would not have approved this if they felt it was discretionary and not reasonable.

Advertising Agency – The district utilizes an advertising agency in order to be more cost efficient. The agency pools advertisements with other Abbott and non Abbott districts. As of result, the district pays less per line than if we went directly to the newspapers alone. The audit program does not allow recognition for cost effective procedures. At a time when the State Administration has advanced legislation that requires sharing services and pooling activities to achieve cost effective measures so as to assure citizens that funds are spent wisely, the audit program should recognize this efficiency and not question its implementation. The district has saved over \$2,000 each year since implementation in 2005.

Internal Auditor – The district utilized the expertise of the former New Jersey State Department of Education Director of Compliance, a CPA, as an internal auditor to examine all internal controls to ensure compliance with all state and federal regulations. Thus the district proactively took steps to ameliorate issues identified in order to insure its fiscal stability and compliance with State and Federal requirements. This stability allowed the district to accept Governor Corzine's request to hold the budget flat for the 2005-2006 budget year. Other districts should be encouraged by the Administration to act as responsibly as the New Brunswick Board of Education in this regard.

Athletic Physical Exams and cleats – The auditor declared physical exams and cleats for students inconclusive. We disagree. It is our opinion that the cleats purchased are part of the football uniform and we are therefore required to be provided by NJSIAA rules. The students would not have the ability to participate if the district did not provide the physical exams. They would be deprived of experiences that are necessary to add to their educational experiences and provide them with potential college scholarships and opportunities to extend their lifetime educational goals.

Humanitarian Lunches- The Board of Education policy provides students who have not been classified for free or reduced lunch to receive a sandwich even if they do not have the ability to pay that day. Professional medical literature was presented to the audit team to substantiate the need to feed students and the positive effect it has on student achievement. The New Brunswick Board of Education realized an operating surplus in the food enterprise fund. We believe to deny a student a peanut butter or cheese sandwich is morally and ethically unconscionable as well as educationally deprivational.

Cost Savings Analysis

The auditor made four (4) cost savings recommendations in its report. The district had already implemented the following three (3) recommendations before the audit began:

- Wiss noted the District made numerous payments to copier vendors that represented significant expenditures. “We suggest copier service contract be evaluated district-wide to determine if consolidation of those contract would yield a cost saving benefit.” The district did just that before this audit began and consolidated the contract and realized yearly cost savings of over \$20,000.
- Wiss noted “The District utilizes police officers and security guards at many of its athletic events and other functions. The District should evaluate the cost of utilizing the local police force for games and dances held outside of normal school hours in addition to the use of its own security staff.” The district continues to use police based on police intelligence for special circumstances only in order to provide a safe environment for our students and the community.
- Wiss noted “The District should consider reducing costs and/or the amount of meals served at various functions such as workshops and conferences within the District.” The district implemented a policy in the 2006-07 school year where we do not feed staff for any function.

Internal Control Review

Accounts Payable

Approval of Purchase Orders – Revise Resolution –This recommendation is due to the resolution only saying “and” instead of” “and/or” which was the intent of the Board of Education. The years previous to and after this resolution states “and/or” when referring to the Business Administrator, Assistant Business Administrator and Superintendent signing purchase orders.

Open Purchase Orders – The district has reviewed this recommendation and has begun to implement corrective action to rectify. However, it should be noted that in some circumstances this minimal usage saved the taxpayers a considerable amount of money on a one time purchase.

Use of Signature Stamps on Duplicate Vouchers –The district is pleased to note this recommendation was already noted in the Annual Audit and corrective action was implemented and certification of such was provided to the Department of Education.

Timing of Purchase Orders –The district implements a policy every year that all purchase orders must be completed by March 31st for that school year. The Business Administrator enforces that rule and will only make exceptions if the items are absolutely necessary for that school year.

Inventory and Fixed Assets

Inventory Observation and Tagging of Fixed Assets – As noted in this audit, the district is able to prove that they are correctly implementing this recommendation and has been implementing it before the audit began so the issue is no longer a concern.

Fixed Asset Inventory – Use of Edu-Met Software System – The district does track fixed assets as stated and will explore the recommendation to utilize the Edumet system to track fixed assets rather than the current system.

Purchasing

Authorized Changes to Purchase Orders – The district is pleased to inform you that this recommendation was already noted in the Annual Audit and corrective action was implemented and certification of such was provided to the Department of Education. As a matter of fact, the recommendation where a new purchase order was to be created for an excess payment was corrected by the district in December 2005. This is an example of an incorrect recommendation since the district has not practiced this since 2005.

Cell Phone Usage Policy – This audit recommended that the district pass a board resolution to approve the limited number of employees who are entitled to utilize board purchased cell phones. The district has already complied with this request for the 2007 and 2008 fiscal years.

Food Services

Computer System – The recommendations made are to use an updated software for budgeting and purchase order system to track sales. The district is pleased to note that before the audit began the district purchased and began the transition to implement a purchase order system for the start of school this year. The system has been implemented beginning September of this year because the district had the foresight to continue to improve its' operations effectively and efficiently.

Budget – Although not required the by the state, the district will develop an itemized budget for food services during the next budget process.

Free and Reduced Lunch Applications - The audit recommends we encourage more participation from our students and parents to fill out the free and reduced lunch applications. The district has a 85-90% free and reduced rate now. Based on this rate there is no basis to determine that the district has not received the maximum participation.

Tracking of Daily Sales – The district is pleased to note that before the audit began the district purchased and began the transition to implement a Point of Sale system for the start of school this year. The system has been implemented beginning September of this year because the district had the foresight to continue to improve its operations effectively and efficiently.

Food Service Expenditures Included in the General Fund – This audit notes that the district has implemented the food service expenditures in the general fund in 2006/2007 before the audit began.

Pupil Transportation

MRESC – District Contact – This recommendation suggests the district employ an employee to be the contact person with the MRESC for transportation. The district does not have the funding to employ such a person. So, the Business Administrator will continue to be the contact person and handle all the tasks necessary on a daily basis.

General Operations

Journal Entries – The district is pleased to note that the only recommendation, arguably the most important function of general operations, (budgeting, receipts, etc.) is that the Business Administrator should have another employee prepare the journal entries themselves then have

the Business Administrator approve rather than the Business Administrator completing it himself. The district feels that since the Business Administrator is the final approval, then there is no reason why he cannot complete it like many of the other tasks. These entries, have no effect on cash and the Treasurer of School Monies must agree with all entries so in essence the independent treasurer is the internal control balance.

Payroll and Human Resources

Employment Verification - This recommendation refers to a work study student that submitted a fraudulent social security card for summer employment. The district has implemented the procedure where all social security numbers are checked through a program which verifies the accuracy of the cardholder.

Salary Changes – We point out that all salary changes do receive board approval and all salary calculations are reviewed by more than two staff members to ensure accuracy. The Assistant Superintendent for Personnel does the actual hiring and determines the salary per board guidelines. The Payroll supervisor inputs the salary onto the payroll system. The Assistant Business Administrator reviews all salaries for accuracy. We know that all staff have been paid what they are due by contract and what the board approved. The New Brunswick Board of Education goes to every extent necessary to ensure that the payroll is correct and is tracked for compliance through the board minutes.

Reconciliation – This not a requirement since the Board's independent auditor reviews the payroll for the year. The district will implement this practice and perform the annual reconciliation as well.

Employment Contracts – The district is pleased to note that this recommendation was implemented by the district before the audit began and procedures are in place to ensure accuracy on a continual basis.

Manual Checks – This recommendation refers to manual payroll checks for employees who were not paid due to any reason. The district does have a policy regarding manual checks stating that any manual check must be approved and initialed by the Business Administrator. The Business Administrator controls the payroll signature stamp and assures that no misuse occurs.

Additional Pay – As noted in this audit, the district is pleased to note that we have upgraded the ADP payroll system so that the hours and rates are inputted directly on the system. Therefore this recommendation has already been implemented.

Computer Operations/Software

Passwords – This recommendation suggests that the district change every employee's password to access their computer every three months. The district has implemented the control where every employee has a password to access their computer. The district will consider this request to determine whether this will strengthen an individual's controls of his/her password. It should be noted that all Central Office computers have different passwords and selected options of readability or access to data.

Software Rights – This recommendation suggests the IT department rather than the Business Administrator have the administrative rights to make changes on the Edumet system. The district disagrees with this recommendation because the IT department consists of 6 technicians and one supervisor whose primary role is to install, repair and otherwise maintain the technology

of the district. Their training knowledge and expertise is not in the area of technical issues relating to district purchasing and related processes.

Fixed Assets Inventory of Computers and Related Peripherals – As noted in this audit, the district is pleased to report that they are correctly implementing this recommendation.

Disaster Recovery Plan – The district has the necessary backups in place but does not have it documented as part of this plan. The district is in the process of constructing a disaster recovery plan for the IT function of the district.

Third-Party Vendor Access to System – The district disagrees with the recommendation that the Edumet vendor who maintains the system should need approval from us to update the system. Edumet always notifies the district of any changes or updates and usually these updates occur at our request.

System Administrator Activities – This recommendation recommends that all system administrator activities be tracked and logged. The Edumet system maintains an audit trail so all activities are logged and monitored.

Student Activities

Bank Statements – This recommendation recommends that all bank statements be sent directly to the Special Projects Accountant instead of the individual schools. The district is pleased to note this change has been implemented.

Signatures on Checks – The district does require that all student activity checks have two signatures as of the 2006-07 school year.

Agency Accounts

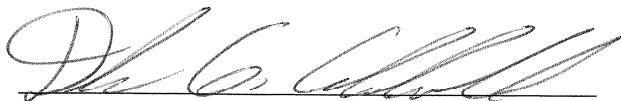
Unemployment Account – This area recommends the district open up a separate unemployment bank account to track claims. The district has an individual line item account set up and all bills are paid through this account for monitoring purposes. This recommendation is not part of the State's Audit Program.

Reconciling Items – This area recommends all outstanding checks over one year old be reconciled. As of June 2007 all checks outstanding more than one year were resolved.

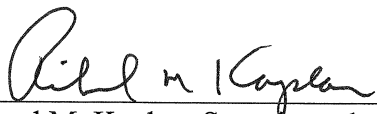
Ending Balances in the Payroll Agency Account – The district is pleased to note this reconciliation was completed as of June 30 2007 and therefore the corrective action to this recommendation has already been completed.

We hope this correspondence clarifies the position of the New Brunswick Board of Education regarding the specifics contained in the state's audit of our district. If you have any questions or seek greater clarification please feel free to contact our Superintendent and/or Business Administrator.

Sincerely yours,



Dale G. Caldwell, President
New Brunswick Board of Education



Richard M. Kaplan, Superintendent
New Brunswick Board of Education



Richard D. Jannarone, Business Administrator
New Brunswick Board of Education