

**State of New Jersey
Department of Education
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Farmingdale Public School

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New Jersey K to 12 Education

**Collaborative Monitoring Report
August 2023**

District: Farmingdale Public School
County: Monmouth
Dates Monitored: June 27, 28, 29 and 30, 2023
Case Number: CM-09-23

Funding Sources:

Program	Funding Award
Title I, Part A	54,974
Title I SIA	0
Title II, Part A	4,791
Title III	0
Title III Immigrant	0
Title IV, Part A	19,702
IDEA Part B, Basic and Preschool	46,591
CRRSA ESSER II (includes all subgrants)	149,192
ARP ESSER (includes all subgrants)	352,980
Perkins V	0
Total Funds	<hr/> 628,230 <hr/>

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Background

The Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA) and other Federal education laws require local education agencies (LEAs - school districts and charter schools) to provide programs and services to schools within their local jurisdiction. The provision of these programs and services is based on the pertinent authorizing statutes specified in each of the Federal education laws.

The laws further require that state education agencies, in this case, the New Jersey Department of Education (NJDOE) to monitor the implementation and execution of Federal programs by the subrecipients. The monitors thereby determine whether the funds are being properly used by the district for their intended purposes and achieving the overall objectives of the funding initiatives.

Introduction

The NJDOE visited the Farmingdale Public School (FPS or district) virtually, except where noted, to monitor the district's use of Federal funds. The NJDOE also examined related program plans, as applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year's applications and authorizing statutes.

The goal of the monitoring is to determine whether the funds were spent in accordance with the requirements of each program, Federal and state laws, and applicable regulations. The monitoring of FPS included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title II, Part A (Title II-A);
- Title IV, Part A (Title IV-A);
- IDEA Part B - Basic and Preschool;
- Coronavirus Response and Relief Supplemental Appropriations ESSER Fund (CRRSA ESSER II) and applicable subgrants; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

The scope of work performed included the review of records and documentation which included:

- accounting records
- annual audits
- board of education (board) meeting minutes
- grant applications program plans and needs assessments
- grant awards

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- payroll records
- purchase orders
- student records

The scope of work performed also included interviews with:

- instructional staff to verify implementation of Individualized Education Programs (IEPs)
- child study team members and speech-language specialists
- the program administrator regarding the IDEA grant

In addition, a sampling of computing devices and equipment purchased with Federal funds was selected and physically examined without exception.

Expenditures Reviewed

The grants and programs reviewed included Title I, Title II-A, Title IV-A, IDEA Basic and Preschool from July 1, 2022 through June 22, 2023. In addition, CRRSA ESSER II and ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through June 22, 2023. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

General Overview of Uses of Federal Funds

Title I, Part A Projects

The purpose of the Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

FPS serves grades PreK–8 and shares student populations with Howell School District and Freehold Regional High School. The district is using their Title I funds to implement a targeted assistance program in its Title I-funded school. Title I funds are used primarily to pay the salaries and benefits of basic skills teachers to supplement the instruction of identified low-performing students, and for instructional supplies.

Title II-A Projects

The purpose of Title II-A is to:

1. increase student achievement consistent with the challenging State academic standards;
2. improve the quality and effectiveness of teachers, principal and other school leaders;

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3. increase the number of teachers, principal and other school leaders who are effective in improving student academic achievement in schools; and
4. provide low-income and minority students greater access to effective teachers, principal and other school leaders.

FPS primarily uses its Title II-A funds to strengthen the quality and effectiveness of school staff. FPS also uses their Title II-A funds so their staff may pursue a variety of virtual and in-person professional development opportunities in language arts literacy, mathematics, gifted and talented instruction, art integration in classrooms, and data analysis.

Title IV-A Projects

The purpose of Title IV-A is to improve students' academic achievement by increasing the capacity of LEAs to:

1. provide all students with access to a well-rounded education;
2. improve school conditions for student learning; and
3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

FPS uses their Title IV-A funds to support well-rounded educational opportunities and the effective use of technology by purchasing interactive whiteboards for their classrooms. Professional development was included with the purchase as well, in order for FPS staff to learn how to effectively use the whiteboards during classroom instruction time.

IDEA

The purpose of the IDEA grant is to provide federal entitlement funds to assist with the excess costs of providing special education and related services to students with disabilities. The FY 2023 IDEA Basic funds are allocated for contracted child study team services. Preschool allocations are being used to purchase instructional supplies for preschool students with disabilities.

CRRSA ESSER II

The purpose of CRRSA ESSER II funding is to provide money to LEAs to assist in: safely reopening schools; measuring and effectively addressing significant learning loss; and testing, repairing, and upgrading projects to improve air quality in buildings.

FPS uses its CRRSA ESSER II funds primarily for educational technology, such as Chromebooks, salaries and benefits for a Custodian and Lunchroom Aide, storage containers and cleaning supplies.

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In addition, CRRSA Learning Acceleration funds are being used for a summer learning enrichment program called Project SOAR¹, instructional materials, classroom supplies and professional development. CRRSA Mental Health funds are being expended for professional services such as a social emotional learning coach, professional development relating to social emotional learning, mental health supports and services implementation, supplies and materials and social emotional online resources.

ARP ESSER

The purpose of ARP ESSER funding is to assist LEAs in preparing for and responding to the impact of COVID-19 on educators, students, and families. Additional uses of funds include, but are not limited to:

1. hiring new staff and avoiding layoffs; and
2. addressing learning loss through summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

FPS uses its ARP ESSER funds for Special Education Educational Assistant and Mobility Aide salaries and extended year summer learning programs, including costs for instructional supplies, materials, and compensation of staff.

ARP ESSER subgrant funds are budgeted for uses including, but not limited to:

1. instructional supplies such as leveled literacy intervention kits and interactive whiteboards for classrooms;
2. Project SOAR;
3. extended school day learning opportunities on the academic, social, emotional, and mental health needs for all students.
4. increasing access to school-based mental health support and social-emotional development by providing professional services; and
5. professional development for staff on mental health literacy and strategies to support students.

Detailed Findings and Recommendations

The Detailed Findings and Recommendations are disaggregated into the following sections:

1. Multiple Grants Section – findings necessitating the reversal of charges for multiple grants due to the lack of adequate supporting documentation.
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the Federal awards covered during the monitoring. The programmatic findings precede

¹ The acronym SOAR stands for Summer Opportunities for Academic Readiness.

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the fiscal findings unless otherwise denoted by an asterisk (*).

3. Administrative Section – crosscutting administrative findings may be found in this section.

Multiple Grants Section

CRRSA ESSER II and ARP ESSER

Finding 1:

The district was asked to provide accounting and payroll records to support the compensation paid to staff members with Federal funds. Various expenditures were inadequately documented as summarized below:

1. The district did not furnish copies of pay forms or timesheets, and time and activity reports to substantiate payroll costs and disbursement adjustment #22DI0024, respectively:

Grant	Transaction Date	Amount
ARP ESSER	6/15/22	21,250.00
ARP Beyond the School Day (BSD)	6/15/22	4,865.76
Total		26,115.76

2. The district posted payroll costs to their Account Analysis -PO Order -All Accounts - Specific Date reports (Account Analysis) for certain payroll dates which exceed the amounts supported by corresponding sign-in sheets with the beginning and ending start times of the work performed.

Grant	Transaction Date	Account Analysis Total	Amount Supported	Difference
CRRSA ESSER II	11/15/21	2,184.64	495.00	1,689.64
CRRSA ESSER II	4/15/22	2,395.00	596.25	1,798.75
CRRSA Learning Acceleration (LA)	9/15/21	2,752.44	0.00	2,752.44
CRRSA Mental Health (MH)	6/15/22	1,664.00	0.00	1,664.00
Total		8,996.08	1,091.25	7,904.83

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In some cases, alternate documentation such as Teacher’s schedules and sign-in sheets were provided to support the salaries and compensation charged to ARP ESSER and CRRSA ESSER II, respectively.

Pursuant to the Uniform Grant Guidance, charges to Federal awards for salaries and wages must be:

1. necessary, reasonable, and allocable to the Federal award;
2. adequately documented; and
3. based on records that accurately reflect the work performed.

In order to avoid potential monetary findings, time and Activity Reports (TARs) must be prepared by staff members whose salaries are funded in whole or in part by Federal awards. In addition, timesheets must be completed by employees paid on an hourly basis. The TARs and timesheets must reflect what grant funded staff are doing, as well as when and where they are working. This documentation is necessary to verify that grant funded staff are performing activities allowable under each Federal award.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.430(i) Standards for Documentation of Personnel Expenses and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must submit copies of sign-in sheets and TARs which support the payroll charges for each grant summarized in this finding. If the district is unable to provide required documentation, the district must submit copies of accounting reports evidencing:

- the reversal of the payroll expenditures totaling \$34,020.76 (see table), as well as the associated benefit costs; and
- the exclusion of these figures listed from corresponding FY 2023 Final Expenditure Reports (FERs) for all grants shown, except for ARP ESSER and ARP BSD. The FER for ARP ESSER and the subgrant are not due until FY 2024.

Grant	Total
CRRSA ESSER II	3,488.39
CRRSA LA	2,752.44
CRRSA MH	1,664.00
ARP ESSER	21,250.00
ARP BSD	4,865.76
Total	34,020.59

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The required documents must be submitted to Office of Fiscal Accountability and Compliance (OFAC) through the Collaborative Federal Monitoring (CFM) Homeroom Application when the district submits its corrective action plan (CAP).

Recommendation(s):

Going forward, in order to support the compensation of Federally funded grant staff, it is highly recommended that the district utilize the NJDOE prescribed time and activity report and timesheet exemplar, in particular, in lieu of vouchers. Samples of these documents were furnished to appropriate district personnel during the CFM visit.

Finding 2:

The district was unable to provide copies of various purchase orders for examination to substantiate several procurement transactions or disbursement adjustments that were allocated to the grants shown on Attachment A.

Pursuant to the Uniform Grant Guidance, the district is required to maintain records which demonstrate the costs charged to the grant are:

1. necessary, reasonable, and allocable to the Federal award; and
2. adequately documented.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of the expenditures identified on Attachment A that were allocated to: CRSSA ESSER II - \$2,190.00; ARP ESSER - \$2,499.53 and ARP BSD - \$861.16. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination (ROE).

In addition, the district must provide accounting records demonstrating the exclusion of the CRRSA ESSER II figure mentioned from the corresponding FY 2023 FER.

Grant Specific Programmatic and Fiscal Section

Title I, Part A

Finding 1:

While the district provided samples of the notification letters sent to the parents/guardians of identified Title I students, the letters were not consistently filled out to inform parents with the

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reason their child was identified. The parents/guardians of identified Title I students must be informed of the multiple educationally related criteria used to identify their child/children for Title I services.

Citation(s):

ESEA §1115 Targeted Assistance Schools and ESEA §1116(c) Parental Involvement - Policy Involvement

Required Action(s):

The district must ensure parent notification letters include clearly defined entrance and exit criteria for each student. The district must identify how this process will be implemented in the school as part of the submission of its CAP.

Finding 2:

The district's 2022-2023 school-parent compact outlined the responsibilities of the parents and the school only. The compact did not include the roles and responsibilities of the students. The exclusion of the students' roles and responsibilities did not offer all parties an opportunity to understand their role in the shared responsibilities for student academic achievement.

Citation(s):

ESEA §1116(d) Parent and Family Engagement –Shared Responsibilities for High Student Academic Achievement

Required Action(s):

The district must include the roles and responsibilities for the school, parent, and student in the school-parent compact. The district must provide a copy of its revised school-parent compact to the NJDOE as part of the submission of its CAP.

Finding 3:

The district did not provide evidence that the school convened an annual Title I parent meeting at the beginning of the school year. Rather, the meeting was held on May 9, 2023. Not conducting an annual meeting to explain the Title I legislation and the district's Title I programs in the beginning of the year does not allow parents of identified Title I students to be informed and vested in the Title I process.

Citation(s):

ESEA §1116(c) Parental and Family Engagement – Policy Involvement

Required Action(s):

The district must ensure that its Title I school convenes an annual Title I meeting, at the beginning of the school year, to inform all parents of the legislative requirements, and the school's Title I program. The district must outline the steps it will take to ensure the

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Title I Annual meeting will occur, at the aforementioned time, as part of the submission of its CAP.

Finding 4:

The district submitted an amendment to their FY 2023 ESEA Consolidated Subgrant Application increasing, in part, the funds reserved for homeless children and youths, but did not submit an updated Account Analysis as requested which reflects this fiscal change.

Citation(s):

ESEA §1113(c)(3)(C)(i) Allocations- Reservation of Funds- Homeless Children and Youths and Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district is required to submit a revised FY 2023 Title I Account Analysis and corresponding Fund 20 Budget Report to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE. The restricted reserve must be budgeted under an account number with a distinct subcode in order to facilitate the tracking and monitoring of related expenditures for conformity with ESEA legislation.

Title II-A

The review of the district's 2022-2023 Title II-A programs yielded no findings.

Title IV-A

The review of the district's 2022-2023 Title IV-A programs yielded no findings.

IDEA Program

Finding 1:

The district did not consistently document all required considerations and statements in the Individualized Education Programs (IEPs) of students eligible for special education and related services. Specifically, IEPs developed for students eligible for special education and related services did not consistently include the location of the provision of related services and age 14 transition documentation of the post-secondary liaison and interagency linkages.

Citation(s):

N.J.A.C. 6A:14-3.7(e)8 and 11 Individualized education program

Required Action(s):

The district must ensure each IEP for students eligible for special education and related services contain the required considerations and statements. To demonstrate

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correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. Names of the students whose IEPs were identified as noncompliant will be provided to the district by the special education monitor.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the revised IEPs
- review a sample of IEPs for students whose annual review meetings will be conducted between December 2023 and April 2024
- review the oversight procedures

Finding 2:

The district did not consistently conduct multidisciplinary initial evaluations for students referred for speech-language services by obtaining an educational impact statement from the general education classroom teacher.

Citation(s):

N.J.A.C. 6A:14-2.5(b)6 Protection in evaluation procedures

Required Action(s):

The district must ensure a multidisciplinary evaluation is conducted for students referred for speech-language services by obtaining a written statement from the general education teacher that details the educational impact of the speech problem on the student's progress in the general education classroom. To demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review initial evaluation reports for students referred for speech-language services whose eligibility meetings will be held between December 2023 and April 2024
- review the oversight procedures

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CRRSA Mental Health

Finding 1:

The district's FY 2023 Fund 20 Budget Summary for CRRSA MH, line item 200-100, does not include July 15, 2022 payroll costs which appear on the corresponding Account Analysis. District personnel were unable to explain this discrepancy during CFM.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district is required to obtain an explanation, in writing, for the lack of agreement between the aforementioned accounting reports from their vendor, along with the vendor's proposed corrective action to prevent such discrepancies in the future. The district must submit the vendor's response to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Administrative Section

Finding 1:

The district did not submit board policies relating to record access and retention as requested for examination. Nor did the district provide copies of certain written procedures for review. Examples include, but are not necessarily limited to:

- determining the allowability of costs in accordance with Federal cost principles and the terms and conditions of the Federal award; and
- the mandatory disclosure of all violations of Federal criminal law involving fraud (pertinent information relating to fraud follows), bribery, or gratuity violations potentially affecting the Federal award.

Pursuant to ESEA legislation, each recipient of a grant or subgrant under ESEA must display, in a public place, the hotline contact information of the Office of Inspector General of the Department of Education (USDEOIG) so that any individual who observes, detects, or suspects improper use of taxpayer funds can easily report such improper use.

Federal guidance relating to the prevention of fraud is accessible from [USDEOIG Brochures](#); scroll past multiple tables to the Brochures, Flyers & Posters (Download Free) section. Use this link, [For K-12: Preventing Fraud and Corruption in Federal Education \(2021\)](#), to access a video training presentation.

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Citation(s):

ESEA §9203 Preventing Improper Use of Taxpayer Funds; Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment, 2 C.F.R. §§200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles; and §200.113 Mandatory disclosures

Required Action(s):

The district must develop, revise, adopt and implement board policies and written procedures which address the requirements of the Uniform Grant Guidance, and include relevant citations and references to current legislation, where appropriate. The district may opt to utilize a vendor for the preparation and revision of the requisite board policies and procedures.

Finding 2:

The board meeting minutes provided for examination lacked mention that the district agreed to:

1. submit applications and/or amendment applications for certain grants/subgrants, including the dollar amount of the federal award; and
2. accept the funds upon subsequent approval of the applications.

In the case of ARP ESSER programs, the district's board meeting minutes simply indicate that it approves ARP ESSER.

Citation(s):

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in the EWEG system

Required Action(s):

While completing each Consolidated Grant Applications in EWEG, the district must enter the actual or anticipated date of a board resolution, approving the submission of the grant application and acceptance of grant funds, following subsequent approval. The board resolution must be kept on file for audit or monitoring purposes.

Finding 3:

A review of the district's board approvals for the funding of certain staff via Federal awards lacked mention of:

- the hourly rate of payment for staff members who performed activities attributable to Project SOAR and COVID remote learning using CRRSA Learning Acceleration subgrant funds; and

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- approvals of *all* staff whose wages and compensation were allocated to the CRRSA Mental Health subgrant.

LEAs must adopt resolutions evidencing the board’s authorization of staff to perform allowable grant funded activities. With respect to salaried employees, the board minutes must clearly delineate: the account number; funding source; employee name; position title; annual salary; funded salary; and salary funding percentages. Subsequent changes in the employees’ funding percentage need to be approved by the board as well.

In regard to staff performing activities outside of normal work duties, the board minutes must include, at a minimum: the account number; funding source; employee name; position title; activity; hourly rate; and a “not-to-exceed” amount.

Pursuant to the Uniform Grant Guidance, the total charge for an employee’s compensation must, among other things, follow an appointment made in accordance with LEA’s laws and/or rules or written policies and meets the requirements of Federal statute, where applicable. In accordance with State statutes, “no teaching staff member shall be appointed, except by a recorded roll call majority vote of the full membership of the board of [trustees] approving him[/her].”

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.430 Compensation - personal services and N.J.S.A. 18A:27-1 Appointment of teaching staff members; vote required

Required Action(s):

The district must obtain approval from their board for staff members to perform grant-funded activities. The corresponding board meeting minutes must include at a minimum the pertinent information summarized in this finding.

Finding 4:

The revenue codes utilized by the district in its accounting records for certain grants are inconsistent with those prescribed by the department, as summarized below:

Grant	Incorrect Code	Correct Code
ARP ESSER	4541	4540
ARP Accelerated Learning (AL)	4450	4451

Citation(s):

The Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities (UMCOA)

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Required Action(s):

The district is required to utilize the UMCOA to ensure the proper recording of revenues and expenditures in its accounting records.

Finding 5:

The Revenue Reports for CRRSA ESSER II and related subgrants do not reflect anticipated revenues.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district must implement a process to ensure the dollar amount of all Federal grants are recorded appropriately in the financial records.

Finding 6:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that multiple quotes were obtained for various purchase orders (POs). Examples include, but are not limited to, purchase order numbers 22000698 and 23000239. These POs exceeded the threshold necessitating quotes in accordance with:

1. the New Jersey Public School Contracts Law (PSCL) and district policy; or
2. procurement standards under Uniform Grant Guidance.

When the Federal and State legislation and regulations governing procurement are in conflict, the most restrictive prevails. Federal procurement standards do not include all exemptions allowed under the PSCL, specifically, professional services.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.317 - 327 Procurement Standards and N.J.S.A. 18A:18A-37(a) Award of purchases, contracts, or agreements

Required Action(s):

The district must adhere to the PSCL or applicable provisions of the Uniform Grant Guidance, whichever is most restrictive, when obtaining goods and services.

Finding 7:

The district is not submitting reimbursement requests for one or more Federal awards on a monthly, or at least quarterly basis. Nor was the district able to provide copies of supporting

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documentation for examination to support the amounts claimed for reimbursement purposes for ARP ESSER.

Pursuant to the Uniform Grant Guidance, LEAs must minimize the time elapsing between the receipt of funds from NJDOE for reimbursement purposes and the payment of grant expenditures. To this end, the department's guidance on reimbursement requests authorizes LEAs to claim expenditures that:

1. *have already been paid*; or
2. will be paid within three (3) days of receipt of its reimbursement check.

In order to comply with number 2 above, the district should only request the reimbursement of expenditures for invoices in hand and determined to be accurate.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment, [Office of Grants Management, General Federal Entitlement Grant Guidance, Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#) and [ESSER I, II, and III Funding — Grant Specific Information](#)

Required Action(s):

The district is required to submit reimbursement requests on a monthly basis particularly for ESSER funding streams. In addition, the district is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the U.S. Department of Education, and/or their authorized representatives upon request.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of every finding and implementation of all required actions and recommendations contained in this report.

If you have any questions, please contact Lisa D. McCormick via phone at (609) 376-3608 or via email at lisa.mccormick@doe.nj.gov.

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Attachment A

**Summary of Inadequately Documented Non-Salary Expenditures
 Requiring Reallocation to the General Fund**

Expenditure Originally Charged To	PO Nbr.	Date	Description (Items/Services Acquired)	Amount
CRRSA ESSER II	22000572	7/01/21	1-800-Pack-Rat (storage containers)	2,190.00
ARP AL	22000865	2/02/22	Schoolwide	754.02
ARP AL	22DI0003	3/09/22	Disbursement Adjustment (indeterminable)	42.89
ARP AL	22DI0004	3/09/22	Disbursement Adjustment (indeterminable)	279.55
ARP AL	22DI0005	3/09/22	Disbursement Adjustment (indeterminable)	150.85
ARP AL	22DI0006	3/09/22	Disbursement Adjustment (indeterminable)	244.02
ARP AL	22DI0007	3/25/22	Disbursement Adjustment (indeterminable)	978.20
ARP BSD	22001004	5/18/22	Amazon Capital	499.72
ARP BSD	23000567	6/05/23	Sophia Bedore	361.44
Total				5,500.69