



State of New Jersey
Department of
Education

Performance Audit of
Pleasantville School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

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

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

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

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

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Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





Executive Summary

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

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	4,164	\$56,560,880	1001	\$4,516,344
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,272	\$16,451,599	417	\$1,926,800
2. Noninstructional Miscellaneous Purchases	576	\$36,838,486	124	\$602,885
3. Noninstructional Supplies and Materials	1,112	\$1,014,801	349	\$813,240
4. Regular Instructional Purchased Professional Educational Services	101	\$271,918	49	\$223,357
5. School Sponsored Athletic Supplies and Materials	79	\$488,569	44	\$118,719
6. Capital Outlay	24	\$1,495,507	18	\$831,343
Statistical Sample of Remaining Accounts	4,981	\$68,031,488	314	\$4,167,526
Total PO Review	9,145	\$124,592,368	1,315	\$8,683,870

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

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

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

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of software licenses in cases where the District realized software was being used without the proper number of licenses, registration fees and mileage for workshops attended by District employees in which supporting documentation such as approval for attendance and location of the event was provided, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included the purchase of uniforms for security employee, water cooler service, food catering services, flowers, and some office equipment purchases or replacement.

Inconclusive

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

Examples of purchases deemed to be inconclusive based on our analysis included the need for multiple attendees at the same conference or seminar, the necessity of multiple cell phones distributed throughout the District, and the purchase of copier/printer equipment licenses which appear to be excessive in nature. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	642	\$2,846,374	265	\$1,125,399	94	\$544,571
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	302	\$1,306,121	54	\$306,183	61	\$314,496
2. Noninstructional Miscellaneous Purchases	61	\$490,521	63	\$112,364	–	–
3. Noninstructional Supplies and Materials	221	\$412,190	114	\$221,532	14	\$179,518
4. Regular Instructional Purchased Professional Educational Services	26	\$191,807	16	\$8,377	7	\$23,173
5. School Sponsored Athletic Supplies and Materials	19	\$74,848	13	\$16,487	12	\$27,384
6. Capital Outlay	13	\$370,887	5	\$460,456	–	–
Statistical Sample of Remaining Accounts	213	\$2,191,925	70	\$1,728,977	31	\$246,624
Total PO Review	855	\$5,038,299	335	\$2,854,376	125	\$791,195

13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	65	15	<p>As per our interviews with Human Resources (HR) and Payroll personnel, we noted that the employment and payroll records for employees are processed separately and tracked in two separate system modules. The Human Resources employee processes the hiring information of an employee in the Human Resources module of Edu-Met, and the Payroll employee processes the payroll information in the Payroll module of Edu-Met.</p> <p>Additionally, certain HR data is manually entered in the Payroll System which is prone to error. There is no systemic interface between the two modules and no effective process in place for communicating employee information between the two functional areas. Consequently, there are multiple data input errors or omissions between the two areas and a duplication of work effort.</p>
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	356	45	<p>As per our interviews with Human Resource and Payroll personnel, all payroll disbursements should have applicable benefit deductions, except for those eligible employees that elect not to have them. In those situations, eligible employees are required to submit written documentation requesting that benefit deductions not be applied.</p> <p>In addition, noncontracted employees, including all temporary, part-time, and student workers, are not eligible to have benefit deductions applied to their pay checks. We also noted that contracted full-time employees and noncontracted employee are processed through the same payroll module in the Edu-Met system. However, the payroll module does not provide clear distinction between these two types of employees.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	5	5	<p>Four of the five employees appearing on the analysis report were identified as nonstudent employees and had appropriate documentation on file. One employee was identified as a student employee; however, no paper personnel file was maintained.</p> <p>We noted two employees received a single check each after the death date. In each case, the check issued appeared appropriate to settle retroactive pay due to the deceased.</p> <p>Three employees appeared to have terminated prior to their death date. According to the Human Resources employee, these employees became too ill to return to work and decided to sever their employment early.</p> <p>Two of the employees showed different last names on the sample selection from that of the Social Security Administration Death Master File. This occurred because the individuals' last names are hyphenated with maiden and married name. The sample file only picked up the maiden name and dropped off the hyphenated married name.</p>
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	0	N/A	Based upon the analysis performed, we noted that there were no employees that were terminated within 90 days of their hire date and received pay after their termination date.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i></p>	<p>41</p>	<p>35</p>	<p>During the normal course of business, we would expect a certain delay for final payment to separated employees for services rendered. However, we performed an analysis on nearly all the identified employees to better understand the process and anomalies identified. As noted in Analysis query 1, the Human Resources employee processes the hiring information of an employee in the Human Resources module of Edu-Met and the Payroll employee processes the payroll information in the Payroll module of Edu-Met. In addition, the Payroll employee will input certain Human Resources data in designated fields in the Payroll module. There is no systemic interface between the two modules and no effective process in place for communicating employee information between the two functional areas. Consequently, there are multiple data input errors or omissions between the two areas and a duplication of work effort.</p> <p>We noted that while District-employees were considered terminated in the Human Resources system, if they assumed noncontract employee positions after termination, they were still processed through the Payroll module. Accordingly, these employees will be active in the payroll system with no termination date applied.</p>
	<p>6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i></p>	<p>149</p>	<p>50</p>	<p>Through interviews with the Human Resources and Payroll employee, we determined that in 2004 the District implemented a policy and practice to issue separate compensation checks when possible for (1) Base Pay and (2) Other Pay. This practice/procedure is outlined in the Agreement Between the Pleasantville Education Association (Representing the Certified Staff, Educational Support Professionals and the Board of Education City of Pleasantville document). However, there was no documented reason why the District moved to this new process.</p> <p>Of the 50 employees identified as receiving more than 52 checks covering the two-year period, all received additional checks which represented either overtime or compensation for extra duties performed at the District.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	108	45	<p>As per our interviews with the Human Resources and Payroll Personnel, a formal process to assess if the correct salary increase was applied to each employee does not exist. The Payroll employee is notified of the Board-approved changes by the Business Administrator and then updates the Payroll module of the Edu-Met accounting system. We noted that there is no secondary review performed to ensure the accuracy of the updates. However, we did not identify any data entry errors.</p> <p>In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 we noted: the salary increases for some employees tested was directly related to promotions. Others were related to a change from part-time positions to full-time positions. Some increases were standard annual increases approved by the Board and others were a result of a break in their employment service as a result of family leave.</p>
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	68	32	<p>As per our interviews with the Human Resources and Payroll Personnel, a formal process to assess if the correct salary increase was applied to each employee does not exist. The Payroll employee is notified of the Board-approved changes by the Business Administrator and then updates the Payroll module of the Edu-Met accounting system. We noted that there is no secondary review performed to ensure the accuracy of the updates. However, we did not identify any data entry errors.</p> <p>In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 we noted some employees received salary increases directly related to Board-approval based on documentation on file. Others received salary increases directly related to Board-approved promotions and some from stipends, and /or a break in their employment service from one year to the next.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	188	65	<p>We reviewed the personnel files of all 65 employees selected in the sample and concluded there was no feasible or definitive means to determine how much the employee received in contracted stipend amounts and other compensation than their base salary. This is because the data provided by the District from payroll records reflects only the aggregate compensation of stipend and other payments.</p> <p>Since it was not possible to confirm if the stipend/other payments identified in the payroll system for the employee was accurate, our findings are inconclusive. We confirmed and noted the amount of stipend prescribed as documented in the employees A2 contracts, but this does not account for the dollar amounts exceeding the stated contract amount.</p>
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	–	–	Based upon the analysis performed, we did not note any employees who received greater than 25% of their base salary in overtime.
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	61	50	<p>For the purchase orders under review, adequate controls were lacking within the accounting system and process to prevent disbursements that exceed an approved purchased order amount. Based upon our interviews, we noted that it is common for purchase orders exceeding the original amount to be presented to the Board of Education for approval. However, the original amounts on the PO remain reflected in the system.</p> <p>The changes to the original amount can be the result of additional cost for goods or services or as a result of accounting adjustments. During 2006, the District implemented a practice that require new PO's that exceed the initial amount be issued and approved by the Board. However, the samples selected and tested were not subject to this practice.</p>
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	The District does not maintain invoice dates in its accounts payable systems. As a result, KPMG was unable to conduct the analysis related to invoice dates being earlier than the associated purchase order date.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	8	8	We selected all eight vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
				<p>Upon further review and in an interview with the District Assistant Business Administrator, we were informed that the selected vendors were noncontracted and inactive at the time of this analysis. The most recent PO's issued for the vendors were during the late 1990's and early to mid-2000. The documentation for five of the vendors who were not active between 2000 and 2004 was no longer on site and available. Documentation for three vendors, last active in 1/06, 4/06, and 5/06, respectively, was not provided.</p> <p>The eight vendors noted did not have and were not required to have Business Certifications on file. We made verbal contact with each vender via phone to confirm the mail drop address. However, no written documentation was received from the vendors.</p>

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 2 observations 2 short term 2 high risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
Facilities Management 3 observations 3 short term 2 high risk 1 medium risk	Management Review		√	√		
	Standard Operating Procedures		√	√		
	Staff Attendance Recordkeeping		√		√	
Purchasing/ Accounts Payable 5 observations 5 short term 5 high risk	Purchasing Function – Segregation of Duties and Systems Access		√	√		
	Purchasing Function – Standard Operating Procedures		√	√		
	Purchasing Function – Inconsistent Verification of Procedures		√	√		
	Accounts Payable Function – Segregation of Duties and Systems Access		√	√		
	Accounts Payable Function – Standard Operating Procedures		√	√		
Human Resources/Payroll 6 observations 6 short term 6 high risk	Payroll Function – Segregation of Duties		√	√		
	Employee Information Validation		√	√		
	Manually Intensive Process		√	√		
	Inconsistent Employee Recordkeeping		√	√		
	Standard Operating Procedures		√	√		
	Key-Person Dependency		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
General Operations/ Accounting 5 observations 5 short term 4 high risk 1 medium risk	Organizational Documentation		√		√	
	Reconciliation and Process Documentation		√	√		
	Bank Reconciliations		√	√		
	General Ledger Account Reconciliation		√	√		
	Board Secretary Report		√	√		
Food Services 1 observation 1 short term 1 high risk	Standard Operating Procedures		√	√		
Transportation 2 observation 2 short term 2 medium risk	Subcontracts		√		√	
	Vehicle Fuel Usage		√		√	
Technology 7 observations 7 short term 7 high risk	Formally Documented Policies and Procedures		√	√		
	Password Requirements for Network and Key Applications		√	√		
	Procedures for Adding, Deleting, and Changing User Access on Edu-Met Are Not Defined Appropriately		√	√		
	User Account Reviews and Segregation of Duties Review		√	√		
	Backup Retention Period		√	√		
	Backup Tapes Are Not Sent Off-Site		√	√		
	Backup Restores Are Not Performed Periodically		√	√		
Student Activities 2 observations 2 short term 2 high risk	Review and Approval Process		√	√		
	Reconciliation Process		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Superintendent of Schools, Business Administrator, and the Assistant Business Administrator. This meeting set the tone for the audit and established a project schedule within the framework of managements’ normal work routines. During this meeting we introduced members of KPMG’s project team, reviewed the previously submitted request of documents for review and analysis, addressed District questions or concerns related to the audit, and confirmed timing of audit fieldwork and availability of pertinent District employees.

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

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

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

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

- Policies and Procedures Manuals
- Organizational Charts
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements.

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

Structured Interviews – Approximately 12 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Assistant Superintendent	Director of Facilities Management
Business Administrator	Coordinator of Food Services
Assistant Business Administrator	Coordinator of Technology
Executive Secretary of Human Resources	Coordinator of Transportation
Purchasing Agent	Director of Funded Grants Program
Payroll Accountant	Accounts Payable Accountant

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified employees throughout the District from the District's Position Control Log. The sample selected represented a cross-section of school locations and job functions. We visited school locations and met with the selected employee to confirm that the building administrator correctly identified the job functions of the certified employee employed by the District and to assess if certified employees were performing the job function for which he/she was coded.

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

Validation and Reporting

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

- **Validation** – We shared our summary of the processes and key controls with each process owner and management for validation to help ensure our understanding of the processes and key controls were valid.

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

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

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

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

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

Description of Normalization and Quality Assurance

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

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

Accounts Payable Data

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

Human Resources Data

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

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

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

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

Accounts Payable/Purchase Order Files

- The District does not maintain invoice dates in its accounts payable system. As a result, KPMG was unable to conduct the analysis related to invoice dates being earlier than the associated purchase orders date. We assumed that when a purchase order that rolls over from one fiscal year to the next, it should carry a starting amount in the subsequent fiscal year based upon the following calculation.
- Purchase order original amount in the 2005–2006 fiscal year is the remaining balance of final/adjusted purchase order amount less payments in the 2004–2005 year.

Human Resources and Payroll

- The District did not provide Human Resources data from July to December 2004. The District was unable to extract the data from their legacy system for that period. The District indicated they did not have the resource or the knowledge on how to extract the data. In order to attempt to complete our analysis without the missing data available, KPMG was required to estimate pay for the first half of fiscal year 2004–2005 by multiplying the available data (January through June 2005) by two. We understand that this method would not result in complete and accurate results but it was the most viable way of performing the analysis.
- The District informed KPMG that it does not maintain a separate field to capture overtime pay. All pay other than regular pay is captured in a single field called "extra comp." KPMG was unable to perform the analysis related to overtime pay.

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

- We noted a number of employees that appear in the payroll transaction files but do not appear in the employee master file. KPMG produced a separate report identifying these employees.
- KPMG identified purchase orders that did not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report.

Purchase Order Review

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

- **Subgroup of Accounts (referred to as the Subgroup Analysis)** – this analysis focused on a series of six account codes identified in the RFQ, including:
 1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599, excluding functions 100, 211, 213, 216, 217, 223, and 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290, and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12

- **Statistical Sample from Remaining Account Codes (referred to as the Statistical Analysis)** – this analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered, excluding the six included in the subgroup analysis noted above. Typically, this included instructional materials, salaries and benefits, and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	4,164	56,560,880	1,001	\$4,516,344
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,272	\$16,451,599	417	\$1,926,800
2. Noninstructional Miscellaneous Purchases	576	36,838,486	124	602,885
3. Noninstructional Supplies and Materials	1,112	1,014,801	349	813,240
4. Regular Instructional Purchased Professional Educational Services	101	271,918	49	223,357
5. School Sponsored Athletic Supplies and Materials	79	488,569	44	118,719
6. Capital Outlay	24	1,495,507	18	831,343
Statistical Sample of Remaining Accounts	4,981	68,031,488	314	\$4,167,526
Total PO Review	9,145	\$124,592,368	1,315	\$8,683,870

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

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	642	\$2,846,374	265	\$1,125,399	94	\$544,570
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	302	\$1,306,121	54	\$306,183	61	\$314,496
2. Noninstructional Miscellaneous Purchases	61	\$490,521	63	\$112,364	-	-
3. Noninstructional Supplies and Materials	221	\$412,190	114	\$221,532	14	\$179,517
4. Regular Instructional Purchased Professional Educational Services	26	\$191,807	16	\$8,377	7	\$23,173
5. School Sponsored Athletic Supplies and Materials	19	\$74,848	13	\$16,487	12	\$27,384
6. Capital Outlay	13	\$370,887	5	\$460,456	-	-
Statistical Sample of Remaining Accounts	213	\$2,191,925	70	\$1,728,977	31	\$246,624
Total PO Review	855	\$5,038,299	335	\$2,854,376	125	\$791,194

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

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

- *General supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified 18 transactions with a total dollar value of \$21,300 that were discretionary and eight transactions with a total dollar value of \$32,699 that were inconclusive. Of the inconclusive transactions, two totaled \$28,272 for printing and distribution costs of the District’s community newsletter. Following are examples in these categories:
 - \$9,082 for printing services for weekly newsletter
 - \$19,191 for distribution services of weekly newsletter
 - \$2,083 for multiple flooring mats in cafeteria, halls, and building entrances
 - \$5,051 for 20 Portable CD Players
 - \$1,144 for supplies and decorations
 - \$2,395 for 20,000 copies of disciplinary forms
- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified five transactions with a total dollar value of \$9,119 that were discretionary and 10 transactions with a total dollar value of \$44,682 that were inconclusive. Following are examples in these categories:
 - \$3,740 for black bags, shorts, and T-shirts (school logo printed)
 - \$1,802 for volley ball and tennis shirts
 - \$2,564 for sweat pants and speed suits for track team
 - \$3,200 for Championship Jackets
 - \$3,900 for Boy Scout uniforms, books, and insurance
- *Technology* – includes desktops/laptops, networking equipment, software, PDA’s, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified four transactions with a total dollar value of \$273,590 that were discretionary and three transactions with a total dollar value of \$22,782 that were inconclusive. Following are examples in these categories:
 - \$1,876 for two digital cameras

- \$255,131 for conversion from SAGE accounting system to Edu-Met accounting system
- \$5,691 for multiple copiers at eight locations
- \$12,091 for Symmetra LX 16DVA N-1RM, Basic Rack Mount
- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of Facilities and Maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified two transactions with a total dollar value of \$1,010.10 that were discretionary and two transactions with a total dollar value of \$1,732 that were inconclusive. Following are examples in these categories:
 - \$1,610 for an emergency repair, including labor and material at the Washington Avenue School
 - \$391 for M.A.B. painting supplies
 - \$122 for rental of storage container
 - \$620 for 44 Azalea bushes
- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVDs that either lack supporting documentation or appeared excessive in nature. In summary, we identified three transactions with a total dollar value of \$1,587 that were discretionary. For example:
 - \$352 for seven books delivered to the Leeds Avenue School
 - \$173 for 12 books for the Board of Education members – “The Seventeen Essential Qualities of Team Players.”
 - \$1,062 for CDs of songs to be used at school games and sporting events.
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training. In summary, we identified 15 transactions with a total dollar value of \$7,220 that were discretionary. For example:
 - \$606 for a reimbursement to employee for food purchased at grocery store to cover a luncheon
 - \$615 for snacks at an afternoon program at an elementary school
 - \$1,231 for food service provided at a school meeting
 - \$1,000 for food service for Testing Breakfast at an elementary school
 - \$500 for food service at Child Study Team meeting
 - \$548 for Staff Breakfast – Dunkin Donuts

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lacked supporting documentation (such as Department approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 20 transactions with a total dollar value of \$15,461 that were discretionary and 13 transactions with a total dollar value of \$10,374 that were inconclusive. Following are examples from these categories:
 - \$342 for reimbursements for workshops, mileage, and food without full supporting documentation explaining the nature of the workshop expenses
 - \$984 for reimbursements for food and lodging at conference. There was no supporting documentation on file.
 - \$996 for 2006 technology conference registration for multiple attendees when one attendee would have been sufficient
 - \$1,250 for First Aid/Adult CPR training provided by American Red Cross— 26 participants from Pleasantville High School attended with no indication on the PO of the attendees
 - \$5,775 for 2004–2005 Renewal Contract for SAF Training. There was no supporting documentation on file that defined the training.

- *Expenditures on Staff* – includes tuition reimbursement, clothing purchased for employee, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific employee members or administrators. In summary, we identified 19 transactions with a total dollar value of \$11,841 that were discretionary and one transaction with a total dollar value of \$759 that was inconclusive. Following are examples from these categories:
 - \$1,898 for bottled water service at the administration office
 - \$369 for three watches for retiring employee
 - \$360 for retirement dinner for teacher
 - \$760 for art gallery retirement frames for eight employee members
 - 444 for flowers to Board Members for illness recoveries
 - \$622 for employee gift cards
 - \$1,019 for 10 retirement watches
 - \$900 for 18 gifts cards for employee with perfect attendance

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

Area	No. of Instances
Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.	130

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

13 Point Analysis

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

Payroll

1. **Possible Questionable Employees – Incomplete Employee Profile** – Identified employees with incomplete or missing employee profiles. The following elements were considered: hire date, birth date, status, address information, and other key data elements.
2. **Possible Questionable Payroll Payments – No Benefits Deducted from Paycheck** – Identified any check where benefits were not deducted by comparing gross check amount and net check amount.
3. **Possible Questionable Payments – Payments made to Potential Ghost Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A “Ghost” employee is identified as any employee with a Social Security number listed in the death master file provided by SSA.
4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District’s System.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District’s System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order –** Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date –** Identified payments against any purchase order where the date on the invoice received from the vendor was prior to the date of the purchase order.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses –** Compared vendor addresses against known PO mail drop box addresses, which are equivalent to PO Box addresses, but appear to be a legitimate address.

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements</p>	<p>We noted 65 employees whose system maintained payroll/Human Resources file was incomplete or missing data elements. Of the 65 employees:</p> <ul style="list-style-type: none"> ● Nine did not have a hire date recorded within the system ● Six did not have a birth date recorded within the system ● 60 were missing either the Employee Projected Salary, Employee Hourly Rate, Employee Daily Rate, or all of these fields 	<ul style="list-style-type: none"> ● Conducted interviews with Human Resources and Payroll personnel to ascertain why the anomalies would exist. ● Selected a sample of 15 transactions from the listing of employees to further understand the anomalies presented. ● Requested the Human Resources files for the sample of employees selected. ● Reviewed the Human Resources file to identify the data elements that were missing within the system. ● Noted any data elements that could not be identified based on review of the Human Resources file as an exception. 	<p>As per our interviews with Human Resources and Payroll personnel, we noted that the employment and payroll records for employees are processed separately and tracked in two separate system modules. The Human Resources employee processes the hiring information of an employee in the Human Resources module of Edu-Met, and the Payroll employee processes the payroll information in the Payroll module of Edu-Met. In addition, the Payroll employee will input certain Human Resources data in designated fields in the Payroll module. There is no systemic interface between the two modules and no effective process in place for communicating employee information between the two functional areas. Consequently, there are multiple data input errors or omissions between the two areas and a duplication of work effort.</p> <p>In all samples, we reviewed there were inconsistencies between the employee information recorded in the Human Resources module of Edu-Met and the employee's paper personnel file versus what was recorded in the Payroll module of Edu-Met.</p> <p>We strongly recommend the District implement an automated edit within the system between the two modules to: (1) prevent duplicating and or erroneously inputting employee data and (2) isolate the responsibility in one area. Our recommendation is that employee data be processed by the Human Resources Department and fed systemically into the Payroll Department Edu-Met module. We also recommend the District develop a more effective communication process between the two Departments. This would include a periodic reconciliation between both system modules and paper personnel files.</p> <p>We suggest additional analyses be performed on these functions to assess the feasibility of our recommendations.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	<p>Employees that do not have the applicable benefits deductions</p>	<p>We noted 356 instances where an employee received a paycheck without any payroll benefit deductions. The total gross amount paid to these employees was \$1,386,356. Of the 356 instances:</p> <ul style="list-style-type: none"> ● 332 received gross pay under \$15,000 ● 18 received gross pay greater than \$15,000 and less than \$25,000 ● Six received gross pay more than \$25,000. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel, the reason for payroll disbursements without any deductions. ● Selected a sample of 45 transactions from the listing of employees who received a payroll disbursement without any benefit deduction. ● For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension) – Identified the employee's: <ul style="list-style-type: none"> – Job title – Salaried or hourly – Full-time or part time – Requested the employee's Human Resources file and reviewed the W-4 to assess if the applicable deductions were appropriate, if applicable 	<p>As per our interviews with Human Resource and Payroll personnel, all payroll disbursements should have applicable benefit deductions except for those eligible employees that elect not to have them. In those situations, eligible employees are required to submit written documentation requesting that benefit deductions not be applied.</p> <p>In addition, noncontracted employee, including all temporary, part-time and student workers are not eligible to have benefit deductions applied to their pay checks.</p> <p>We also noted contracted full-time employees and noncontracted employees are processed through the same payroll module in the Edu-Met system. However, the payroll module does not provide clear distinction between these two employees.</p> <p>We recommend the District indicate in the payroll system that the contracted employee has elected not to have benefits deducted from their paycheck, either by use of a code or comment.</p> <p>All samples reviewed indicated the employees to be either a student-hire, temporary, part-time employee that was not eligible for benefit deductions or an employee member who separated from the District and received a Retroactive paycheck where benefits would not be deducted. Further analysis of the population is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<ul style="list-style-type: none"> • We noted five employees who appeared on the Social Security Administration Death Master File. • Of the five employees, none of them had a termination date in District's Human Resource system. • Four employees appeared inactive in the District's Payroll system. • Two employees whose social security numbers match the death master file received compensation after their recorded date of death, totaling \$46,098.17. 	<ul style="list-style-type: none"> • Conducted interviews with the Human Resources and Payroll personnel to ascertain why the anomalies would exist. • Selected a sample of five transactions from the listing of employees noted in the results column. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file – Compared the social security number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if Human Resources did not have a copy of the social security card (i.e., I-9 form) 	<p>Four of the five employees appearing on the analysis report were identified as nonstudent employees and had appropriate documentation on file. One employee was identified as a student-employee; however, no paper personnel file was maintained.</p> <p>We noted:</p> <ul style="list-style-type: none"> • Two employees received a single check each after their death date. In each case the check issued appeared appropriate to settle retroactive pay due to the deceased. • The file of each nonstudent contained documentation that the employee was deceased. • Three employees appeared to have terminated prior to their death date. According to Human Resources, these employees became too ill to return to work and they decided to sever their employment early. • Human Resources does not delete employees from the Human Resources module upon their termination or death. The employees are inactivated and their records are maintained indefinitely. • Two employees showed different last names on the sample selection from that of the Social Security Administration Death Master File. This occurred because the individuals' last names are hyphenated with maiden and married name. The sample file only picked-up the maiden name and dropped off the hyphenated married name. <p>According to Human Resources, the District does not maintain formal files of students employed. We recommend the District maintain employee records for all employees, including students.</p> <p>We did not find any exceptions in this analysis and do believe additional analysis is necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	Based upon the analysis performed, we noted that there were no employees that were terminated within 90 days of their hire date and received pay after their termination date.	There were no follow-up procedures required for this analysis.	There were no results to report.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 41 employees that were terminated in the system within 30 days of their hire date and received pay after their termination date totaling \$79,671.66. The breakdown is as follows:</p> <ul style="list-style-type: none"> • Two employees were paid between 1 and 30 days after termination totaling \$79. • 21 employees were paid between 31 and 90 days after termination totaling \$4,893. • 18 employees were paid greater than 90 days after termination totaling \$74,697 	<ul style="list-style-type: none"> • Ascertained through interview of Payroll personnel examples of when employees may receive pay after termination. • Selected a sample of 35 from the results column. • For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed Human Resources personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. • Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. • Inquired about potential settlement payments owed to the employee. • Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable). 	<p>During the normal course of business we would expect a certain delay for final payment to separated employees for services rendered. However, we performed an analysis on nearly all the identified employees to better understand the process and anomalies identified. As noted in Query 1, Human Resources processes the hiring information of an employee in the Human Resources module of Edu-Met, and Payroll processes the payroll information in the Payroll module of Edu-Met. In addition, Payroll inputs certain Human Resources data in designated fields in the Payroll module. There is no systemic interface between the two modules and no effective process in place for communicating employee information between the two Departments. Consequently, there are multiple data input errors or omissions between the two Departments and a duplication of work effort.</p> <p>We noted that while District employees were considered terminated in the Human Resources system, if they assumed noncontract employee positions after termination they are still processed through the Payroll module. Accordingly, these employees will be active in the Payroll module with no termination date applied.</p> <p>Of the 35 records reviewed, we noted the following:</p> <ul style="list-style-type: none"> • Six employees did not have a hire date in the Payroll module • Two employees did not have termination date in the Payroll module • One employee did not have any record of a hire date in their personnel file • Two employees' Human Resource files were not available • 26 employees received retroactive pay resulting from work performed during interim contract negotiations with the Board of Education. In addition, some employees received retroactive pay for vacation due after termination. • One employee had no record on file indicating the nature or purpose of one payment. This check was for \$3,214.29. <p>The Payroll process for contracted and noncontracted employees is administered inconsistently within the District. We recommend that all employees of the District be administered in the same manner in Human Resources and the Payroll Departments.</p> <p>We suggest the District carefully evaluate the current processes within the Payroll function to assess the extent of the potential risks and take steps to move to a more appropriate method.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 149 employees that received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$4,359,284 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 90 employees received between 53 and 59 checks totaling \$2,576,685 in gross pay. • 59 employees received between 60 and 62 checks totaling \$1,782,599. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 50 transactions from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item the engagement team: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team) 	<p>Through interviews with the Payroll and Human Resources Departments, we determined that in 2004 the District implemented a policy and practice to issue separate compensation checks when possible for (1) Base Pay and (2) Other Pay. This practice/procedure is outlined in the Agreement Between the Pleasantville Education Association (Representing the Certified Staff, Educational Support Professionals and the Board of Education City of Pleasantville document). However, there was no documented reason why the District moved to this new process.</p> <p>Of the 50 employees identified as receiving more than 52 checks covering the two-year period, all received additional checks which represented either overtime or compensation for extra duties performed at the District.</p> <p>Our recommendation is that the District resumes issuing one check per pay period to mitigate the risk of payroll under the current process. The current process is manually intensive and the risk is high for human error. Also, the production of multiple checks increases the cost of processing, printing, and distribution.</p> <p>We suggest the District and the Board of Education reassess the practicality of the policy in place and consider streamlining the payroll process to more efficiently handle the biweekly volume.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 108 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,786,101. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 55 employees received a gross pay increase between \$7,501 and \$12,500. • 36 employees received a gross pay increase between \$12,501 and \$25,000. • 17 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the salary increases by job grade. • Considered Board Resolution for percentage increases • Selected a sample of 45 employees receiving high gross pay increase to further understand the salary increase. • For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase. 	<p>As per our interviews with the Human Resources and Payroll Personnel, a formal process to assess if the correct salary increase was applied to each employee does not exist. The Payroll employee is notified of the Board-approved changes by the Business Administrator and then updates the Payroll module of the Edu-Met accounting system. There is no secondary review performed to ensure the accuracy of the updates.</p> <p>In reviewing union contract tables and Board resolutions related to the pay increase from 2004–2005 to 2005–2006, we noted:</p> <ul style="list-style-type: none"> • The increase for 15 employees tested was directly related to promotions between the 2004–2005 and 2005–2006 school years as indicated in their personnel file. • 13 employees were approved to move from part-time positions to full-time positions within the District as noted in their personnel file. • Five employees were approved by the Board to receive salary increases as noted in their personnel file. • Two employees received stipends or other pay noted in their payroll file. • Three employees had extended leaves from work which resulted in reduced pay in 2004–2005 and then a subsequent increase in 2005–2006 once they returned to work. • One employee received a stipend for performing interim duties as a Principal. • Three employee’s personnel files did not have evidence of Board-approval for the salary increase. The total difference in gross pay for the employees over the two-year period was \$48,074. • One employee’s personnel file indicated a promotional increase between 2004–2005 and 2005–2006; however, there was a significant disparity between the documented contracts in the file. The total contracted amount for the two years per the contract was \$180,236. The total actual compensation per the system was \$225,267. There was no evidence of an A2 stipend or other contract located in the Human Resources or Payroll files. • One employee’s personnel file received a Board-approved contract salary increase for 2005–2006; however, there was no contract in their file for 2004–2005. • One employee received a salary increase from \$4,080 in 2004–2005 to \$17,121 in 2005–2006. There was no contract or documentation available in the Payroll file explaining the increase. <p>We recommend the District implement clear guidelines on how employee records are updated and documented. While there are files that clearly state the reason for the salary increase, there are others that are not specific. We</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>recommend the District require a copy of Board-approved salary increases for whatever reason be included in the employees Human Resources file and Payroll.</p> <p>We suggest the District conduct further analysis on a process of maintaining employee records and ascertain and implement improved administrative practices.</p>
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 68 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$644,681. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 66 employees received a salary increase between \$7,501 and \$12,500. • One employee received a salary increase between \$12,501 and \$25,000. • One employee received a salary increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of Human Resources and payroll personnel the salary increases by job grade. • Considered Board Resolution for percentage increases • Selected a sample of 32 employees receiving high salary increase to further understand the salary increase. • For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed upon salary increase – Other documentation supporting a large salary increase 	<p>As per our interviews with Human Resources and Payroll, a formal process to assess if the correct salary increase was applied to each employee does not exist. Payroll is notified of the Board-approved changes by the Business Administrator, and then Payroll updates the Payroll module of the Edu-Met accounting system. There is no secondary review performed to ensure the accuracy of the updates.</p> <p>In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006, we noted:</p> <ul style="list-style-type: none"> • 18 employees received salary increases in 2004–2005 directly related to Board-approval based on documentation in file. • 11 employees received salary increases in 2005–2006 directly related to Board-approved promotions based on documentation in file. • One employee received a salary increase directly related to a Board-approved position change based on documentation in file. • One employee received a salary increase resulting from a position change from part time to full time. • The increase for 15 employees tested was directly related to promotions from 2004–2005 to 2005–2006 as indicated in their personnel file. • One employee received a Board-approved annual raise of 5.2% and for stipend resulting from work performed as an Affirmative Action Coordinator. <p>We recommend the District implement clear guidelines on how employee records are updated and documented. While there are files that clearly state the reason for the salary increase, there are other files that are not specific. Since the District has a practice of maintaining two separate filing systems between the Human Resources and Payroll functions, we recommend the District require a copy of Board-approved salary increases for whatever reason is included in the employees Human Resources file and Payroll file.</p> <p>We suggest the District conduct further analysis on the process of maintaining employee records and ascertain and implement improved administrative practices.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 188 cases where employees that received a salary increase greater than \$7,500 during the 2004–2005 and 2005–2006 school years. The total gross amount of increase for these employees was \$2,232,011. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 125 employees received a salary increase between \$7,501 and \$12,500. • 59 employees received a salary increase between \$12,501 and \$25,000. • Four employees received a salary increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of Human Resources and payroll personnel a listing of all positions paid via stipend and the corresponding amount. • Inquired about the District’s policy for employing people to perform positions paid via stipend who are nonsalaried employees • Selected a sample of 65 employees receiving stipends in excess of 10% of their base salary. • For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract 	<p>We reviewed the personnel files of all 65 employees selected in the sample and concluded there was no feasible or definitive means to determine how much the employee received in contracted stipend amounts and other compensation other than their base salary. This is because the data provided by the District from Payroll records reflects only the aggregate compensation of stipend and other payments. Of the 65 employees reviewed, we noted:</p> <ul style="list-style-type: none"> • 41 employees had no records on file that indicated an A2 Contract, which would compensate employees for work performed in clubs, sports, or extra duty. • 24 employees had A2 Contracts on file, which indicated the amount of stipend to be received for the school year. <p>Since it was not possible to confirm if the stipend/other payments identified in the Payroll system for the employee was accurate, our findings are inconclusive. We confirmed and noted the amount of stipend prescribed as documented in the employees A2 contracts but this does not account for the dollar amounts exceeding the stated contract amount.</p> <p>We recommend the District implement a reporting feature in the Payroll system that will segregate the employees: base pay, A2 contract pay, and other pay related to extra duties and defined in the contract. Additionally, we recommend the District consider performing periodic reviews on the stipend/other pay disbursed for reasonableness.</p> <p>We suggest the District consult with the software vendor Edu-Met to determine the feasibility of developing such reporting capabilities.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received greater than 25% of base salary in overtime	Based upon the analysis performed, we did not note any employees who received greater than 25% of their base salary in overtime.	There are no follow-up procedures required.	There are no results to report.
11	Payments that exceed the original purchase order amount	<p>We noted 61 payments totaling \$77,971,043.94 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 13 purchases made where the payment amount exceeded PO by 5% totaling \$5,086.76. ● Six purchases made where the payment amount exceeded the original PO amount by between 5% and 10% totaling \$40,017.14 in excess. ● Eight purchases made where the payment amount exceeded the original PO amount by between 10% and 25% totaling \$298,752.98 in excess. ● 20 purchases made where the payment amount exceeded the original PO amount by greater than 25% totaling \$38,128,049.32 in excess. ● 14 POs were part of the accounting system conversion from SAGE to Edu-Met. The original PO amounts could not be migrated to Edu-Met systemically and therefore appear as exceeded amounts. The total was \$39,499,137.74. 	<ul style="list-style-type: none"> ● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. ● Inquired as to why new POs are not issued when an increase is required. ● Selected a sample of 50 transactions from the listing of disbursements that exceeded the PO amount. ● For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<ul style="list-style-type: none"> ● For the POs under review, adequate controls were lacking within the accounting system and processes to prevent disbursements that exceed an approved PO amount. Based upon our interviews, we noted that it is common for POs exceeding the original amount to be presented to the Board of Education for approval. However, the original amounts on the PO remain in the system. <p>The changes to the original PO amount can be the result of additional cost for goods or services or as a result of accounting adjustments. During 2006, the District implemented a practice that requires new POs be issued and approved by the Board that exceed the initial amount. However, the samples selected and tested were not subject to this practice.</p> <ul style="list-style-type: none"> ● Two of the 50 PO's reviewed had the following descriptions: <ol style="list-style-type: none"> 1. 21ST CLCP SUPP SERV/SALARIES FY2005 2. GENERAL FUND CONTRIBUTION <p>Supporting documentation was not available for these PO's; however, the first item appears to be related to a Funded Program entry for \$38,022,556.68. The second item appears to be an Intra-District transfer entry of \$36,054,776.00. These amounts are included in the stated total of \$77,971,043.94.</p> <ul style="list-style-type: none"> ● Of the 50 POs under review, documentation for 24 was not available by the District. ● 14 POs were part of the accounting system conversion from SAGE to Edu-Met. According to the District, the original PO amounts could not be migrated to Edu-Met system and, therefore, appear to have no original PO amount. <p>We recommend the District document procedures on the process for preparing and approving POs that exceed the original amount of the initially approved PO. The procedures should include a clear description of the reason for the excess amount and reference the original PO and the original purchase amount.</p> <p>We suggest additional analysis be performed on this process to assess the feasibility of implementing the stated recommendations.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates.	The District does not maintain invoice dates in its accounts payable systems. As a result, KPMG was unable to conduct the analysis related to invoice dates being earlier than the associated purchase order date.	<ul style="list-style-type: none"> There is was no follow-up procedures required. 	<ul style="list-style-type: none"> There were no results to report.
13	Vendors paid at known mail drops (e.g., PO Box, commercial mail receiving agencies, etc.)	We noted eight vendors that received payment at known mail-drop locations.	<ul style="list-style-type: none"> Selected a sample of eight vendors who receive payment at mail-drop locations. Attempted to trace and agree a disbursement to supporting documentation (e.g., contract, vendor invoice, etc). Requested business certification forms for the vendor to confirm the address. Requested evidence that the vendor was included within the vendor master file. 	<p>We selected all eight vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location. These vendors included:</p> <ul style="list-style-type: none"> AMERICAN PSYCHOLOGICAL ASSOCIATION EMPIRE MUSIC FISCO/ELVIN SAFETY SUPPLY SCHOLASTIC REGISTRY THEATREWORKS USA NJ GEPA SOCIAL STUDIES COACH AUTOMATED HORIZONS INC. DEAF SERVICES, INC. <p>Upon further review and our interview with the District Assistant Business Administrator, we were informed that the selected vendors were noncontracted and inactive at the time of this analysis. The most recent PO's issued for these vendors were during the late 1990's and early to mid-2000. The documentation for five of the vendors who were not active between 2000 and 2004 was no longer on site and available. Documentation for three vendors, last active in 1/06, 4/06, and 5/06, respectively, was not provided.</p> <p>The eight vendors noted did not have Business Certifications on file and were not required to have one. We made a verbal contact with each vender via phone to confirm the mail drop address. However, no written documentation was received from the vendors.</p> <p>We recommend the District maintain and reconcile the Master Vendor File periodically to the vendor contracts, vendor invoice, and/or PO on file to verify the validity of mail-drop addresses. We recommend that all vendors be required to have a Business Certification on file at the Business Office and that it is periodically reviewed and updated annually.</p> <p>We suggest that further analysis be performed on assessing the feasibility of implementing a qarterly reconciliation of active and inactive vendors on file.</p>

Certified Staff Review

The objective of this review was to assess if certified employees employed by the District are performing the job function for which he/she is coded and compare whether the building administrator classified them accordingly. In accordance with the RFQ, we requested that the District provide a copy of its Employee Position Log and/or Form C that identifies all certified employees employed and their respective job title and function.

We selected a sample of 100 certified employees to review. Our selection included 50 certified teachers and 50 nonteaching certified employees representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	30
	Middle School	9
	High School	11
Nonteaching Certified Staff	Principals	8
	Guidance Counselors	7
	Aides, Social Workers, Psychologists	35

We performed the following for each employee:

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

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

Based on our review, one certified teacher reviewed was performing a job function other than the function identified by the District. We held follow-up discussions with the Principal and determined the new assignment was appropriate. All nonteaching certified staff interviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

Inventory and fixed assets are managed by the Business Administration Office (BAO) and is centralized for the entire Pleasantville School District. The accumulation of District inventory and fixed assets are processed through the established purchase requisition/order policies and procedures and must be approved by the District Business Administrator. Items purchased are classified either as fixed assets (building, equipment) or inventory, based on a State-defined dollar threshold of \$2,000. Any items purchased that exceed \$2,000 are classified as Fixed Assets and capitalized accordingly in compliance with State-mandated budgetary and financial reporting requirements.

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

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

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

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

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

- Only authorized employees have access to records. Fixed asset and inventory acquisition, receipt, recording, and disposal duties are segregated.
- Property, plant, and equipment exist, are owned by the District, and used in operations.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded according to District policy.
- The existence of Summary Appraisal Report issued by the independent third-party, America Appraisal Associates, Inc.
- Fixed assets and inventories are safeguarded, according to District policy.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard operating procedures are not in place for this process. Although the District uses a third-party vendor to tag and report its fixed assets, we noted that there is no formal documentation of the process. There are no set intervals to execute the inventory review and there is no follow-up by the District management to ensure that the inventory process is under control.

Additionally, we noted that there is a lack of training within the District for key management employees on how to effectively manage inventory and safeguard the assets. Each site location has its own manual process which is prone to errors and omissions, as well as duplication of purchases.

We recommend that the District establish standard operating procedures for the fixed assets/inventory process.

Segregation of Duties

We noted that there is no secondary review required on a regular basis by an authorized District person on the receipt and disposal of assets. An individual responsible for receiving goods also has the authority to approve purchase orders. There are no adequate controls in place to ensure that District assets are accounted for at all times.

We recommend the District consider implementing a centralized District-wide inventory process and system platform that will enable it to timely track all inventories at all locations, including its nonfixed asset inventory. The District should consider establishing regularly scheduled and unscheduled inventory reviews to mitigate the risk of asset loss or inventory pilferage. Additionally, the District should consider centralizing the purchase and storage of office supplies to reduce the potential of overstocking and excess spending.

We further recommend the District implement a training program or course on inventory management for all site location administrators and/or a delegate to ensure there is clear understanding on the importance of inventory control and accountability.

Facilities Management

Overview

The Facilities Management Department (Facilities Management) is responsible for the daily maintenance of the Pleasantville Public School District buildings. The Department consists of four subdepartments, including maintenance, custodial, security and landscaping. Each of the subdepartments has a foreman that manages the daily activities with the exception of landscaping. The landscaping duties are the responsibility of a Head Groundsman. The custodial department has 32 full-time salaried employees. Maintenance has eight full-time employees and security has 20 full-time employees.

The District spends approximately \$1,069,000 per year for in-house employees within the Facilities Management. This includes \$469,000 in personal services (excluding overtime), and \$600,000 for things other than personal service. The District does not outsource facilities management services.

The District is responsible for the maintenance and upkeep of each of the seven school buildings and three administrative buildings, which comprises approximately 63,702 square feet.

The custodial and maintenance employee performs minor routine repairs as well as preventive maintenance to the District's buildings and grounds. The District uses an automated system called SchoolDude to submit and track work orders directed to Facilities Management. Facilities Management is also responsible for six vehicles which are signed in and out by employees and are returned to Facilities Management at the end of each day. The Department maintains its own inventory process which includes all maintenance and custodial supplies ordered, received, and stored at a central location in a secured trailer.

The custodial and security employees are required to sign in at the custodial foreman's office and the security office of locations where they are assigned. They are also required to sign in at the front office of those buildings upon entering. The Maintenance department employees are required to sign in at the Facilities Management Department.

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

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

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

- Procedures as documented provide for replacement and purchasing of equipment, maintenance budget, facilities standards, and employment of personnel.
- Maintenance logs are maintained to appropriately document requests, manage workload, resolutions, and health and safety issues.
- Appropriate records, including attendance, and necessary approvals for overtime, are maintained and reviewed by a supervisor regularly.

Summary of Observations and Recommendations

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

Management Review

Through inquiry and observation of the work-order process, we noted the District does not have a formal process established to verify that work orders have been properly completed. The work orders assigned to maintenance employees do not require the review and sign-off from an authorized employee, verifying the work was completed.

We recommend Facilities Management establish a process whereby management reviews the completed work orders to ensure they meet District and State standards. We recommend each foreman or supervisor inspect the work performed and documents its completion in SchoolDude.

Standard Operating Procedures

Based on our review of historical expenditures, we noted that the Facilities Management Department submits a fair amount of purchase requisitions for major purchases, such as new equipment, machinery, and other outsourced labor from vendors. However, we noted that the District does not have a formal documented process for developing cost benefits analyses prior to purchasing or leasing goods and services.

We recommend the Facilities Management Department work with the Business Administrator to develop a comprehensive documented process for evaluating the necessity of higher priced purchases versus the return on the product or service investment. We recommend the Facilities Management Director and the Business Administrator incorporate this process in their annual budgeting process.

We also recommend the District review maintenance work orders to determine the level of service that must be outsourced to vendors. The District should consider establishing a formal training program for Facilities Management employees to enhance their skills and qualifications to mitigate the cost of hiring external help.

We noted that the District does not regularly evaluate all contracted and/or privatized services to verify effectiveness and cost savings.

We recommend the District develop and implement a routine evaluation process on all contracted services to effectively assess the cost benefits of such contracts. We recommend such evaluations be performed concurrent with the work being performed and afterwards to determine if there needs to be modifications to future contract arrangements.

Staff Attendance Recordkeeping

We noted that employees are required to sign an attendance roster each day at their assigned locations. The rosters are submitted to the Facilities Management Department and then faxed daily to Human Resources for recordkeeping. We observed that employees have the ability to sign-in for the entire week with no established controls in place to prevent this.

We strongly recommend the District implement an automated attendance tracking system that will prevent employees from prematurely checking in without review or approval from management. Ideally, a system that requires the use of a time-tracking device, such as a time clock or stamp, will mitigate the risk of disburising unearned compensation to employees.

Purchasing/Accounts Payable

Overview

Purchasing, which is managed at the Business Office, is responsible for procurement of materials, such as school supplies, and overseeing the request for proposal (RFP) and bid processes, employee reimbursements, monthly bills, grants purchasing, and FICA reimbursements. The purchasing process is administered by a staff accountant who is responsible for reviewing and providing initial approval for all District purchase requisitions before submitting them to the District's Business Administrator for approval. Responsibilities under the Purchasing function include: initial review of the purchase requisition process, RFP process, vendor contracts, and approving and entering vendors into the Vendor Master file. The District utilizes the Edu-Met system to create POs and is integrated with the Accounts Payable (AP) function. Final approval of all requisitions are made by the District's Business Administrator in the Edu-Met system, and then the POs are presented to the Finance Committee and Board of Education for review and ultimate approval.

AP is administered by one staff accountant. The accountant is responsible for processing Board-approved payments for all District purchases of goods and services with the exception of payroll. Responsibilities of the AP accountant include: confirmation of services and/or goods received, the generation and distribution of vendor payments, and liquidation of encumbrances in the AP system.

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

- Approval of Purchase Requisitions and Purchase Orders
- Review of Supporting Documentation
- Vendor Information Management
- Competitive Bid Process
- Travel and Expenses Review.

We identified key controls based on interviews with business process owners for each of the subprocesses. We considered the following during the sample testing of 1,315 POs during the Historical Expenditure Analysis and the Statistical Sample Analysis, which covered a cross-sectional representation of key controls of the processes:

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

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

- Documentation maintained to support expenditures is sufficient.
- Contracting requirements established by the State Bid Law are adhered to where applicable and that the District utilizes a competitive bid process as appropriate.
- Vendor information is maintained in the AP system, reviewed and updated regularly.
- Existence and compliance with the District's travel and reimbursement policy.

Summary of Observations and Recommendations

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

Purchasing Function – Segregation of Duties and Systems Access

Through inquiry and observation of the Purchasing process, we noted the Purchasing Accountant has full access and authority to set up new vendors in the Edu-Met accounting system without a secondary review or approval. This increases the risk of erroneous or fraudulent vendors being established and paid.

We recommend the Business Administrator review and reassess the access rights assigned to the Purchasing Accountant within the Edu-Met system and apply appropriate restrictions based on segregation of duties and authority control.

Purchasing Function – Standard Operating Procedures

We noted that the District does not have documented procedures in place to ensure the review of systems reports and forms to evaluate encumbrances and obligation ceilings.

We recommend the District implement formal documented procedures around this process to mitigate errors and omissions.

Purchasing Function – Inconsistent Verification of Vendors

The District indicated that vendors for purchases under the quote limit of \$3,100.00 are not required to submit Business IDs to be added as new/active vendors. The District does not utilize a prequalified vendors list. This increases the risk of nonlegitimate vendors being added to the system.

We recommend the District consider the requirement that all vendors submit proper business registration certification regardless of the quote limit. We also recommend the District implement and use a preapproved/prequalified list of vendors.

Accounts Payable Function – Segregation of Duties and Systems Access

Through inquiry and observation of the Accounts Payable process, we noted that the AP Accountant is solely responsible for all payment process steps from collecting and verifying invoices to printing and mailing checks. This weakness increases the risk of key-person dependency and the potential for fraudulent activity.

In addition, we noted that the AP Accountant has the capability to establish and make changes to vendor information, including the address of payment. This weakness increases the risk of erroneous and fraudulent payment to unauthorized vendors or payment addresses.

We recommend the Business Administrator enhance the process through additional segregation of duties, mitigating the opportunity of fraudulent processing. If possible, the Business Administrator should segregate the duties among other employees.

We also recommend the Business Administrator review and reassess the access rights assigned to the AP Accountant within the Edu-Met system and apply appropriate restrictions based on segregation of duties and authority control.

Accounts Payable Function – Standard Operating Procedures

We noted that there was inefficient monitoring of the PO process and that the District does not have a documented process to review open POs. The process to review purchase orders and supporting documentation is not effectively designed, resulting in extensive delays in processing payments and suspension of credit lines with key vendors, and impacting the District's cash management and procurement process.

We recommend the District implement a more expeditious review process of POs to ensure their timely disposition and reduce delayed processing and payment. The District should review the process and align resources accordingly to help ensure the timely review of the payables, the preparation of file documents, and the coordination and distribution of vendor payments.

We noted that there is no clear indication who is responsible for date-stamping the vendor invoices and other documentation that comes into the AP Department.

We recommend the District designate an authorized employee for date-stamping the vendor invoices and other documentation that comes into the AP Department.

We noted that the District does not maintain a log or report of all blocked invoices generated by the system for review and follow-up.

We recommend the District implement a procedure that requires the generation of a system report or log of blocked invoices and that it is reviewed prior to paying any vendors during a payment cycle.

We noted that the District does not have a process in place to monitor the progress of multiyear or high dollar value contracts.

We recommend the District consider implementing a review process for these contracts on a monthly basis.

Human Resources/Payroll

Overview

The Human Resources Department (HR) is divided into the following functions: Hiring (Certified and Classified/Non-Instructional Employment), Termination, Employee Benefits, Attendance Posting, and Continuing Professional Education and Compliance. Classified/Non-Instructional Civil Service Employees include school aides, bus monitors, custodians, clerical employees, support employees, and food service employees. Non-Instructional Employees also include certified employees such as nurses, security officers, and some competitive position support employees. The Human Resources office consists of a Human Resource Administrator and an Executive Secretary, reporting directly to the Superintendent of Schools. At the time of this audit the Director of Human Resources was on a leave-of-absence. There is also a Benefits Specialist at the District; however, this position reports directly to the Business Administrator and is not a part of the Human Resources Department.

The Payroll process at the Pleasantville District is a function of the Accounting/Finance Department, and its operation can be divided into the following components: employee profile setup into the payroll module of the Edu-Met accounting system; entering and adjusting salaries into the payroll module; calculating and processing overtime charges; and processing, printing, and distributing the payroll checks. The Payroll process is managed by one Payroll clerk with support from one payroll/finance assistant. Human Resources communicates to the payroll clerk, new hire, and employee separation information and any other required changes that impact an employee's pay.

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

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

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

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

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

- The existence and use of a time reporting system and the effectiveness of such a system
- Appropriate approval on buy-backs processed
- Approval for new hires for the school year 2005–2006 is appropriately documented
- Approval for terminations for the school year 2005–2006 is appropriately documented
- Appropriate approval of Overtime Request Forms, Supplemental Payroll Forms, and Home Instruction Sheets
- Reconciliations are performed between Substitute Payroll Sheet provided by schools and Daily Substitute List provided by Human Resources for each payroll cycle.

Summary of Observations and Recommendations

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

Payroll Function – Segregation of Duties

We noted that there is a lack of segregation of duties in the Payroll Department. The payroll clerk can manually set up new hire information in the accounting system without getting the appropriate notification from Human Resources. There are no edit reports generated on a regular basis from the system for proper review as to the input of any new hire information.

We recommend the District consult with the vendor of the Edu-Met accounting software to restrict this access and enable an edit-check or other similar features which will alert the management of any changes made in the system, including new hires, termination, salary, or payment rates.

We recommend the District run a payroll register and reconcile it to the employee master file before the generation of employment checks.

Employee Information Validation

We noted there is no standard checklist used for processing new hires to ensure all necessary information is received, input into the system, and placed in the employees file in Human Resources. We also noted that there is no effective communication link or system interface between the Human Resources module and Payroll module in the Edu-Met accounting system. Employee information such as hire date and termination date is entered and maintained separately in both modules, resulting in data inconsistency and duplication of efforts.

We recommend the District implement an automated feature within the Edu-Met system to prevent duplication of employee information. If this is not feasible, we recommend the District implement a formal process of communication between the Payroll Department and Human Resources to mitigate errors and omissions in employee files.

We noted there is no secondary review by an independent party for data accuracy of Payroll disbursements, including completeness and reasonableness.

We recommend the District implement procedures that require a second-level review of all employee Payroll information in the Payroll module.

Manually Intensive Process

We noted the processes surrounding the review of hourly pay and overtime is inefficient. The payroll clerk manually verifies the accuracy of calculated overtime/stipend hours worked and overtime/stipend pay per hour. Once manual calculations are verified, values are manually entered into Edu-Met. There is no secondary review by an independent party for data accuracy and reasonableness.

We also noted that it is possible for employees to enter their timesheet multiple times or with inaccurate information.

We strongly recommend the District implement an automated time tracking system that will calculate employees' hours worked. The existing process is manually intensive and lacks the controls necessary to ensure the accurate recording, monitoring, and payment of employee compensation.

We noted that a variance analysis of expected hours is not reconciled to actual hours submitted.

We recommend the District implement a process to reconcile projected hours worked to actual hours worked. We believe the implementation and use of an automated system will help facilitate this process.

We noted that no procedures or controls exist for interviewing terminated employees by the personnel department as a check on departure and as a final review of any termination settlement.

We recommend the District implement a standard practice of conducting “exit interviews” where possible. These interviews should be conducted and documented by Human Resources and communicated to Payroll.

Inconsistent Employee Recordkeeping

We noted the Human Resource Department is not involved in the hiring process of higher level administrative employee, such as the Superintendent and Business Administrator. Applications and resumes for these positions are not maintained with the other employee records.

We recommend the District implement a consistent practice of employee processing regardless of the employee’s position. All employment records should be administered by Human Resources.

Standard Operating Procedures

We noted the Human Resources department does not maintain a manual of standard policies and procedures or internal controls.

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

Key-Person Dependency

The current process is key-person dependant which puts the District at risk if the payroll clerk can not fulfill her responsibilities or if there is an unplanned vacancy.

We recommend the District document detailed procedures around the process and cross train employees to help create backups, as needed.

General Operations/Accounting

Overview

The Accounting Department of the Pleasantville District is responsible for the processing of revenue/cash receipts, journal entry processing (including opening and closing adjustments), management of receivables, general ledger reconciliation, financial closing, preparation, reporting of Comprehensive Annual Financial Report, and budgeting in compliance with government generally accepted accounting principles. The District uses the Edu-Met Accounting System to record, process financial transactions, and generate financial statements, including Interim, Trial Balance, and Final Reports. The District’s Accounting Department has a defined organizational structure; however the structure is not documented. The District’s Accounting Department has five employees (a Business Administrator, a Assistant Business Administrator, and three accountants).

The primary activities of General Operations/Accounting process can be divided into the following key subprocesses: financial reporting, journal entries, general ledger account reconciliation, bank account reconciliation, budget process, revenues, receivables and cash receipts, purchasing, invoice payment, and grant management.

Financial Resolution regarding financial operations such as financial reporting, budgeting, purchasing, and disbursement will be submitted to Board of Education for review and final approval with the resolutions documented in Board Meeting Agenda and/or Minutes.

The Director of Research, Assessment, Accountability, and Grants is responsible for the Grants Development and Administration, including grants application and proposal writing, and identifying grant sources that match the needs of the District. For the 2006–2007 school year, the District had a total of 14 grants totaling approximately \$3.7 million. The Individuals with Disabilities Education Act grant is maintained by the Special Service Department. The majority of the grants were received from the “No Child Left Behind” grant, which provides approximately \$2 million annually to the District.

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

- Journal Entries
- Budget Process
- Financial Reporting
- Revenues, Receivables, and Cash Receipts.

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

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

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

- Existence of monthly Bank Reconciliation/City Treasury Report for the period from October 2006 to February 2007.
- Existence of monthly Financial Statements/Board Secretary Report for the period from October, 2006 to February 2007.
- Existence of Board of Education Agenda/Minutes/Brief documenting financial resolutions.
- The overall District budget for the School Year 2007–2008 submitted to NJDOE for final approval has been approved by Pleasantville Board of Education.
- Annual audit is conducted by independent accounting firm.
- Grant Application and Acceptance for the school year 2006–2007 were properly documented and approved by Pleasantville Board of Education.

- Procedures as documented in policy/procedure manuals are generally followed.
- Reports required by grantees are developed in a timely manner and appropriately retained to evidence compliance with grant requirements.

Summary of Observations and Recommendations

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

Organizational Documentation

We noted that the District's Accounting Department has a defined organizational structure; however, the structure is not documented with clearly defined position responsibilities.

We recommend the District document and publish its organizational structure and the roles and responsibilities of each employee. In addition, we recommend that the roles and responsibilities be more clearly defined for the Business Administrator and the Assistant Business Administrator because they seem to overlap.

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

We noted the duties are not properly segregated regarding the recording and posting of journal entries.

We recommend the District segregate key duties within the accounting process to mitigate the risk of fraudulent or errors and omissions.

Reconciliation and Process Documentation

We noted the Business Administrator performs the Actual vs. Budget analysis for every line item on a weekly basis to identify significant variances defined by the threshold of 10%. However, explanation for such significant variation is not documented and no standardized budget forms are used to prepare the Actual vs. Budget analysis.

The reconciliation between the general ledger and the subsidiary ledger is performed by the Business Administrator on a monthly basis. However, the reconciliation is not documented.

We recommend that the General Ledger and Subsidiary Ledger Reconciliation that is performed monthly is documented. Evidence of review and approval of the reconciliation should be documented and maintained.

Bank Reconciliation

The bank reconciliation/City Treasurer's Report should be performed by the City Treasury of Pleasantville and reported to the Board of Education on a monthly basis. Failure to perform bank reconciliation in a timely fashion might cause delay in reconciling with the general ledger to ensure agreement. Currently, the monthly bank reconciliation/City Treasure Report are not completed timely.

During the time of our audit testing, as per discussion with the Business Administrator and the Assistant Business Administrator, the monthly bank reconciliation had not been completed for March 2007 and April 2007.

The reconciliation between actual cash received and actual cash deposited to ensure accuracy, completeness, and timeliness of bank deposits is informal and evidence of review, for such reconciliation is not maintained.

We recommend the monthly bank reconciliation/City Treasurer's Report be performed and presented to the Board timely and when due. Review of the monthly bank reconciliation/City Treasurer's Report should be documented in the Board of Education meeting memo.

General Ledger Account Reconciliation

The reconciliation between the general ledger and the subsidiary ledger is performed by the Business Administrator on a monthly basis. However, such reconciliation is not documented.

We recommend the District develop and implement a formal reconciliation process between the general ledger and subsidiary ledgers, which should include formal documentation of the reconciliation.

Board Secretary Report

The Board Secretary Report should be performed by the Business Administrator and presented to the Board of Education on a monthly basis. Failure to present the Board Secretary Report in a timely fashion might cause the Board not to make informed management decisions due to the unavailability of accurate financial information. Currently, the Board Secretary Reports are not presented in a timely manner.

We recommend the monthly Board Secretary Report be performed and presented to the Board timely and when due with review of the monthly Board Secretary Report being documented in the Board of Education meeting memo.

Food Services

Overview

The Food Services Department is a self-supporting department with the primary goal of satisfying nutritional needs of students by serving breakfast, lunch, after-school snacks, and milk at various school locations. The primary source of revenue is derived from its sales from various menus. The revenue is collected at the cash register by cash/checks or by receiving reimbursement via the state for those students who apply for the free/reduced price food program. The Food Services Department maintains one central office located at nearby Leeds Avenue School. The operation of the Food Services Department consists of the following key subprocesses: product ordering and receiving, inventory management, tracking, and cash collection and deposits.

The Food Services Department is responsible for providing services for all schools within the District (one High School, one Middle School, four Elementary Schools, one Alternative School, and one Preschool) producing approximately 148,000 breakfasts and approximately 412,000 lunches per year. The Food Services central office is organized with a coordinator, a secretary, a bookkeeper, and six managers with one for each High and Middle school (no managers for the Alternative School and Preschool). There are approximately 48 Food Services employees working in the eight schools.

The Food Services employees at Pleasantville High School, Pleasantville Middle School, Leeds Avenue School, and South Main Street School prepare and cook breakfast and lunch on site. In addition, the District has one central operating kitchen in Pleasantville High School where Food Services employees prepare lunches and breakfasts for the remaining schools where they do not have freezers for food storage.

As part of our procedures, we identified key controls within the Food Services process based on interviews with the business process owner of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the process:

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

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

- Existence of the Manual Standard Order Form provided by the Food Service Manager for the period of May 21–25, 2007.
- Existence of the deposit slips for the period of May 14–18, 2007.
- Existence of daily cash and count report for the period of May 14–18, 2007

- Existence of the Reimbursement Package performed by Food Services Central Office for the month of April 2007.
- Monthly physical inventory counts which are recorded on the inventory sheets recorded by each school for the month of April 2007 are submitted to Food Services Central Office for review.

Summary of Observations and Recommendations

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

Standard Operating Procedures

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

During the walkthrough, it was observed that the cash and count reports (Daily Cash Sale) for North Main School for the week of May 14–18, 2007 were not sent to the Food Services central office on a daily basis.

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

We noted there is no segregation of duties with the Food Services manager's responsibility of ordering, receiving, and documenting the inventory.

We recommend these conflicting responsibilities be separated and delegated to other supporting employees.

We noted the daily cash deposit reconciliation by the bookkeeper is an informal process with no documented evidence for review and approval.

We recommend the District establish policies, procedures, and internal controls regarding the reconciliation and monitoring process, including having reconciliations reviewed and approved at the Business Office.

Transportation

Overview

The District Transportation Department is responsible for providing transportation to and from school, to extracurricular activities, field trips, and targeted instruction programs (academic intervention, state exam preparation, etc.). The Transportation Department consists of a Coordinator of Transportation who oversees nine drivers (four full-time and five part-time) and an administrative assistant. The District owns five 54 passenger buses, one 30-passenger and one 15-passenger bus. Additionally, it owns one nine-passenger van. To transport the additional students and routes, the

District contracts with Integrity Bus Company for handling 20 routes for the District high school (9) and middle school (11). Integrity subcontracts the 11 middle school routes to Safety Bus Company. Bus passes are provided to students by the route which matches their home address.

District routes that cannot be covered with its own fleet of buses and vehicles are contracted to third-party transportation companies. This service is only used to transport students to and from their respective schools. The outsourcing company is selected through the bid process once the bids are in and the lowest bid is determined. This bidder is put in charge of selected routes, is also responsible for conducting the background checks for their drivers and for the maintenance of the buses used. The company which receives the contract from the District also has the right to subcontract to another company for routes which it may not be able to handle.

The District provides transportation to out-of-District schools for students whose educational needs they cannot meet in the District. These include students with behavioral issues and students with special needs. This process requires a signed contract from the school Districts participating and approval from the Board of Education.

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

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

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

- Gas Usage Sheets and gallons used were on record
- Employee Attendance Recordkeeping
- Contracts to bus students in and out of District were approved by the Board
- All costs were prestated on contracts
- Proper authorizations were established between participating districts
- Daily safety checks for pretrips and posttrips were completed
- Signature of bus drivers confirming mileage recorded
- Payment was made according to the Board-approved contract
- Board Approval of contracts with outsourced busing companies.

Summary of Observations and Recommendations

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

Subcontracts

We noted that the District has no control over subcontractors with regards to their employee background checks and the ability of the contracted company to subcontract the work to a different party.

We recommend that the the District extend its rights to ensure that subcontractors' drivers are qualified and have had proper background checks that are consistent with District-hired drivers.

Vehicle Fuel Usage

We noted that the monitoring of fuel usage by District vehicles lacks any formal process. The Gas Usage sheets are turned in sporadically with no evidence of review for accuracy.

We recommend the Transportation Department increase measures to ensure that proper gas usage is documented and reviewed periodically. Drivers should be required to submit Gas Usage Sheets along with the Daily Mileage Sheets. The Transportation Coordinator should review these documents upon receipt for reasonableness.

Technology

Overview

The Information Technology (IT) Department consists of nine employee members to administer the IT environment at the District. We understand that the employee turnover at Pleasantville is very low, and most employees have been with the District for a number of years. The IT Department is responsible for telephone, LAN, applications, e-mail servers, security systems, spam monitoring systems, and infrastructure for approximately 3600 computers and 500 laptops.

The key applications within the environment are:

- StarBase Student Information System – This is the District's student-tracking database system that is used by school administration employees. This application covers functions of student records, grades, discipline, health, schedules, and attendance. There are approximately 900 users on this system which is packaged and supported by a third-party vendor.

- Edu-Met – This is the District’s Financial Management system that is being used by Human Resources and the Accounting Departments. This application covers the functions of Human Resources, payroll, accounts payable, accounts receivable, general ledger, purchase order management, and inventory. There are approximately 50 users on this system, and it is a packaged application that is supported by a third-party vendor.
- QSP – This is the school food-service application. It is used to track meals provided to students at Pleasantville schools based on eligibility. The information used in this system is based on information provided to it by the StarBase student management system. There are approximately 12 users on this system.
- Tracker 30 – This is the Pleasantville Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 30 users on this system. This is a packaged application, and it is supported by an external vendor.
- TransFinder – This is a system used to track and record bus routes for students. This application develops bus routes based on geographic and demographic details. There are approximately 10 users on this application, and it is supported by a third-party vendor.

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

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

Summary of Observations and Recommendations

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

Formally Documented Policies and Procedures

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

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

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

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

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

- The process for adding a new user onto the network and applications, including what authorization is required by senior management.
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management.
- The process for terminations of user accounts.
- The process to regularly review the active network and application accounts to verify if the access is appropriate.
- The monitoring of the network and applications.
- The process to backup the District's data and systems.
- Formal disaster recovery plans, including the regular testing plan.
- The process to periodically test the backup to help ensure that it has been correctly performed.

Password Requirements for Network and Key Applications

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

During discussion with IT management, it was determined that password requirements for Microsoft Windows network security, StarBase, StarPortal and Edu-Met are limited.

- Employee network passwords are set to a minimum of four characters, and complexity is not enabled.
- StarBase passwords are not required to be reset periodically. StarPortal, passwords are not required to be reset periodically, and users cannot make a change to these passwords.
- Edu-Met requires a minimum two-character password; the password is initially set to the user's phone extension, and users are not required to change passwords after initial login.

Without strong password parameters configured in the network and key applications, there is an increased risk that unauthorized users may obtain access to the network or applications. This may lead to loss of data or creation of invalid information along with the dissemination of information to inappropriate parties.

It is recommended that the District investigate the use of six character minimum length, system-forced password expiration, and complexity for the Windows network, StarBase, StarPortal, and Edu-Met systems.

Procedures for Adding Deleting and Changing User Access on Edu-Met Are Not Defined Appropriately

The process of creating, modifying, or deleting user accounts by an IT employee is an event that occurs many times a year and is a critical control in the protection of information contained within the network. One important control in this process is the approval to perform the action, as the IT employee should not be making changes without approval, especially with respect to changes on the business applications. This approval is normally given through the use of a request form which gives specific details of the access that is required. This form should be kept to verify the approval for each employee member's access rights.

During discussion with the IT management team, it was determined that formal procedures for adding users on the Edu-Met system have not been defined. Documented requests and approvals for addition, modification, or termination of accounts are not required. In addition to the Pleasantville Edu-Met administrator, the external vendor can add users when requested by senior management.

Since formal procedures have not been defined for adding, deleting, and changing user access on Edu-Met, there is an increased risk that there may be users on the system who have not been appropriately authorized to use the system; users who have been terminated from employment might continue to exist on the system; or users may have inappropriate access on the system.

It is recommended that management defines and documents procedures for adding, deleting, and changing user accounts and roles on the Edu-Met. Documentation to evidence approval and request for addition, deletion, and change in user access should be maintained.

User Account Reviews and Segregation of Duties Review

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

During discussion with IT management, it was determined that user account reviews are performed for StarBase and Network users, but evidence of this review is not maintained. Review of Edu-Met user accounts is not performed, and segregation of duties review is not performed for StatBase and Edu-Met.

Without periodic access reviews, terminated users accounts may continue to exist on the network or applications, and users may have access to areas within the application that are not in line with their job functions.

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

Backup Retention Period

The District currently uses the Veritas backup system and inbuilt application programs to manage backups. This system is configured to automatically perform the backups in accordance with a cycle that has been determined by an IT employee.

Currently, there are two months of data which is available from the backup cycle. Monthly, quarterly or annual backups are not available, which means that the District only has eight weeks of backup.

While it is important to have recent data to restore from in the case of an emergency, should information from further back be required, the current cycle could not produce this information. For example, this cycle would not be able to produce a file that was deleted more than two months ago.

It is recommended that management investigate instituting a different backup cycle that will result in monthly, and yearly backups. This is normally performed by having a daily, weekly, monthly, and yearly cycle, for example:

- Daily cycle: There should be a backup tape for each night, Monday through Thursday. These tapes may be written over in the successive week.
- Weekly cycle: There should be a Friday tape for each week of the month.
- Monthly cycle: The last Friday tape of each month is the monthly tape that should be in a cycle of 12.
- Yearly cycle: The last monthly tape for the given year will be the yearly tape. This should be kept indefinitely.

At a minimum, the District should retain a backup following the financial hard close each year. Our discussions with management have led us to believe that management is aware of this issue and is working towards addressing the retention period and backup plans.

Backup Tapes Are Not Sent Off-site

Backup tapes should be sent off-site to a secure location other than the location where production servers are hosted in order to be able to retrieve data on tapes from the off-site storage location in an emergency situation. All backup tapes should be moved and stored in an off-site location that is secure and environmentally appropriate.

In discussion with IT management, it was identified that backup tapes are not sent off-site for storage.

In the event that the facility where the servers are hosted is destroyed, or suffers partial damage, and the servers and backup tapes are destroyed, it will not be possible to reinstate the systems with valid data since the backup tapes were not sent off-site, and the only copy of data has been destroyed.

It is recommended that backup tapes be sent off-site to a secure location where environmental and security controls can be validated and relied upon. IT management is aware of this risk and is working towards addressing the off-site storage issues. This off-site location could be the use of another school within the District or a school within a neighboring district.

Backup Restores Are Not Performed Periodically

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

During discussion with IT management, it was determined that backup tape restores are not being performed on a periodic basis.

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

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

Student Activities

Overview

The Student Activity Accounts at the District schools are used for various activities from different clubs and organizations directly benefiting the students. The usage of Student Activity funds is the responsibility of the School Principals. Teachers and employees support and assist the School Principals by acting as advisors to the various clubs and organizations that exist within each school. All student clubs/organizations have an advisor. The Assistant Business Administrator at the District is responsible for monitoring the accounting records for student activities. The Student Activities can be categorized into the following three subprocesses:

- Student Activity Funds Monitoring
- Funds Deposit
- Funds Disbursement.

Student Activity Accounts are funded by various Board-approved donations and fundraisers (i.e., book sale, ticket sale, etc) performed by the students at the school. District funds are not used for Student Activity accounts. It is the school's responsibility to deposit funds and ensure that the funds in the account are used for Student Activities. There is only one bank account for all school activities assigned to different account codes. Separate and complete records for individual clubs/organizations are maintained. The Accounting Department performs the bank reconciliations regarding the Student Activity account on a monthly basis.

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

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

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

- Existence of necessary approvals by the school Principal.
- Existence of supporting documentation, including completed Internal Funds Voucher and original invoice or receipts.

Summary of Observations and Recommendations

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

Review and Approval Process

We noted the review for reasonableness, appropriateness, and approval for disbursements by the Business Administrator related to Student Account Activities is informal and evidence of such review and approval is not maintained. A manual of standard policies and procedures or internal controls regarding the operation of the Student Activities account is not maintained by the District.

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

Reconciliation Process

There is no formal reconciliation process in place to match actual money received with actual money deposited to ensure timeliness, accuracy, and completeness of cash deposits.

We recommend that the District implement a formal and timely reconciliation process for monies received against actual deposits made to the banking facility.





Appendices

This section of the report includes the following appendices:

Appendix A – District Response

Appendix B – Subgroup Analysis Sample and Results of Testwork

Appendix C – Statistical Analysis Sample and Results of Testwork

Appendix A is left intentionally blank as no district response was provided.

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis		District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
1	11-999-999-999-9999-999	5001261	1/31/2005	AFL PRINTING	\$9,082.22	\$9,082.22	Printing services for weekly newsletter, PRIDE of Pleasantville Public Schools for 2004 - 2005 School Year.			x	The District publishes a weekly communication magazine for the community, parents and students on the activities of the various schools. It is not certain if this publication is reasonable.. The expense appears excessive.	
2	11-000-261-420-0000-352	5001407	1/31/2005	ALCO PROTECTION SERVICE	\$271.55	\$271.55	Fire alarm protection service for Adams Avenue School for 6/3/05 ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear to be reasonable to honor that contract.	
3	11-000-290-330-0000-351	5002810	1/31/2005	ALLIANCE OF GOVERNMENTAL AUDITORS, LLC	\$38,000.00	\$38,000.00	External financial auditing services provided outside of the initial audit scope of the School District. Ordered by the Business Office.		x		These additional auditing services were provided beyond the initial scope of the audit.	
4	11-000-261-420-0000-352	5002241	1/31/2005	AQUATIC DISTRIBUTORS INC	\$4,040.00	\$4,040.00	Purchased 1 Ultramax commercial pool cleaner. Ordered by the Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
5	11-000-251-340-0000-334	5001625	1/31/2005	ASYLA CONSULTING INC	\$3,000.00	\$3,000.00	Consulting fees for Novell Networking Maintenance, including meetings, conference calls with school's technical department. This was ordered by the IT Department.		x		It appears this expense was reasonable and appropriate for the maintenance of the existing IT infrastructure.	
6	11-000-230-530-0000-351	5000613	1/31/2005	AT & T	\$12,082.54	\$12,082.54	Long Distance phone charges incurred by the District for FY 04 - 05. Payment was ordered by the Business Office.		x		This expense appears to be reasonable and appropriate to support the ongoing operations of the District. However, there is no way to verify the necessity of all calls.	
7	11-000-261-420-0000-352	5001395	1/31/2005	ATLANTIC BUSINESS COMMUNICATIONS	\$372.89	\$372.89	Blanket PO - Service to Nextel Phones - Purchased cell phone batteries and phone clips for the maintenance staff. Shipped to the Building Maintenance Office .		x		This purchase appears necessary for the maintenance staff to maintain communication throughout the District to perform their jobs efficiently.	
8	11-000-261-420-0000-352	5002437	1/31/2005	ATLANTIC CITY SHADE SHOP	\$351.40	\$351.40	Purchased 2" clutch rollers, roll of chain and beads for maintenance and repair of shades throughout the school district.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
9	11-000-219-320-0000-400	5000993	1/31/2005	BANCROFT SCHOOL OF HADDON HEIGHTS	\$8,340.00	\$8,340.00	Special Education aide services for the 2004-05 school year for Student Services. Ordered by supervisor.		x		The state requires special educational services be provided to students in the District with special needs. This expense appears to be reasonable..	

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
10	15-000-223-320-0000-085	5001925	1/31/2005	BRIDGETON BD OF ED	\$13,400.00	\$13,400.00	Reading Recovery "Continuing Contact" Follow-up training for teacher at North Main Street School.		x		Professional training for teacher used to enhance the reading skills of students.	
11	11-000-261-420-0000-352	5001642	1/31/2005	CAPP INC	\$1,291.00	\$1,291.00	Purchased parts and supplies for grounds maintenance - Relay and control fuses ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
12	15-000-240-500-0000-050	5001146	1/31/2005	CARTER'S M. PRESS	\$6,633.00	\$6,633.00	Student Handbooks, envelopes, detention notices, visitor passes, late passes, commencement programs		x		These are primarily ongoing administrative supplies used to manage the student population and appear reasonable to the administration processes.	
13	20-212-200-590-0999-351	9999SAGE	1/31/2005	CONVERSION FROM SAGE JAN-31-2005	\$255,131.00	\$255,131.00	Conversion from SAGE to Edu-Met	x			During 2005 the District underwent a major accounting system conversion. The Business Office converted from the SAGE accounting software system to the Edu-Met system. However, the PO and supporting documentation for this component of the expense could not be located and must be classified as discretionary according to State directives.	
14	11-000-219-320-0000-434	5002768	1/31/2005	CROSS COUNTRY SEMINARS INC	\$149.00	\$149.00	Teacher attended a neurological disorder seminar - "A Comprehensive Treatment Plan" on 2/10/05 in Atlantic City, NJ		x		This seminar was professional training provided to enhance the skills of teachers responsible for special education students.	
15	15-000-240-320-0000-050	5002054	1/31/2005	DELL SERVICE SALES	\$1,290.00	\$1,290.00	Extended service agreement on 10 Dell computers 11/9/04 at Pleasantville High School. Expires 12/7/06.		x		The extension of this service agreement is required to maintain the district-wide computers for students and staff and appears to be reasonable..	
16	11-999-999-999-9999-999	5001255	1/31/2005	DELMARVA SYSTEMS CORP	\$420.00	\$420.00	Service Call : Zone testing and repairs to Pleasantville High School intercom system ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
17	11-000-261-420-0000-352	5002771	1/31/2005	DUBELL LUMBER CO	\$1,914.17	\$1,914.17	Building Supplies: drywall, nails, plywood for district. Delivered to Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
18	15-000-223-320-0000-050	5001519	1/31/2005	EDIETICS CONF MGMT	\$2,125.00	\$2,125.00	5-person registration to attend Coalition of Schools (CES) Forum November 11-13, 2004 San Francisco, CA @ \$450 per person	x			Attendance at this forum does not appear to be reasonable and multiple attendees at the forum appears to be excessive.	

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary Appears Reasonable	Inconclusive	Comments	
19	15-000-223-320-0000-080	5002473	1/31/2005	EDUCATIONAL TECHNOLOGY TRAINING CENTER	\$440.00	\$440.00			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. This expense appears to be reasonable..	
20	11-000-261-420-0000-352	5002420	1/31/2005	EDU-MET INTERACTIVE SYSTEMS	\$42,960.00	\$42,960.00			x	Although this expense is deemed reasonable., the training component of the service appears excessive.	
21	15-000-222-300-0000-055	5001891	1/31/2005	EMANJ	\$130.00	\$130.00			x	Educational Media Association of New Jersey - This conference does not appear to be reasonable or offers transferable benefits to the students.	
22	15-000-218-500-0000-050	5001893	1/31/2005	EXECUTIVE BUSINESS PRODUCTS	\$3,445.20	\$3,445.20			x	It appears the purchase of the file cabinets is an reasonable need for the high school. However, the cost appears to be excessive.	
23	15-000-240-500-0000-050	5000096	1/31/2005	FUNK WATER QUALITY MAYS LANDING	\$1,897.83	\$1,897.83			x	Bottled Water services is not considered an reasonable purchase.	
24	11-000-261-420-0000-352	5002026	1/31/2005	GALER / HILLYARD	\$97.92	\$97.92			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
25	11-000-261-420-0000-352	5002486	1/31/2005	GRAINGER	\$1,684.10	\$1,684.10			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
26	11-000-261-420-0000-352	5002487	1/31/2005	GRAINGER	\$1,369.30	\$1,369.30			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
27	15-000-223-320-0000-060	5001011	1/31/2005	HANDWRITING WITHOUT TEARS	\$275.00	\$275.00			x	Professional development the educators is approved with the expectation that the knowledge gained is directly transferable to the students.	

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis		
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
28	11-000-261-420-0000-352	5002266	1/31/2005	HARTFORD STEAM BOILER	\$240.00	\$240.00	Boiler Inspections 10/13/2004 at all school locations. Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
29	11-000-261-420-0000-352	5002346	1/31/2005	HONEYWELL ACS-SERVICE	\$872.75	\$872.75	Honeywell ACS Service - Repair B Wing, Communication, Tighten Controller on Pool System. Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
30	11-000-261-420-0000-352	5001710	1/31/2005	HONEYWELL INC	\$1,267.62	\$1,267.62	Recycle classroom controller , repair classroom unit, calibrated water and air temp sensors at the North Main Street School. Ordered by Facilities Director.		x		Maintenance worked was required for multiple heating, water, and air conditioning units at the North Main Street School.	
31	11-000-261-420-0000-352	5002493	1/31/2005	HYDRATE IRRIGATION INC	\$2,125.00	\$2,125.00	Winterize irrigations systems at the following locations South Main Street School-1, South Main Street School-2, Washington Avenue School-1, Washington Avenue School-2 and Business Administration building on 4/11/05		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
32	11-000-290-340-0000-334	42546923	1/31/2005	INFORMATION DESIGN INC	\$4,951.00	\$4,951.00	Business Office purchased accounting software modules from Information Design, Inc. The modules included, Payroll, Personnel, Salary Administration, Applicant Tracking, Budget Preparation, Check Reconciliation, Fixed Assets and Oracle Support		x		This expense appears to be reasonable and appropriate to upgrade the primary accounting software for the District.	
33	11-000-261-420-0000-352	4900723	1/31/2005	J C MILLER CO	\$404.26	\$404.26	Maintenance supplies, including face shields, grease, oil filters grease guns, bit set. Delivered to Facilities Management. Ordered by Facilities Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
34	11-000-261-420-0000-352	5002199	1/31/2005	JAMES COSTA'S ELECTRIC	\$2,485.00	\$2,485.00	Pre-K Annex - Replace receptacles with tamper proof receptacles. Pre-K Annex - Replace Bulbs and Ballasts for M/H, 1000 watts. Order requested by William Marsh, Director of Facilities Management.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
35	11-000-261-420-0000-352	5002494	1/31/2005	JERSEY ARCHITECTURAL DOOR & SUPPLY	\$565.00	\$565.00	Administration Building - Emergency removal of door, rehang & fit utilizing ROTON Hinge, finish & install new brush sweep.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
36	11-999-999-999-9999-999	5001171	1/31/2005	JMV'S PACK & MAIL INC	\$1,150.00	\$1,150.00	Pick-up and distribution of PRIDE of Pleasantville Public Schools for Y2004-2005			x	The Pride is a weekly community publication distributed by the school. It is not certain this is an reasonable expense.	
37	11-000-261-420-0000-352	5002028	1/31/2005	JOHNSON CONTROLS	\$1,610.00	\$1,610.00	Emergency PO for labor and material at the Washington Avenue School.			x	This was an "emergency" purchase order for maintenance repairs at the Washington Avenue School. However, there was insufficient documentation of what the repair was for.	
38	11-000-261-420-0000-352	5001725	1/31/2005	JP ELECTRIC	\$130.00	\$130.00	2 hours of labor at the Leeds Avenue School - to correct power failure in the service entrance. Service included locating the fuse and notifying the utility company. There was also a problem with the sub-feeder to the VHAC fan.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
39	11-000-262-420-0000-334	5000450	1/31/2005	LASER COMP	\$499.85	\$499.85	Laser-Comp, Inc. for repairs to printers in Technology Dept. for 2004 - 2005 school year 7/1/04 to 6/30/05. Ordered by IT Director.		x		This expense appears to be reasonable and appropriate for the ongoing administrative operations of the department.	
40	11-000-261-420-0000-352	5002775	1/31/2005	LAUREL LAWNOWNER SERVICE INC	\$300.70	\$300.70	Laurel Lawnmower Service, Inc.- purchase and install/repair the deck lift on lawnmower (305656).		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
41	11-000-261-420-0000-352	5002503	1/31/2005	LESCO	\$1,579.25	\$1,579.25	Purchased sand / salt load spreader and flight control 1/12/05. Delivered to Facilities Management location - Facilities Director.		x		The nature of this transaction appears to be reasonable for winter weather conditions at the District.	
42	11-000-219-320-0000-434	5001758	1/31/2005	LORMAN ED SERVICES	\$279.00	\$279.00	Registration fee for teacher to attend a Lorman ED workshop in Cherry Hill, NJ 10/19/04		x		Professional development for the teachers is approved with the expectation that the knowledge gained is directly transferable to the students.	
43	11-000-261-420-0000-352	5000855	1/31/2005	MAB PAINT	\$390.54	\$390.54	MAB Paints 11/22/04	x			The intended use of the paint supplies is not clear on the documentation provided.	
44	11-000-261-420-0000-352	5002094	1/31/2005	MAIN LINE COMMERCIAL POOLS INC	\$4,950.00	\$4,950.00	Six month supply of water management, chemicals, parts and services on 2/14/05 for the Pleasantville High School pool.		x		This purchase was for the water management system for the Pleasantville High School pool.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
45	11-000-261-420-0000-352	5002505	1/31/2005	MAINLAND PLATE GLASS CO.	\$1,760.00	\$1,760.00	Purchased building maintenance supplies including glass, Plexiglas and hollow metal doors. Delivered to the Buildings/Grounds facility at 701 Mill Road, Pleasantville, NJ.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
46	15-000-221-500-0000-055	5002269	1/31/2005	MCGRAW HILL ORDER SERVICES	\$1,500.00	\$1,500.00	Professional Development - Research Labs, Coaching visits Research Class for 9 classrooms at Pleasantville Middle School. Professional development course offered through McGraw Hill.		x		Professional development for the teachers is approved with the expectation that the knowledge gained is directly transferable to the students. This expense appears to be reasonable and appropriate to set up research and coaching labs for teachers at the Middle School.	
47	11-000-261-420-0000-352	5001019	1/31/2005	MKG ASSOCIATES INC	\$1,074.00	\$1,074.00	Deodorizer kits and refills for bathrooms through the district. Ordered by Facilities Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
48	11-000-230-590-0000-233	5001333	1/31/2005	MOTOPHOTO	\$314.29	\$314.29	Processing film, frames, for wall in lobby at Administration Building, and public relations. This is a blanket PO.	x			This purchase is not considered an reasonable expenditure.	
49	11-000-223-320-0000-234	5002208	1/31/2005	NCTM MEMBERSHIP ACCEPTANCE FORM	\$72.00	\$72.00	Renewal of National Council of Teachers of Mathematics Membership for teacher on 1/24/05.			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. It is not clear if the renewal of this membership will benefit the students.	
50	11-000-230-339-0000-351	5001562	1/31/2005	NEOPOST	\$1,331.00	\$1,331.00	Maintenance renewal contract with NEOPOST equipment from 3/26/04 - 3/15/05. for Model #SI68Expert Serial # 03CT-7330		x		This payment is for the renewal service contract for Neopost office equipment. It appears to be reasonable for the continuity of the school operations.	
51	11-000-230-530-0000-334	5001109	1/31/2005	NEXTEL/SPRINT	\$14,408.51	\$14,408.51	Monthly Nextel Phone Usage at District for account #340802215			x	This phone service is used primarily by key district employees, including maintenance staff, supervisors and administrators. However, it is not certain that all phones are necessary. Also, there is no apparent method to ensure there is no usage abuse. Further, it appears the cost is excessive.	
52	11-000-262-490-0000-085	5000474	1/31/2005	NJ AMERICAN WATER CO	\$8,906.02	\$8,906.02	Water Usage for school year 04/05 for all schools and administrative office.		x		This expense includes water usage for the following buildings, PHS, PMS, WAS, LAS, NMS, SMS and the Administrative Building.	

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53	15-000-223-320-0000-050	5001075	1/31/2005	NJ DEPT OF EDUCATION	\$1,500.00	\$1,500.00	Three Day Summit - Reinventing NJ High Schools. Held 9/22 -24, 2004 for a 6-member district team at the Doral Forrestal Conference Center and Spa in Princeton, NJ.	x			A 6-member team was assembled of Board of Education members to attend this seminar. Conferences attended by the Board are not reasonable expenditures.	
54	11-000-223-320-0000-234	5002017	1/31/2005	NJAFPA	\$120.00	\$120.00	A teacher attended the South/Central Region Training Institute 12/3/04 at Trump Marina Hotel in Atlantic City.	x			Although training for professional development is usually approved for teachers there was no indication of what the training was for.	
55	11-000-223-320-0000-234	5001909	1/31/2005	NJASCD	\$270.00	\$270.00	NJASCD Seminars, 10/21/2004, 11/9/2004, 1/7/2005 for teacher at Monroe Township, NJ. - Courses included Open-ended Math, HSPA Math, and HSPA Language Arts/Literacy		x		Special Education - Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
56	15-000-222-500-0000-095	5000691	1/31/2005	PROQUEST INFORMATION & LEARNING	\$475.00	\$475.00	SIRSDISC Renewal Sirs Discoverer Electronic Format Email 7/24/03 for South Main Street School		x		This expense appears to be reasonable for the maintenance of the schools e-mail system.	
57	11-999-999-999-9999-999	5001934	1/31/2005	QC LABORATORIES	\$770.00	\$770.00	Monthly water testing at the Pleasantville High School pool. Contract # A75503 - Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
58	11-000-221-590-0000-545	5002801	1/31/2005	RELIANCE HEALTH SYSTEMS	\$8,000.00	\$8,000.00				x	Lack of PO and Supporting Documentation	
59	11-000-261-420-0000-352	5002279	1/31/2005	RID PEST CONTROL INC	\$4,538.00	\$4,538.00	RID Pest Control, Inc. Blanket contract for monthly services performed at the Washington Avenue School - Cafeteria		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
60	11-000-261-420-0000-352	4900354	1/31/2005	RID PEST CONTROL INC	\$60.00	\$60.00	RID Pest Control - Exterminating services performed at the Pleasantville High School Cafeteria storage area. This service is performed twice each month.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
61	50-910-310-100-0000-352	9999SPAY	1/31/2005	SAGE PAYROLL	\$250.00	\$250.00				x	Lack of PO and Supporting Documentation	
62	15-000-221-500-0000-085	5002142	1/31/2005	SCHOOL SPECIALTY	\$67.79	\$67.79	Multiple office supply items for North Main Street School, including pens, stickers and music-related items were purchased by teacher.		x		These supplies appear to be reasonable and appropriate for the North Main Street School	

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63	11-000-261-420-0000-352	5002545	1/31/2005	SEASHORE LOCKSMITH	\$1,090.82	\$1,090.82	Locksmith services were provided to repair or install new locks throughout the district. The service included padlocks, keys, lock repairs, mailbox locks. Service was coordinated through the Facilities Management office on 12/2004: Ordered by Facilities Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
64	15-000-223-320-0000-060	5001029	1/31/2005	SOUTHERN REGIONAL ETTC	\$80.00	\$80.00	English Language Proficiency Standards Workshop for teacher on 8/4/2004		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
65	11-000-261-420-0000-352	4900324	1/31/2005	SPORT HYUNDAI/DODGE	\$24,999.00	\$24,999.00	2004 Dodge Grand Caravan for Maintenance Office from Sport Hyundai / Dodge, Pleasantville, NJ		x		The Maintenance Office purchased a utility van for use at the District. The VIN is 1DUGP24RX5B323582	
66	11-000-290-590-0000-236	5001228	1/31/2005	STAR LEDGER	\$2,569.32	\$2,569.32				x	Lack of PO and Supporting Documentation	
67	15-999-999-999-9999-999	5001473	1/31/2005	SUCCESS FOR ALL ROOTS & WINGS	\$5,775.00	\$5,775.00	2004-05 Renewal Contract for SAF Training			x	Insufficient supporting documentation. Additional information on the nature of this transaction is unavailable.	
68	11-000-261-420-0000-352	5002154	1/31/2005	SUPERIOR SPECIALTY	\$1,596.00	\$1,596.00	Purchased 4 Versacooler wall mount & chill.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
69	11-000-290-590-0000-236	5000494	1/31/2005	THE PRESS	\$2,010.66	\$2,010.66	Classified ads for open positions 7/1/2004 - 6/30/2005		x		Ads were placed in The Press by the Personnel Department for open positions	
70	15-000-218-390-0000-095	5002349	1/31/2005	TRANSHUM MUCIS/IKHAYA STUDIOS	\$1,200.00	\$1,200.00	Assembly for Black History Month 2/10/04		x		An outside vendor came in to conduct a presentation for the students. This expense may be considered excessive.	
71	11-000-261-420-0000-352	4901240	1/31/2005	TUCKAHOE TURF FARMS INC	\$162.00	\$162.00	Tuckahoe Turf Farms, Inc. - 1000 square feet of fesu turf grass delivered to the Maintenance Facilities. Ordered by Facilities Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
72	11-000-261-420-0000-352	5002798	1/31/2005	UNITED REFRIGERATION	\$2,483.97	\$2,483.97	Purchased multiple Precisionaire units at the district. Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
73	11-999-999-999-9999-999	5000599	1/31/2005	VERIZON	\$77,253.64	\$77,253.64	Telecommunications expenses for FY 04/05 for the District.		x		The expenditure appears to be reasonable to the district operation.	

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74	11-000-261-420-0000-352	5000602	1/31/2005	WILLIAMS SCOTSMAN INC.	\$207.42	\$207.42	The nature of this transaction is not clear. Two invoices were settled, however, the invoices are not attached.	x			Inadequate documentation.	
75	11-000-261-610-0000-352	5002191	2/1/2005	ENVIRONMENTAL SAFETY MAN. CORPORATION	\$9,000.00	\$9,000.00				x	Lack of PO and Supporting Documentation	
76	11-999-999-999-9999-999	05PAYROLL	2/1/2005	PLEASANTVILLE BD OF ED	\$1,250.00	\$1,250.00	Payroll			x	Lack of PO and Supporting Documentation	
77	15-190-100-320-0000-095	5005005	2/14/2005	JERSEY SHORE COUNCIL/BSA	\$3,900.00	\$3,900.00				x	Lack of PO and Supporting Documentation	
78	11-000-261-420-0000-352	5005048	2/18/2005	DELMARVA SYSTEMS CORP	\$450.00	\$450.00	Purchased labor and materials to correct media center workroom issues. Order by IT Department.		x		This expense appears to be reasonable and appropriate for the maintenance of the media center.	
79	11-000-290-330-0000-351	5005055	2/23/2005	N. JOHN AMATO	\$3,600.00	\$3,600.00	District management consulting fees paid to John Amato 1/2005 and 2/2005		x		According to the Business Administrator it was necessary to hire the services of a seasoned BA as a consultant until the new BA became acclimated with the District operations. This expense appears to be reasonable and appropriate.	
80	15-000-223-320-0000-085	5005089	3/7/2005	LESLEY UNIVERSITY	\$6,506.00	\$6,506.00	Creation of a six-member school based planning team for the intermediate grades 2006.		x		This expense appears to be reasonable for this committee to meet District initiatives.	
81	15-000-223-320-0000-085	5005090	3/7/2005	LESLEY UNIVERSITY	\$4,800.00	\$4,800.00	Materials for literacy coordinator training for the intermediate grades.		x		This expense for training materials appear to be reasonable and appropriate.	
82	11-000-290-590-0000-351	5005117	3/8/2005	CHAPMAN FORD	\$784.92	\$784.92	Auto repairs on District Vehicle - Ford Taurus Caravan (License MG46674)		x		This expense to repair a District vehicle appears reasonable and reasonable.	
83	11-000-290-590-0000-351	5005224	3/9/2005	ATLANTIC COAST DENTISTRY	\$78.00	\$78.00	Consultation and Intraoral Occlusal Film for dentist emergency service on 2-3-05 for student from the South Main Street School			x	It is uncertain that such emergency expense for the school student should be incurred by the school district	
84	11-000-261-420-0000-352	5005205	3/9/2005	BLUE STAR OF NJ	\$2,082.58	\$2,082.58	Multiple flooring mats, including cafeteria, halls, and building entrance. Ordered by Facilities Director.	x			It appeared necessary to replace flooring mats for entrance way, cafeteria, upper stairs, hall near water fountains. However, this is not considered an reasonable expense and could be considered excessive.	
85	15-000-223-320-0000-050	5005174	3/9/2005	EIRC	\$350.00	\$350.00	Faculty member training for HSPA Math in Sewell, NJ - 4/18 - 4/20, 2005		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
86	15-000-223-320-0000-050	5005175	3/9/2005	EIRC	\$350.00	\$350.00	Training for HSPA on 5/9 - 11 2005 in Sewell, NJ to improve test scores attended by Special Education teacher.		x		This expense and training appears to be reasonable and reasonable.	

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87	15-000-223-320-0000-050	5005176	3/9/2005	EIRC	\$350.00	\$350.00	Teacher attended training for HSPA Math in Sewell, NJ - 4/18 - 4/20, 2005		x		This expense and training appears to be reasonable and reasonable.	
88	11-000-261-420-0000-352	5005218	3/9/2005	JAMES MONFREDO	\$2,250.00	\$2,250.00	February 25, 2005 snow plowing 8:30 AM - 1:30 PM for the Middle and High schools.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
89	11-000-290-590-0000-236	5005229	3/9/2005	NJSCHOOLSJOB.COM	\$1,000.00	\$1,000.00	Job Postings March 1, 2005 - March 1, 2006 for various position vacancies.		x		This expense was for an online advertising site to manage district postings of vacant positions. The site offered unlimited advertising for the period of 3/1/05 through 3/1/06.	
90	11-000-290-330-0000-351	5005233	3/10/2005	CATHERINE MANNING	\$2,835.00	\$2,835.00	Accounting consulting fees to cover periods 2/7/05 to 3/11/05. Services performed at the Business Office.		x		This expense for external accounting services at the Business Office appears to be reasonable and appropriate .	
91	11-000-290-330-0000-351	5005234	3/10/2005	N. JOHN AMATO	\$26,775.00	\$26,775.00	District management consulting fees paid to N. John Amato Associates - 11 days @450 per day.		x		John Amato was hired by the district as a consultant to the then Business Administrator who did not have full knowledge of the district's operations and management practices. This appears to be an reasonable transaction, however, it appears to be excessive in amount.	
92	11-000-230-331-0000-351	5005295	4/5/2005	DECOTIIS FITZPATRICK GLUCK COLE LLP	\$20,102.30	\$20,102.30	Decotiis Fitzpatrick Gluck Cole LLP, Legal fees 4/6/05, invoices 64274, 64270, 64276, 64272, 64273, 64275.		x		Original invoices for services were not provided with documentation - only a summary. The details of the legal service are not evident.	
93	11-000-261-420-0000-352	5005372	4/6/2005	EAGLE MAINTENANCE	\$1,522.89	\$1,522.89	111 bags of Ice Melter Calcium delivered to District - Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
94	11-000-230-331-0000-351	5005342	4/6/2005	FLETCHER, HEALD & HILDRETH, PLC	\$440.63	\$440.63	FCC Legal Services for District Radio Program on 12/3 and 12/6 2004. Invoice #79652.		x		Services included legal representation on teleconferences with the engineering firm and the antenna manufacturer. This transaction appears to be reasonable..	
95	11-000-219-320-0000-434	5005413	4/6/2005	HANDLE WITH CARE	\$2,058.00	\$2,058.00	An in-house workshop was given to 11 staff members on 1/11/05, "Handle with Care" Behavior Management System, Inc.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. This is a federally funded program.	

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96	11-000-290-590-0000-351	5005341	4/6/2005	JO JO'S PIZZERIA	\$99.00	\$99.00	Catering Services for Principal's Budget Meeting 3/17/05 in Board Conference Room	x			Catering services of this nature are discretionary.	
97	11-000-230-331-0000-351	5005316	4/6/2005	LENOX SOCEY WILGUS	\$850.25	\$850.25	Legal Services for claim # 04E000570H (3/2004 - 5/2004 and 6/2004 and 8/2004) - Ordered by the Business Administrator		x		This expense appears to be reasonable and reasonable to settle legal fees incurred through the District.	
98	11-000-261-420-0000-352	5005361	4/6/2005	MAIN LINE COMMERCIAL POOLS INC	\$4,950.00	\$4,950.00	Main Line Distributors, 6-month supply of chemicals, parts & services for Pleasantville High School pool. (1/1/05 - 6/1/05			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
99	11-000-223-320-0000-234	5005377	4/6/2005	NJTESOL/NJBE	\$195.00	\$195.00	Registration for teacher for 2005 Spring Conference on "Language - The Heartbeat of All Cultures"			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
100	11-000-219-320-0000-434	5005412	4/6/2005	PESI HEALTHCARE, LLC	\$159.00	\$159.00	Teacher attended a workshop on 4/20/05 on how to address Bipolar Disorders			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
101	11-000-261-420-0000-352	5005403	4/6/2005	TILL PAINT COMPANY	\$225.00	\$225.00	Police Parking Only "8 Stencil" at Pleasantville High School.	x			The expense to designate a police-specific parking spot is not reasonable..	
102	15-000-222-300-0000-095	5005421	4/7/2005	MIRIAM MARTIN	\$84.94	\$84.94	A staff member purchased software used to maintain the school website including Element 5 info used to transfer web page between server and workstations and an HTML calendar maker needed to create monthly online calendar for the South Main Street School web page.			x	According to the Assistant Business Administration, there was a period when there was a credit freeze at the District and often employees had to make purchases to be later reimbursed. This expense appears reasonable for the maintenance of the school website.	
103	15-000-221-500-0000-055	5005453	4/7/2005	MONICA FOTI	\$59.94	\$59.94	Reimbursement to teacher for miles traveled to Asbury Park, NJ for Summer School Training 3/9/05			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
104	11-000-261-420-0000-352	5005437	4/7/2005	SIEMENS CEREBERUS DIVISION	\$1,362.00	\$1,362.00	Greyhound Academy - Testing and inspection services of the fire and alarm system at the Pleasantville High School on 4/14/05.			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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105	11-000-221-580-0000-234	5005503	4/8/2005	NANCY BARBIN	\$70.94	\$70.94	Travel & Food Reimbursements to teacher/supervisor of Pleasantville Middle School to attend Perkins Regional Technical Assistance Workshop on 03/16/05		x		The application for attendance at Conference/Workshop indicates that the purpose for attending is to get an update on Perkins grant requirements.	
106	11-000-261-420-0000-352	5005528	4/8/2005	RENTAL COUNTRY	\$351.90	\$351.90	Purchased two leaf blowers - Gas. Delivered Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
107	11-000-230-530-0000-334	5005761	4/21/2005	ATLANTIC COUNTY AVA TECHNOLOGY CENTER	\$9,850.00	\$9,850.00	Annual service subscription for Notification Technologies (Connect Ed.) ordered through the IT Director at the Pleasantville Middle School.		x		The service agreement outlines a 1-year coverage provided including set-up and support fees, and an annual message fee, internet packet security and data security. This appears to be a reasonable purchase for the District, although the cost appears excessive.	
108	11-999-999-999-9999-999	5005702	4/21/2005	COURIER POST NEWSPAPER	\$1,577.72	\$1,577.72	Advertisement in Courier Post to hire a high school principal.		x		A large advertisement was published twice.	
109	11-000-230-590-0000-239	5005763	4/21/2005	HILTON HOTEL EAST BRUNSWICK	\$2,610.00	\$2,610.00	Hotel Registration for NJ Association of Parent Coordinators, Inc.		x		Parent participation is encourage for Abbott school districts and this conference was used a opportunity to get more parents involved.	
110	11-000-230-331-0000-351	5005642	4/21/2005	JERSEY SHORE LLC	\$85.00	\$85.00	Stenographic Fees 3-22-05 (Legal Cost) for file #02WC01979F		x		This District appears to have substantial legal consultation and corresponding fees. The details for the need of this stenographic expense were not explicit on the purchase order, however, legal expenses have been considered an reasonable expense for the District.	
111	11-000-261-420-0000-352	5005701	4/21/2005	LOWES	\$922.75	\$922.75	Maintenance Supplies such as yellow light silver mirror, blue mirror, first aid kit, push broom, shovel, bypass pruner, landscape rake, axe sledge hammer, gas can for Pleasantville High School		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
112	11-000-230-590-0000-239	5005762	4/21/2005	NJ ASSOCIATION OF PARENT COORDINATORS		\$4,750.00	Parent Movement Conference for 10 people 4/27/05 at Haledon, NJ		x		Parent participation is encourage for Abbott school districts and this conference was used a opportunity to get more parents involved.	

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113	15-000-223-320-0000-080	5005735	4/21/2005	OTTER CREEK INSTITUTE	\$199.00	\$199.00	Registration fee for "Motivating Disinterested, Disillusioned and Disruptive Students" - (Course) for Human Resource Director on 5/17/05 in Cherry Hill, NJ at Otter Creek Institute		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
114	11-000-261-420-0000-352	5005675	4/21/2005	RONNIE'S GARDEN CENTER	\$619.56	\$619.56	44 Azaleas bushes and shrubs	x			The purchase of landscape shrubs is not considered an reasonable expenditure.	
115	11-000-290-340-0000-334	5005764	4/21/2005	SHERATON ATLANTIC CITY CONVENTION CENTER HOTEL	\$375.00	\$375.00	Hotel Accommodations for conference in Atlantic City for Assistant Superintendent and IT Director on 5/11/2005	x			The hotel is 1 hour from the School District. This expense does not appear to reasonable.	
116	11-000-261-420-0000-352	5005767	4/22/2005	ATLANTIC COAST ALARM	\$83,750.00	\$83,750.00	Alarm systems services provided to multiple schools for 04-05 School Year		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
117	15-000-218-390-0000-095	5005830	4/29/2005	CROSS COUNTRY EDUCATION	\$149.00	\$149.00	Conference fees paid for teacher to attend workshop - " Turning Bullies Into Buddies" 4/21/05.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
118	11-000-219-500-0000-434	5005906	4/29/2005	FRANCINE RAMSEY	\$443.63	\$443.63	In-district travel reimbursements to teacher for periods 9/2004 through 12/2004 and 1/2005 through 3/2005.		x		Reimbursements to teachers for in-district travel between schools appears to be an reasonable and reasonable expense.	
119	11-000-262-441-0000-351	5005871	4/29/2005	RANSOME RENTS	\$1,065.00	\$1,065.00	Equipment rental - genie lift and diesel fuel for work at District. Ordered by Facilities Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
120	15-000-223-320-0000-080	5005939	5/3/2005	NATIONAL SEMINARS GROUP	\$139.00	\$139.00	Registration fee for Business Grammar for Busy Professionals Workshop on 6/27/05 in Atlantic City for teacher.	x			Although professional development is approved through the District, this course does not appear reasonable..	
121	11-000-261-420-0000-352	5005979	5/4/2005	SPORT HYUNDAI/DODGE	\$289.50	\$289.50		x			Lack of PO and Supporting Documentation	
122	11-000-290-340-0000-334	5006060	5/9/2005	BOYAR & SANDLER SCHOOL COMMUNICATIONS	\$15,000.00	\$15,000.00	Pleasantville High School communications materials and delivery, including brochures for course offerings, and PPS pocket folders (3/3/05).		x		This expense appears reasonable for the communication of course materials to students and parents. However, the expense appears to be excessive.	

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123	11-000-230-590-0000-233	5006022	5/9/2005	JANET CROUSE	\$250.20	\$250.20	Transportation Reimbursement from 6/10/04-12/17/04 for teacher, Public Relations @ \$.375 per mile			x	Further analysis is needed to determine the purpose/validity of such transportations.	
124	15-999-999-999-9999-999	5006044	5/9/2005	RESPONSE LAW INCORP	\$9,000.00	\$9,000.00	3-day (June28-30, 2005) training for security officers @ \$6600 1-day (June 28, 2005) training for school personnel @ \$2200 2 customized booklet master @ \$100 each		x		No names specified for who attended the training and what specific training was provided during the training session. However, such training is reasonable to continuing development of school personnel to keep abreast of the best practice.	
125	11-000-230-530-0000-334	5006065	5/10/2005	PHONEXTRA	\$140.00	\$140.00	Install New6408d + & Program at Leeds Avenue School on 11/9/04. Ordered by Facilities Management.		x		The expenditure appears to be reasonable for the ongoing maintenance of the school property. The state requires that maintenance on the district properties meet the prescribe standards in the contract.	
126	11-000-221-580-0000-234	5006109	5/17/2005	KATHLEEN MITCHELL	\$786.83	\$786.83	Mileage and postage reimbursement to teacher for out-of-district travel.		x		This expense appears to be appropriate and reasonable to reimburse teachers for travel expense for service performed outside of the district.	
127	11-000-230-590-0000-239	5006121	5/18/2005	JUST FOUR WHEELS	\$743.58	\$743.58	Rental 3 x 12 - Passenger Vans @ \$247.86 = \$743.58 for Mentoring Program - Baltimore Harbor	x			There were no invoices or receipts provided for review and no explanation provided as to what specific mentoring program this expenditure is for, on what day and who attend. Insufficient documentation to conclude this to be an reasonable expense.	
128	15-000-221-500-0000-085	5006161	5/20/2005	BUREAU OF EDUCATION & RESEARCH	\$620.00	\$620.00	Math Instruction seminar registrations for four faculty staff in Cherry Hill, NJ	x			Although supporting documentation indicates this to be reasonable training for District math teachers, the approving signatures did not appear.	
129	15-000-222-300-0000-095	5006149	5/20/2005	CAMDEN CITY GARDEN CLUB INC	\$540.00	\$540.00	Purchased 12 video lessons (science), including Birds, Butterflies, Caterpillar, Chikezie, and Pampuch. Ordered by Librarian.		x		The purchase of the research and study materials for the library appear to be reasonable and appropriate.	
130	11-000-290-590-0000-352	5006176	5/20/2005	COMMUNITY MEDIATION SERVICES	\$80.00	\$80.00	5 sessions of mediation services rendered 9/2003 to 12/2003 at Pleasantville High School for students - Truancy Department		x		This expense appears to be reasonable to the management of the truancy process within the District.	
131	15-000-240-300-0000-055	5006222	5/20/2005	ROWAN/EL	\$500.00	\$500.00	Registration for faculty to attend summer institute for principals and supervisors 7/19 - 7/21/2005, held in New Jersey.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
132	11-000-219-500-0000-434	5006157	5/20/2005	SUSAN CRUZ	\$115.34	\$115.34	Mileage and postage reimbursement to teacher for periods 2003 and 2004		x		Reimbursements to teachers for in-district travel between schools appears to be an reasonable and reasonable expense.	

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133	11-000-219-500-0000-434	5006239	5/23/2005	FAITH RETTBERG	\$121.78	\$121.78	Teacher travels expenses on 9/2004 through 12/2004 for in-district visits to Washington Avenue School.		x		These expenses appear to be reasonable and appropriate for teachers that are required to travel throughout the district to various schools.	
134	11-000-261-420-0000-352	5006243	5/23/2005	RAMM ENVIRONMENTAL SERVICES	\$2,500.00	\$2,500.00	Consulting fees to administer the New Jersey "Right To Know" 5-year Survey - Compliance Services		x		This expense appears to be reasonable by the District to administer the Compliance Services survey.	
135	11-000-261-420-0000-352	5006263	5/25/2005	AMERICAN RED CROSS	\$1,250.00	\$1,250.00	Training on First Aid/Adult CPR provided by American Red Cross Atlantic/Cumberland Chapter - 26 participants from Pleasantville High School			x	Documentation provided for review does not indicate 26 participants for such training are students, teachers or other school personnel and further analysis is needed to determine whether such training is reimbursable.	
136	11-000-261-420-0000-352	5006265	5/25/2005	FAIRLITE ELECTRIC SUPPLY CO	\$2,104.50	\$2,104.50	Electrical supplies purchased for and delivered to the Greyhound Academy 5/31/05 - Facilitation Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
137	11-000-261-420-0000-352	5006258	5/25/2005	LABOV	\$5,842.00	\$5,842.00	Service charges to disconnect and removal of the heat exchanger and cleaning for the pool heater at Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
138	11-000-262-520-0000-351	5006335	5/31/2005	ATLANTIC ASSOCIATES INSURANCE AGENCY INC	\$140.00	\$140.00	Atlantic Associates Insurance policy adjustments 5/16/05 for District's 2005 Dodge Caravan		x		This expense appears to be reasonable and reasonable to establish insurance for on	
139	11-000-261-420-0000-352	5006321	5/31/2005	HONEYWELL AND BUILDING CONTROLS	\$1,038.72	\$1,038.72	Inspection of existing Excel 100 system - labor and parts 6/8/05 at Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
140	15-000-223-320-0000-080	5006336	5/31/2005	NJ COALITION FOR INCLUSIVE ED	\$205.00	\$205.00	Registration at New Jersey Coalition For Inclusive Education (NJCIE)'s "The Road to Effective Inclusion" Summer Inclusion Conference at Rider University for Human Resources Director on July 6 & 7, 2005		x	x	Not sure whether the registration fee for such conference is reimbursable complying with relevant NJDOE policies. Further analysis is needed to determine validity of such registration.	
141	11-000-230-530-0000-355	5006350	5/31/2005	ROVANI GRAPHICS	\$1,226.14	\$1,226.14	Bilingual School Elections Ballots - District Emergency Ballot Packs, Poll Books - (New) Invoice #56816-P.		x		This expense appears to be reasonable and appropriate for District elections.	
142	11-000-261-420-0000-352	5006322	5/31/2005	SCHOOL DUDE	\$5,532.70	\$5,532.70	Annual renewal of service contract with SchoolDude.com, Inc. For service through 6/30/06.		x		The expense for the renewal service of SchoolDude appears to be a reasonable for the District.	

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143	11-000-230-331-0000-351	5006334	5/31/2005	SUMNERS GEORGE & DORCTH PC	\$3,978.00	\$3,978.00	Legal fees for April-May 2005 - Negotiation Fees		x		The expense for contracted legal fees for negotiation services appears reasonable and appropriate for the District.	
144	11-000-261-420-0000-352	5006327	5/31/2005	WATER TODAY	\$2,940.00	\$2,940.00	Purchased 392 bags of rock salt for District 6/10/05. Ordered by Facilities Director.		x		Rock salt was purchased in summer. It appears the purchase was in preparation for the winter season.	
145	11-000-261-420-0000-352	5006429	6/2/2005	CITY SUPPLY CO.	\$2,196.70	\$2,196.70	Toilet seat covers and trash bags delivered to Greyhound Academy.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
146	11-000-290-330-0000-351	5006472	6/2/2005	LYNN HORNBAKER	\$1,195.40	\$1,195.40	Ten months of non-public nursing services for St. Peter's School as per the terms of agreement with the vendor. For 2004-2005.		x		This expense appears to be reasonable and reasonable for contracted nursing services at the District.	
147	11-000-230-530-0000-351	5006425	6/2/2005	MAJOR PETROLEUM	\$4,623.37	\$4,623.37	Oil fuel use for balance of 2004/2005 school year for Decatur Ave., Pleasantville High School, the woodshop, Business Office, and the North Main Street Annex.		x		This expense for heating fuel appears reasonable and appropriate for the District.	
148	11-000-261-420-0000-352	5006426	6/2/2005	MAZZA'S FURNITURE & CARPET	\$1,398.00	\$1,398.00	Bathroom maintenance supplies and labor for the Pre-K Annex, including tile, ceramic wall tile caulk, and vinyl flooring. Ordered by Facilities Management.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
149	11-000-230-580-0000-232	5006491	6/7/2005	GAIL D BROOKS	\$262.36	\$262.36	Reimbursement to Superintendent for Comcast Cable service for 4/2005 and 6/2005	x			The nature and purpose of this Comcast reimbursement to the Superintendent is unknown. Although, contractually the Superintendent was approved to have payment made through District funds.	
150	11-000-230-590-0000-233	5006486	6/7/2005	MILLVILLE BOARD OF EDUCATION	\$2,333.10	\$2,333.10	Homeless Tuition fee for student for 10/2004, 11/2004, 12/2004 and 01/2005		x		This expense appears to be reasonable to provide state-required services to special needs students.	
151	11-000-261-420-0000-352	5006798	6/13/2005	HOME DEPOT	\$358.00	\$358.00	2 x Octagon Picnic Table @ \$179 apiece for Administration Office shipped to Pleasantville High School.	x			The expenditure appears to be discretionary, as it does not contribute to educational value of or bring benefits to students.	
152	15-000-222-500-0000-085	5006689	6/13/2005	LIBRARY STORE	\$1,157.55	\$1,157.55	Multiple purchases library supplies, including magazines, markers, labels, shelving for North Main Street School.		x		This expense appears to be reasonable to maintain current literary materials in the school library.	

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153	15-000-222-300-0000-085	5006576	6/13/2005	PROACTIVE EDUCATIONAL CONCEPTS	\$1,200.00	\$1,200.00	Proactive Educational Concepts Conference - Diffusing Power Struggles with Your Most Difficult Students and Parents", 2/28/05. Eight staff members attended this session.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students. This was a federally funded program.	
154	15-204-100-320-0000-095	5006709	6/13/2005	STAFF DEVELOPMENT FOR EDUCATORS	\$945.00	\$945.00	Registration fees for staff development for 7 instructors - for 1/2005 and 3/2005, held in New Jersey.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
155	15-000-221-500-0000-055	5006891	6/14/2005	ANDREA FEINBERG	\$58.32	\$58.32				x	Lack of PO and Supporting Documentation	
156	15-190-100-320-0000-095	5006898	6/15/2005	DELL COMPUTER CORP	\$29,000.00	\$29,000.00				x	Lack of PO and Supporting Documentation	
157	11-000-290-330-0000-351	5006937	6/21/2005	ASBO INTERNATIONAL	\$135.00	\$135.00	ASBO membership dues for Assistant Superintendent.	x			This membership expense does not appear to be reasonable to the enhancement of child education.	
158	11-000-262-441-0000-351	5006938	6/21/2005	NAFESSA DAVIS	\$180.00	\$180.00	Reimbursement to teacher.	x			The nature and purpose of this transaction is not clear based on the documentation provided.	
159	11-999-999-999-9999-999	5006957	6/23/2005	F.A. BARBERA CO., INC.	\$5,666.66	\$5,666.66	F. A. Barbera Co. Inc.	x			The nature and purpose of this transaction is not clear based on the documentation provided.	
160	11-000-230-339-0000-351	5007165	6/30/2005	ALLIANCE OF GOVERNMENTAL AUDITORS, LLC	\$44,925.00	\$44,925.00	Auditing services provided through 4/30/05 (Account Reconciliations) at Business Office.		x		This service appears reasonable for the District.	
161	11-000-290-330-0000-351	5007149	6/30/2005	ELECTION GRAPHICS INC.	\$615.00	\$615.00	Purchased Absentee ballots and test deck for absentee ballot machine for school board election on 4/19/05		x		This expense is appears to be reasonable to support the District election process.	
162	15-000-291-220-0000-095	05FICA	6/30/2005	Pleasantville BD ED P/R DEDUCTION ACCT	\$923.48	\$923.48				x	Lack of PO and Supporting Documentation	
163	11-000-290-330-0000-351	5007039	6/30/2005	RENAULT WINERY AND TUSCANY HOUSE	\$434.17	\$434.17				x	Lack of PO and Supporting Documentation	
164	11-000-261-420-0000-352	5006977	6/30/2005	WILLIAMS SCOTSMAN INC	\$121.85	\$121.85	Balance on PO 05005323 for Invoice 5395059 of \$15.12; Rent Storage and Container Lock Rental of \$106.73 Ordered by Facilities Management.			x	Further analysis is needed to determine what the storage rental is for.	
165	11-000-221-580-0000-545	5007035	6/30/2005	GLORADINE GAUSE	\$300.60	\$300.60	Travel reimbursements to teacher for in-district visits to South Main Street School. SY 04/05.		x		This expense appears to be reasonable as teachers are required to travel within the district to various locations to meet with or address the needs of students.	
166	15-000-240-300-0000-055	6000003	7/1/2005	EDUCATION INSTITUTE	\$260.00	\$260.00	Registration fees for teacher to attend workshop - "The Center for Beginning Principals" 7/14/05, 9/22/05, 11/17/05, 1/26/06 at Rowan University, Glassboro, NJ		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	

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167	11-000-251-340-0000-334	6000007	7/1/2005	NJ ELITE	\$780.00	\$780.00	New Jersey Elite - "Now Connecting You to the Future" - Assistant Superintendent and IT Director on 7/20-22, 2005.		x		It is believed that this workshop was necessary to prepare the district for its IT initiatives and goals for the year. However, it is not certain if both participants needed to attend.	
168	11-000-251-340-0000-334	6000001	7/1/2005	OCEANIC MOTEL	\$276.00	\$276.00	New Jersey Elite - Now Connecting You to the Future - Assistant Superintendent and IT Director on 7/20-22, 2005 held in Wildwood Convention Center, NJ. Hotel Accommodations.		x		It is believed that this workshop was necessary to prepare the district for its IT initiatives and goals for the year. However, it is not certain if both participants needed to attend.	
169	11-000-230-530-0000-351	06PITNEYBO	7/1/2005	PITNEY BOWES	\$12,014.89	\$12,014.89				x	Lack of PO and Supporting Documentation	
170	11-000-261-420-0000-352	6000020	7/21/2005	ROBERTS OXYGEN CO.	\$1,473.13	\$1,473.13	Supplies and monthly rentals for Pleasantville High School pool, including CO2 - Carbon Dioxide regulates PH balance in pool.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
171	15-000-223-320-0000-085	6000033	7/21/2005	SAGEBRUSH TECHNOLOGIES	\$495.00	\$495.00	Spectrum Suite Support, Spectrum CIRC/CAT Support, Spectrum Client Support, Visual Search Support - 1/9/06 delivered to the North Main Street School.		x		This expense appears to be reasonable for the upgrade and maintenance of the IT infrastructure at the North Main Street School.	
172	15-000-223-320-0000-085	6000029	7/21/2005	SUNDANCE PUBLISHERS	\$1,743.59	\$1,743.59	Core Collection Library, Math Literature, Story of Flight, Super Structures, Habitats, Classifying Things - Delivered to the North Main Street School.		x		This expense appears to be reasonable to maintain current literary materials in the school library.	
173	11-000-230-580-0000-232	6000041	7/21/2005	TRUSTEES OF UNIVERSITY OF PENNSYLVANIA	\$2,850.00	\$2,850.00	District membership for Superintendent in the Penn Center for Educational Leadership 2005-2006		x		Superintendent participation in Study Council through enrollment in EDCE 715.001 "The Superintendency: Strengthening Instructional, Organizational and Public Leadership"	
174	11-000-261-420-0000-352	6000049	7/25/2005	TRAINING CENTER	\$2,700.00	\$2,700.00	Group training (8) for Maintenance staff on Black Seal Low Pressure Course 8/4/05. Ordered by Facilities Director.		x		This training is deemed reasonable for the maintenance crew to perform their jobs effectively.	
175	11-000-261-420-0000-352	6000053	7/27/2005	ELLIOT MCELWEE INC	\$9,875.00	\$9,875.00	Elliot Mcelwee, Inc. - Replaced and install new heating unit at annex for Pre-K students.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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176	11-000-261-420-0000-352	6000502	8/1/2005	ALCO PROTECTION SERVICE	\$645.50	\$645.50	Emergency repair services 7/19/05 and 8/31/05 at Pleasantville High School for 2 manual pull stations (pump house and auditorium) - Facilities Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
177	11-000-219-500-0000-434	6000469	8/1/2005	ANGELA BETANCES	\$76.05	\$76.05	Travel and expenses for the period of 1/2005 and 6/2005 for teacher for in-district visits to schools.		x		This expense appears reasonable and reasonable for reimbursement to the teacher for necessary in-district travel.	
178	11-000-230-530-0000-351	6000495	8/1/2005	AT & T	\$7,670.23	\$7,670.23	Long Distance charges for FY 05 - 06 for the District		x		The routine nature of long distance calls is not known and the assessment of individual reasonable calls is not possible.	
179	15-000-222-300-0000-050	6000456	8/1/2005	ATLANTIC COUNTY LIBRARY SYSTEM	\$7,637.96	\$7,637.96	High School library - Computer support, port charges, Vmark license, software maintenance etc. For Y2005-2006		x		This expense appears to be reasonable to maintain the IT infrastructure in the library.	
180	11-000-221-580-0000-545	6000633	8/1/2005	BENEDETTO MORA	\$221.09	\$221.09	Travel expense reimbursements for Funded Programs Director for attendance at NJFPA Conferences and NCLB Training (5/25/05, 5/26/05, 6/15/05)		x		This is training expense falls under the federally funded programs.	
181	11-000-219-320-0000-400	6000711	8/1/2005	BETTY BACHARACH REHABILITATION CENTER	\$1,800.00	\$1,800.00	Purchased 6 audiologoy evaluation for speech and special education students for the 2005 - 2006 school year. Ordered by Supervisor - Student Services		x		This expense appears to be reasonable to provide state-required services to special needs students.	
182	11-000-219-320-0000-400	6000775	8/1/2005	BILINGUAL EDUCATIONAL CONSULTANTS	\$3,575.00	\$3,575.00	Purchased 15 bilingual learning & psychological evaluations for the 2005/2006 school year at Student Services.		x		This expense appears to be reasonable to provide state-required services to special needs students.	
183	11-000-261-420-0000-352	6000630	8/1/2005	CITY OF PLEASANTVILLE	\$38,441.66	\$38,441.66	City of Pleasantville - Shared Services Billing - Atlantic City Utility Authority Jan - Dec 2005 Agreement		x		This expense appears to be reasonable for District disposal of refuge for the calendar year 2005.	
184	11-000-261-420-0000-352	6000652	8/1/2005	CLASSIC SPORT FLOORS	\$16,000.00	\$16,000.00	Classic Floor Finishing, Inc. sanded floor surface according to MFMA specifications - Pleasantville High School.		x		This expense is deemed reasonable for the safety of the students.	
185	11-000-251-340-0000-334	6000493	8/1/2005	COMCAST	\$14,271.06	\$15,538.36	Purchased 12 Dark Fiber termination intra-network connections for the District for 2005/2006 school year.		x		This expense appears to be reasonable for the maintenance of the District IT infrastructure.	
186	15-000-240-320-0000-050	6000458	8/1/2005	EBSCO PUBLISHING	\$2,700.00	\$2,700.00	EBSCOHOST-Professional Development Collection 7/1/05 - 6/30/06	x			The full nature of this expense is not clear based on the documentation provided.	
187	11-000-219-500-0000-434	6000473	8/1/2005	FRANK CAMBRON	\$369.29	\$369.29	Reimbursement to teacher for travel expenses 9/2004 through 6/2005 for in-district visits to Pleasantville High School.		x		This expense appears reasonable and appropriate for reimbursements to teacher for in-district travels.	
188	15-000-218-320-0000-050	6000099	8/1/2005	GARY'S RESTAURANT	\$1,200.00	\$1,200.00	Pleasantville High School Retreat 6/28 & 29, 2005 and 8/30 & 31 2005	x			Lunch was provided for 50 people on both occasion. This is not considered an reasonable expenditure.	

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189	15-000-222-300-0000-050	6000622	8/1/2005	GROLIER EDUCATIONAL CORP	\$3,695.67	\$3,695.67	Magazine subscription renewals: NBK Renewal, Cummbre Renewal, Lands and People Renewal - Grolier Online - 9/1/05 - 9/1-06		x		This expense appears to be reasonable to maintain current literary materials in the school library.	
190	11-000-261-420-0000-352	6000659	8/1/2005	HARRY DAVIDSON,INC	\$3,600.00	\$3,600.00	Harry Davidson, Inc. Installed a new 3/4" cooper water service line from existing water meter to the maintenance building, including a new shut-off valve in building. Ordered by Facilities Management.			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
191	11-000-261-420-0000-352	6000762	8/1/2005	HARTFORD STEAM BOILER	\$330.00	\$330.00	Inadequate supporting documentation to determine the nature and need of this expense.	x			The nature of these purchases in unclear. Inadequate documentation.	
192	15-000-223-320-0000-085	6000057	8/1/2005	HIGHSMITH CO INC	\$124.00	\$124.00	20 Magnetic Bookends for North Main Street School Library.			x	Required for the maintenance and organization of the student library.	
193	11-000-261-420-0000-352	6000117	8/1/2005	LESCO	\$12,598.00	\$12,598.00	Purchased two 60 Zero Turn lawnmowers. Ordered by Facilities Management.			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
194	11-000-221-580-0000-234	6000310	8/1/2005	LINDA DOLD-COLLINS	\$326.42	\$326.42	Travel and expenses for periods April, May June 2005 for teacher for out-of-district meetings.			x	This expense appears reasonable and appropriate for reimbursements to teacher for out-of-district travels.	
195	11-000-221-320-0000-545	6000724	8/1/2005	LIONS QUEST	\$6,900.00	\$6,900.00	Skills for Action Training for selected staff: Greyhound Academy staff, Pleasantville High School selected staff, and Pleasantville High School Guidance Dept staff.			x	Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
196	11-000-221-320-0000-545	6000746	8/1/2005	LIONS QUEST	\$6,900.00	\$6,900.00	2-Day Training - Teachers Skills for Growing " workshop held at North Main Street School on Sept. 7 and Oct. 7, 2005. Coordinated by Director, Funded Programs			x	Instructional training offered to District teachers. Federally funded.	
197	11-000-261-420-0000-352	6000472	8/1/2005	MAB PAINT	\$1,636.57	\$1,636.57	MAB paints Aerosol Stain Seal delivered for the Pleasantville High School - Facilities Management			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
198	11-000-262-441-0000-351	6000370	8/1/2005	MICHAEL MARSHALL & ANTOINETTE DORF	\$4,919.09	\$4,919.09	Rental expense for Administration Office, including real estate taxes (July 2005)			x	This appears to be a reasonable expense for the Business Administration Office.	
199	11-000-262-420-0000-236	6000386	8/1/2005	MOSSMANS BUSINESS MACHINES	\$1,095.00	\$1,095.00	Purchased a fax machine for the Administration Business Office.			x	The cost of this office equipment may be consider excessive.	

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200	11-000-219-320-0000-400	6000717	8/1/2005	MULTILINGUAL ASSESSMENT SERVICES	\$3,500.00	\$3,500.00	Purchased 15 speech bilingual evaluation for regular and special education students for the 2005/06 school year. - Student Services		x		This expense appears to be reasonable to provide state-required services to special needs students.	
201	11-000-290-590-0000-351	6000733	8/1/2005	NEW JERSEY SCHOOL BOARDS ASSOCIATION INSURANCE GROUP	\$100.00	\$100.00	Registration fees for Fall Risk Management 10/7/05 at Rams Head Inn for Business Administrator and Administrative Assistant		x		This expense appears reasonable for the professional development of the key business administration positions.	
202	11-000-261-420-0000-352	6000364	8/1/2005	NJ DEPT OF ENVIRONMENTAL PROTECTION	\$200.00	\$200.00	Leeds Avenue School, Washington Avenue School, Administration Building - Maintenance of Underground storage Tank - Facilities Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
203	11-000-261-420-0000-352	6000593	8/1/2005	NJ SCHOOL BLDGS & GROUNDS ASSN	\$225.00	\$225.00	2005-2006 Annual Membership Fee for NJ School Bldgs & Grounds Association.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. This membership appears appropriate to help honor that contract.	
204	11-000-261-420-0000-352	6000620	8/1/2005	RICH FIRE PROTECTION	\$2,568.00	\$2,568.00	Automatic Fire suppression and inspection agreement for 05-06 year for the following locations: Leeds Avenue School, South Main Street School, North Main Street School, Washington Avenue School, Pleasantville Middle School. The order was requested by the Director of Facilities Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
205	11-000-230-530-0000-351	6000494	8/1/2005	SOUTH JERSEY GAS	\$10,812.28	\$11,174.95	Heating expense for all schools and the business office for school year 05-06.		x		Original purchase order amount is different from documented purchase order	
206	11-000-219-320-0000-400	6000714	8/1/2005	STEPHEN J. HEFFEREN, M.D.	\$600.00	\$600.00	Purchased 20 neurological evaluations for regular and special education students for the 2005-06 school year at Student Services.		x		This expense appears to be reasonable to provide state-required services to special needs students.	
207	11-000-219-500-0000-434	6000470	8/1/2005	SUSAN CRUZ	\$72.36	\$72.36	Travel reimbursement to teacher for mileage from 9/05 and 6/05 for in-district school and home visits.		x		Reimbursements to teachers for in-district travel between schools appears to be a reasonable appropriate expense.	
208	11-000-219-320-0000-400	6000712	8/1/2005	THE CENTER FOR NEUROLOGICAL & NEURODEVELOPMENTAL HEALTH	\$3,150.00	\$3,150.00	Neurological Evaluations for Regular and Special Education Students for 2005/06 - Student Services		x		This expense appears to be reasonable to provide state-required services to special needs students.	

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209	11-000-261-420-0000-352	6000426	8/1/2005	UNITED ELEVATOR CO	\$170.00	\$170.00	Pleasantville High School - Mechanic labor hours on 6/22/06. Doors would not close all the way on elevator.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
210	11-000-230-530-0000-351	6000780	8/1/2005	VERIZON	\$23,228.05	\$23,228.05	Telecommunications expenses for FY 05/06 for the District.		x		This expense appears to be reasonable for the ongoing operations of the District.	
211	11-000-251-340-0000-334	6000784	8/2/2005	AVAYA INC	\$41,759.16	\$41,759.16	IT Maintenance Service Agreement for 2005-2006 District-wide. Ordered by IT Director			x	While documentation exist for the expenditure, it appears to be excessive.	
212	11-000-261-420-0000-352	6000786	8/3/2005	LEISTER ELECTRIC MOTORS	\$1,660.05	\$1,660.05	Emergency repairs including new impeller for swimming pool pump at Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases are reasonable to honor that contract.	
213	11-000-261-420-0000-352	6000791	8/4/2005	PETER LUMBER CO	\$2,488.36	\$2,488.36	Purchased ceiling tiles for Pleasantville High School by order of Facilities Management.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
214	11-000-261-420-0000-352	6000792	8/8/2005	FRANK MAZZA & SON	\$16,152.50	\$16,152.50	Renovation of South Main Street School teachers' lounge, Room 103, Room 102, Room 101, and Room 100.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
215	11-000-262-490-0000-095	6000809	8/12/2005	NJ AMERICAN WATER CO	\$2,458.59	\$2,458.59	Water Usage at all school locations and Administrative Building for FY 05/06		x		This expense appears reasonable and reasonable for the District's water usage.	
216	11-000-261-420-0000-352	6000811	8/15/2005	STEELCASE INCORPORATED C/O WS GOFF INC	\$2,523.48	\$2,523.48	Purchased and installed desk for high school front lobby by order of Facilities Director.		x		This expense appears reasonable and reasonable for the purchase and installation.	
217	11-000-261-420-0000-352	6000895	8/17/2005	ATLANTIC CITY SHADE SHOP	\$3,050.00	\$3,050.00	Furnish/install custom made blackout roller shades for South Main Street School. Facilities Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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218	11-000-261-420-0000-352	6000974	8/17/2005	BAYUK GRAPHICS SYSTEMS, INC	\$2,887.50	\$2,887.50	Purchased rest room signs, stair signs, and emergency signs for Washington Avenue School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
219	11-000-262-300-0000-352	6000820	8/17/2005	COMMUNITY MEDIATION SERVICES	\$784.00	\$784.00	Truancy mediation services 12/2004 - 5/2005 at Pleasantville High School - Truancy Department		x		Mediation services appear to be a necessary service for the high school. This expense appears to be reasonable and appropriate.	
220	11-000-290-580-0000-334	6000950	8/17/2005	ROBERT BLOOM	\$119.94	\$119.94	3 Swiftgear Laptop carrying case for Valedictorian , Salutatorian and Most Improved Students		x		These incentive awards appear to be a reasonable expense.	
221	11-000-261-420-0000-352	6000921	8/17/2005	RONNIE'S GARDEN CENTER	\$2,714.70	\$2,714.70	Flowers and shrubs i.e. Mums, Basfield Whites	x			Flowers and shrubs are not considered an reasonable expense. This expense appears to be excessive in nature.	
222	15-000-240-500-0000-080	6000825	8/17/2005	SFA	\$14,025.00	\$14,025.00	No PO or supporting documentation provided, only a copy of check.	x			There was no PO or supporting documentation provided, only a copy of check. This item is considered discretionary based on the judgment criteria established by the State.	
223	11-000-261-420-0000-352	6000902	8/17/2005	TILL PAINT COMPANY	\$1,810.00	\$1,810.00	Purchased materials to remark athletic field for high school - Facilities Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
224	11-000-262-300-0000-352	6000920	8/17/2005	TRANSFINDER	\$400.00	\$400.00	Transfinder training - 4 hours - on 2/23/06 for transportation staff.		x		This expense appears to be reasonable and appropriate for the maintenance of the school's tracking system.	
225	15-000-240-500-0000-055	6000931	8/17/2005	XEROX CORP/EASTERN OPERATIONS	\$38,902.84	\$38,902.84	Xerox Lease Agreements for Printer usage at the Pleasantville Middle School. 4/3/06		x	x	Although it is necessary to maintain service contracts for the printers within the District, the expense appears to be excessive and may warrant further analysis.	
226	11-000-261-420-0000-352	6001021	8/24/2005	FAIRLITE ELECTRIC SUPPLY CO	\$2,873.28	\$2,873.28	Supply of bulbs and lighting equipment for the year for the Pleasantville High School. Ordered by Facilities Management Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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227	11-000-261-420-0000-352	6001016	8/24/2005	MKG ASSOCIATES INC	\$2,074.00	\$2,074.00	MKG Sales Associates - Maintenance supplies for high school bathrooms including soap, deodorizers, and metered aerosol dispensers. Ordered by Facilities Management Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
228	20-211-200-600-0000-234	6001034	8/24/2005	PLEASANTVILLE POSTMASTER	\$500.00	\$500.00	Postage expense for all schools, the business office and Pride distribution for 05-06 SY			x	This postage expense appears to be reasonable for District. However, it is uncertain whether the printing and publishing of the weekly Pride is reasonable..	
229	11-000-219-320-0000-400	6001140	9/1/2005	COASTAL LEARNING CENTER	\$27,230.87	\$27,230.87	Aide Services required for special education students at Student Services . Ordered by Aide Supervisor		x		This expense is necessary to provide various services for the special education students in accordance with the service contract.	
230	11-000-290-590-0000-352	6001186	9/1/2005	NJ E-PASS VIOLATIONS PROCESSING CENTER	\$25.85	\$25.85	Multiple violations of EZ Pass 8/2005 by District drivers, including fines and late penalties.	x			Excessive late fees for non-payment.	
231	11-000-219-320-0000-400	6001137	9/1/2005	STEPHEN J. HEFFEREN, M.D.	\$300.00	\$300.00	Neurological evaluation completed on student at Student Services. Ordered by Supervisor at Student Services.		x		This expense appears to be reasonable to provide state-required services to special needs students.	
232	11-000-219-320-0000-400	6001299	9/8/2005	CAPE MAY COUNTY SCHOOLS FOR SPEC SERV	\$2,000.00	\$2,000.00	Aide Services for 7/31 - 8/30/05 at Student Services - Ordered by Aide Supervisor.		x		This expense appears to be reasonable to provide state-required services to special needs students.	
233	15-000-218-320-0000-050	6001329	9/8/2005	COMPUMASTER	\$249.00	\$249.00	PowerPoint training for administrative assistant in Cherry Hill, NJ.	x			This training does not directly enhance the educational experience for the students.	
234	11-000-261-420-0000-352	6001313	9/8/2005	EEJ MECHANICAL, INC.	\$1,420.00	\$1,420.00	Labor service for replacement of control dampers for Pleasantville High School		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
235	11-000-230-339-0000-351	6001280	9/8/2005	HELENE MCBRIDE	\$100.00	\$100.00	CPA License Renewal - Reimbursement for Business Administrator			x	The reimbursement is for the same person authorized to approve and issue checks (BA) It is uncertain if the state should be paying for licensing renewal fees.	
236	15-000-240-500-0000-055	6001240	9/8/2005	STEWART INDUSTRIES	\$5,691.25	\$5,691.25	Multiple location copiers: Discipline Office, Supervisors Office, Athletic Department, Leeds School, Personnel Office, Library, Child Study, Washington Avenue School.			x	This expense appears reasonable for the District, however, the costs appear to be excessive.	

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237	11-000-261-420-0000-352	6001325	9/8/2005	TOSHIBA BUSINESS SOLUTIONS	\$486.60	\$486.60	Purchased 10 549081-204 - WMCKT - Ribbon 4 color W/top color cartridges for Pleasantville High School.		x		This expense appears reasonable for ongoing administrative processes at the high school.	
238	15-190-100-610-0000-055	6001355	9/13/2005	AMERICAN READING COMPANY	\$9,644.00	\$9,644.00	Professional Development - Research Lab Workshop, Teacher coaching visits and Research Labs for 9 class rooms at Pleasantville Middle School.		x		This expense appears reasonable for the development of teachers within the Middle School. Funds were provided through the Funded Programs Office.	
239	11-000-261-420-0000-352	6001357	9/14/2005	PERSONAL TOUCH PAINTING	\$39,900.00	\$39,900.00	Middle School Pleasantville - Sanding and Painting of hallways on 3 floors in the Pleasantville High School. Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
240	11-000-261-420-0000-352	6001400	9/16/2005	LANG EQUIPMENT	\$568.00	\$568.00	Purchased and replaced locker room benches for Pleasantville High School. Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
241	11-000-230-331-0000-351	6001426	9/20/2005	HUNT, HAMLIN & RIDLEY	\$86,087.00	\$86,087.00	Litigation and Retainer Fees from 8/1/05 - 6/30/06		x		This expense appears to be reasonable to settle legal expense obligations, however, the details of the services are fully disclosed in the documentation provided.	
242	11-000-290-590-0000-351	6001546	9/22/2005	AMERICAN APPRAISAL ASSOCIATES	\$4,092.00	\$4,092.00	Services for appraisal of designated assets associated with insurance, property accounting and GASB compliance purposes 10/2005		x		This expense is reasonable to support the inventory management process.	
243	11-000-290-590-0000-236	6001470	9/22/2005	ASBURY PARK PRESS	\$485.80	\$485.80	Advertisement in the Asbury Park Press for an Asst. Superintendent on 8/14/05.		x		The ad was placed to fill the vacant position of Assistant Superintendent at the District.	
244	11-000-261-420-0000-352	6001570	9/22/2005	DE MAIO'S INCORPORATED	\$11,000.00	\$11,000.00	Fuel oil removal from the Decatur, Washington, South and Leeds schools - W, Marsh (Fac. Director)		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
245	11-000-230-332-0000-351	6001569	9/22/2005	FERRAIOLI WIELKOTZ CERULLO CUVA	\$1,950.00	\$1,950.00	CPA services to verify mathematical computation on P&I on US Treasury Securities on 4/28/05		x		This expense appears to be reasonable auditing services required by the District.	

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246	15-000-240-500-0000-050	6001455	9/22/2005	TRIUMPH LEARNING	\$3,386.95	\$3,386.95	Preparing for HSPA Math Coach Series-Training Series for Pleasantville High School.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. This training was funded through the Funded Programs Office.	
247	11-000-261-420-0000-352	6001439	9/22/2005	WEINSTEIN SUPPLY	\$778.16	\$778.16	Supplies for building repairs for Pleasantville High School. Ordered by Facilities Management Director.		x		The expenditure appears to be reasonable to ensure proper maintenance of the school building.	
248	15-000-218-320-0000-095	6001602	10/6/2005	ERIKA SMALLS	\$101.46	\$101.46	Hotel cost for Peer Mediation and Conflicts Workshop for teacher. Workshop was held in New Brunswick, NJ on 8/17/05.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
249	11-000-230-339-0000-351	6001593	10/6/2005	PENNSYLVANIA INSTITUTE OF CPA'S	\$115.00	\$115.00	CPA License Renewal for Assistant Business Administrator.		x		The renewal of CPA license for the Asst. BA is reasonable for her hire status.	
250	11-000-290-590-0000-351	6001703	#####	PRESS LEGAL DEPT	\$1,686.78	\$1,686.78	Atlantic City Press - Multiple Bidding Notices purchased through the Business Office by Business Administrator		x		These publications are notices to the public regarding appointments to vendors by the Board.	
251	15-000-223-320-0000-050	6001841	#####	CESP AT RUTGERS	\$31,800.00	\$31,800.00	Fees for Coalition of reasonable Schools and Whole Schools Reform participation at the Pleasantville High School 7/1/05 - 6/30/06		x		Pleasantville High School entered into an agreement with the Coalition of reasonable Schools - NJ to receive services summer school leadership planning, best practices dissemination, CES School Based Implementation. The charges also include a NJ Administrative Service fee.	
252	11-000-290-590-0000-236	6001721	#####	COURIER POST NEWSPAPER	\$1,196.04	\$1,196.04	Advertisement for Assistant Superintendent vacancy - Published 6 times for period 8/1/05 - 8/28/05.		x		This expense appears to be reasonable for the District to advertise for the vacancy of the Assistant Superintendent.	
253	15-000-218-320-0000-050	6001835	#####	DEBORAH MARSZALEC	\$499.00	\$499.00	Registration fee to attend Broadway teaching in New York - Performing Arts on 7/14 - 17, 2005 for Deborah Marszelec.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
254	15-000-223-390-0000-095	6001836	#####	KRISTENE BERRY	\$295.00	\$295.00	Conference reimbursements to teacher for registration to Staff Development for Educators - 2nd grade Conference in Atlantic City, NJ.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students. This expense appears to be reasonable.	
255	15-000-223-500-0000-055	6001715	#####	ROWAN/EL	\$28,000.00	\$28,000.00	Contract for Professional Development in Standards Based Learning, Monitoring & Upgrading curriculums in Math, Science and Language Arts Literacy. Development of Social Studies for grades 5, 6, 7, and 8.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. This training was funded through the Funded Programs Office.	

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256	50-910-310-100-0000-352	06PAYROLL	#####	PAYROLL	\$200.00	\$200.00	Oct-21-2005 Payroll			x	Lack of PO and supporting documentation	
257	11-000-230-530-0000-334	6001879	#####	FOCAL TELECOMMUNICATIONS/BROADWING	\$23,211.03	\$23,211.03	Monthly phone service for District for - 7 months.		x		This expense appears to be reasonable for the ongoing operations of the District.	
258	50-000-223-320-0000-354	6001881	#####	NJSFA	\$265.00	\$265.00	Registration for Food Service Director as member of NJFSA.		x		Inadequate documentation supporting this transaction.	
259	50-000-223-320-0000-354	6001882	#####	TROPICANA CASINO	\$276.00	\$276.00	3-day hotel stay for NJSFA Conference for the Food Service Director on 10/26/05.	x			No supporting documentation including requisition and invoice, or description of conference.	
260	15-000-222-300-0000-085	6001888	11/2/2005	COVE COMMUNICATIONS	\$883.20	\$883.20	Installed a new telephone in Annex with call pick-up from ext. 2046. Changed extension from analog to digital.		x		This expense appears to be reasonable for the ongoing operations of the District.	
261	50-910-310-100-0000-352	06PAYROLL	11/3/2005	PAYROLL	\$260.00	\$260.00	Nov-04-2005 Payroll			x	Lack of PO and supporting documentation	
262	11-000-221-580-0000-234	6001935	11/8/2005	CHARLOTTE LONDON	\$107.67	\$107.67	Travel Reimbursement to teacher to attend mandatory meeting for technical assistant training session at Training and Development Center in Edison, NJ on 9/27/05.		x		This expense appears to be reasonable and appropriate.	
263	15-000-221-500-0000-055	6001936	11/8/2005	LOUISE ALDRICH,MSW, LCSW	\$270.00	\$270.00	Registration for Seminar #2 and #4 for Anger Management Techniques for Children and Adolescents on 12/9/05 for two faculty staff.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
264	15-000-218-320-0000-050	6001964	11/8/2005	RICHARD POOLE	\$1,480.79	\$1,480.79	Reimbursements to teacher for expenses for out-of-state NABT convention 10/4-9, 2005.		x		State Approved - to help upgrade the Biology Lab components in the Pleasantville High School.	
265	15-000-240-300-0000-095	6001963	11/8/2005	ROSEMARY CLARKE	\$126.10	\$126.10	Reimbursements to teacher for travel expenses to Maple Shade for a 2-day workshop on 9/27 and 9/30/2005 (Curriculum Mapping)		x		These expenses appear to be reasonable and reasonable appropriate for teachers that are required to travel throughout the district to various schools.	
266	15-000-223-320-0000-060	6002042	#####	BARBARA ALLEN	\$301.46	\$301.46	Reimbursement to teacher for attending a workshop on "The Changing Tides of School Nursing" in Long Branch, NJ.		x		This workshop was designed around the assessment of child abuse.	
267	15-000-218-320-0000-095	6002040	#####	CYNTHIA STOCKS	\$142.21	\$142.21	Reimbursement of hotel and expenses to teacher to attend "Peer Mediation Training & Conflict Resolution" on 8/17-18, 2005.		x		Includes food for 3 people. No explanation provided.	

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268	11-000-290-590-0000-236	6002057	#####	GANNETT NJ NEWSPAPERS	\$3,030.72	\$3,030.72	Advertisement in the Gannett NJ Newspapers for multiple vacant positions for 2005-2006, including teachers, counselors, principal and security.		x		This expense appears to be reasonable advertising expense for several open positions.	
269	15-000-223-320-0000-080	6002078	#####	NATIONAL SEMINAR GROUP	\$445.50	\$445.50	Human Resource and the Law Workshop in Atlantic City, NJ on 12/14 and 12/15			x	It is not certain if this workshop is reasonable based on the documentation provided.	
270	15-000-218-320-0000-055	6002062	#####	NJSCA, INC	\$200.00	\$200.00	Registration fee for 2 faculty to attend the NJSCA 2005 Fall conference held in New Jersey.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
271	15-000-223-320-0000-050	6002063	#####	OTTER CREEK INSTITUTE	\$189.00	\$189.00	Workshop for effective "Writing for Children with Disabilities" for teacher on 11/17/05 at the Otter Creek Institute, Cherry Hill, NJ		x		Special Education - Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
272	11-000-261-610-0000-352	6000605	#####	ENVIRONMENTAL SAFETY MAN. CORPORATION		\$9,000.00	Indoor Air Quality Services-July 2005			x	The vendor copy of PO indicates that it is a Confirming Order and it is related to Air Quality Contract Service Fees Balance on PO 05002191 for 3 Monthly Payments of \$3000 for Contract Ending Sept 2005. However, the PO 05002191 or the contract is not provided for review. Further analysis is needed to determine the reasonable nature of such contract service as to what specific services and where the services were performed under such contract.	
273	11-000-262-420-0000-334	6002102	#####	TLIC WORLDWIDE INCORPORATED	\$12,091.00	\$12,091.00	Symetra LX 16KVA N+1 RM , Basic Rack Mount PDU at Pleasantville Middle School. Ordered by IT Director			x	It appears this purchase is reasonable for the upgrade and maintenance of the District's IT infrastructure. However, the amount may be considered excessive.	
274	15-000-218-390-0000-095	6002318	#####	AFRICAN AMERICAN HERITAGE MUSEUM SOUTH NJ	\$900.00	\$900.00	Presentation conducted by the African American Museum for the South Main Street School on April 4, 2006		x		This expense appears to be reasonable and reasonable for the external services.	
275	11-000-261-420-0000-352	6002184	#####	CAPP INC	\$1,560.00	\$1,560.00	Purchased CAPP-24-528647 motors for heat/air systems for classrooms at South Main Street School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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276	11-000-230-530-0000-334	6002518	#####	CHRISTOPHER W. HEITMAN	\$1,020.00	\$1,020.00	Video recording and equipment rental for 11/7/05 and 11/22 for Board of Education meeting.		x		The district requires video recording of Board of Education meetings. This expense may be considered excessive.	
277	11-000-219-320-0000-434	6002325	#####	DEVELOPMENTAL RESOURCES, INC	\$119.00	\$119.00	Registration for teacher to attend workshop provided by Development Resources, Inc. on "Mean Girls-Strategies/Resources" to identify & help relationally aggressive girls on 12/05/05 held in Atlantic City, NJ.		x		Attending such a seminar appears to be reasonable in that it will help the teacher how to better develop students.	
278	11-000-261-420-0000-352	6002340	#####	DUBELL LUMBER CO	\$546.50	\$546.50	Lumber supplies purchased on 12/16/06, including underlayment and plywood. Delivered to Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
279	11-000-261-420-0000-352	6002332	#####	E.E.J. MECHANICAL INC.	\$177.00	\$177.00	Washington Avenue School - Control Work Room 128 - 3 hours of repair labor on 3/15/06		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
280	11-000-219-320-0000-434	6002515	#####	EDUCATION RESOURCES INC	\$375.00	\$375.00	Registration for teacher to attend workshop training on "The Whole Child: The S.A.W.E. System of Pediatric Assessment and Treatment. Feb. 10 & 11, 2006.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
281	11-000-261-420-0000-352	6002310	#####	EEJ MECHANICAL, INC.	\$1,585.00	\$1,585.00				x	Lack of PO and Supporting Documentation	
282	11-000-230-530-0000-351	6002349	#####	FEDERAL EXPRESS CORP	\$1,429.40	\$1,429.40	Federal Express Shipping - multiple packages shipped for the district for the school period.		x		This expense appears to be reasonable administrative expenses incurred by the District.	
283	15-000-223-320-0000-080	6002109	#####	FOUNDATION FOR EDUCATIONAL ADMIN, INC	\$150.00	\$150.00	Registration for Human Resources Director to attend FEA-NJPSA-NJASCD Fall Convention on 11/9 - 11, 2005 at Trump Taj Mahal, Atlantic City, NJ.	x			There is inadequate documentation to support the reasonable nature of this transaction.	
284	15-000-223-320-0000-060	6002248	#####	FRED PRYOR SEMINARS	\$256.00	\$256.00	Secretary and Parent Liaison attended this seminar to enhance their Excel skills - Washington Avenue School	x			This training knowledge is not transferable to the students and is not considered reasonable..	
285	11-000-230-580-0000-232	6002360	#####	GAIL D BROOKS	\$716.15	\$716.15	Reimbursement for travel expenses to Superintendent for conference in San Diego and Atlantic City. PO also includes Comcast charges.			x	Combined reimbursements include Comcast expenses. Comcast expenses do not appear to be reasonable..	
286	11-000-230-339-0000-351	6002364	#####	GANN LAW BOOKS	\$776.50	\$776.50				x	Lack of PO and Supporting Documentation	

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287	11-000-261-420-0000-352	6002470	#####	GARRISON ARCHITECTS	\$1,700.00	\$1,700.00	Consulting fees for the development New Early Childhood Center, Invoice 19888, 11/15/05		x		This expense appears to be reasonable for the planning phases of the development of the Childhood Center.	
288	15-000-218-320-0000-095	6002118	#####	GO THE EXTRA MILE	\$300.00	\$300.00	Guidance Assembly Program provided on January 19, 2006 for Grades 2 - 5 : "Go The Extra Mile" at South Main Street School.		x		This expense appears to be reasonable and reasonable for the external services.	
289	11-000-261-420-0000-352	6002114	#####	GRAINGER	\$2,349.80	\$2,349.80	Drill Press Guards and Safety Cabinets purchased on 1/31/05 by Facilities Management.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
290	11-000-262-420-0000-334	6002121	#####	JAMES COSTA'S ELECTRIC	\$2,900.00	\$2,900.00	Installed and supplied one new sub panel in technology room at Pleasantville Middle School. Ordered by IT Director.		x		This expense appears to be reasonable for the upgrade of the IT infrastructure.	
291	15-000-240-500-0000-055	6002423	#####	JEAN BARKSDALE	\$193.65	\$193.65	190 Miles Round Trip to East Windsor Nu on 11/14/05 for Conference/Seminar of "Abbott Secondary Education Initiative Network" for teacher @ \$92.15; Hotel Stay at Ramada Inn on 11/13/05 @ \$101.5		x		The seminar appears to be reasonable	
292	11-000-230-590-0000-233	6002157	#####	JMV'S PACK & MAIL INC	\$1,375.00	\$1,375.00	Pride of Pleasantville - Pick-up, Delivery to multiple locations - Bulk Mail for the year (05-06)			x	The Pride is a weekly community publication distributed by the school. It is not certain that this is an reasonable expense.	
293	11-000-261-420-0000-352	6002432	#####	JOHNSON & TOWERS INC	\$750.00	\$750.00	Multiple generator inspections at South Main Street School, North Main South Street, Leeds Avenue School, Pleasantville High School and Middle School of Pleasantville on 12/22/05 - Ordered by Facilities Management.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
294	11-000-261-420-0000-352	6002409	#####	JP ELECTRIC	\$1,200.00	\$1,200.00	Cafeteria floor receptacles and kitchen in Pleasantville High School Installation/Repair - Ordered by Facilities Management Director		x		The expenditure appears to be reasonable to improve infrastructure in the school cafeteria and kitchen area.	
295	11-000-261-420-0000-352	6002176	#####	LOWES	\$1,078.29	\$1,078.29	Purchased multiple types of tools, including screwdrivers, pliers, grips, levels safety glasses for maintenance staff - Facilities Management Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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296	11-000-261-420-0000-352	6002213	#####	MAJOR PETROLEUM	\$950.00	\$950.00	Connection of 2000 gallon tank. Parts and Labor, including repair of basement bars for windows, setting up new tank and lines at Pleasantville High School.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
297	11-000-290-590-0000-352	6002443	#####	MARIONETTE TODD	\$70.40	\$70.40	Reimbursement to teacher for receipts for bridge, Parkway, and Expressway tolls and charges.	x			The documentation does not provide a clear indication of the purpose of generating the toll expenses.	
298	11-000-223-320-0000-234	6002517	#####	NCTM MEMBERSHIP ACCEPTANCE FORM	\$76.00	\$76.00	National Council of Teachers of Mathematics membership renewal for District Math Supervisor.		x		This expense appears to be reasonable for the enhancement of teacher knowledge and based on the benefits described in the documentation appears to offer transferable knowledge to the student body.	
299	11-000-262-490-0000-080	6002384	#####	NJ AMERICAN WATER CO	\$8,004.43	\$8,004.43	Water Usage at all schools and Administration Building for FY 05/06		x		Water Usage at all schools and Administration Building for FY 05/06	
300	11-000-219-320-0000-434	6002438	#####	NJ ASSN FOR SCHOOL PSYCHOLOGISTS	\$100.00	\$100.00	Conference registration fee for teacher on 12/2/05 in East Windsor, NJ: "NJ School of Psychology & Reauthorization 2005"		x		Special Education - knowledge enhancement	
301	11-000-219-320-0000-434	6002441	#####	PESI HEALTHCARE, LLC	\$165.00	\$165.00	Student Services - Professional enhancement course provided for teacher through PESI Healthcare on 1/18/06 in Cherry Hill, NJ.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
302	11-000-290-590-0000-351	6002284	#####	PUBLIC RESOURCES INC	\$1,000.00	\$1,000.00	Arbitrage rebate calculation services, Boards 1995 Refunding Certificates of Part For period 6/30/04 - 6/30/05.		x		This expense appears to be reasonable for the District.	
303	15-000-221-320-0000-060	6002356	#####	STOCKTON PERFORMANCE CENTER	\$927.00	\$927.00	Student Activities for Kindergarten class at Washington Avenue School to see Nutcracker at Stockton College on 9/2/05 (4 classes)	x			This school trip does not appear reasonable..	
304	11-000-261-420-0000-352	6002207	#####	TRANSFORMATION ENTERPRISES	\$501.88	\$501.88	Materials and labor costs - Roll Off Cont. 30 yard, debris removal at Pleasantville High School - Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
305	11-000-261-420-0000-352	6002368	#####	UNITED REFRIGERATION	\$1,010.80	\$1,010.80	Refrigeration supplies - ordered Pleated filters for Pleasantville High School		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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306	15-000-223-320-0000-080	6002352	#####	YOREL BROWNE	\$74.95	\$74.95	Reimbursement to Human Resource Director for attendance at a violence & abuse workshop.		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
307	11-000-251-340-0000-334	6002536	#####	NOTIFICATION TECHNOLOGY, INC.	\$6,544.80	\$6,544.80	6-Month messaging fee provided by NTI 12/13/05 for the IT staff. Ordered by IT Director		x		This expense appears to be reasonable for the upgrade of the IT infrastructure. However, the expense appear excessive and it is not certain from the documentation provided that the expense was reasonable..	
308	11-000-290-610-0000-351	6002548	#####	ATLANTIC ASSOCIATES INSURANCE AGENCY INC	\$255.00	\$255.00				x	Lack of PO and Supporting Documentation	
309	11-000-219-320-0000-400	6002605	1/18/2006	HEATHER LAW	\$325.00	\$325.00	5 hours of consulting services for student at Coastal Learning Center. Student Services - Ordered by Student Services Supervisor		x		This expense appears to be reasonable to provide state-required services to special needs students.	
310	11-000-262-420-0000-236	6002638	1/18/2006	NEOPOST	\$181.79	\$181.79	Parts and Labor provided to service office equipment at the business office on 1/14/06.		x		This expense appears to be reasonable and reasonable.	
311	11-000-219-320-0000-434	6003093	1/26/2006	MED PDN	\$175.00	\$175.00	Training Workshop provided to teacher - NJ Special Education 2/24/06 in Cherry Hill, NJ		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students.	
312	11-000-251-340-0000-334	6003080	1/26/2006	NJ ASSN OF SCHOOL ADMINISTRATORS	\$996.00	\$996.00	NJASA Techspo 2006 registration for Superintendent, Assistant Superintendent, and two IT staff on 1/26-27, 2006 @ Bally's Atlantic City.	x			This workshop does not appear to be reasonable.. Additionally, it does not appear to require the attendance of all parties identified on the PO.	
313	11-000-290-590-0000-236	6002800	1/27/2006	EDUCATION WEEK	\$1,270.00	\$1,270.00	Advertising Expense for the open position of Business Administrator 1/6/06.		x		This advertising expense appears to be reasonable and reasonable for the period it was published.	
314	15-000-218-320-0000-050	6002811	1/27/2006	FLENJ C/O RICHARD CAYEA	\$100.00	\$100.00	Pre-conference registration - "French Immersion" on March 17, 2006, Somerset, NJ for teacher (French Conference/Workshop)		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
315	11-000-221-580-0000-234	6002781	1/27/2006	JOAN ROBINSON	\$342.21	\$342.21	Reimbursement for workshops and mileage and food for month for district teacher.			x	The purchase order included valid in-District travel expenses. However, documentation was not available describing the nature of the workshop meetings attended that were also included on the purchase order.	
316	11-000-230-331-0000-351	6002779	1/27/2006	LENOX SOCEY WILGUS	\$180.00	\$180.00	Legal service fees for employee provided 2/1 - 4/1/2005: Claim#03e003005d		x		Although legal fees incurred on behalf of the District are considered reasonable., it is not clear from the documentation provided, why fees were incurred and paid on behalf of the employee.	

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317	15-000-223-320-0000-080	6002768	1/27/2006	NJSBA	\$190.00	\$190.00	Human Resource Director attended a workshop provided by the NJ School Boards Association on 2/25/06 in East Windsor, NJ - Course Title: Analyzing and Constructing Salary Guides	x			This training and expense does not appear to directly enhance the educational value for students and is therefore considered discretionary.	
318	11-000-230-331-0000-351	6002784	1/27/2006	PARKER, MCCAY & CRISCUOLO	\$237.00	\$237.00	Legal fees for claim #05e002698l for employee.		x		Although legal fees incurred on behalf of the District are considered reasonable., it is not clear from the documentation provided, why fees were incurred and paid on behalf of the employee.	
319	15-000-222-300-0000-060	6002791	1/27/2006	SDS REGISTRATION	\$175.00	\$175.00	Second Grade Conference for New Jersey held in Atlantic City on 3/7/06 was attended by a District 2nd grade teacher.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
320	15-000-223-500-0000-050	6002790	1/27/2006	V. JOHN TRUGLIO, CPO-I	\$245.00	\$245.00	Registration expenses for teacher to attend workshop on 1/18 - 19, 2006 to renew certification as pool operator.			x	It is inconclusive as to whether the state should fund for this certification instead of the employee.	
321	11-000-230-339-0000-351	06POSTAGE	1/31/2006	PITNEY BOWES	\$1,500.00	\$1,500.00				x	Lack of PO and Supporting Documentation	
322	11-000-219-320-0000-400	6002935	2/3/2006	BANCROFT NEURO HEALTH	\$950.00	\$950.00	19 hours of educational services for special needs student at Student Services from 11/01/05 to 11/30/05.		x		The state requires special educational services be provided to students in the District with special needs. This expense appears to be reasonable..	
323	15-000-218-320-0000-050	6002911	2/3/2006	BUREAU OF EDUCATION & RESEARCH	\$179.00	\$179.00	Registration fee for teacher to attend workshop on 1/11/06 in Atlantic City, NJ - "Adapting Curriculum for Inclusion".		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
324	15-000-240-500-0000-055	6002929	2/3/2006	MIDDLE STATES COLLEGES & SCHOOLS	\$759.00	\$759.00	Annual dues to Middle States Associations of College and Schools, Inc for teacher. Superintendent of Pleasantville Middle School for the school year 2005-2006			x	Further analysis is needed to determine whether the annual due for such organization is reasonable.. It is inconclusive whether state funds should cover this expense or if the employee should.	
325	11-000-230-590-0000-239	6002893	2/3/2006	PLEASANTVILLE BOE CAFETERIA	\$130.00	\$130.00				x	Lack of PO and Supporting Documentation	
326	15-000-223-500-0000-095	6002875	2/3/2006	SDE REGISTRATIONS	\$660.00	\$660.00	Registration of four faculty staff to attend seminar on 2/27/05 and 2/28/05 respectively in Atlantic City, NJ			x	There was not enough supporting documentation available to determine if this training was reasonable..	
327	15-000-222-300-0000-085	6002940	2/6/2006	TOSHIBA BUSINESS SOLUTIONS	\$15,274.90	\$15,274.90	Purchased 3 copiers for North Main Street School			x	The cost for the purchase of the copiers appear to be very excessive.	
328	11-000-261-610-0000-352	6002537	2/15/2006	JAMES GARRETT & SON		\$2,800.00	Demolition Clean-up at the high school, including metal, wood, and scrap from Practice Area			x	The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	

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329	15-000-223-390-0000-080	6003002	2/21/2006	SCHOOL POOL FOR EXCESS LIABILITY LIMITS	\$140.00	\$140.00	To attend a workshop on "Affirmative Action Officer Training" held on March 7, 2006 at the Atlantic Cape Community College for Teacher, Instructional Aide, Human Resource Director, and Secretary @ \$35 per person	x			While this seminar appears appropriate for the Human Resources Director, it does not appear reasonable that all parties listed on the PO needed to attend.	
330	11-000-261-420-0000-352	6003113	2/22/2006	FLOW-RITE PLUMBING, LLC	\$382.00	\$382.00	Parts and Labor - cut concrete and remove vanity drain from wall and install in floor drain at 104 W. Pleasant Avenue. Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
331	11-000-261-420-0000-352	6003117	2/22/2006	NJ SCHOOL BLDGS & GROUNDS ASSN	\$475.00	\$475.00	Registration for NJ School Building & Grounds Association conference. April 11 & 12, 2006 in Atlantic City, NJ		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. This training appears reasonable to enhance the skills of the staff to honor that contract.	
332	11-000-230-590-0000-239	6003119	2/22/2006	SIGNAL GRAPHICS PRINTING	\$2,278.48	\$2,278.48	Parent Handbooks of school schedule of events 1/1. Cost was for collating, trimming and folding.			x	This item is considered inconclusive because of its purpose. School schedules can be posted on the District website, through the Pride publication or through Teacher/Parent notifications via	
333	11-000-290-590-0000-351	6003157	2/23/2006	ATLANTIC COUNTY SCHOOL BOARDS ASSOCIATION	\$286.00	\$286.00	Reservation for the meeting held by Atlantic County School Boards Association with the dinner provided @\$22 per person for a total of 13 persons including BOE members, Superintendent, Business and Assistant Business Administrator and Assistant Board Secretary on 9/29/2005 6:30pm at Atlantic County Special Services, Mays landing on the topic of " New Board Members Welcome & Atlantic Co, Candidates Night Services Overview & Candidates Night"	x			Although this meeting appears to offer some value to the strategic initiatives of the District, it is not evident that all parties that attended this meeting was necessary and therefore it is classified as discretionary.	
334	15-000-222-500-0000-055	6003196	2/24/2006	LASER COMP	\$500.00	\$500.00	Service call for laser printer at Pleasantville Middle School 2/15/06		x		This expense appears to be reasonable to support	
335	15-000-222-300-0000-050	6003188	2/24/2006	PRESENTATION SYSTEMS	\$2,487.48	\$2,487.48	Teacher purchased school supplies including poster boards, thermal sheet, and TP paper. Delivered to Pleasantville High School		x		Appears to be a excessive expense for the end of the school year.	
336	11-000-262-441-0000-351	6003220	3/2/2006	MICHAEL MARSHALL & ANTOINETTE DORF	\$19,676.36	\$19,676.36	Monthly rental expenses of administrative office space for March, April, May, and June - 05/06 School Year			x	This expense for office rental space appears to be excessive.	

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337	11-000-261-420-0000-352	6003272	3/8/2006	SSI INC	\$6,000.00	\$6,000.00	Electrical servicing to high school due to power outage on 3/1/06.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
338	11-000-261-610-0000-352	6003168	3/15/2006	HARRY DAVIDSON,INC		\$920.00	Building supplies and labor for maintenance work performed at the Middle School of Pleasantville. Ordered by Facilities Management Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
339	11-000-290-590-0000-351	6003326	3/20/2006	AMERICAN APPRAISAL ASSOCIATES	\$9,788.00	\$9,788.00	Services for appraisal of designated assets associated with insurance, property accounting and GASB compliance purposes, invoices 60979, 61160, 61745.		x		This expense appears reasonable for managing the District's inventory and fixed assets.	
340	11-000-290-590-0000-351	6003310	3/20/2006	NEW JERSEY ASSOC. OF SCHOOL BUSINESS OFF	\$454.00	\$454.00	Registration for New Jersey Association of School Business Officials 44th Annual Conference held in Bally's Park Place Casino Hotel, Atlantic city, NJ on May 10-12, 2006 for Assistant Business Administrator and Accountant.		x		The annual conference is intended for school business officials and it appears that attendance by accountant was necessary and related to their jobs.	
341	11-000-290-590-0000-351	6003330	3/20/2006	NJ ASSN SCHOOL BUSINESS OFFICIALS	\$400.00	\$400.00	Business Office Operations Seminar for two office accountants held on 4/3/06 at Bally's Park Place		x		The annual conference is intended for school business officials and it appears that attendance by accountants was necessary and related to their jobs.	
342	11-000-230-590-0000-355	6003328	3/20/2006	PRESS OF ATLANTIC CITY MEDIA GROUP	\$276.37	\$276.37	Newspaper and Absentee ballots ads 2005-2006 ordered through Business Office		x		This expense appears to be reasonable and reasonable for the District.	
343	11-000-230-339-0000-351	6003334	3/22/2006	RUTGERS THE STATE UNIVERSITY OF N.J.	\$1,185.00	\$1,185.00	Registration for Affirmative Action Training 5/3/06, 5/23/06 and 6/8/06 for Affirmative Action staff member.		x		Training cost appears to be excessive for this period for this one position.	
344	12-000-400-450-0000-352	6003340	3/24/2006	HYDROSCIENCE, INC	\$30,400.00	\$30,400.00				x	Lack of PO and Supporting Documentation	
345	15-000-221-500-0000-055	6003397	3/24/2006	KATHY SYVARTH	\$382.85	\$382.85	NJEA Conference Registration Reimbursement to teacher held in New Brunswick, NJ		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	

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346	15-000-221-500-0000-055	6003416	3/29/2006	NJ COALITION FOR INCLUSIVE ED	\$170.00	\$170.00	Registration for two faculty staff to attend workshop held on 6/28 - 29, 2006 in Skillman, NJ "The Keys to Inclusion - Unlocking the Doors for Children with Mild to Significant Disabilities".		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
347	12-000-400-450-0000-352	6003506	3/31/2006	ATT SPORTS, INC	\$2,100.00	\$2,100.00				x	Lack of PO and Supporting Documentation	
348	15-000-222-500-0000-095	6003452	3/31/2006	DEMCO MEDIA	\$309.17	\$309.17	Book jacket covers, labels, files folders, book markers delivered to South Main Street School on 4/19/06.		x		This expense for school supplies appear to be reasonable and reasonable.	
349	15-000-222-300-0000-050	6003486	3/31/2006	EMPRESS MEDIA, INC	\$691.00	\$691.00	VHS tapes, VHS sleeves, labels, clear packs. Delivered to Pleasantville High School - Ordered by the Administrative Supervisor		x		This expense appears to be reasonable and reasonable for the administrative needs of the high school.	
350	15-000-222-300-0000-095	6003453	3/31/2006	FOLLETT SOFTWARE CO	\$680.00	\$680.00	Purchased extended service agreements for scanner and PHD Dolphin Homebase. Also included on the PO are circulation envelopes with windows for South Main Street School.		x		The service agreements are for 1 year support of existing equipment at the school and does not appear to be excessive.	
351	11-000-262-590-0000-352	6003466	3/31/2006	NJ EDUCATIONAL FACILITY MGMT PROGRAM	\$464.00	\$464.00	Preventive Maintenance & Energy Management workshops for Maintenance staff member. Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. This workshop appears reasonable to honor that contract.	
352	11-000-261-420-0000-352	6003488	3/31/2006	RENTAL COUNTRY	\$1,773.60	\$1,773.60	Purchased a chainsaw, 2 hedge trimmers, brushcutter, pruner, engine oil, Bar gallon oil, trimmer line. Delivered to Pleasantville High School. Order by Head Groundsman - Maintenance		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
353	11-000-261-420-0000-352	6003487	3/31/2006	RENTAL COUNTRY	\$71.75	\$71.75	Ordered parts and labor to replace throttle cable for weedeater at Facilities Management location. Ordered by Head Groundsman - Maintenance		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
354	15-000-223-500-0000-095	6003510	3/31/2006	RUTH HOMER	\$186.00	\$186.00	Registration fee and travel reimbursement for teacher to attend a training workshop on 3/6/06 in Cherry Hill, NJ - "What's New in Children's Literature".		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	

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355	11-000-262-300-0000-352	6003517	3/31/2006	STEVEN MITCHELL	\$231.06	\$231.06	Reimbursement to faculty staff for supplies, shipping costs, district vehicle wash, "truancy" jacket.	x			It is not certain that the supplies or the truancy jacket were necessary. It appears that the car wash could have been handled at the District.	
356	11-000-261-420-0000-352	6003549	4/4/2006	PENN JERSEY BUILDING MATERIALS	\$840.00	\$840.00	20 x WAS-Outside Front Steps 3'x36' Steel Pan Tread (Cast Iron Step Treads) @ \$42 apiece delivered to Pleasantville High School		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
357	15-000-223-320-0000-085	6003585	4/10/2006	ADVENTURE AQUARIUM	\$532.00	\$532.00	Subsidized student admission fees and expenses for Adventure Aquarium on 1/20/06.		x		This Student Activity appears to be in the best interest of the students by offering a learning experience on marine life.	
358	11-000-251-340-0000-334	6003586	4/10/2006	ALEMAR CONSULTING, INCORPORATED	\$22,500.00	\$22,500.00	IT Consulting Fees - Erate Services program Year 9 Contract at Pleasantville Middle School - Ordered by IT Director on 4/14/06		x		It appears that the consulting fees were an reasonable expense to meet District IT objectives, however, they appear to be excessive.	
359	11-000-219-320-0000-434	6003595	4/10/2006	LOUISE ALDRICH,MSW, LCSW	\$125.00	\$125.00	Purchased 5 books for Student Services on "Coping with Death in our Schools" on 2/13/06.		x		These books were purchased for professional development intended to support students during school crises.	
360	15-000-218-320-0000-050	6003712	4/12/2006	AMTNJ	\$90.00	\$90.00	Teacher attended the Association of Math Teachers NJ, workshop on 5/17/06 at Stockton College		x		Professional staff development is approved as reasonable with the expectation that the knowledge gained is directly transferable to the students.	
361	11-000-261-420-0000-352	6003698	4/12/2006	DUBELL LUMBER CO	\$423.67	\$423.67	Building maintenance supplies, including brush sweeps, Schlage locks, privacy locks. Order by the Facilities Management Director		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
362	15-000-222-300-0000-050	6003653	4/12/2006	EDUCATIONAL EQUIPMENT	\$2,775.20	\$2,775.20	Paper cutter, hot laminator, rolls of film for Pleasantville High School Library	x			While it is reasonable to maintain an adequately supplied library with books and other reading materials, it is not certain that the expenses on this PO are reasonable..	
363	11-000-290-610-0000-334	6003609	4/12/2006	EPLUS TECHNOLOGY INC	\$26,425.97	\$26,425.97	Computer networking parts Cisco catalyst, cables, connectors, memory cards, etc. - Ordered by IT Director. Delivered to Pleasantville Middle School		x		These purchases are considered reasonable for the upgrade of technology infrastructure within the District at the Pleasantville High School.	
364	11-000-219-320-0000-400	6003623	4/12/2006	HEATHER LAW	\$260.00	\$260.00	Verbal Behavior Consultant-Coastal Learning Center for student including a total of 4 hours (8-half hour sessions from Aug 8 to Sep 27, 2005) @ \$65 per hour			x	Further analysis is needed to understand why the consultation cost for the student is paid for by the District.	

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365	15-000-221-320-0000-060	6003626	4/12/2006	JERSEY SHORE COUNCIL	\$150.00	\$150.00	Jersey Shore Council Boys Scouts of America - Pledges	x			This PO appears to consist of pledges for ads made by school educators at the Washington Avenue School to the Boy Scouts of America. However, there is no indication of a reimbursement to the District.	
366	15-000-218-320-0000-050	6003613	4/12/2006	JOANN PEOPLES	\$250.00	\$250.00	Reimbursements for registration to teacher for workshop at New Jersey Division of Criminal Justice held on 3/24 and 4/6 - 7, 2006, in Ewing, NJ.		x		This is a professional development course for the health coordinator to enhance knowledge in assisting, identifying and providing care to adolescents in crisis.	
367	15-000-222-500-0000-095	6003652	4/12/2006	MID ATLANTIC CENTER FOR THE ARTS	\$300.00	\$300.00	Distant learning field trips - "Evolution of Education" for SMSS. Sixty-six participants including students and teachers (4).		x		Professional development courses and seminars are approved to enhance the teaching expertise of the educators. The expectation is that the knowledge gained is transferable to the students. This training was funded through the Funded Programs Office.	
368	11-000-219-320-0000-434	6003701	4/12/2006	NJSHA	\$1,724.00	\$1,724.00	Registration fees for 6 to attend the annual NJSHA Convention in Hillborough, NJ 5/4 - 6, 2006.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
369	11-000-262-420-0000-434	6003669	4/12/2006	OTICON	\$2,513.00	\$2,513.00	Audio testing equipment required to administer hearing tests for students.		x		This expense appears reasonable and reasonable for meeting requirements to perform hearing tests at the school.	
370	11-000-219-320-0000-434	6003748	4/12/2006	POSITIVE PROMOTIONS	\$111.42	\$111.42	Certificates, gift boxes, card & pen sets	x			This expense does not add value to the education of the students.	
371	15-000-240-500-0000-050	6003659	4/12/2006	SIR SPEEDY PRINTERS	\$2,395.00	\$2,395.00	20,000 (3-part) copies of disciplinary forms for the Pleasantville High School. Ordered through Principal's Office.	x			This appears to be excessive as the combined student population of district does not exceed 10,000.	
372	15-000-223-320-0000-060	6003691	4/12/2006	SOUTHERN REGIONAL ETTC	\$120.00	\$120.00	Professional Day - Conference for teacher on 5/10/06 in Pomona, NJ. "From My Classroom to Yours".		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
373	15-000-222-300-0000-050	6003774	4/24/2006	EBSCO SUBSCRIPTION SERVICE	\$2,002.66	\$2,002.66	Annual Subscription Renewal for multiple magazines at High School library.		x		This expense appears to be reasonable and appropriate for the maintenance of library reading materials at the high school.	
374	11-000-290-590-0000-351	6003778	4/25/2006	XTC CONSULTING	\$6,881.07	\$6,881.07	To cover XTC Consulting fees to clean-up District phone lines. Audit services for District Verizon, Orbit V-Mail; Removal of unused telephone lines from service; Setup Tax exempt status; Emergency Response Fees Removed			x	Audit services to validate Verizon phone charges. This appears to be an excessive expense.	
375	11-000-230-590-0000-355	6003836	5/2/2006	RELIANCE GRAPHICS	\$2,307.76	\$2,307.76	Board Election 2006 Absentee ballots, emergency ballots, machine ballots, provisional ballots and sampling ballots		x		This expense appears to be reasonable for the District.	

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376	11-000-290-580-0000-334	6003934	5/4/2006	CENTURY CONSULTANTS	\$256.00	\$256.00	Hotel Accommodations for Century Consultants Conference on May 10, 2006 for two IT staff members.			x	No explanation is provided for review as to what this conference is about. Further analysis is needed to determine whether such expenditure is reimbursable complying with relevant NJDOE policies or allowed under the contract.	
377	15-000-223-320-0000-050	6003935	5/4/2006	DR. LAWRENCE HOBDELL	\$500.00	\$500.00	In-Service Day - Professional development on classroom management. Instructional Training, 5/5/06		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
378	11-000-219-320-0000-434	6004037	5/5/2006	CONTOUR DATA CORP	\$145.00	\$145.00	Student Tracker (system) User Conference for District teachers on 11/28/05 in Cherry Hill, NJ		x		This training expense on the use of the District's student tracking system appears to be reasonable and reasonable.	
379	11-000-261-420-0000-352	6004064	5/5/2006	NJ DIVISION FIRE SAFETY	\$166.00	\$166.00	Required registration fee for Life Hazard Use Certificate issued by the state of NJ. - Ordered by Facilities Management		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
380	11-000-230-590-0000-233	6004278	5/9/2006	AFL PRINTING	\$19,190.57	\$19,190.57	Printing expenses for the weekly PRIDE publication for 2005/2006. Order by Business Office			x	The Pride is a weekly community publication distributed by the school. It is not certain that this is an reasonable expense.	
381	11-000-230-530-0000-351	6004410	5/11/2006	XTEL COMMUNICATIONS	\$2,224.98	\$2,224.98	Long distance service internet and data service for the District from May and June 05/06 year.		x		This expense for long distance telephone service at the District appear reasonable.. However, it is not possible to determine the reasonable nature of each call.	
382	11-000-230-590-0000-239	6004441	5/19/2006	WACHOVIA BANK	\$200.00	\$200.00				x	Lack of PO and Supporting Documentation	
383	11-000-219-500-0000-434	6004444	5/22/2006	MARSHA CAOLA	\$200.48	\$200.48	Reimbursement for travel expenses to 9/2005 to 12/2005 and shipping expenses for Psychological materials back to company.		x		This teacher reimbursement for training appears reasonable and reasonable.	
384	15-000-223-320-0000-060	6004446	5/22/2006	NJTESOL/NJBE	\$720.00	\$720.00	1. Spring Conference of NJTESOL/NJBE 2006 (May 23 & 24) held in Somerset, NJ for 3 teachers @ \$170 per person; 2. Spring Conference of NJTESOL/NJBE 2006 (May 23) held in Somerset, NJ for one teacher @ \$110; 3. One Year Membership Fee of NJTESOL/NJBE for 4 faculty staff @ \$25 per person			x	NJTESOL/NJBE stands for New Jersey Teachers of English to Speakers of Other Languages/New Jersey Bilingual Educators. Further analysis is needed to determine whether reimbursement of conference registration and membership fee for this organization comply with relevant NJ state policies or such reimbursement is covered under the teacher's union contract with Pleasantville BOE.	

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385	11-000-261-420-0000-352	6004452	5/24/2006	ATLANTIC COAST ALARM	\$61,811.60	\$61,811.60	Various service and rental lease such as fire alarm monitoring, digital recorder lease, burglar alarm lease, cameral system lease in various schools in Pleasantville District		x		The expenditure appears to be reasonable to the safety and security of students, teachers, personnel and school properties.	
386	11-000-230-339-0000-351	6004504	5/25/2006	BANK OF NEW YORK	\$2,900.00	\$2,900.00	Bank of America administrative fees for 5/1/06 to 4/30/07		x		The banking fees appear to be necessary and ordinary expenses for the District.	
387	11-000-219-500-0000-434	6004492	5/25/2006	CHRISTINA CIAGLA	\$204.04	\$204.04	Reimbursement for travel expenses to teacher from 9/2005 to 12/2005 for in-district visits to schools.		x		This expense appears to be appropriate and reasonable to reimburse teachers for travel expense for service performed outside of the district.	
388	11-000-261-420-0000-352	6004593	5/26/2006	SOUTH JERSEY WELDING SUPPLY	\$197.55	\$197.55	Rented ARGON/Mix Cyl. On 5/31/06 for Facilities Management location. - Ordered by Facilities Management Director.		x		The Facilities Management Department is under contract and required by the State to maintain the District properties in as close to their original state as possible for the safety of the occupants. These purchases appear reasonable to honor that contract.	
389	11-000-290-580-0000-351	6004748	6/2/2006	GREGORY ALLEN	\$265.22	\$265.22	Reimbursement to Superintendent for travel expenses to workshops, 2/6, 3/16, 4/20, 5/18 in 2006.		x		This expense appears appropriate for reimbursement to the superintendent for travel expenses.	
390	15-190-100-500-0000-050	6004814	6/12/2006	MICHELLE G. STEVENSON	\$175.00	\$175.00	American Red Cross Instructor Course for CPR on 6/2-4, 2006.in Pleasantville, NJ		x		This expense appears to be reasonable and reasonable.	
391	15-000-221-500-0000-055	6004847	6/14/2006	NATIONAL ASSN FOR MUSIC EDUCATION	\$97.00	\$97.00	National Association for Music Education membership dues paid for teacher for 2005/2006 year.	x			This membership expense for the National Association for Music Education does not appear to be an reasonable expense.	
392	11-000-290-590-0000-236	6004924	6/16/2006	NJSCHOOLSJOB.COM	\$1,200.00	\$1,200.00	Subscription Renewal for "Unlimited Advertising" on the website of NJSchooljobs.com for March 1, 206 to March 1, 2007 which includes posting of all vacancies-Administrative, Teaching, Support Staff & Athletics, Access to Resume Database.		x		The subscription for advertising via NJSchooljobs.com appears to be reasonable in that it could assist HR of Pleasantville Public Schools in searching for qualified personnel when needed.	
393	11-000-262-300-0000-352	6004958	6/21/2006	CONNIE EVANS	\$91.40	\$91.40	Reimbursement of travel expenses to teacher - District Driver for field trip expenses.		x		This reimbursement for training appears reasonable and reasonable.	
394	15-000-240-500-0000-060	6004989	6/23/2006	EFFIE JENKINS SMITH	\$210.04	\$210.04	Reimbursement to teacher for travel and expenses to TESOL conference in Somerset, NJ on 5/23/06.		x		Professional staff development is approved with the expectation that the knowledge gained is directly transferable to the students.	
395	15-000-240-500-0000-060	6005022	6/30/2006	BARBARA APPLEBAUM	\$106.80	\$106.80	Reimbursement to teacher for attending the State Testing Conference 1/18/06 in NJ.		x		This reimbursement for training appears reasonable and reasonable.	

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396	15-000-240-500-0000-060	6005024	6/30/2006	CHRISTINA FAVRE	\$106.80	\$106.80	Reimbursement to teacher for travel expenses to training workshop in Piscataway, NJ on 1/4/06	x			There was no documentation available describing the nature of the conference attended.	
397	15-000-240-500-0000-060	6005021	6/30/2006	MARY LOU BREIDENSTINE	\$983.79	\$983.79	Reimbursements to teacher for food and lodging at SFA Conference April 24 - 26, 2006.	x			There was no documentation available describing the nature of the conference attended.	
398	15-000-240-500-0000-060	6005027	6/30/2006	MYRIAM FERRARA	\$101.40	\$101.40	Reimbursement of supplies-Arts & Science purchased from Staples by teacher at Washington Avenue School		x		From the review of items purchased as indicated on the receipts, the expenditure appears to be reasonable to support Arts & Science related class or program.	
399	15-000-218-320-0000-050	5005393	4/6/2005	JOSEPH GOODWIN	\$80.00	\$80.00	Registration reimbursement for 2005 Spring Regional Conference HSPA-Math Skills for teacher.	x			There was inadequate documentation on the nature of this conference to determine if it was reasonable.. Consequently, it is being classified as discretionary.	
400	15-000-218-320-0000-050	5005268	3/22/2005	PATRICK CHILLIRI	\$20.00	\$20.00	Reimbursement to teacher for workshop on 3/14/05 in Lawrenceville, NJ. - Professional Development training.		x		This reimbursement for training appears reasonable and reasonable.	
401	15-000-223-320-0000-060	6002228	#####	STUDENT HEALTH AWARENESS CENTER	\$150.00	\$150.00	Professional Day - Workshop for School Nurse	x			This workshop is does not appear reasonable for the school nurse.	
402	11-000-261-420-0000-352	6001441	9/22/2005	CHEMSEARCH	\$41.08	\$41.08	Balance due on shipping invoice for PO #05006307		x		This expense appears to be reasonable and reasonable.	
403	11-000-261-420-0000-352	6001210	9/7/2005	LOWES	\$279.22	\$279.22				x	Lack of PO and Supporting Documentation	
404	11-000-261-420-0000-352	5005576	4/18/2005	THIS & THAT UNIFORMS	\$265.00	\$265.00	This & That Uniforms - purchased 2 sets of shirts (long & short sleeves), pants			x	The reasonable nature of uniforms remains a inconclusive item.	
405	15-000-240-500-0000-060	6005020	6/30/2006	DOROTHY LYDON	\$68.75	\$68.75	Science boards for Science Fair on June 8, 2006 at Washington Avenue School.		x		This expense for materials for the school science fair appears to be reasonable.	
406	11-000-219-500-0000-434	6001710	#####	PRISCILLA TIMBERLAKE	\$80.10	\$80.10	Mileage reimbursement to teacher for Semi Training on 3/15/05 and 9/1/05 - MAC Training. Travel from Pleasantville to Sewell, NJ - 180 miles round trip		x		This reimbursement for travel expenses to attend training appears reasonable.	
407	11-000-219-500-0000-434	5005671	4/21/2005	WAYNE MILLER	\$199.06	\$199.06	Reimbursement of travel expenses to attend in-service meeting and out-of-district meetings.		x		This expense appears to be appropriate and reasonable to reimburse teachers for travel expense for service performed outside of the district.	
408	11-000-230-530-0000-334	5005592	4/18/2005	BOYAR & SANDLER SCHOOL COMMUNICATIONS	\$ 5,000.00	\$ 5,000.00	Communication Services March 2005			x	There is no explanation as to what these communication service are for. No contract or other agreement is provided for review. Further analysis is needed to determine the purpose of such expenditure.	
409	15-000-240-600-0000-085	4900051	1/31/2005	TOSHIBA BUSINESS SOLUTIONS	\$ 1,083.34	1732.61				x	Lack of PO and Supporting Documentation	

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410	11-000-290-580-0000-334	5005454	4/7/2005	THOMAS MURSHENO	\$ 28.18	28.18	Reimbursement of travel expenses to teacher for March, 2005 69. (6 miles @ \$0.405 = \$28.18).	x			There is no explanation or documentation provided on the purpose of travel. Consequently, this item is considered discretionary for lack of adequate documentation.	
411	11-000-290-590-0000-351	5005693	4/21/2005	JO JO'S PIZZERIA	\$ 96.68	98.68	Catering Services for Curriculum Board on April 13, 2005 delivered to Business Office of Pleasantville Public Schools Administrative Office	x			This purchase does not appear to contribute to the educational value or benefit of students and is considered discretionary.	
412	11-000-230-530-0000-355	5006333	5/31/2005	ROVANI GRAPHICS	\$ 272.27	272.27				x	Lack of PO and Supporting Documentation	
413	11-000-261-420-0000-352	5006599	6/13/2005	GRAINGER	\$ 623.85	623.85				x	Lack of PO and Supporting Documentation	
414	11-000-290-590-0000-351	6003607	4/11/2006	MOTOPHOTO	\$ 230.00	230	Purchased picture and frame for Board of Education member.	x			The purchase and display of Board Members' picture does not appear to be an reasonable expense.	
415	11-000-223-320-0000-234	6003507	3/31/2006	JOAN ROBINSON	\$ 446.39	446.39	2/6/06 Software Committee Mtg Food @ \$61.32 2/24/06 Monthly Mgt (Librarians/Tech coords) Food @ \$48.36 2/22/06 Software Committee Mtg Food @ \$65 3/1/06 HS_Black History Monthly Trivia Contest @ \$51.95 3/3/06 MS Black History Month Trivia Contest @ \$62.42 Pizza Party @\$31.98 Mileage Expenses: 258.2 Miles @ 0.445 = \$114.9	x			The expenditure for food/grocery and party do not appear to contribute to the educational value or benefits of students.	
416	11-000-261-420-0000-352	6002302	#####	HILLYARD, INC.	\$ 155.10	155.1	Remaining Balance on PO#06001351	x			Invoice # 1544375 related to PO# 06001351 lists purchased items such as 10 x Shampoo Spa PLS Foam Body N Hair @ \$36.65 each. Not sure about the nature/purpose of these items.	
417	11-000-290-590-0000-351	6000977	8/17/2005	GREGORY ALLEN	\$ 38.75	38.75				x	Lack of PO and Supporting Documentation	
418	20-212-200-590-0999-351	9999SAGE	1/31/2005	VERSION FROM SAGE JAN-31-2	\$15,228.34	\$15,228.34	Business office conversion from SAGE Accounting system to Edu-met.		x		This expense was required to convert from the SAGE accounting system to the new Edu-Met system.	
419	12-000-219-732-0000-434	4901277	1/31/2005	EXECUTIVE BUSINESS PRODUCT	\$855.00	\$855.00	Student Services department purchased in July 2004 a new printer/copier for Washington Avenue School.		x		Counseling Department required a copier/printer/fax	
420	12-000-400-721-0000-370	5001711	1/31/2005	HONEYWELL INC	\$32,877.06	\$32,877.06	Administrative Office 900 west leads road, Energy Usage for 4/05		x		A/C and Heating Unit Usage for District offices	

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421	12-000-400-721-0000-370	5005038	2/17/2005	SUNTRUST LEASING CORP	\$115,535.26	\$115,535.26	Interest for Lease purchase agreements for lucent phone systems		x		Interest incurred for Lucent phone system	
422	20-231-100-100-0000-545	5006476	6/2/2005	GARRISON ARCHITECTS		\$0.00	Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
423	12-000-400-721-0000-370	5006980	6/30/2005	PERSONAL TOUCH PAINTING	\$29,500.00	\$29,500.00	Facilities Director for Pleasantville High School in June 2005 to Paint and sand 1st and 2nd floor hallway		x		Painting required on first and second floor hallways of high school	
424	12-999-999-999-9999-999	5007163	6/30/2005	GARRISON ARCHITECTS	\$29,904.24	\$29,904.24	District Archives provide Architectural, structural, mechanical and electrical services for 5 year capital improvement plan 2005 services provided		x		Long range facilities planning for District	
425	12-999-999-999-9999-999	5007164	6/30/2005	GARRISON ARCHITECTS	\$9,024.41	\$9,024.41	District Archives provide Architectural, structural, mechanical and electrical services for 5 year capital improvement plan 2005 services provided		x		Long range facilities planning for Leeds Avenue School land acquisition	
426	12-000-400-721-0000-370	05LEASPRIN	6/30/2005	SALLE NATIONAL LEASING CORP	\$136,013.02	\$136,013.02		x			Documentation not provided by District	
427	40-701-510-833-0000-370	6001567	8/10/2005	HONEYWELL INC	\$33,120.52	\$128,837.00		x			Documentation not provided by District	
428	15-190-100-320-0000-050	6001933	11/4/2005	TOTAL VIDEO PRODUCTS	\$88,896.00	\$88,896.00	Pleasantville High School Sound System Replacement in November 2005		x		Sound System for School Public Announcements	
429	12-000-400-721-0000-370	06LASALLE	#####	SALLE NATIONAL LEASING CORP	\$291,323.15	\$291,323.15		x			Documentation not provided by District	
430	12-000-270-732-0000-352	EXPTRN02	2/28/2006	EXPENDITURE TRANSFER		\$282,505.00		x			Paper documentation was not provided by District. However, a systems screen print of PO was provided. Although, there was insufficient documentation available, the transaction appear to be discretionary.	
431	12-000-270-732-0000-352	6003264	3/8/2006	SHEPPARD BUS SERVICE	\$600.00	\$600.00	Director of Transportation ordered emergency bus rentals 3/9/2006-3/16/2006		x		100 dollars a day for Bus rental for transporting students to and from school	
432	12-000-400-450-0000-352	6003324	3/20/2006	WILLIAMS SCOTSMAN INC.	\$441.59	\$441.59	Rent for 4 storage units for April, May, and June ordered by the facilities department		x		Storage facility used to hold maintenance supplies	
433	12-000-400-450-0000-352	6003340	3/24/2006	HYDRO SCIENCE, INC	\$30,400.00	\$30,400.00	Tank removal from 108 South Main street., 225 West Washington Avenue, 100 West Leeds Avenue, 115 west Decatur Avenue. Feb of 2006		x		Removal of oil waste	

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434	12-000-400-450-0000-352	6003420	3/30/2006	GARRISON ARCHITECTS	\$15,525.59	\$15,525.59	2005 Land Acquisition PHS auditorium System Replacement other projects for long range facilities plan		x		Part of long range facilities plan for District	
435	12-000-400-450-0000-352	6003506	3/31/2006	ATT SPORTS, INC	\$2,100.00	\$2,100.00	Facilities Director for Pleasantville High School in May of 2006 placed order to repair school track		x		Repair required to track for students. This expense appears reasonable.	
436	11-190-100-320-0000-234	4900047	1/31/2005	PLEASANTVILLE BOE CAFETERIA	\$2,747.15	\$2,747.15	Catering services provided for students on a field trip.		x		Field Trips/special catering for Anti-Drug Functions for students	
437	15-000-223-320-0000-060	5001031	1/31/2005	ACCESS FOR ALL FOUNDATION, I	\$0.00	\$0.00	PO was Closed	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
438	15-190-100-320-0000-055	5001462	1/31/2005	PRINCETON REVIEW	\$7,599.00	\$7,599.00	Contract for up to 1000 student licenses for Homeroom.com-12 month subscription providing 24 hour access to student, teacher, administrator & parent in community homeroom training.		x		This expense appears to be reasonable in nature based on the supporting documentation.	
439	15-190-100-320-0000-055	5002514	1/31/2005	CCJ ATLANTIC COUNTY CHAPTER	\$300.00	\$300.00	12 Tickets for Annual Milk, JR. Brotherhood/Sisterhood Breakfast held on January 18, 2005 at \$25 per each.	x			This expenditure did not seem to contribute to educational value to or benefit students.	
440	15-120-100-730-0000-080	5002536	1/31/2005	RUTGERS UNIVERSITY	\$0.00	\$0.00	PO was Closed	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
441	15-190-100-320-0000-095	5005005	2/14/2005	JERSEY SHORE COUNCIL/BSA	\$3,900.00	\$3,900.00	Gregory Allen Assistant Superintendent- Feb 2005 Uniform, Fees, Books, Insurance Program Aide	x			Boy Scout Uniforms and Books for scouts. For only 100 students. Excessive	
442	15-190-100-320-0000-060	5005417	4/6/2005	BEVERLY A MILLER	\$900.00	\$900.00		x			Documentation not provided by District	
443	15-190-100-320-0000-095	5005461	4/7/2005	OFF DEVELOPMENT FOR EDUCATION	\$165.00	\$165.00	NJ State First Grade Conference on March 1, 2005		x		Conference to better educate students	
444	15-213-100-610-0000-095	5005473	4/7/2005	DEPARTMENT OF EDUCATION & RESEARCH	\$0.00	\$0.00	PO was Closed	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
445	11-000-219-320-0000-434	5005517	4/8/2005	FAMILY SERVICES ASSOCIATION	\$0.00	\$0.00	PO was Closed	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
446	15-190-100-320-0000-060	5005605	4/21/2005	FRANKLIN INSTITUTE	\$698.50	\$698.50	1st grade trip at Washington Avenue Elementary School for 5 classes on Feb 18, 2005 to Franklin Institute Museum		x		Educational Field Trip	
447	15-190-100-320-0000-060	5005611	4/21/2005	MED PDN	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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448	15-190-100-320-0000-060	5005613	4/21/2005	PHILADELPHIA ZOO	\$360.00	\$360.00	Coordinated by teacher at the Washington Avenue School Trip April 2005 for 3rd grade field trip four classes to the Philadelphia Zoo.	x			Trip to Zoo for 3rd grade students	
449	15-190-100-320-0000-060	5005782	4/22/2005	NJTESOL/NJBE	\$955.00	\$955.00	Washington Avenue School for Non-English Speaking Students Bi-lingual Teachers Membership fees for the year total of 11 teachers		x		Bi-lingual Teachers Membership fees for the year for 11 teachers.	
450	15-190-100-320-0000-085	5005842	4/29/2005	BRIAN RICHARDS	\$275.00	\$275.00	Reading through Magic Assembly by Brian Richards Comedy scheduled for May 9th @ 1:30pm		x		Provides Reading Awareness for kids.	
451	15-190-100-320-0000-060	5005994	5/4/2005	EFFIE JENKINS SMITH	\$606.38	\$606.38	Purchased food from stores and restaurants for event with personal money and was reimbursed.	x			Expenditures for food are not considered reasonable. Groceries bought at store Plus other snack and lunch items provided at function	
452	15-999-999-999-9999-999	5005996	5/4/2005	RDEN STATE DISCOVERY MUSE	\$840.00	\$840.00	Garden State discovery Museum field trip for all Kindergarten classes taken at end of 04/05 school year. Field Trip for 83 students		x		This trip appears educational in nature for this grade. It appears appropriate and reasonable.	
453	15-999-999-999-9999-999	5006001	5/4/2005	OCEAN LIFE CENTER	\$1,689.00	\$1,689.00	Field was organized through the Washington Avenue School location.		x		This trip appears educational in nature for this grade. It appears appropriate and reasonable.	
454	15-999-999-999-9999-999	5006103	5/17/2005	CPI CRISIS INTERVENTION	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
455	15-190-100-320-0000-060	5006356	5/31/2005	APPELBAUM TRAINING INSTITUT	\$149.00	\$149.00	Book ordered by Student Services department for reference Motivating difficult, disruptive and disinterested students.		x		This expense appears reasonable and appropriate to address issues of special needs students.	
456	11-999-999-999-9999-999	5006402	6/2/2005	NEWARK RENAISSANCE HOUSE	\$1,260.00	\$1,260.00	Student Services, Home Education for the month of April 2005 for 1 student		x		Home Instruction provided to student.	
457	15-190-100-320-0000-055	5006441	6/2/2005	ANDREA FEINBERG	\$58.32	\$58.32	Teacher travel reimbursement for Reading Program for 2005.		x		Reimbursement Travel, Learn to help kids read better	
458	11-999-999-999-9999-999	5006545	6/13/2005	NEW READERS PRESS	\$788.82	\$796.02	May 2005 Stewart Smith Leeds avenue School Work Books and Audio Tapes and Picture Dictionary for English as a second language kids		x		May 2005 Stewart Smith Leeds avenue School Work Books and Audio Tapes and Picture Dictionary for English as a second language kids	
459	11-000-270-511-0000-352	5006897	6/15/2005	MICROSOFT	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
460	15-190-100-320-0000-095	5006898	6/15/2005	DELL COMPUTER CORP	\$34,000.00	\$34,000.00	Business Offices, Technology Department in June of 2005 for new Servers and District wide Microsoft user agreement and fees		x		Business Offices, Technology Department in June of 2005 for new Servers and District wide Microsoft user agreement and fees	

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461	20-999-999-999-9999-999	5006907	6/16/2005	DEMCO MEDIA	\$26,763.81	\$26,763.81	Computer desks and chairs, and mouse trays for the North Main Street School		x		Installed new computer lab	
462	11-190-100-320-0000-234	6000755	8/1/2005	LIONS QUEST	\$6,900.00	\$6,900.00	Funded Program Office - Greyhound Academy - Teachers workshop for "Skills for Adolescence" Sept 7th and Oct 7th of 2005		x		Teachers workshop for "Skills for Adolescence" Sept 7th and Oct 7th of 2005. Funded through the Funded Programs Office.	
463	15-190-100-320-0000-060	6000839	8/17/2005	ROCKHURST UNIVERSITY	\$455.85	\$455.85	Three teachers attended the reasonable for Business Writing Workshop - Washington Avenue Schools	x			Workshop for Better Business Writing for District - This expense does not appear to be reasonable for the education of the students.	
464	15-190-100-320-0000-095	6001093	8/29/2005	SFA	\$13,175.00	\$13,175.00	All elementary teachers in District, 6 days of training before new school year started. Success for all Curriculum reform "state approved" program for elementary school level. Training for using their teacher curriculum.		x		This appears to be a reasonable expense for the learning curriculum for the new school year.	
465	11-190-100-320-0000-234	6001930	11/4/2005	NJSBA	\$24,589.00	\$24,589.00	Distinct Business Administrator - BA NJSBA fees		x		State Board Association Fees for Business Administrator of District	
466	15-190-100-320-0000-050	6001933	11/4/2005	TOTAL VIDEO PRODUCTS	\$36,000.00	\$36,000.00	Pleasantville High School Sound System, Replacement November 2005		x		Sound System for School Public Announcements	
467	15-190-100-320-0000-055	6002219	#####	WINCEYCO INC	\$1,855.00	\$1,855.00	Pleasantville Middle School on Feb 9th 2006 Black History Month Program "African Discovery Through Music Troupe"	x			This expense appears to be discretionary yet excessive to have group of musicians to come and play in school	
468	15-190-100-320-0000-050	6002486	#####	MCGRAW HILL/WRIGHT GROUP	\$12,000.12	\$12,000.12	Teacher - NJ Plan 5 MA scoring Book SPLMT/ Report Mate Clarity Basics			x	The nature of this expense was not fully clear in the documentation available and the expense appears to be excessive.	
469	11-000-261-610-0000-352	6002766	1/27/2006	NJ DEPT OF EDUCATION	\$0.00	\$0.00	Closed Purchase Order	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
470	15-190-100-320-0000-060	6002867	2/3/2006	ELIZABETH FLORES	\$18.02	\$18.02	Teacher to teach parents on Empowerment Mileage and parking Reimbursements Jan 2006		x		Reimbursement to teacher for travel expenses to teach parents on "Empowerment". Mileage and parking Reimbursements for Jan 2006	
471	15-190-100-320-0000-060	6002918	2/3/2006	CROSS COUNTRY EDUCATION	\$387.00	\$387.00	3 Professional Days on Jan 20th 2006 Atlantic City, for 3 Guidance counselors. Counseling Parents in Positive Rearing Practices		x		3 Professional Days on Jan 20th 2006 Atlantic City, for Guidance Counselors "Counseling Parents in Positive Rearing Practices"	
472	15-190-100-320-0000-050	6003000	2/21/2006	CTB/MCGRAW HILL	\$18,495.76	\$18,495.76	Pleasantville High School - Payment for Scoring Standardized tests required by the state NOVA Tests for 9th and 10th graders		x		State required testing	
473	15-190-100-320-0000-050	6003262	3/8/2006	JENNIFER ANSBACH	\$575.00	\$575.00	Teacher paid for Grant application to meet application deadline		x		Grant Application fee reimbursements	
474	15-401-100-800-0000-050	6003273	3/9/2006	JERSEY SHORE COUNCIL	\$2,250.00	\$2,250.00				x	Documentation not provided by District	

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475	15-190-100-320-0000-060	6003277	3/9/2006	TION OF MATHEMATICS TEACHE	\$95.00	\$95.00			x	Documentation not provided by District		
476	15-190-100-320-0000-080	6003415	3/29/2006	RS UNIV/CENTER FOR GOVT SE	\$2,370.00	\$2,370.00	Director of Human Resource Workshop to help with Hiring skills around district with equal opportunity		x	Helps with better hiring practices		
477	15-190-100-320-0000-060	6003423	3/31/2006	CROSS COUNTRY SEMINARS INC	\$149.00	\$149.00	Registration for teacher to attend workshop for Working Effectively with Resistant and Burned out Parents held in New Jersey.		x	Workshop to help teachers deal with resistant parents		
478	11-000-219-610-0000-400	6004202	5/5/2006	AP EXAMS	\$2,664.00	\$2,664.00	Fee for AP Exam at PHS and check made payable to AP Exam Princeton NJ.			x	It appears that this expenditure is reasonable but documentation provided for review is lacking and difficult to understand on the stand-alone basis. Not sure whether it was properly coded. Further analysis is needed.	
479	11-000-261-610-0000-352	6004282	5/9/2006	PRINCIPALS & SUPERVISORS AS	\$75.00	\$775.00	06/07 Extended Legal Dues for Director of Human Resource for New Jersey Principals and Supervisor Association			x	Director of HR - Is this type of Membership budgeted and paid every year? The justification for his eligibility for this membership needs to be further determined.	
480	11-000-230-890-0000-231	6004602	5/26/2006	SSN OF SCHOOL ADMINISTRAT	\$125.00	\$160.00	Workshop for Nurse: Challenge of Child Obesity on June 6, 2006 in Monroe Town.		x		Workshop for Nurse: Challenge of Child Obesity on June 6, 2006 in Monroe Town.	
481	11-000-290-340-0000-334	42557050	1/31/2005	SDE REGISTRATIONS		\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
482	50-910-310-100-0000-352	06PAYROLL	7/1/2005	PAYROLL	\$6,089.00	\$6,089.00	Payroll			x	Lack of PO and Supporting Documentation	
483	20-212-200-590-0999-351	9999SAGE	1/31/2005	VERSION FROM SAGE JAN-31-2	\$11,035.25	\$11,035.25	Accounting software conversion - Converted from SAGE to Edu-met. Ordered by the Business Office		x		Conversion from old Accounting system	
484	20-290-200-500-8888-545	EXPTRN06	6/30/2005	EXPENDITURE TRANSFER		\$156,477.21				x	Documentation not provided by District	
485	15-000-222-600-0000-095	5000669	1/31/2005	M-F ATHLETIC CO INC	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
486	15-402-100-600-0000-050	5000673	1/31/2005	MBM	\$4,546.21	\$4,546.21	Athletic Department for Pleasantville High school, purchased bandages, contract lenses solution, latex gloves arm slings, cooler, water bottles, Medical kits, Knee support ETC. Ordered start of year.			x	Medical supply is used on sidelines and when teams travel to play other schools.	

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487	15-402-100-600-0000-050	5000730	1/31/2005	ALL STAR SPORTS	\$3,683.02	\$3,683.02	Athletic Department for Pleasantville High school, purchased Baseball scorebooks, Baseball T-shirts, Jerseys and baseball pants.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
488	15-402-100-600-0000-050	5000736	1/31/2005	ALL STAR SPORTS	\$850.00	\$850.00		x			Documentation not provided by District	
489	15-402-100-600-0000-050	5001087	1/31/2005	ALL STAR SPORTS	\$4,799.30	\$4,799.30	Athletic Department for Pleasantville High school, purchased Basketball Nets, Rims, Batting cage, Louisville bats, Bases, Catchers knee savers, Athletic supports ETC.		x		Equipment to be used in Physical education classes and Teams of the High School.	
490	15-190-100-610-0000-050	5001091	1/31/2005	BLAZER ATHLETIC EQUIPMENT	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
491	15-402-100-600-0000-050	5001292	1/31/2005	EXECUTIVE BUSINESS PRODUCT	\$364.34	\$364.34	Athletic Department for Pleasantville High school, purchased bulletin board, file storage post it paper shredder.		x		Supplies for department office use.	
492	11-000-219-610-0000-434	5001367	1/31/2005	SCHOPPY INC	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
493	11-000-261-420-0000-352	5002037	1/31/2005	BLAZER ATHLETIC EQUIPMENT	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
494	15-999-999-999-9999-999	5005215	3/9/2005	DERRICK CARRINGTON	\$26.60	\$26.60	Miles to travel from South Ocean county NJ to Manahawkin NJ to attend Boy Scouts meetings by Athletic Director	x			Travel was to a Boys Scout Meeting is discretionary. No reason given why and who if any students were present there and for what occasion.	
495	11-000-261-420-0000-352	5005243	3/14/2005	BLAZER ATHLETIC EQUIPMENT	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
496	15-402-100-600-0000-050	5005307	4/6/2005	DERRICK CARRINGTON	\$1,050.00	\$1,050.00	"Athletic Department for Pleasantville High school, purchased Breakfast Lunch and dinners for 25 students for 3 days (April 8-10th) for the Norfolk State Track Relays."		x		Team made it to State Track meet needed to feed the student athletes.	
497	15-402-100-600-0000-050	5005314	4/6/2005	PS HOMECOMING/ONE PARTY P	\$954.70	\$954.70	Athletic Department for Pleasantville High school, purchased costume for the school mascot.		x		Costume reasonable to have mascot and to be present for events and occasions represent the school.	

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498	11-000-261-420-0000-352	5005428	4/7/2005	DERRICK CARRINGTON	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
499	15-402-100-600-0000-050	5005838	4/29/2005	DEMARIO DESIGN	\$3,740.00	\$3,740.00	Athletic Department purchased in April of 2005 200 Black bags and 100 Shorts and T-shirts for students with School Logo printed on items.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
500	15-999-999-999-9999-999	5005914	4/29/2005	ALL STAR SPORTS	\$1,802.00	\$1,802.00	Athletic Director ordered Football Sweatshirts, Cross country Maroon sweats , Volleyball and Tennis shirts, Pleasantville High School			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
501	15-402-100-600-0000-050	5005918	4/29/2005	DUSHARM'S PRO-FOOT	\$435.00	\$435.00	Pleasantville High School Athletic Director - Jackets for 12 members of the security staff ordered in April of 2005.		x		Security staff recognition for events and daily security activity.	
502	15-402-100-600-0000-050	5005947	5/3/2005	XECUTIVE BUSINESS PRODUCT	\$273.26	\$273.26	Athletic Department for Pleasantville High school, purchased Folders, toner, markers, binders for the office.		x		Used to run day to day operations and organization of department.	
503	15-402-100-600-0000-050	5006218	5/20/2005	DERRICK CARRINGTON	\$40.86	\$40.86	Athletic Director was reimbursed for trip to Gloucester County department of Education round trip of 90 miles at .455 per mile. No reason given for trip	x			No documentation of by the trip was taken or explanation.	
504	15-999-999-999-9999-999	5006969	6/30/2005	RECREATION SUPPLY COMPANY	\$7,495.00	\$7,495.00	Athletic Department for Pleasantville High school, purchased 2 wall mounted clocks wave eater lane lines Deck store away. No reason given for purchase.	x			Excessive purchase clocks at 250 a piece, Deck store away 1300 dollars.	
505	15-402-100-600-0000-050	6000521	8/1/2005	GILMAN GEAR	\$550.08	\$550.08	Athletic Department for Pleasantville High school, purchased football field down markers and Yard chain, Ordered in the summer for fall season.		x		It is considered essential for team sport to conduct games on home field.	
506	15-402-100-600-0000-050	6001078	8/25/2005	ALL STAR SPORTS	\$7,691.31	\$7,691.31	Athletic Department for Pleasantville High school, purchased Weightlifters Chalk, Tennis rackets, Knee pads, Medicine Ball, soccer gloves, shirts, balls, tennis balls, volley ball ETC.		x		Equipment to be used by Physical Education classes and teams of the high school.	
507	15-402-100-600-0000-050	6001237	9/8/2005	SPORTIME FITNESS & SPORT	\$313.47	\$313.47	Athletic Department for Pleasantville High school, purchased yoga classroom kit and fit videos		x		For Yoga Class taught in Physical Education	
508	15-402-100-600-0000-050	6001272	9/8/2005	GOPHER	\$2,896.63	\$2,896.63	Athletic Department for Pleasantville High school, purchased Weightlifters Chalk, Tennis rackets, Knee pads, Medicine Ball, soccer gloves, shirts, balls, tennis balls, volley ball ETC.	x			2 Digiwalkers that tell Distance, Time, Calories were \$500 each excessive	

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509	15-402-100-600-0000-050	6001300	9/8/2005	HENRY SCHEIN, INC	\$4,712.05	\$4,712.05	Athletic Department for Pleasantville High school, purchased large quantity of medical supplies including knee support, thigh support, calf support, hot packs, Sanitary napkins, Tampons, Anatomy charts, neck support ETC. 19 Invoices included in this PO.		x		Sports medical equipment used on sidelines when school teams play and travel.	
510	15-402-100-600-0000-050	6001425	9/20/2005	UPER BOX PLANT SERVICE COR	\$4,205.00	\$4,205.00	Athletic Department for Pleasantville High school, purchased Steel super box storage container (40 foot) to house equipment and other sports related tools.		x		Used to house equipment and other sports related items	
511	15-402-100-600-0000-050	6001590	10/6/2005	ALL STAR SPORTS	\$2,537.70	\$2,537.70	Athletic Department for Pleasantville High school, purchased Black Sweatpants with logo, Hooded Sweatshirts, quantity of 50 and 40 for each item.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
512	15-402-100-600-0000-050	6001643	10/6/2005	ALL STAR SPORTS	\$1,977.91	\$1,977.91	Athletic Department for Pleasantville High school, purchased Polo, Basketball polos	x			This expense appears to be discretionary in nature	
513	15-402-100-600-0000-055	6001796	#####	DEMARIO DESIGN	\$1,462.50	\$1,462.50	Athletic Department for Pleasantville High school, purchased Socks, baseball hats, t-shirts, softball shirts, baseball shirts all with High school Logo printed on them in the fall of 2005 for teams and student distribution.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
514	15-402-100-600-0000-055	6001797	#####	ALL STAR SPORTS	\$3,325.00	\$3,325.00	Ordered by Pleasantville Middle School in fall Girls Basketball Uniforms, Sweatpants and sweat shirts for Team.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms. 10 Whistles ordered is excessive.	
515	15-402-100-600-0000-050	6001816	#####	XECUTIVE BUSINESS PRODUCT	\$88.09	\$88.09	Athletic Department for Pleasantville High school, purchased print cartridges, ticket rolls, calculator for department use.		x		Supplies for department Calculator wall tabs Roll Tickets Tape Blue Roll of tickets used for day to day activity of department and for events directed by the department.	
516	15-402-100-600-0000-050	6001830	#####	M-F ATHLETIC CO INC	\$11,787.44	\$11,787.44	Athletic Department for Pleasantville High school, purchased track and field equipment, power ball, discus, hurdles, weather cover etc.		x		Equipment is reasonable for proper track and field program that competes with other schools.	
517	15-402-100-600-0000-050	6001831	#####	DOLENTE'S DANCE FACTORY, IN	\$2,460.81	\$2,460.81	Athletic Department for Pleasantville High school, purchased women's swimming suits, men's swimming suits, swimming caps, goggles, lap counters, etc.			x	Equipment is reasonable, Swim Uniforms - A determination has not been made if the District or the State should incur the costs of apparel and uniforms.	

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518	15-402-100-600-0000-050	6002214	#####	CIRCLE SYSTEMS	\$7,250.00	\$7,250.00	Athletic Department for Pleasantville High school, purchased services to recondition old sports equipment owned by the District football, baseballs, softballs, helmets, shoulder pads, catchers mitts ETC.		x		Helps in longevity of equipment to keep long term costs down.	
519	15-402-100-600-0000-050	6002231	#####	DEMARIO DESIGN	\$2,077.00	\$2,077.00	Athletic Department for Pleasantville High school, ordered T-shirts, Towels, Socks and 1000 bags with School logos'			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms. Bags ordered is excessive.	
520	15-402-100-600-0000-050	6002233	#####	ALL STAR SPORTS	\$1,035.00	\$1,035.00	Athletic Department for Pleasantville High School ordered bats, helmets and chest protectors for the baseball season in Dec 2005. Season starts in Spring.		x		reasonable for Players to have safety and proper equipment to play the sport.	
521	15-402-100-600-0000-050	6002436	#####	DELL SERVICE SALES	\$1,076.00	\$1,076.00	Athletic Department for Pleasantville High school, purchased Dell desktop base unit for the Athletic Directors office. Bought in Spring of 2006.			x	2 computers Ordered within 3 month period Check PO 600905	
522	15-402-100-600-0000-050	6002759	1/27/2006	ALL STAR SPORTS	\$2,564.00	\$2,564.00	Athletic Department for Pleasantville High school, ordered Sweat pants/warm up pants, Speed suites for Track team. Spring Sport ordered in Jan			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms.	
523	15-402-100-600-0000-050	6003102	1/26/2006	ALL STAR SPORTS	\$538.48	\$538.48	Athletic Department for Pleasantville High school, ordered Sweat pants/warm up pants, whistles and medicine balls.			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms. 10 Whistles ordered is excessive.	
524	15-402-100-600-0000-050	6003681	4/12/2006	OBRIEN OFFICE EQUIPMENT	\$125.00	\$125.00	Repair printer in the office of the athletic department laser jet 3300 HP printer. Repaired in April of 06.		x		Printer Repair	
525	15-402-100-600-0000-050	6003696	4/12/2006	CLAYTON'S MASONRY SUPPLY	\$695.00	\$695.00	Athletic Department for Pleasantville High school, purchased white sand for the baseball field in spring of 2006 (Baseball is a spring sport).		x		Sand for Playing field for safety and better playing conditions for the students.	
526	11-000-222-610-0000-053	6004133	5/5/2006	DEMARIO DESIGN	\$2,118.00	\$2,118.00	Coach Pleasantville High School Apparel for School team. 2006 School year. Ordered at end of year (may of 2006)			x	Determination has not been made, if the District or the State should incur the costs of apparel and uniforms. Timing of 2000 dollar purchase was late in school year May.	
527	15-190-100-610-0000-080	6004145	5/5/2006	ALL STAR SPORTS	\$3,200.00	\$10,000.00	Pleasantville High School Derrick Carrington, Athletic Director- Championship Jackets	x			Jackets were for winning championship - 200 dollars each. This expense appears excessive and but may appear reasonable for the moral and motivation of the students.	
528	20-212-200-590-0999-351	9999SAGE	1/31/2005	CONVERSION FROM SAGE JAN-31-2	\$23,972.92	\$23,972.92			x		No documentation Available	
529	11-000-290-610-0000-351	5005852	4/29/2005	A C MOORE	\$120.58	\$120.58	Office Supplies delivered to Business Office of Pleasantville District Public Schools of Administrative Office.		x		This expense appears to be reasonable for the ongoing operations of the District.	

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530	15-000-240-600-0000-050	5002236	1/31/2005	A C SPECIAL EVENTS	\$194.00	\$194.00	Rental for 15x15 white tent for band to perform at Thanksgiving Day parade of 2004	x			It appears excessive and discretionary to have tent.	
531	11-000-230-610-0000-232	5001131	1/31/2005	ABES OF MAINE	\$1,875.58	\$0.00	Two digital camera and accessory and 5-year warranty with the total of \$1805.6 including the sales tax. Shipped to Superintendents Office of Pleasantville Public Schools Administrative Office.	x			The purchase did not seem to contribute to educational value or bring benefits to students	
532	11-000-219-610-0000-400	5006941	6/22/2005	AMERICAN GUIDANCE SERVICE	\$3,108.75	\$3,108.75	Delivered to Student Service of Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
533	11-000-290-610-0000-351	5002291	1/31/2005	AMSTERDAM PRINTING & LITHO	\$479.60	\$479.60	14000 regular envelopes and 2000 window envelopes delivered to Business Office at the Pleasantville Publish Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
534	11-000-219-610-0000-400	5002174	1/31/2005	ART HANDLERS	\$425.00	\$582.95	1 refrigerator @ unit price of \$ 425 delivered to Student Services at 209 West Washington Avenue Pleasantville NJ	x			This expense appear excessive and discretionary	
535	11-000-290-610-0000-000	5006185	5/20/2005	ASBO INTERNATIONAL	\$0.00	\$5,400.00		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
536	15-000-221-600-0000-095	5006027	5/9/2005	ASCD	\$303.25	\$333.78	Books delivered to South Main Street School		x		This expense appears to be reasonable and appropriate.	
537	15-000-240-600-0000-055	5000962	1/31/2005	ATLANTIC BUSINESS COMMUNICATIONS	\$239.55	\$500.00	Repair of radio for the 2004-2005 school year shipped to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
538	11-000-230-610-0000-232	5005894	4/29/2005	ATLANTIC TIME SYSTEM INC.	\$187.52	\$187.52	Renewal of Time Clock Preventive Maintenance Program		x		This expense appears to be reasonable and appropriate.	
539	11-000-222-610-0000-000	5005088	3/7/2005	B & H PHOTO	\$0.00	\$8,140.53		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
540	11-000-290-610-0000-236	5002176	1/31/2005	BEST IMPRESSIONS	\$660.00	\$660.00	2500 * Comfort Stick with Grip Ink Pens @ \$.25 = \$625 plus shipping and handling cost of \$35 delivered to		x		2500 of such pens seem excessive	
541	11-000-219-610-0000-400	5005862	4/29/2005	BROWNSTONE PUB INC	\$206.00	\$276.00	Renew Subscription for IDEA Compliance Insider		x		This expense appears to be reasonable and appropriate.	
542	15-000-240-600-0000-055	5005395	4/6/2005	CC PRODUCTIONS	\$1,684.00	\$1,684.00	Supplies and Reconditioning Service performed on Eltron Printer in Pleasantville Middle School		x		The expenditure appears to be reasonable to maintain proper function of the printer for use in the Pleasantville Middle School.	
543	11-000-222-610-0000-053	5005923	4/29/2005	CHRISTOPHER W. HEITMAN	\$2,750.00	\$6,000.00				x	Information Is not available. Lack of documentation.	

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544	11-000-290-890-0000-351	5005908	4/29/2005	CITY OF PLEASANTVILLE	\$1,012.00	\$1,012.00	Election Board Workers; 15 @ \$ 106.64 (8 hours @ \$13.33)=\$1599.6 4 @ \$119.97 (9 hours @ \$13.33)=\$479.88		x		This expense appears to be reasonable and appropriate.	
545	11-000-290-610-0000-334	9999SAGE	1/31/2005	CONVERSION FROM SAGE JAN-31-2005	\$71,754.36	\$71,362.12				x	Lack of PO and Supporting Documentation	
546	15-000-222-600-0000-055	9999SAGE	1/31/2005	CONVERSION FROM SAGE JAN-31-2005	\$48,625.16	\$48,518.32				x	Lack of PO and Supporting Documentation	
547	15-000-240-600-0000-095	5006152	5/20/2005	CYNTHIA STOCKS	\$33.61	\$33.61	Reimbursements for staff certified mail Reimbursements for codes & keys for building use		x		This expense appears to be reasonable and appropriate.	
548	11-000-230-610-0000-233	5002491	1/31/2005	DAVID HOLLANDER	\$823.75	\$823.75	Consulting and Technical Support for the period from Apr 1 through Nov 16, 2004 to Public Relations by phone and on-site with support of Macintosh personal computer in her office.		x		This expense appears to be reasonable and appropriate.	
549	11-000-290-610-0000-334	5006898	6/15/2005	DELL COMPUTER CORP	\$28,000.00	\$28,000.00		x			Information Is not available. Lack of documentation.	
550	11-000-290-610-0000-334	5005004	2/9/2005	DELL COMPUTER CORP	\$12,641.73	\$12,641.73	1 * Server @ unit price of \$6338.25 Quote #: 196239675 ! * Server @ unit price of \$6303.48 Quote #: 196858439 delivered to Business Office of Pleasantville Public Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
551	11-000-290-610-0000-351	5006958	6/23/2005	DELL COMPUTER CORP	\$3,489.00	\$3,489.00	4 x Dell Computers with flat screen monitors @ \$1163.05 apiece delivered to Business Office of Pleasantville Publish Schools Administration Office; Quote #:227759788; Contract #:61030		x		The expenditure appears to be reasonable to facilitate and improve daily operations.	
552	15-000-222-600-0000-000	5001935	1/31/2005	DEMCO MEDIA	\$0.00	\$10.71		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
553	15-000-222-600-0000-060	5006771	6/13/2005	DEMO	\$424.99	\$548.00	2 * 4 sloping shelf book truck @ unit price of \$249.99 with 15% discount delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
554	15-000-240-600-0000-055	5002468	1/31/2005	DIRECT ADVANTAGE	\$1,234.00	\$1,234.00	5 * 36x18x72 storage cabinets @ unit price of \$167.8 plus shipping & handling cost of \$395 delivered to Pleasantville Middle School.		x		This expense appears to be reasonable and appropriate.	

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555	15-000-222-600-0000-060	5006687	6/13/2005	EBSCO SUBSCRIPTION SERVICE	\$1,022.84	\$1,199.81	Books/Magazines delivered to the library of Washington Avenue School, received on June 16, 2005		x		This expense appears to be reasonable and appropriate.	
556	11-000-290-610-0000-400	5001671	1/31/2005	ECKERD DRUG	\$4,845.04	\$4,845.04	50 doses of Hepatitis B and 10 dose vials of PPD		x		This expense appears to be reasonable and appropriate.	
557	11-000-230-610-0000-232	5005719	4/21/2005	EDUCATION WEEK	\$39.00	\$39.00	1 year subscription to Education Week 2005-2006 shipped to Business Office		x		This expense appears to be reasonable and appropriate.	
558	15-000-222-600-0000-055	5000969	1/31/2005	EDUCATIONAL EQUIPMENT	\$359.95	\$2,000.00	Audio Visual Equipment Repairs for 2004-2005 School Year for Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
559	15-000-222-600-0000-000	5001892	1/31/2005	ENSLOW PUB	\$0.00	\$2,417.71		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
560	15-000-240-600-0000-060	5006713	6/13/2005	EXECUTIVE BUSINESS PRODUCTS	\$4,577.07	\$6,176.89	Office Supplies shipped to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
561	11-000-219-610-0000-400	5006063	5/10/2005	EXECUTIVE BUSINESS PRODUCTS	\$2,457.31	\$2,650.89		x			Information is not available. Lack of documentation.	
562	15-000-240-600-0000-085	EXPTRN06	6/30/2005	EXPENDITURE TRANSFER	\$107,257.24	\$0.00	Reclass to North Main School account @ \$15757.17 06/30/2005 Reclass to North Main School account @ \$91500.07 06/30/2005	x			Screen print of the purchase order from the Accounting Software-Edu-Met.	
563	11-000-219-610-0000-000	5000820	1/31/2005	EXPRESS PRESS	\$0.00	\$832.50		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
564	15-000-221-600-0000-095	5006028	5/9/2005	EYE ON EDUCATION	\$196.65	\$196.65	Books delivered South Main Street School		x		This expense appears to be reasonable and appropriate.	
565	11-000-230-610-0000-000	5005312	4/6/2005	FEDERAL EXPRESS CORP	\$0.00	\$195.93		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
566	11-000-230-610-0000-000	5005596	4/21/2005	FEDERAL EXPRESS CORP	\$0.00	\$166.49		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
567	15-000-222-600-0000-080	5005266	3/22/2005	FOLLETT LIBRARY BOOK CO	\$4,573.81	\$5,170.62	Books/Supplies/Periodicals delivered to Leeds Avenue School		x		This expense appears to be reasonable and appropriate.	
568	15-000-222-610-0000-000	40865676	1/31/2005	GALE	\$0.00	\$430.00		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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569	15-000-222-600-0000-000	5000421	1/31/2005	GALE GROUP	\$0.00	\$10.37		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
570	15-000-222-600-0000-050	5001949	1/31/2005	GREENWOOD PUB GROUP	\$1,818.96	\$1,951.95	Books delivered to Pleasantville High School		x		This expense appears to be reasonable and appropriate.	
571	15-000-222-600-0000-050	5001950	1/31/2005	GREY HOUSE PUB	\$148.50	\$148.50				x	Information Is not available. Lack of documentation.	
572	15-000-222-600-0000-050	5000105	1/31/2005	GREY HOUSE PUB	\$143.55	\$143.55	One book titled as "Working Americans 1880-2003: Vol.V. American at War		x		This expense appears to be reasonable and appropriate.	
573	15-000-222-600-0000-000	5002012	1/31/2005	H W WILSON & COMPANY	\$0.00	\$147.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
574	11-000-219-610-0000-400	5001704	1/31/2005	HANDWRITING WITHOUT TEARS	\$688.71	\$688.71	Supplies delivered to Student Services at 209 West Washington Avenue Pleasantville NJ.		x		This expense appears to be reasonable and appropriate.	
575	11-000-290-610-0000-351	5005044	2/17/2005	HELENE MCBRIDE	\$317.92	\$317.92	1 Panasonic RC-830 Recorder for Board Meetings	x			The purchase did not seem to contribute to educational value or bring benefits to students.	
576	15-000-240-600-0000-050	4900111	1/31/2005	HERFF JONES	\$10.60	\$23.00	Late Order Fee for Bachelor Grad Classkeeper Hood delivered to Pleasantville High School	x			The purchase did not seem to contribute to educational value or bring benefits to students.	
577	15-000-221-600-0000-000	5005976	5/3/2005	HOPE FOUNDATION	\$0.00	\$1,562.71		x			Information Is not available. Lack of documentation.	
578	11-000-219-610-0000-400	5000883	1/31/2005	HOUGHTON MIFFLIN	\$1,010.65	\$1,034.45	1 BDI2 Kit W/SCOR PRO (PC) & MANIPS ISBN#:1411-025164 delivered to Student Service at 209 West Washington Pleasantville NJ		x		This expense appears to be reasonable and appropriate.	
579	15-000-240-600-0000-055	5005373	4/6/2005	INTELLICOM SYSTEMS	\$2,219.40	\$2,219.40	18 * 12" Sapling Electronic clocks @ unit price of\$ 123.3 = \$2219.4 Delivered to Pleasantville Middle School	x			The purchase did not seem to contribute to educational value or bring benefits to students.	
580	15-000-218-600-0000-000	5001062	1/31/2005	IT'S ELEMENTARY	\$0.00	\$464.50		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
581	11-000-290-610-0000-000	5002759	1/31/2005	JAYSON ADAMS	\$0.00	\$198.20		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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582	15-000-240-600-0000-055	5006703	6/13/2005	JEAN BARKSDALE	\$377.08	\$377.08	83 Retention/Summer School Letters @ \$4.42 apiece = \$366.86 1 Retention/Summer School Letter @ \$5.8 1 Parent Letter-Certified Return Receipt @ \$ 4..42 for Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
583	11-000-290-610-0000-150	5005978	5/4/2005	JO JO'S PIZZERIA	\$145.00	\$145.00	Food order from JoJo's Pizzeria for budget meeting May 4, 2005	x			The purchase did not seem to contribute to educational value or bring benefits to students.	
584	11-000-219-610-0000-000	5001736	1/31/2005	LASER COMP	\$0.00	\$500.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
585	15-000-222-600-0000-050	5002015	1/31/2005	LEARNING CONCEPTS, INC.	\$544.67	\$544.67	Books delivered to Pleasantville High School		x		This expense appears to be reasonable and appropriate.	
586	15-000-222-600-0000-050	5002014	1/31/2005	LEARNING CONCEPTS, INC.	\$85.47	\$85.47	6 * 0039-3 REA New SAT 2005: Inside Out @ unit price of \$12.95 delivered to high school.		x		This expense appears to be reasonable and appropriate.	
587	15-000-222-600-0000-000	5001956	1/31/2005	LERNER PUBLICATIONS CO	\$0.00	\$391.77		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
588	15-000-222-600-0000-060	5000454	1/31/2005	LIBRARY STORE	\$277.56	\$284.85		x			Information Is not available. Lack of documentation.	
589	15-000-222-600-0000-085	5001744	1/31/2005	LIBRARY STORE	\$49.50	\$49.50		x			Information Is not available. Lack of documentation.	
590	15-000-222-600-0000-060	5000455	1/31/2005	LIBRARY VIDEO CO	\$1,433.03	\$1,453.60	Library Videos delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
591	15-000-222-600-0000-060	5006675	6/13/2005	LIBRARY VIDEO CO	\$1,181.30	\$1,280.78	Library Videos delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
592	15-000-222-600-0000-095	5000668	1/31/2005	LIBRARY VIDEO CO	\$933.81	\$934.26	Library Videos delivered to South Main Street School		x		This expense appears to be reasonable and appropriate.	
593	15-000-222-600-0000-085	5000181	1/31/2005	LIBRARY VIDEO CO	\$432.52	\$469.64	Library Videos delivered to North Main Street School		x		This expense appears to be reasonable and appropriate.	
594	15-000-222-600-0000-000	41443981	1/31/2005	LOOKOUT BOOKS	\$0.00	\$194.35		x			Based on the review of the attached Vendor History Report, it appears this purchase order remains open. No other documentation was provided.	
595	15-000-222-600-0000-000	41441981	1/31/2005	LOOKOUT BOOKS	\$0.00	\$179.40		x			Based on the review of the attached Vendor History Report, it appears this purchase order remains open.	
596	15-000-222-600-0000-000	41442981	1/31/2005	LOOKOUT BOOKS	\$0.00	\$165.45		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
597	11-000-219-610-0000-400	5001759	1/31/2005	LORMAN ED SERVICES	\$144.00	\$144.00	One book titled as "Discipline of Students with special needs"		x		This expense appears to be reasonable and appropriate.	
598	11-000-230-610-0000-232	5005313	4/6/2005	LRP PUBLICATIONS	\$227.50	\$265.00	One Year Subscription for Publication of "Your School and The Law (YSTL) Sept 05 to Aug 06" for Superintendent		x		This expense appears to be reasonable and appropriate.	
599	15-000-240-600-0000-055	5005444	4/7/2005	MAINLAND OFFICE SUPPLIES	\$1,825.14	\$1,795.18	Office Supplies delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
600	11-000-240-610-0000-265	5006266	5/31/2005	MAINLAND OFFICE SUPPLIES	\$1,272.38	\$1,750.04	Supplies delivered to Leeds Avenue School		x		This expense appears to be reasonable and appropriate.	
601	15-000-240-600-0000-060	5002364	1/31/2005	MAINLAND PLATE GLASS CO.	\$220.00	\$220.00	One 1/4" glass top with polished edges for conference room table delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
602	11-000-290-610-0000-351	5007123	6/30/2005	MALIA'S RUBBER STAMP CO	\$77.00	\$77.00	Rubber Stamps and self Ink Stamps delivered to Business Office at the Pleasantville Public Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
603	11-000-290-610-0000-351	5006270	5/31/2005	MALIA'S RUBBER STAMP CO	\$43.00	\$43.00	2 * #200 self ink stamps @ 421.5 apiece = \$ 43		x		This expense appears to be reasonable and appropriate.	
604	11-000-290-610-0000-351	5005699	4/21/2005	MARTEL ELECTRONICS	\$1,094.40	\$1,094.40	Office Supplies delivered to Business Office of Pleasantville District Public Schools of Administrative Office: 1 x Microphone Recorder for BOE Meeting @ \$549; 1 x Carrying Case for Recorder System @ \$48; 1 x Standard Cassette Eraser @ \$19.95; 1 x Speed Tr		x		The expenditure appears to be reasonable to record the Board Meetings and generate Board Meeting Memos or Minutes.	
605	15-000-221-600-0000-095	5005974	5/3/2005	MASTER TEACHER	\$434.80	\$482.83	3 * videos @ \$ 139.95 apiece plus shipping 7 handling cost of \$14.95 delivered to South Main Street School		x		This expense appears to be reasonable and appropriate.	
606	11-000-240-610-0000-265	5005661	4/21/2005	MCGRAW HILL ORDER SERVICES	\$513.70	\$513.70	Books delivered to Leeds Avenue school		x		This expense appears to be reasonable and appropriate.	
607	11-000-290-610-0000-351	5005725	4/21/2005	MEDIA PASSPORT	\$625.00	\$625.00	5-hour Professional Service for onsite repair of laptop and system configuration per Mr. Gregory Allen 11/02/2004		x		This expense appears to be reasonable and appropriate.	
608	11-000-290=610-0000-000	5006897	6/15/2005	MICROSOFT	\$0.00	\$28,000.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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609	11-000-219-610-0000-400	5005491	4/7/2005	MICROTEK SOLUTIONS	\$1,782.00	\$1,782.00	2 * 4600cy CyanTnr for Hewlett Packard @ Lser Jet 4600 @ 4297 apiece 2* 4600yel Yellow Tnr for HP® Laser Jet 4600 @ 297 apiece 2* 4600mag Magenta Tnf for HP® Laser Jet 4600 2 297 apiece Delivered to Student Service at 209 West Washington Avenue.		x		This expense appears to be reasonable and appropriate.	
610	11-000-219-610-0000-400	5006064	5/10/2005	MICROTEK SOLUTIONS	\$70.00	\$70.00	Shipping & Handling for PO#05005491		x		This expense appears to be reasonable and appropriate.	
611	11-000-219-610-0000-000	5002271	1/31/2005	MICROTEK SOLUTIONS	\$0.00	\$27.00		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
612	15-000-221-610-0000-000	4901288	1/31/2005	MINOLTA CORP	\$0.00	\$3,456.00		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
613	15-000-222-600-0000-050	5002016	1/31/2005	MITCHELL LANE PUBLISHERS	\$438.90	\$438.90	One book titled " Latinos in American History 20 Vol" delivered to Pleasantville High School		x		This expense appears to be reasonable and appropriate.	
614	15-000-240-600-0000-095	5001770	1/31/2005	MOSSMANS BUSINESS MACHINES	\$195.00	\$195.00	Service Contract for Fax Machine (OKI5650 #109A1005586) 7-15-04 Thru 7-15-05		x		This expense appears to be reasonable and appropriate.	
615	15-000-240-600-0000-055	5005304	4/5/2005	MOSSMANS BUSINESS MACHINES	\$162.00	\$162.00	6 Toner @ \$27 = \$162 delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
616	15-000-240-600-0000-000	5005481	4/7/2005	MOSSMANS BUSINESS MACHINES	\$0.00	\$87.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
617	11-000-290-610-0000-351	5005317	4/6/2005	MOSSMANS BUSINESS MACHINES	\$14.95	\$14.95	IBM Wheelwriter 1000 by Lexmark power cord for IBM typewriter: Reception Area delivered to Business Office of Pleasantville Public Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
618	15-000-240-600-0000-085	5006398	6/2/2005	NATIONAL BUSINESS FURNITURE	\$2,528.00	\$2,528.00	Office Suppliers delivered to North Main Street school		x		This expense appears to be reasonable and appropriate.	
619	11-000-290-610-0000-351	5005110	3/8/2005	NCCJ ATLANTIC COUNTY CHAPTER	\$400.00	\$400.00	NCCJ-NJ Region MLK Brotherhood/Sisterhood Breakfast held on Jan 18, 2005.	x			The purchase did not seem to contribute to educational value or bring benefits to students.	
620	11-000-290-610-0000-351	5005024	2/16/2005	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$680.00	\$680.00	Board-Superintendent Institute Registration fee 2-5-2005 for Jayson Adams @ \$340 Board-Superintendent Institute Registration fee 2-5-2005 for Gardenia Leary @ \$340		x		This expense appears to be reasonable and appropriate.	

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621	11-000-290-610-0000-351	5005006	2/14/2005	NOWDOCS	\$1,200.00	\$1,200.00	20 * Laser CK Forms-Green 2000/box @ \$50 apiece 4 * Laser CK Forms-Blue 2000/box @ \$50 apiece Delivered to Business Office of Pleasantville Publish Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
622	15-000-240-600-0000-055	5005190	3/9/2005	OBRIEN OFFICE EQUIPMENT INC	\$75.00	\$75.00	Repair of Xerox Memorywriter 610 #706024 Work Order #26685 for Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
623	11-000-290-610-0000-400	5005864	4/29/2005	OXYGEN SUPPORT SYSTEMS	\$0.00	\$179.36	Oxygen related supplies/rental such as oxygen cylinder refill, oxygen mask, cylinder rental and nasal cannula delivered to Pleasantville High School		x		The expenditure appears to be reasonable to provide necessary medical assistance and treatments.	
624	15-000-223-600-0000-095	5002196	1/31/2005	PAULINE GERALD	\$57.13	\$57.13	Reimbursement for Continental Breakfast for Staff in Service at North Main Street School: 1 super fresh @ \$18.96 1 tilton bagels @ \$38.97	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
625	11-000-290-610-0000-351	5002809	2/1/2005	PBCIP C/O DELORES SHOWELL	\$500.00	\$500.00	Organ Instrument delivered to Administrative Office of Pleasantville Public Schools	x			The purchase did not seem to contribute to the educational value or bring benefits to students. No receiving copy of PO. No signature on the vendor copy of PO.	
626	11-000-290-610-0000-334	5005636	4/21/2005	PHONEXTRA	\$676.00	\$676.00	4 * Refurbished phone sets @ \$ 169 delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
627	11-000-290-610-0000-351	05POSTAGE	6/30/2005	PITNEY BOWES	\$1,500.00	\$1,500.00	Postal Fees for the school year of 2005	x			Lack of PO and Supporting Documentation	
628	11-000-290-610-0000-000	5002122	1/31/2005	PITNEY BOWES	\$0.00	\$50.24		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
629	11-000-290-610-0000-150	5007171	6/30/2005	PITTSGROVE TWP BD OF ED	\$38,255.75	\$38,255.75	XEROX Paper delivered to Business Office of Pleasantville Public Schools Administrative Office		x		This expense appears to be reasonable and appropriate.	
630	11-000-290-610-0000-150	5000679	1/31/2005	PITTSGROVE TWP BD OF ED	\$8,380.00	\$8,380.00	XEROX Paper delivered to Curriculum & Instruction Department of Pleasantville Public Schools at 115 West Decatur Avenue Pleasantville NJ		x		This expense appears to be reasonable and appropriate.	

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631	15-000-222-600-0000-080	5006138	5/20/2005	PLATO LEARNING	\$8,950.00	\$8,950.00	Books/Supplies/Periodicals delivered to Leeds Avenue School 1 * the Lightspan Reading Center @ \$4200; 1* Lightspan Network Subscription @ \$3300; 25 * Phonics 1 Riddle of the Ring @ \$25 apiece; 25 * Phonics 2 Key to the Carousel @ \$25 apiece; 2 * ACH More		x		Books purchased as listed on the invoice appear to be educational related and beneficial to students' development.	
632	11-000-221-610-0000-234	5006381	6/2/2005	PLEASANTVILLE BOE CAFETERIA	\$1,231.05	\$1,231.05	Payments to Food Service Department for foods shipped to Curriculum & Instruction at 115 W. Decatur Avenue, Pleasantville, NJ: Invoice 1683: 40 @ unit price of \$3.9 = \$156 Meeting for PEF Member/Supporters 9/30, 2004 8:00am at Pleasantville Middle School	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
633	15-000-240-600-0000-085	5001348	1/31/2005	PLEASANTVILLE BOE CAFETERIA	\$1,000.00	\$1,000.00	Providing food: Staff in Service 19 @ \$3.75=\$71.25 on 9/3/2003at North Main Street School Invoice #:1256 Staff Meeting 20 @ \$2.9=\$58 on 1/9/2004 at North Main Street School Invoice #:1351 Testing Breakfast for reduced and full-paid students with a total o	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
634	11-000-219-610-0000-400	5002215	1/31/2005	PLEASANTVILLE BOE CAFETERIA	\$463.50	\$500.00	Providing food: Health Fair: 25 @ \$6 =\$150 on 4/22/2004 1:45pm at Pleasantville High School Cafeteria Invoice #: 1515 Child Study Team Meeting: 30 @ \$5.25 = \$157.5 on 12/10/04 11:40am at 209 West Washington Avenue Invoice #: 1751	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
635	11-000-290-610-0000-351	5006159	5/20/2005	PLEASANTVILLE BOE CAFETERIA	\$414.68	\$500.00	Kitchen Supplies such as creamers, sugars etc.		x		This expense appears to be reasonable and appropriate.	
636	11-000-290-610-0000-351	5005047	2/18/2005	PLEASANTVILLE POSTMASTER	\$4,000.00	\$4,000.00	Postal Bulk Mail Deposit for the period of 2/1/2005-1/31/2006 for Business Office of the Pleasantville Public Schools		x		This expense appears to be reasonable and appropriate.	

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637	15-000-240-600-0000-055	5005860	4/29/2005	POSITIVE PROMOTIONS	\$840.19	\$842.30	125 * 101 Time Savings Tips For Teachers @ 0.99 apiece = \$123.75 125 * Snack PK-Welcome Back @ 3.55 apiece = \$443.75 1 * Banner Welcome to Our School @ 49.95 1 * Banner 3R's Respect Yours @ 49.95 1 * Banner Best Students, Best Staff, Best School @ 49.95 1	x			125 snack packs worth of \$443.75 are deemed discretionary. Since it was paid with other items as one single payment, the whole payment worth of \$842.3 was deemed as discretionary.	
638	15-000-218-600-0000-095	5005857	4/29/2005	POSITIVE PROMOTIONS	\$461.10	\$515.00	8 * 101 African American Achievements @ \$25.95 apiece 10 * Inspirational Quotation Pencil Pack @ \$21.35 apiece Delivered to South Main Street School	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
639	15-000-222-600-0000-060	5006714	6/13/2005	PRESENTATION SYSTEMS	\$1,944.82	\$2,012.30	6 * 3603-01 Blue/White Thermal Paper @ \$79.95 apiece 5 * 24" Dual Sided Lamination @ \$239.95 apiece 3 * 8.5" Dual Side Lamination @ \$49.95 apiece Shipping cost @ \$ 183 delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
640	15-000-218-600-0000-095	5005466	4/7/2005	PROACTIVE EDUCATIONAL CONCEPTS	\$100.00	\$100.00	One DVD and Training Material "Creating a Bully Free School" delivered to South Main Street School		x		This expense appears to be reasonable and appropriate.	
641	11-000-219-610-0000-434	5006540	6/13/2005	PSYCHOLOGICAL & EDUCATIONAL PUBLICATIONS	\$70.95	\$70.95	One book titled "Test of Visual-Motor Skills-Revised Alternative Scoring complete @ \$ 70.95 delivered to Student Services at 209 West Washington Avenue Pleasantville NJ		x		This expense appears to be reasonable and appropriate.	
642	11-000-219-610-0000-400	5006633	6/13/2005	PSYCHOLOGICAL ASSESSMENT RESOURCES,INC	\$322.92	\$328.90	Psychological counseling for Student Service at 209 West Washington Ave.		x		This expense appears to be reasonable and appropriate.	
643	11-000-219-610-0000-400	5000879	1/31/2005	PSYCHOLOGICAL CORPORATION	\$1,214.68	\$1,507.00	Books/CD delivered to Student Services at 209 West Washington Avenue Pleasantville NJ		x		This expense appears to be reasonable and appropriate.	
644	15-000-222-600-0000-080	05FICA	6/30/2005	PLEASANTVILLE BD ED P/R DEDUCTION ACCT	\$2,490.19	\$2,500.00		x			Lack of PO and Supporting Documentation	
645	15-000-240-600-0000-060	05FICA	6/30/2005	PLEASANTVILLE BD ED P/R DEDUCTION ACCT	\$899.50	\$1,600.00		x			Lack of PO and Supporting Documentation	
646	15-000-240-600-0000-095	5005111	3/8/2005	ROSEMAY CLARKE	\$184.90	\$184.90	Staff Breakfast	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
647	15-000-222-600-0000-085	5000244	1/31/2005	SAGEBRUSH CORP	\$495.00	\$495.00	Spectrum Suite Support for North Main Street School		x		Spectrum Suite is a Library Search Technology Application	
648	15-000-222-600-0000-060	5002280	1/31/2005	SAGEBRUSH CORP	\$495.00	\$495.00	Spectrum Suite Support for Washington Avenue School		x		Spectrum Suite is a Library Search Technology Application	
649	11-000-290-610-0000-000	5001989	1/31/2005	SAM'S CLUB	\$0.00	\$1,000.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
650	15-000-221-600-0000-055	5006768	6/13/2005	SAX ARTS & CRAFTS	\$343.30	\$429.33	Supplies/Materials delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
651	11-000-290-610-0000-150	5002024	1/31/2005	SCANTEK ENTERPRISE INFORMANAGEMENT	\$4,999.90	\$4,999.90	67250 * prep & scanning or records for CD's boxes @ unit price of 0.07 = \$4371.25 3206 * indexing by name and date of birth @ unit price of 0.15 = \$480.9 23 * boxes @ unit price of 4.25 = \$97.75 2 * CD's cut @ unit price of 25 = \$50 Delivered to Pleasantville		x		This expense appears to be reasonable and appropriate.	
652	15-000-222-600-0000-060	5000889	1/31/2005	SCHOLASTIC EDUCATIONAL MATERIALS	\$2,319.47	\$2,486.79	Books delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
653	15-000-222-600-0000-085	5006308	5/31/2005	SCHOLASTIC INC	\$6,178.90	\$6,178.90	Books delivered to North Main Street School		x		This expense appears to be reasonable and appropriate.	
654	15-000-222-600-0000-085	5000251	1/31/2005	SCHOLASTIC INC	\$810.43	\$810.43	Books delivered to North Main Street School		x		This expense appears to be reasonable and appropriate.	
655	15-000-222-600-0000-080	5006160	5/20/2005	SCHOLASTIC LIBRARY PUBLISHING	\$3,286.74	\$3,457.22	Books/Supplies/Periodicals delivered to Leeds Avenue School		x		This expense appears to be reasonable and appropriate.	
656	15-000-240-600-0000-095	5005839	4/29/2005	SCHOLASTIC SCOPE	\$111.20	\$111.20	Shipping & Handling for teacher's order of story PO#:05000891 Invoice #: M3073726		x		This expense appears to be reasonable and appropriate.	
657	15-000-218-600-0000-080	5001992	1/31/2005	SCHOOL COUNSELOR RESOURCES	\$33.75	\$40.73	Books delivered to Leeds Avenue school		x		This expense appears to be reasonable and appropriate.	
658	15-000-240-600-0000-000	5000303	1/31/2005	SCHOOL SPECIALTY	\$0.00	\$8,300.64		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
659	15-000-222-600-0000-000	5000928	1/31/2005	SCHOOL SPECIALTY	\$0.00	\$2,467.50		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
660	11-000-219-610-0000-400	5005386	4/6/2005	SCHOOL SPECIALTY	\$1,525.76	\$1,525.76	2 * 5-drawer lateral file cabinet @ unit price of 762.88 delivered to Student Services t 209 West Washington Ave Pleasantville, NJ.		x		This expense appears to be reasonable and appropriate.	

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661	15-000-221-600-0000-055	5006753	6/13/2005	SCHOOL SPECIALTY	\$1,543.84	\$1,380.44	Office Suppliers delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
662	15-000-240-600-0000-095	5005488	4/7/2005	SCHOOL SPECIALTY	\$614.03	\$1,009.82	Office Supplies delivered to South Main Street School		x		There is no vendor copy of PO	
663	15-000-221-600-0000-095	5006046	5/9/2005	SCOTT FOREMAN CO	\$551.54	\$557.75	Books delivered to South Main Street School		x		This expense appears to be reasonable and appropriate.	
664	15-000-240-600-0000-055	5005730	4/21/2005	SIR SPEEDY PRINTERS	\$1,885.00	\$1,885.00	15000 3-part Disciplinary Forms with the total value of \$1885 delivered to Pleasantville Middle School		x		This expense appears to be reasonable.	
665	15-000-240-600-0000-055	5000317	1/31/2005	SPARKLETT'S DRINKING WATER	\$200.00	\$440.00	Drinking water delivered to Pleasantville Middle School	x			This expense does not appear reasonable.	
666	11-000-290-610-0000-000	4900244	1/31/2005	STAPLES	\$0.00	\$131.97		x			Closed Purchase Order - No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
667	15-000-221-610-0000-060	4901304	1/31/2005	STECHEER JEWELERS	\$0.00	\$40.00				x	Information is not available. Lack of documentation.	
668	11-000-290-610-0000-351	5005920	4/29/2005	STEELCASE INCORPORATED C/O WS GOFF INC	\$1,214.31	\$1,214.31	Office Supplies delivered to Business Office of Pleasantville Public Schools Administrative Office		x		This expense appears reasonable and appropriate.	
669	15-000-222-600-0000-055	5005239	3/14/2005	STEWART INDUSTRIES	\$8,952.74	\$10,000.00	Machine Maintenance Cost for Pleasantville Middle School		x		This expense appears reasonable and appropriate.	
670	15-000-240-600-0000-055	5005239	3/14/2005	STEWART INDUSTRIES	\$5,440.80	\$6,662.38		x			Information is not available. Lack of documentation.	
671	11-000-290-610-0000-351	5005406	4/6/2005	TAUHEEDAH ABDULLAH	\$16.93	\$16.93	One Logitech Black OPT Pad @ 4 14.95 One Mouse Pad @ \$1.98		x		This expense appears to be reasonable and appropriate.	
672	11-000-230-610-0000-232	5005311	4/6/2005	THE PRESS	\$210.60	\$210.60	52 Week Subscription (Acct# 901199) for The Press of Atlantic City Year 2005 for Superintendent	x			This expense does not appear reasonable.	
673	11-000-290-610-0000-351	5001602	1/31/2005	TOSHIBA BUSINESS SOLUTIONS	\$5,500.00	\$5,500.00	Toshiba Monthly Rental and Supplies: Copier/Fax/Scanner Model ES450 \$5500 Blanket PO (\$550 per month) school year 2004-2005 in the office of Financial Services			x	This expense appears reasonable however, it also appears excessive..	
674	15-000-240-600-0000-080	5006186	5/20/2005	TOSHIBA BUSINESS SOLUTIONS	\$4,636.97	\$4,636.97	Monthly Rental/Supplies for copier machines for Leeds Avenue School: 1 x Toshiba Monthly Rental Equipment only Item #:5TBA40 @ \$3042.5 1 x Toshiba Supplies included Digital Seg 4 @ \$2677.5 for the period 03/01/05-04/01/05 with \$4636.97 applied to 15-00	x			The expenditure appears to be excessive. As by discussion with the Assistance Business Administrator, the district does not centralize the usage, lease and administration of copier machines across difference schools to negotiate an overall lower price by	

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
675	15-000-240-600-0000-085	4900051	1/31/2005	TOSHIBA BUSINESS SOLUTIONS	\$828.80	\$1,732.61	Copy Service/Maintenance Including Supplies for North Main Street School: Meter Usage: 35662 from 08/31/04 to 11/29/04 @ \$556.33; Meter Usage: 16053 from 11/29/04 to 02/24/05 @ \$275.47		x		The expenditure appears to be reasonable to maintain proper operation of copier machines.	
676	11-000-290-610-0000-351	5005279	3/22/2005	TOTAL MEDIA	\$775.00	\$775.00	100 x V2-036P Panasonic AY_DVM83PQ Mini DV 83 Pro Chipless/120 min. LP Mode @ \$7.75 each used for Board Meetings.		x		The expenditure appears to be necessary to record the Board Meetings and generate Board Meeting Memos or Minutes.	
677	11-000-222-610-0000-053	4901074	1/31/2005	TOTAL VIDEO PRODUCTS	\$780.12	\$780.12	Video Tapes delivered to Pleasantville High School: 30 x Maxell T-30PI VHS 30 Min @ \$ 1.9 = \$57 each 30 x Maxell T-60PI VHS 60 Min @ \$ 2.05 = \$61.5 each 30 x Maxell T-120PI VHS @ \$2.19 each = \$65.7 50 x Panasonic AY-DVM83 PQ Tape @ \$10.5 each = \$525 Plus s	x			PO is not provided for review, although PO number is indicated on the invoice. There is no explanation as to the purpose of the purchased items. The expenditure does not appear to contribute to the educational value or bring benefits to students.	
678	11-000-219-610-0000-400	5005670	4/21/2005	VILLAGE PHARMACY	\$3,326.80	\$3,326.80	Medicine/Vaccine delivered to Student Services at 209 West Washington Ave, Pleasantville, NJ: 60 x Engerix-B 20MCG/ML VAC 1 ML SKF @ \$ 3262.8 1 x EPIPEN 0.3 INJ Center @ \$47 1 x Bx100 Syringe 25G 5/8 3CC BD @ \$17		x		The expenditure appears to be necessary to guard against potential disease/epidemic.	
679	11-000-290-610-0000-000	5005785	4/27/2005	W.S. GOFF, INC./STEELCASE INC	\$0.00	\$1,214.31		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
680	15-000-240-600-0000-000	4ETTY964	1/31/2005	WASHINGTON AVENUE SCHOOL	\$0.00	\$472.80		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
681	11-000-219-610-0000-400	5006375	6/2/2005	WESTERN PSYCHOLOGICAL	\$126.25	\$126.25	Burks' Behavior Rating Scales Kit shipped to Student Service at 209 West Washington Avenue Pleasantville, NJ.		x		Burks' Behavior Rating Scales Kit is used to help identify patterns of various behavior problems in students. The expenditure is deemed reasonable in that it contributes to the proper development and growth of students.	
682	15-000-222-600-0000-055	5000953	1/31/2005	WORLD ALMANAC EDUCATION	\$1,254.80	\$1,347.55	Books delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
683	15-000-222-600-0000-050	5006991	6/30/2005	WT. COX SUBSCRIPTIONS	\$166.00	\$166.00	1 Year Renew 01/01/06 ISSN 07347458 260 Issues for USA Today Newspaper (Mon-Fri) Editions delivered to Pleasantville High School.	x			The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
684	15-000-222-600-0000-050	5000047	1/31/2005	WT. COX SUBSCRIPTIONS	\$140.00	\$140.00	1 Year Renew 01/01/05 ISSN 07347458 260 Issues for USA Today Newspaper (Mon-Fri) Editions delivered to Pleasantville High School.	x			The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
685	11-000-230-610-0000-232	5005310	4/6/2005	WUSS RADIO STATION	\$499.00	\$499.00	Radio Station: WUSS-AM Radio Frequency:1490 Program: Dest Education Start Date: 2/14/05-2/23/05 4 Spots: Week 1 8-9am Monday & Wednesday Week 2 8-9am Monday & Wednesday Radio Time Order# WUSSA0007 by Superintendent	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
686	15-000-240-600-0000-080	5001123	1/31/2005	XEROX CORP	\$2,436.36	\$5,505.90	Lease Agreement (including equipment, maintenance and supplies charges) Negotiated Contract#071835700 includes supplies serial#MRN020434 to be paid on a month to month basis @550.59 four months (Nov, 04, Dec, 04, Jan, 05, Feb, 05) x \$ 550.59 3 x Staples @	x			The expenditure appears to be excessive, As by discussion with the Assistance Business Administrator, the district does not centralize the usage, lease and administration of copier machines across difference schools to negotiate an overall lower price by	
687	11-000-221-610-0000-545	5002412	1/31/2005	XEROX CORP	\$1,487.42	\$1,622.47	For Grant Department at 115 West Decare Avenue WCP35H Workcenter. Serial#: MYP-007947. Blank Order for Base Charges and Excess Prints for 2004-2005.		x		The expenditure appears to be reasonable to the operation of Grants Department.	
688	15-000-222-600-0000-095	6001203	9/1/2005	ABDO PUBLISHING CO	\$384.70	\$384.70	Books delivered to South Main Street School		x		Review of purchased books listed on the invoice appears to indicate that books are to contribute to students' educational experience, expand their knowledge as well as inspire students' study interests . As such, the expenditure appears to be reasonable.	
689	11-000-290-610-0000-000	6000492	8/1/2005	ALLIANCE OF GOVERNMENTAL AUDITORS, LLC	\$0.00	\$44,925.00			x		Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
690	15-000-240-600-0000-095	6000859	8/17/2005	ANDERSON'S IT'S ELEMENTARY	\$480.78	\$486.28	Staps for Badges: 92 x 21" PERS LNYRD SWIVEL @\$ 4.64 apiece = \$ \$426 plus shipping cost of \$53.9		x		The purchased items appear to be used for badges. As such, the expenditure appears to be reasonable.	

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691	15-000-240-600-0000-095	6002189	#####	ASCD	\$55.90	\$55.90	Books delivered t South Main Street School: 1 x "Building Student Literacy Through Sustained Silent Reading" @ \$23.95 1 x " Principals and Student Achievement: What the Research Says" @ \$ 23.95 plus shipping and handling cost of \$8.		x		The expenditure appears to be useful to provide guidance and teaching assistance.	
692	11-000-290-610-0000-351	6002548	#####	ATLANTIC ASSOCIATES INSURANCE AGENCY INC	\$0.00	\$255.00	Endorsement to add Bond Coverage for Assistant Business Administrator Janecia Smith effective 12/06/05 Policy #P147W		x		This expense appears to be reasonable and appropriate.	
693	11-000-290-610-0000-236	6003757	4/12/2006	ATLANTIC BEHAVIOR HEALTH	\$1,160.00	\$1,160.00	EAP Services Rendered to the Employees/Families of Pleasantville Board of Education by Atlanticare Behavior Health for the month of April.		x		The expenditure appears to be reasonable in providing necessary counseling for employees and their dependents who might experience personal and workplace related problems.	
694	11-000-290-610-0000-334	6004623	5/30/2006	ATLANTIC TELECOM	\$2,200.00	\$2,200.00	Prepaid Maintenance billing for Ayaya Phone Switch Maintenance Agreement from May 06 thru June 31 06 with each month for \$3600.		x		This expense appears to be reasonable and appropriate.	
695	11-000-230-610-0000-232	6004512	5/25/2006	ATLANTIC TIME SYSTEMS	\$41.89	\$41.89	Time Clock Preventive Maintenance Program partial billing for period of protection 6/11/06-8/13/06		x		This expense appears to be reasonable and appropriate.	
696	11-000-290-610-0000-236	6003144	2/22/2006	AWARD COMPANY OF AMERICA	\$307.20	\$307.20	24 * Plaques for staff recognition @ unit price of \$ 12.8 for Human Resource Department	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
697	15-000-222-600-0000-095	6001292	9/8/2005	BOUND TO STAY BOUND	\$3,856.61	\$3,860.73	Books delivered to the library of South Main Street School		x		The expenditure appears to be reasonable in that books purchased contribute to educational learning of students.	
698	15-000-222-600-0000-000	6004000	5/5/2006	BOUND TO STAY BOUND		\$1,868.37		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
699	15-000-222-600-0000-095	6004604	5/26/2006	CAMDEN CITY GARDEN CLUB INC	\$399.00	\$399.00	Distance Learning for South Main Street School on 5/23, 6/7, 5/31, 6/14, 2006 for lessens: Hungry caterpillar for Grade Pre-K; Birds of a Feather for Grade 1st and Butterfly Habits for Grade 2nd.		x		This expense appears to be reasonable and appropriate.	
700	15-000-218-600-0000-050	6003788	4/27/2006	CARTER'S M. PRESS	\$2,995.00	\$2,995.00	Office furniture Mahogany delivered to Pleasantville High School		x		This expense appears to be reasonable and appropriate.	

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701	11-000-290-610-0000-236	6004371	5/11/2006	CHARLES STECHER JEWELERS, INC	\$300.00	\$300.00	3 * Citizen Watches for retirees @ unit price of \$100	x			The purchase didn't seem to contribute to or bring benefit to students	
702	11-000-221-610-0000-234	6001218	9/8/2005	CHARLOTTE LONDON	\$89.94	\$89.94	1. Reimbursement for Post-It Table Top \$23.99 Plus Tax, purchased from Staples on 8/18/05 2. Reimbursement for Post-It Table Top \$23.99 Plus Tax, purchased from Staples on 7/12/05 3. Reimbursement for 37 items, \$36.87 Plus Tax, purchased from AC Moore Sto	x			There is no explanation as to the purpose of the expenditure. The expenditure does not appear to be necessary. As such, it	
703	11-000-222-610-0000-053	6003236	3/8/2006	CHRISTOPHER W. HEITMAN	\$1,160.00	\$1,160.00	1 x Video Project on 02/14/2006 @ \$590: 7 hour shoot, 6.5 hour edit @ \$40 plus \$50 Equipment Rental 1 x Video Project on 02/28/2006 @ \$570: 6.5 hour shoot, 6.5 hour edit @ \$40 plus \$50 Equipment Rental	x			The expenditure appears to be discretionary as it does not appear to contribute to or bring benefit to students	
704	15-000-222-600-0000-060	6004614	5/28/2006	COMMUNITY FOOD BANK OF NJ	\$0.00	\$615.01	Snacks for afternoon programs at Washington Avenue School	x			The expenditure appears to be discretionary as it does not appear to contribute to educational experience of students.	
705	15-000-222-600-0000-095	6003446	3/31/2006	COMPASS POINT BOOKS	\$167.80	\$167.81	Books such as " Baseball for Fun", "Basket for Fun", "Cheerleading for Fun", "Football for Fun", "Golf for Fun", "Gymnastics for Fun", "Soccer for Fun", "Swimming for Fun" delivered to South Main Street School.		x		Books purchased as listed on the invoice appears to be educational related and beneficial to students' development.	
706	11-000-219-610-0000-400	6003485	3/31/2006	CONTOUR DATA CORP	\$3,095.00	\$3,095.00	Level II Software Technical Support from 07/01/5 to 06/30/06		x		The expenditure appears to be reasonable in providing necessary technical support.	
707	11-000-290-610-0000-334	6004192	5/5/2006	COVE COMMUNICATIONS	\$0.00	\$1,585.00	5 x D+ Phone Sets @ \$237 each = \$1185; 5 x Analog Phone Sets @ \$80 = \$ 400; delivered to Pleasantville Middle School		x		The expenditure appears to be reasonable to improve telecommunications infrastructure.	
708	15-000-240-600-0000-095	6001889	11/2/2005	COVE COMMUNICATIONS	\$446.87	\$446.87	Relocation, Reconnection and Installation of telephone lines in various locations at South Main Street School: 6 hours of Tech Labor @ \$50=\$300 387x Cable Cat3 Plenum @ \$0.13=\$50.31 5 x MNIG Box At 30 @ \$ 3.94=\$19.7 36 x Wire Mold Latch @ \$2.05=\$73.8 2 x		x		The expenditure is necessary to improve the infrastructure of the school to ensure proper daily functions. As such, the purchased service and supplies appear to be reasonable.	

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709	11-000-221-610-0000-234	6003274	3/9/2006	CTB/MCGRAW HILL	\$22,565.32	\$22,565.32	Books shipped to faculty at Pleasantville Public School - 601 Mill Road Pleasantville, NJ: 213 x NJ Plan 5 TN2 BMA Scoring @ \$20.71=\$4411.23 719 x NJ Plan 5 TN2 BMA Scoring @ 20.27=\$14574.13 932 x Reportmate Clarity Basic @ \$1.8=\$1677.6 932 x Item ANL S		x		Review of purchased books listed on the invoices indicates that these purchase books are educational related and provide necessary measurements as useful reference.	
710	15-000-221-600-0000-095	6001714	#####	CTB/MCGRAW HILL	\$2,741.51	\$4,826.15	Test/exam-related Books and Manuals delivered to South Main Street School		x		Review of the purchased books listed on the invoice indicates these books are test related manuals or references from which students could benefit as useful aids. As such, this purchase appears to be reasonable.	
711	15-000-218-600-0000-050	6000008	7/1/2005	DATA CONTROL INC	\$2,248.00	\$2,248.00	Magnetic Class & Teacher Day Schedules delivered to Pleasantville High School: 1* KT CSD49 Larger Size Class & Teacher Schedule 3-4' x3' Panels, White, with Wall Track @ unit price of \$999 1* KT CSD412 Larger Size Class & Teacher Schedule 2-4'x6' Panels,		x		This expense appears to be reasonable and appropriate.	
712	15-000-218-600-0000-050	6001012	8/24/2005	DATA CONTROL	\$162.27	\$162.27	Shipping & Handling charge for PO#:06000008 Invoice #38953		x		Review of the PO#06000008 indicates that the purchased items are two large size panels for scheduling which appears to be useful to class scheduling. As such, the shipping and handling charge for the delivery appears to be reasonable.	
713	11-000-230-610-0000-239	6000464	8/1/2005	DAY TIMERS	\$36.73	\$36.73	1 * Pocket C24 Pocket 2PPD Record Refill @ unit price of \$29 plus \$5.99 of shipping & handling and \$ 1.74 of NJ State Sales Tax delivered to Business Office of the Pleasantville Public Schools Administrative Office.	x			The purchase did not seem to contribute to the educational value or bring benefits to students.	
714	15-000-222-600-0000-080	6002830	2/3/2006	DELL COMPUTER CORP	\$6,406.74	\$6,406.74	Office Supplies delivered to Leeds Avenue School 16 x Dell Laser 1710N @ \$149.5 each; 2 x Dell Color Laser 5100CN @ \$499.5 each; 20 Black Cartridge for 1710N @ \$89.99 each; 4 x Black Cartridge for 5100CN @ \$49.99 each; 2 x Yellow Cartridge for 5100CN @ \$169.9		x		The expenditure appears to be reasonable to the school operation.	

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715	15-000-222-600-0000-000	6004345	5/11/2006	DELL COMPUTER CORP	\$0.00	\$4,177.50		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
716	11-000-290-610-0000-000	6001459	9/22/2005	DELL COMPUTER CORP	\$0.00	\$3,618.67		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
717	11-000-290-610-0000-334	6003984	5/5/2006	DELL COMPUTER CORP	\$3,126.37	\$3,126.37	Delivered to Pleasantville Middle School 4 * 2 GB Module for a Dell Poweredge 2600 system @ unit price of \$464.46 Quote #: 281392351 2 * 2 GB Module for a Dell Poweredge 2650 533 MHz FSB@ unit price of \$464.46 1 * PTZ-631W Intuos3 6*11 Tablet PC @ unit pr		x		This expense appears to be reasonable and appropriate.	
718	11-000-290-610-0000-000	6004047	5/5/2006	DELL COMPUTER CORP	\$0.00	\$2,975.17	1 x 3.0 GHz/2MB cache, Xeon, 800MHz Front side Bus for PowerEdge (221-7954) @ @\$2975.17 delivered to Pleasantville Middle School Quote #: 282834592		x		The expenditure appears to be a memory for a server which is useful to improve computing infrastructure. As such, the expenditure appears to be reasonable.	
719	11-000-290-610-0000-334	6003985	5/5/2006	DELL COMPUTER CORP	\$2,719.02	\$2,719.02	2 OptiPlex Gx620 desktop PentiumD @ unit price of \$1359.51 delivered to Pleasantville Middle School Quote #: 280882884		x		This expense appears to be reasonable and appropriate.	
720	11-000-219-610-0000-400	6003759	4/12/2006	DELL COMPUTERS	\$900.00	\$900.00	10 x Dell 1710N High Capacity 6000 Page Used and Return Toner Cartridge @ \$90 each		x		The expenditure appears to be reasonable to run the printer.	
721	15-000-222-600-0000-055	6000465	8/1/2005	DEMCO MEDIA	\$1,053.52	\$1,396.78	Supplies delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
722	11-000-290-610-0000-334	6001552	9/22/2005	DUBELL LUMBER CO	\$168.74	\$168.74	Supplies delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
723	15-000-222-600-0000-055	6002950	2/10/2006	E PLUS	\$398.23	\$2,641.39	Supplies delivered to Pleasantville Middle School		x		This expense appears to be reasonable and appropriate.	
724	15-000-240-600-0000-050	6002278	#####	EAGLE MAINTENANCE	\$311.85	\$311.85	1 x 105 Trigrip Mat on SBR Rubber 6'x10' Grey @ \$283 plus freight cost of \$28.35		x		The purchased items appear to be reasonable to maintain proper maintenance.	

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725	15-000-222-600-0000-095	6001215	9/8/2005	EDUCATION EQUIPMENT SERVICE	\$7,964.00	\$7,964.00	Equipments delivered to South Main Street School: 23 * JVCXVN329 @ \$99 apiece = \$245.8; 19 * VPM40L Wall Mounts @ \$56 = \$1064 2 * JVCHRJ69U VCR Player @ \$82.5 apiece = \$165; 1 * Dalite PM-648E AV Cart 27" (Wide based video cart) high @ \$225; 2 * JMW2650 W		x		The purchase appears to be reasonable to provide adequate infrastructure support for library which, in turn, will contribute to the development of students due to increased learning and educational experience in the library.	
726	15-000-222-600-0000-080	6000818	8/17/2005	EDUCATION EQUIPMENT SERVICE	\$2,110.24	\$2,110.24	Equipments delivered to Leeds Avenue School: 20 * MPC-MX00 headphones @ \$12.29 apiece = \$245.8; 4 * DVB-413 Zenith DVD player @ \$89.95 = \$359.8 1 * AVBI-32 AV Car 32" (Wide based video cart) high @ \$138; 4 * RCD 147 CD player @ \$79.95 = \$319.8; 7 * Equip		x		The purchase appears to be reasonable to provide adequate infrastructure support for library which, in turn, will contribute to the development of students due to increased learning and educational experience in the library.	
727	15-000-222-600-0000-080	6001445	9/22/2005	EDUCATION EQUIPMENT SERVICE	\$1,777.55	\$1,777.55	Equipments delivered to Leeds Avenue School: 5 * AV1-32 AV Cart 32" (Wide based video cart) High @ \$138 apiece = \$690; 2 * BUHL 9014 Overhead Projector @ \$198 a piece = \$396; 1 * Sharp 25" T.V @ unit price of \$299; 1 * AV6-42 AV Cart (Wide based video cart)		x		The purchase appears to be reasonable to provide adequate infrastructure support for library which, in turn, will contribute to the development of students due to increased learning and educational experience in the library.	
728	15-000-240-600-0000-000	6001731	#####	EDUCATION WEEK	\$0.00	\$39.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
729	11-000-222-610-0000-053	6004129	5/5/2006	EDUCATIONAL EQUIPMENT	\$5,615.00	\$5,615.00		x			Information Is not available. Lack of documentation.	
730	15-000-222-600-0000-095	6003295	3/9/2006	EDUCATIONAL EQUIPMENT	\$5,050.00	\$5,050.00	20 VCD7070: EIKI Combination Portable CD Player Tape Recorder/Player7070 at the unit price of 229.5=\$4590 plus shipping cost of \$460 delivered to South Main Street School	x			The amount appears to be excessive.	

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731	11-000-222-610-0000-053	6004124	5/5/2006	EDUCATIONAL EQUIPMENT	\$4,403.00	\$4,403.00	2 x Mini DVD/VHS Recorder @ \$995 each for videotape editing and duplication; 5 x Panasonic VCR Player @ \$79 each; 5 x Classroom Projector Screens @ \$75 each; 2 x DVD/VHS Recorder @ \$ 324 each; 5 x GITZO Fiber Fish poles for boom microphones @ \$199 each deli		x		The expenditure appears to be reasonable to improvement of students' learning experience and environment.	
732	15-000-222-600-0000-095	6001204	9/1/2005	EDUCATIONAL EQUIPMENT	\$2,606.90	\$2,606.90	Equipments delivered to South Main Street School: 30 * DYS bulbs @ \$8.25 apiece = \$247.5 ; 60 * 25"x500", 1" Core 1.5 Mil Laminating Film @ \$ 29.95 apiece = \$ 1797; 10 * VHS 120 Min Tapes @ \$1.99 = \$19.9; 10 * Audio 90 Min Tapes @ \$ 1.75 = \$17.5; 1 * Son		x		The expenditure appears to be reasonable to provide support to the school library operation.	
733	15-000-222-600-0000-055	6000435	8/1/2005	EDUCATIONAL EQUIPMENT	\$2,293.72	\$2,291.93	Supplies & Equipments such as bulbs, laminating films, plain paper, films, DVC player, screen, camcorder, charger, case, tripod, tapes etc. Delivered to Pleasantville Middle School		x		The expenditure appears to be reasonable to provide support to the school library operation.	
734	15-000-222-600-0000-000	6004123	5/5/2006	EDUCATIONAL EQUIPMENT	\$0.00	\$1,423.30		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
735	11-000-290-610-0000-351	6001036	8/24/2005	EDU-MET INTERACTIVE SYSTEMS	\$11,640.00	\$19,200.00	Training/Troubleshooting on the accounting system for a total of 24 hours @ \$135 per hour = \$3240		x		It is reasonable since such training & troubleshooting is necessary for routine operation.	
736	11-000-290-610-0000-351	6001571	9/26/2005	EDU-MET INTERACTIVE SYSTEMS	\$13,500.00	\$13,500.00	Financial Software (Edu-Met) Payment for 2005		x		The expenditure appears to be reasonable to improve the efficiency and effectiveness of financial operations.	
737	15-000-222-600-0000-060	5006672	6/13/2005	ELLISON EDUCATION	\$1,144.45	\$1,193.95	Supplies/Decoration items delivered to Washington Avenue School	x			It appears that items purchased were for decoration purpose. It does not appear to contribute to educational experience of students.	

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738	11-000-290-610-0000-334	6003609	4/12/2006	EPLUS TECHNOLOGY INC	\$25,014.49	\$25,014.49				x	Information is not available. Lack of documentation.	
739	15-000-222-600-0000-000	6004118	5/5/2006	EPLUS TECHNOLOGY INC	\$0.00	\$9,539.94		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
740	15-000-240-600-0000-000	6004176	5/5/2006	EXECUTIVE BUSINESS PRODUCTS	\$0.00	\$5,350.03		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
741	11-000-230-610-0000-232	6000321	8/1/2005	EXECUTIVE BUSINESS PRODUCTS	\$2,360.65	\$3,798.46	Office Supplies such as report covers, pens, paper clips, binders and clasp envelopes delivered to Business Office of Pleasantville Public Schools Administrative Office.		x		The expenditure appears to be regular supplies used during routine operations.	
742	11-000-219-610-0000-400	6001736	#####	EXECUTIVE BUSINESS PRODUCTS	\$3,646.94	\$3,690.03	Supplies delivered to Student Services at 209 West Washington Avenue Pleasantville NJ: 3 * EA-FEL-38320 UPC-077511-38320-Shredders @ \$1149 = \$3447; 3 * EA-FEL-35250 UPC-077511-35250 Lubricant Oil for @ \$16.95 = \$50.85; 6 * EA-FEL-36054 UPC-077511-36054-Wa		x		The expenditure appears to be reasonable to maintain normal operation of the Student Services.	
743	15-000-222-600-0000-095	6001205	9/1/2005	EXECUTIVE BUSINESS PRODUCTS	\$2,103.80	\$2,497.18	Supplies such as cartridges, wet eraser markers, plain paper copier transparent films delivered to South Main Street School.		x		The supplies purchased appear to be used to ensure proper operation of copiers machines.	
744	11-000-290-610-0000-351	6002250	#####	EXPRESS PRESS	\$1,265.40	\$1,265.40	2000 x 2-page Registration Forms delivered to Records Department at 115 West Decatur Avenue Pleasantville, Nu		x		The supplies purchased appear to be used to ensure proper operation of Records Department.	
745	15-000-222-600-0000-080	6003358	3/24/2006	FOLLETT LIBRARY BOOK CO	\$6,132.76	\$6,848.49	Books delivered to Leeds Avenue School		x		This expense appears to be reasonable and appropriate.	
746	15-000-222-600-0000-095	6000824	8/17/2005	FOLLETT SOFTWARE CO	\$755.00	\$764.60	1 x Ext. Maint-Scanner-1: 01-Sep-05 to 31-Aug-06 @ \$ 160; 1 x Subscription renewal for Webpath Express Online Service: 01-Feb-06 to 31-Jan-07. for South Main Street School.		x		The expenditure appears to be useful to facilitate efficient and effective operation of the school library.	
747	11-000-290-610-0000-351	6002573	1/11/2006	FORRESTECH	\$450.40	\$450.40	4 x blank check stock: Top check/green/2 perfs/14 security features (2500 case) @ \$98.25 plus UPS Ground Shipping of \$57.4		x		The expenditure is necessary to maintain financial operation for the school district.	

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748	11-000-219-610-0000-400	6004908	6/16/2006	FRANCINE RAMSEY	\$273.23	\$273.23	Mileage Reimbursement from Jan 06 through May 06 for Francine Ramsey: 614 miles * 0.445=\$273.23		x		This expense appears to be reasonable and appropriate.	
749	15-000-221-610-0000-050	6004111	5/5/2006	FREDIC H. JONES AND ASSOCIATES, INC	\$0.00	\$635.67	25 x "Tools for Teaching" @ \$22.95 each = \$573.75 plus the shipping cost of \$61.28 delivered to Greyhound Academy at 115 West Decatur Avenue, Pleasantville, NJ.		x		The expenditure appears to be reasonable to provide necessary guidance and tools for teachers.	
750	11-000-219-610-0000-400	6001133	9/1/2005	FUNK WATER QUALITY MAYS LANDING	\$291.77	\$785.91	Drinking water delivered to Student Services at 209 West Washington Avenue, Pleasantville, NJ		x		There is no business office copy and receiving copy of PO	
751	15-000-240-600-0000-055	6003368	3/24/2006	G NEIL COMPANY	\$131.25	\$131.61	New Jersey State Poster (Labor Law) delivered to Pleasantville Middle School 1 NJ FED EZ LAM KIT @ unit price of \$57.5 1 NJ FED E SPAN LAM KIT @ unit price of \$57.5		x		This expense appears to be reasonable and appropriate.	
752	11-000-230-610-0000-232	6001760	#####	GAINER'S FLORAL SERVICES	\$60.00	\$60.00	Floral arrangement for Assistant Board Sec's Mother from Superintendent.	x			The purchase didn't seem to contribute to or bring benefit to students	
753	11-000-290-610-0000-000	6000802	6/30/2006	GALLOWAY COMMUNITY CHARTER SCHOOL	\$0.00	\$0.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
754	11-000-290-610-0000-236	6004844	6/14/2006	GANN LAW BOOKS	\$71.00	\$71.00	1 x 2006-2007 NJ Statutes Title 18A-Education 2 \$66 plus the shipping and processing charge of \$5 delivered to Business Office of Pleasantville Public Schools Administrative Office		x		The expenditure appears to be necessary to provide specific and adequate reference to NJ Statutes Title 18A	
755	15-000-222-600-0000-095	6003447	3/31/2006	GARETH STEVENS	\$90.46	\$90.50	Books delivered to South Main Street School 1 x "Martial Arts" four titles Judo, Karate, Kickboxing and Tae Kwon Do @ \$74 1 x "Stunt Bicycle Riding" @ \$16.5	x			The expenditure appears to be discretionary as the books are non-educational related.	
756	15-000-222-600-0000-080	6000085	8/1/2005	GOV CONNECTION	\$9,746.52	\$9,746.52	12 x 5192398 VT47 LCD Projector 1500 ANSI LUMENS/6.8ib @ \$812.21 delivered to Leeds Avenue School			x	The expenditure appears to be useful to facilitate teaching and improve educational experience. As such, the expenditure appears to be reasonable.	
757	15-000-222-600-0000-095	6001655	10/6/2005	GOV CONNECTION	\$6,973.05	\$7,897.65	Supplies delivered to South Main Street School including cartridges, printers, memory sticks, floppy disks, toners and a digital camera.		x		The expenditure appears to be reasonable to the operation of the school library.	
758	15-000-222-600-0000-080	6000771	8/1/2005	GOV CONNECTION	\$5,506.57	\$5,521.57	Electronic equipments such as scanners, printers, cartridges, CDs, mouses and paper delivered to Leeds Avenue School.		x		The expenditure appears to be part of regular office supplies to ensure the proper functioning of school operation.	
759	11-000-221-610-0000-545	6000980	8/17/2005	GRAINGER	\$1,330.20	\$1,330.20	2 air conditioners @ \$665.1 apiece to replace the 2 in computer room for Funded Program at 115 West Decatur Avenue, Pleasantville, NJ		x		It appears that the purchase is necessary to maintain operation.	

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760	11-000-230-610-0000-232	6004497	5/25/2006	GREGORY ALLEN	\$203.87	\$203.87	Reimbursement for items purchased by Greg Allen for Board of Education Meeting 4/11/06	x			The purchase didn't seem to contribute to the educational value or bring benefit to students. There is no invoice for the amount of \$43.54.	
761	15-000-222-600-0000-095	6003448	3/31/2006	GROLIER EDUCATIONAL CORP	\$1,178.45	\$1,178.45	Books delivered to South Main Street School		x		The books listed on the invoice appear to be educational related and beneficial to students' development.	
762	15-000-222-600-0000-055	6000488	8/1/2005	HEINEMANN LIBRARY	\$2,340.05	\$2,340.05	Books delivered to Pleasantville Middle School		x		The purchase of books for the library appears to benefit students by contributing to educational and learning experience of students	
763	15-000-222-600-0000-080	6002288	#####	HIGH SMITH INC	\$407.54	\$411.07	Supplies such as Polywrap Laminate, Plastic Bone Folder, Paper Hinge Tape, Paperback Spinner, Bookmark Pkg, Ratchet Strap, Dewey Match Game and Revolving Rack for Textbook Size, 48 Pockets, 56 1/2x25 delivered to Leeds Avenue School.		x		The expenditure appears to be necessary to the operation of the school library.	
764	15-000-222-600-0000-080	6003634	4/12/2006	HIGHSMITH CO INC	\$24.67	\$47.15	Price Difference for PO# 0600228 for the shipping and handling charge of \$4.67 for the purchase of one revolving rack for textbook size, 48 pockets, 56 1/2x25 delivered to Leeds Avenue School.		x		The expenditure appears to be intended for the payment of shipping and handling charge for PO# 0600228. Items purchased for PO# 0600228 appears to be reasonable.	
765	15-000-221-600-0000-095	5005976	5/3/2005	HOPE FOUNDATION	\$1,526.71	\$1,562.71	Books and videos delivered to South Main Street School		x		Books purchased appear to contribute to educational experience of students.	
766	11-000-290-610-0000-334	6001887	11/2/2005	HUBER LOCKSMITHS	\$269.25	\$279.80	15 * Master Padlocks 175 D for laptops @ \$17.95 delivered to Pleasantville Middle School		x		The purchase appears to be necessary for the lap security.	
767	15-000-222-600-0000-055	6002350	#####	INSTRUCTIVISION INC	\$969.50	\$969.50	Books/CD delivered to Pleasantville Middle School: 1 x GEPA Computer Study math Windows Site LiC @ \$475; 1 x GEPA Computer Study Lang Arts Windows Site @ \$475; plus shipping & handling cost of \$19.5		x		Books/CD purchased appear to contribute to educational experience of students.	
768	11-000-222-610-0000-053	6003726	4/12/2006	INTERNATIONAL LIGHTING CORP.	\$674.44	\$674.44	25 x DYS Lamps for overhead projectors @ \$11.05 = \$ 276.25 25 x ENX Lamps for overhead projectors @ \$14.25 = \$ 356.25 6 x BRL Lamps for camcorder lights @ \$6.99 = \$ 41.94 delivered to Pleasantville High School		x		The expenditure appears to be reasonable to operate projectors and camcorder to improve students' learning infrastructure.	
769	11-000-290-610-0000-334	6003781	4/26/2006	JAMES COSTA'S ELECTRIC	\$1,250.00	\$1,250.00	To install & Supply One 30 AMP Single Phase Line for UPS at Pleasantville Middle School		x		The expenditure appears to be reasonable to the school infrastructure and ensure the normal school operation	

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770	11-000-221-610-0000-234	6001978	11/8/2005	JOAN ROBINSON	\$621.87	\$621.87	Prizes for AUP Contest Staff Gift Card @ \$101.95 High School/Middle School/Academy Mall Certificate @ \$300 Washington Ave Staples Gift Card @ \$50 North Main Mc Donald Gift Card @ \$50 Leeds A.C. Moore Gift Card @ \$50 South Main Visa Gift Card @ \$51.95 RAffl	x			The prize is considered discretionary.	
771	15-000-240-600-0000-000	6001729	#####	JOSTENS CERTIFICATES & DIPLOMAS	\$0.00	\$35.10		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
772	15-000-222-600-0000-095	6002112	#####	KEYBOARD CONSULTANTS, INC	\$6,026.00	\$6,026.00	Delivered to South Main Street School Quote #: 103102K5 Grant No. 147528YYC		x		This expense appears to be reasonable and appropriate.	
773	11-000-290-610-0000-351	6002582	1/12/2006	KINKOS	\$184.40	\$184.40	10 x books @ 24.19 Audit Report	x			The audits reports could be ordered instead without going to Kinko.	
774	15-000-222-600-0000-060	6004002	5/5/2006	KNOWBUDDY BOOKS	\$618.58	\$634.20	Books delivered to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
775	11-000-221-610-0000-545	6002371	#####	LACASSE USA INC	\$991.20	\$1,150.00	Office Supplies such as Lateral File (Desk), Hutch with doors and Task Light delivered to Funded Program at 115 West Decatur Avenue, Pleasantville, NJ.		x		The expenditure appears to be reasonable to the operation of Funded Program.	
776	15-000-240-600-0000-080	6001121	8/30/2005	LEEDS AVENUE SCHOOL	\$200.00	\$200.00	To replenish petty cash for the 2005/2006 school year to school checking account for Leeds Avenue School		x		The expenditure appears to be necessary to regular school operation.	
777	15-000-222-600-0000-055	6000477	8/1/2005	LERNER PUBLICATIONS CO	\$2,975.93	\$3,037.05	Books delivered to Pleasantville Middle School		x		The books purchased appear to be educational related and beneficial to growth and development of students.	
778	15-000-222-600-0000-000	6001220	9/8/2005	LIBRARY STORE	\$0.00	\$132.76		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
779	15-000-222-600-0000-095	6001291	9/8/2005	LIBRARY VIDEO CO	\$1,583.97	\$1,856.27	DVDs delivered to South Main Street School, with titles such as: History of the Presidency, Agriculture for Children, Erosion, Natural Disasters, Cesar Chavez, Sacagwea, Remembering September 11th, Martin Luthing King Day, Lenape, Edison, Alexander Graha		x		The DVD titles purchased appear to educational related and helpful to student's development.	

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780	15-000-222-600-0000-080	6000910	8/17/2005	LIBRARY VIDEO CO	\$1,736.26	\$1,749.56	DVDs delivered to Leeds Avenue School including titles such as "Saving Spending Money", "What is Economic", "Revolutionary War Heroes", "Animal Disguises", "All about Rocks & Minerals" etc.		x		The DVD titles purchased appear to educational related and helpful to student's development.	
781	15-000-222-600-0000-000	6004134	5/5/2006	LIBRARY VIDEO CO	\$0.00	\$739.87		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
782	15-000-222-600-0000-060	6004003	5/5/2006	LIBRARY VIDEO CO	\$0.00	\$648.95	Videos such as "Sesame English", "Changes in Properties of Matter", "Elements, Compounds & Mixtures", "The Midwest", "The Southeast", "The West", "The Northeast", "The United States", "Halloween" delivered to Washington Avenue School.		x		Videos & DVDs listed on the invoice appear to educational related and helpful to student's development.	
783	15-000-222-600-0000-060	6004399	5/11/2006	LIBRARY VIDEO CO	\$49.95	\$49.95	One Maniac Magee (DVD FS) @ unit price of \$ 49.95 shipped to Washington Avenue School		x		This expense appears to be reasonable and appropriate.	
784	11-000-290-610-0000-351	6001690	10/6/2005	MAINLAND OFFICE SUPPLIES	\$1,267.85	\$1,267.85	Office Supplies such as markers, lapels, pens, binders, rotary files, scissors, rubber bands, pencil, clips envelopes etc delivered to Business Office of Pleasantville Public Schools Administrative Office.		x		The expenditure appears to be reasonable to maintain regular office operation.	
785	11-000-240-610-0000-265	6003305	3/20/2006	MAINLAND OFFICE SUPPLIES	\$605.63	\$908.14	Office Supplies shipped to Leeds Avenue School		x		This expense appears to be reasonable and appropriate.	
786	15-000-222-600-0000-080	6003524	3/31/2006	MARGIE PALATINI	\$1,500.00	\$1,500.00	A hand check for Author visit by Margie Palatini (Children' Book Author), 5/11/06. To include "Meet and Greet" Breakfast, 3 student assemblies, an informal lunch with selected students and book signing. Due at the conclusion of the day's visit.	x			There is no explanation as to the purpose of the event. The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
787	11-000-219-610-0000-400	6003508	3/31/2006	MARIONETTE TODD	\$49.99	\$49.99	Car Seat Reimbursement to Marionette Todd who purchased from Kmart on 02/16/06.	x			There is no explanation as to the purchase of the car seat. The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
788	15-000-240-600-0000-050	6003600	4/10/2006	MASTER TEACHER	\$412.10	\$437.50	150 x Starfish Label Pin @ \$2.65 = \$397.5 delivered to North Main Street Elementary School.	x			It appears to be excessive. There is no explanation as to the purchase or need of such pins. The expenditure appears to be discretionary as it does not appear to contribute to educational experience of students or bring benefits to students.	

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789	15-000-240-600-0000-055	6002551	#####	MAZZA'S FURNITURE & CARPET	\$4,559.50	\$4,559.50	Flooring installation and removal Service (such as rip up existing carpet and remove old adhesive) including materials such as tiles for Suite C205 Second Floor Office of Pleasantville Middle School.		x		The expenditure appears to be reasonable to the office maintenance.	
790	11-000-240-610-0000-265	6003302	3/20/2006	MCGRAW HILL/WRIGHT GROUP	\$416.76	\$461.61	Books with the title such as "GED Essay", "Top 50 Math Skills for GED Reading Success", "Top 50 Writing Skills for GED Reading Success", "Social Studies", "Number Power Consumer Math", "Western Expansion and Reform Kit", Top 50 Reading Skills for GED Read		x		Books purchased as listed on the invoice appears to be educational related and beneficial to students' development.	
791	11-000-219-610-0000-434	6000725	8/1/2005	MICROTEK SOLUTIONS	\$1,782.00	\$1,782.00	6 x Black Tnr for Hewlett Packard @ Laser Jet 4600 @ \$297 each = \$1782 delivered to Student Services at 209 West Washington Avenue, Pleasantville, NJ.		x		The expenditure appears to be reasonable to proper office operation.	
792	15-000-240-600-0000-055	6004963	6/21/2006	MIDDLE SCHOOL OF PLEASANTVILLE	\$186.23	\$186.23	Petty Cash Reimbursement for such events: Membership in the tennis club (USTA League for tennis/tournaments @ \$20; Reimbursement for gas for van to go to the state meeting that transported 12 people from the district to Edison, NJ on 04/25/06 @ \$60; 3 Pizza	x			The expenditure such as Tennis Club Membership and Pizza for Student Council appear to be discretionary as is dose not contribute to the educational experience of students. As such, the PO is deemed to be discretionary as a whole.	
793	15-000-240-600-0000-055	6002535	#####	MIDDLE SCHOOL OF PLEASANTVILLE	\$174.23	\$174.23	Office Supplies for Pleasantville Middle School		x		Office supplies appear to be reasonable to regular school operations.	
794	11-000-240-610-0000-265	6003078	1/26/2006	MILLER EDUCATIONAL MATERIALS	\$272.80	\$286.00	8 * 72701 New Interchange Lev.3 St. BK @ unit price of \$19 8* 72704 New Interchange Lev.3 St. WKBK @ unit price of \$12 Plus shipping & Handling cost of \$24.8 Shipped to Leeds Avenue School		x		This expense appear to be reasonable and appropriate.	
795	11-000-240-610-0000-265	6003303	3/20/2006	MILLER EDUCATIONAL MATERIALS	\$192.41	\$192.41	Books delivered to Leeds Avenue School; 10 x Crevantes Walls Spanish and English Dictionary @ \$9.95 each; 1 x Fundamentals of English Grammar @ \$47.07; 1 x Workbook @ \$30.35; plus shipping and handing charge of \$17.69		x		Books purchased as listed in the invoice appear to be educational related and beneficial to students' development.	

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796	11-000-240-610-0000-265	6003309	3/20/2006	MILLER EDUCATIONAL MATERIALS	\$178.20	\$184.00	10 copies of 72688 Intro Student BK delivered to Leeds Avenue School at the unit price of 18 plus shipping and handling charge		x		This expense appear to be reasonable and appropriate.	
797	15-000-222-600-0000-095	6003181	2/24/2006	MODERN LEARNING PRESS	\$23.40	\$23.40	PO # 06000175 Price Difference which is the Transpiration & Handling cost of \$23.4 for books delivered to South Main Street School.		x		It appears that the expenditure is intended to pay for the transportation & handling cost of PO # 6000175	
798	15-000-240-600-0000-055	6003620	4/12/2006	MOSSMANS BUSINESS MACHINES	\$810.00	\$810.00	1 x 4850 Fax Machine @ \$499 6 x Toner @ \$30 each 1 x Drum @ \$131 delivered to Pleasantville Middle School		x		The expenditure appears to be necessary to maintain regular office operation.	
799	11-000-290-610-0000-236	6003785	4/27/2006	MOSSMANS BUSINESS MACHINES	\$480.00	\$480.00	4 x Toners @ \$120 each delivered to Business Office of Pleasantville Public Schools Administrative Office.		x		The expenditure appears to be necessary to maintain regular office operation.	
800	15-000-240-600-0000-000	5005481	4/7/2005	MOSSMANS BUSINESS MACHINES	\$0.00	\$87.00		x			Information is not available. Lack of documentation.	
801	11-000-230610-0000-233	6005093	6/30/2006	MOTOPHOTO	\$129.97	\$129.97	DEV/PRINT (Invoice #1Z83481) @ \$9.99 Frame & Miscellaneous (Invoice #1Z84698) @ \$119.98 for Business Office at 900 West Leeds Avenue, Pleasantville, NJ.	x			PO date is June-30, end of the school fiscal year. There is no explanation as to the purpose of the car seat. The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
802	11-000-290-610-0000-351	6001056	8/25/2005	NATIONAL ASSOC OF BLACK ACCOUNTANTS	\$600.00	\$600.00	National Association of Black Accountants (NABA) Membership Application for 2005-2006 for District BA, Assistant BA, and Staff Accountants @ \$120 per person.	x			Membership Application for National Association of Black Accountants (NABA) appears to be discretionary as it is not related to their line of jobs.	
803	15-000-240-600-0000-055	5005606	4/21/2005	NATIONAL PEN CORP	\$251.93	\$282.45	Office Supplies delivered to Pleasantville Middle School: 125 x U.S. Weekly Planner + Plastic Pen Year 2006 @ \$1.57 each = \$196.25; 125 x Gift Sleeve for Weekly Planner + Plastic Pen @ \$0.1 each = \$12.5 Plus handling charge of \$4.95	x			There is no explanation as to the purchase of the car seat. The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
804	11-000-290-610-0000-351	6000778	8/1/2005	NEOPOST	\$1,331.00	\$1,331.00	Maintenance for meter/mailling related equipment Mar 16, 2005 through Mar 15, 2006 located Pleasantville School District. Maintenance Contract (89.03 Premier Maintenance Agreement)		x		The machine maintenance is necessary to ensure good working conditions.	
805	11-000-290-610-0000-351	6001486	9/22/2005	NEW JERSEY ASSOC. OF SCHOOL BUSINESS OFF	\$1,425.94	\$1,425.94	Membership fees for New Jersey Association of School Business Officials for Gregory Allen, Assistant Board Secretary & Director of Special Projects @ \$787.5 for Janecia Smith Assistant Business Administrator @ \$638.44		x		The expenditure appears to be reasonable and the conference appears to match their lines of responsibilities.	

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806	11-000-240-610-0000-000	6004203	5/5/2006	NEW READERS PRESS	\$0.00	\$186.88		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
807	15-000-218-600-0000-095	6001762	#####	NIMCO	\$535.67	\$545.99	501 x BBIN-3-BNM151-D Peace Purple/White Marble, 7.5" Bracelets @ \$0.99= \$495.99 plus the shipping cost of \$39.68.	x			The purchase does not appear to contribute to the educational value or bring benefit to students.	
808	11-000-290-610-0000-351	6002505	#####	NJ ASSN OF SCHOOL ADMINISTRATORS	\$1,945.00	\$1,945.00	5/10/05 New Jersey Association of School Administrators Spring Conference May 18-20, 2005 at Caesars Atlantic City, NJ for Superintendent, Asst. Superintendent, BA and Asst. BA.			x	Further analysis is needed to determine whether such registration is reimbursable complying with relevant NJDOE policies.	
809	11-000-230-610-0000-233	6001468	9/22/2005	NJSPRA	\$120.00	\$120.00	Membership application for New Jersey School Public relations Association (NJSPRA) 2005-2006 for Janet Crouse, Public Relation		x		The expenditure appears to be reasonable as the membership appears to be related to the line of responsibilities and beneficial to on-the-job training.	
810	11-000-290-610-0000-236	5006737	6/13/2005	OBRIEN OFFICE EQUIPMENT	\$160.00	\$160.00	Typewriter (IBM WW511-0551590) Repair 2 hour labor and parts: replaced hammer solenoid; replaced paper feed switch and arm; adjust impact; repair case		x		The expenditure appears to be necessary to ensure the machine is properly functioning.	
811	15-000-240-600-0000-060	6003084	1/26/2006	OCS PRINTING	\$0.00	\$1,932.00	Office supplies such as regular & parchment envelopes, letterheads, report card envelopes, parchment business cards and bulk mail etc for Washington Avenue School.		x		It was paid on 08/08/2006. The expenditure appears to be reasonable to regular school operation.	
812	11-000-240-610-0000-265	6003076	1/26/2006	OXFORD UNIVERSITY	\$160.26	\$211.59	Books such as "English/Haitian Creole", "English/Thai", "English/Vietnamese", "English/Spanish", "Teacher's Book", "Classic Classroom Act", "Beginning Workbook", "Inter Workbook" delivered to Leeds Avenue School		x		Books purchased as listed on the invoice appears to be educational related and beneficial to students' development.	
813	11-000-240-610-0000-265	6003228	3/6/2006	OXFORD UNIVERSITY	\$200.20	\$204.22	materials shipped to Leeds Avenue School from Oxford University Press: 1* 0-19-453685-8 English Know How St. BK 1* 0-19-453687-4 English Know How St. WKBK 1* 0-19-453686-6 Teacher's Handbook 1* 0-19-437276-7 CD's (2) 1* 0-19-437276-6 Can You Believe it BK		x		This purchase appears to be reasonable and appropriate.	

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
814	15-000-221-610-0000-050	6001074	8/25/2005	OXYGEN SUPPORT SYSTEMS	\$175.00	\$175.00	Rental Charges per month from 2/24/05 to 07/23/05) for Pleasantville High School: "E" Cylinder @\$15 0-81pm Regulator @ \$20		x		The expenditure appears to be reasonable to ensure necessary medical treatment.	
815	11-000-290-610-0000-236	6001124	8/30/2005	P.O.E. BD. OF EDUCATION PERSONNEL	\$200.00	\$200.00	To replenish petty cash for the 2005/2006 school year to school checking account	x			" Denied; Do not want" is written on the receiving copy of PO. Review of check indicates that the check is made to POE. BD of Educational Personnel.	
816	15-000-223-600-0000-095	6002564	1/5/2006	PAULINE GERALD	\$211.57	\$211.57	Reimbursement for SFA Leadership Training breakfast and lunch for 20 people on 12/7/05 @ \$119.06; Reimbursement for ASK Workshop for parents 10/25/2005 @ \$46.75 Reimbursement for Math Workshop-Gifts given to parents on 10/26, 2005 @ \$45.76 For South Main	x			The purchase does not appear to contribute to the educational value or bring benefits to students.	
817	15-000-240-600-0000-095	6004346	5/11/2006	PAULINE GERALD	\$116.23	\$116.23	Reimbursement for one Toner purchased from Staples to Pauline Gerald @ \$116.23 for South Main Street School.		x		The expenditure appears to be necessary to run the copier machine.	
818	15-000-240-600-0000-095	6001969	11/8/2005	PAULINE GERALD	\$36.00	\$36.00	Reimbursement for Boxed of books returned to company for credit; shipped back by UPS		x		The expenditure appears to be necessary to claim credit.	
819	15-000-222-600-0000-060	6004609	5/28/2006	PHILADELPHIA NEWSPAPERS	\$82.50	\$82.50	Philadelphia Newspaper Delivery for 3rd, 4th & 5th grade at Washington Avenue Elementary on March 14, 21, 28, 31, 2006 Inv.0018033303316 Quantity: 660 @ 0.125 = \$82.5		x		This expense appears to be reasonable to educating the student on reading and news events.	
820	15-000-222-600-0000-060	6004613	5/28/2006	PHILADELPHIA NEWSPAPERS	\$27.50	\$27.50	Philadelphia Newspaper subscription for 3rd, 4th & 5th grade at Washington Avenue Elementary on April 7, 14, 21, 28, 2006 Inv.0018033304306 Quantity: 220 @ 0.125 = \$27.5		x		This expense appears to be reasonable to educating the student on reading and news events.	
821	15-000-240-600-0000-055	6001853	#####	PHONEXTRA	\$525.00	\$630.00	Data Drops including labor (Installation) and materials (CAT 5 Wire) provided to the Pleasantville Middle School:		x		The expenditure appears to be reasonable in providing infrastructure support.	
822	15-000-240-600-0000-055	6001380	9/16/2005	PHONEXTRA	\$470.00	\$610.00	Install 2 new voice (CAT3) wire runs including labor and material for Pleasantville Middle School		x		The expenditure appears to be necessary to improve the school infrastructure.	
823	15-000-240-600-0000-000	6001702	#####	PHONEXTRA	\$0.00	\$210.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
824	11-000-290-610-0000-351	6002640	1/18/2006	PITNEY BOWES	\$203.96	\$203.96	3 Boxes of Red Fluorescent Ink Cartridges (number 621-1) with a total of \$178.47 plus shipping/handling cost of \$25.49 shipped to Business Office of Pleasantville Public Schools Administrative Office		x		The expenditure appears to be necessary to ensure regular peroration of copier machines.	
825	11-000-290-610-0000-150	6000035	7/21/2005	PITTSRGROVE TWP BD OF ED	\$8,673.50	\$8,673.50	XEROX Paper delivered to Greyhound Academy at 115 West Decatur Avenue, Pleasantville, NJ: 390 x XEROX paper 8 1/2 by 11 @ \$21.5 each = \$8385 10 x XEROX paper 8 1/2 by 14 @ \$28.85 each = \$288.5		x		The paper is necessary to run copier machines.	
826	15-000-222-600-0000-080	5006138	5/20/2005	PLATO LEARNING	\$8,950.00	\$8,950.00				x	Information Is not available. Lack of documentation.	
827	11-000-290-610-0000-236	AUGBANKRE C	8/31/2005	PLEASANTVILLE BD OF ED	\$1,791.50	\$1,791.50				x	Screen print of the purchase order from the Accounting Software-Edu-Met.	
828	11-000-290-610-0000-150	AUGBANKRE C	8/31/2005	PLEASANTVILLE BD OF ED	\$1,601.50	\$1,601.50				x	Screen print of the purchase order from the Accounting Software-Edu-Met.	
829	11-000-290-610-0000-334	6001174	9/1/2005	PLEASANTVILLE BOE CAFETERIA	\$650.00	\$650.00	100 x College Information Breakfast @ \$6.5 on 12/23/2004 at Pleasantville High School Cafeteria	x			The purchase does not appear to contribute to the educational value or bring benefits to students.	
830	15-000-240-600-0000-055	6000115	8/1/2005	PLEASANTVILLE POSTMASTER	\$2,000.00	\$2,000.00	Mailing 2005-2006 for Pleasantville Middle School		x		The expenditure appears to be reasonable to the communication and correspondence of the school with other various parties.	
831	15-000-218-600-0000-080	6003287	3/9/2006	POSITIVE PROMOTIONS	\$425.57	\$476.79	Delivered to Leeds Avenue School: 1 x Ribbon Black History... @ \$19.95 4x Book: Believe, Achieve... @ \$26.75 each 1 x Ribbon Décor roll @ 19.95 30 x Trophy; Believe, Achieve @ \$0.89 each 4 x Sticker RL African American @ \$8.25 each 2 x ACT-BK Great AFR-AMER 21	x			Some items appear to be gifts or tickets. There is no explanation provided as to the purpose and need of purchased items. The expenditure does not appear to contribute to educational experience of students. As such, the expenditure appear to be discretionary	
832	11-000-290-610-0000-351	6001675	10/6/2005	PRESS LEGAL DEPT	\$0.00	\$499.80	Legal Advising in the Press of Atlantic City (Public Notice Request for Proposal): 5 x 5/16/05 TAVT 35603 @ \$16.66 = \$83.3 5 x 5/17/05 TAVT 35604 @ \$16.66 = \$83.3 5 x 5/18/05 TAVT 35605 @ \$16.66 = \$83.3 5 x 5/19/05 TAVT 35606 @ \$16.66 = \$83.3 5 x 5/20/05 TAVT			x	Legal advising is necessary to get qualified company for services such as: printing service, year book service, student uniform, employee uniform, accounting and auditing, legal service, labor relations, broker or records for property and casualty insurance	

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833	11-000-290-610-0000-150	6002379	#####	PRINT ART INC	\$608.00	\$608.00	Printing Service for 2000 Cumulative Record-File Folder @ \$608 for Records Department at 115 West Decatur Avenue, Pleasantville, NJ		x		The expenditure appears to be necessary to the operation of Records Department.	
834	11-000-290-610-0000-236	6003139	2/22/2006	PROGRESSIVE BUSINESS PUB	\$199.98	\$199.98	2 sets of New Jersey Federal and State Compliance Poster Set (Mandatory to display at work) @ \$99.99 each delivered to Business Office of Pleasantville Public Schools Administrative Office.		x		The expenditure appears to be reasonable to comply with relevant federal and state laws.	
835	15-000-222-600-0000-095	6003450	3/31/2006	PROQUEST INFORMATION & LEARNING	\$487.00	\$487.00	Renew SIRS support agreement for the period of April 2006 to March 2007 to the South Main Street School		x		The expenditure appears to be necessary to provide adequate support.	
836	11-000-290-610-0000-351	6000459	8/1/2005	RANDALL ROYAL	\$7.99	\$7.99	Reimbursement for BOE Batteries purchased on 07/06/05 to RANDALL ROYAL		x		The expenditure appears to be necessary.	
837	15-000-240-600-0000-080	6000280	8/1/2005	ROCKHURST UNIVERSITY	\$352.25	\$373.73	Books delivered to Leeds Avenue School: 2 x "Frankly Convey Style Guide" @ \$49.95 each 2 x "Better Business English Series" @ \$55 each 1 x "Business Letter for Busy People" @ \$ 24.95 1 x "Business Grammar & Usage" @ \$79.95 1 x "Memory System" @ \$24.95 P	x			There is no explanation provided as to the purpose and need of such books. The expenditure does not appear to contribute to educational experience of students.	
838	15-000-223-600-0000-055	6001716	#####	ROWAN/EL	\$11,520.00	\$11,520.00	Workshop/Training to Pleasantville Middle School: 4 x Summer Workshops: Differentiated Instruction, Thematic Instruction, Interventions for At-Risk Students, Project Based Learning 4 x Fall Follow up Sessions to Summer Training Spring Follow up Sessions t		x		The workshop training appears to be educational related and necessary to improve instructions	
839	11-000-290-610-0000-150	6002152	#####	SCANTEK ENTERPRISE INFORMANAGEMENT	\$4,990.90	\$4,990.90	68550 x Images prepped and scanned with quality control @ \$0.065 = \$4455.75 25 x boxing and labeling @ \$4.25 = \$106.25 2526 x Indexing by name and date of birth @ \$0.15 = \$378.9 2 x CD's Published @ \$25 = \$50 Delivered to Records Department at 115 W. Decat		x		Items purchased appear to be necessary to records operation and management. As such, the expenditure appear to be reasonable.	

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840	15-000-222-600-0000-055	6002223	#####	SCHOLASTIC	\$1,291.65	\$1,361.65	Books delivered to Pleasantville Middle School: 1 x Phyllis C. Hunter Classroom Library Grade 7-100 Titles @ \$395 1 x Phyllis C. Hunter Classroom Library Grade 8-100 Titles @ \$395 1 x Phyllis C. Hunter Classroom Library Grade 9-100 Titles @ \$395 Plus ship		x		Library books appear to be useful and beneficial to contribute to educational experience of students.	
841	15-000-222-600-0000-060	6003996	5/5/2006	SCHOLASTIC INC	\$0.00	\$850.08	Books delivered to Washington Avenue School.		x		\$249.86 worth of book was paid on 09/26/06. Books purchased as listed on the invoice appear to be educational related and beneficial to students' development.	
842	15-000-222-600-0000-055	6000431	8/1/2005	SCHOLASTIC LIBRARY PUBLISHING	\$4,457.08	\$4,457.08	Books delivered to Pleasantville Middle School		x		Books purchased appear to be reasonable to contribute to educational experience of students.	
843	11-000-219-610-0000-400	6004197	5/5/2006	SCHOOL NURSE SUPPLY	\$472.74	\$472.74	Nurse Supply for the Greyhound Academy		x		It appears that such expenditure is necessary to maintain routine operation.	
844	15-000-240-600-0000-050	6001343	9/8/2005	SCHOOL SPECIALTY	\$3,250.72	\$3,431.28	6 x Adjustable Height Standard Steel Gray Frame Science Tables @ \$519.88 each plus shipping & handling cost of \$131.44 delivered to Pleasantville High School for Biology/Science Rooms.		x		Tables purchased appear to be useful and beneficial to improve or facilitate students' learning.	
845	15-000-240-600-0000-050	6001344	9/8/2005	SCHOOL SPECIALTY	\$2,732.80	\$3,137.76	Tables & Chairs delivered to Pleasantville High School for Main Lobby Entrance; 4 x Mahogany Side Chair with Arms Fabric Color: Burgundy @ \$279.88; 4 x Mahogany Side Chair with No Arms Fabric Color: Burgundy @ \$265.88 1 x Mahogany Coffee Table @ \$245.88		x		Purchased items appear to be reasonable.	
846	15-000-240-600-0000-050	6001345	9/8/2005	SCHOOL SPECIALTY	\$2,436.20	\$2,758.80	10 x Burgundy/Black Frame Executive High-Back Chair @ \$229.88 plus shipping & handling cost of \$137.4 delivered to Pleasantville High School to be used for the Main Office Conference.		x		The expenditure appears to be reasonable to be used for meetings in the conference.	
847	15-000-221-610-0000-050	6001642	10/6/2005	SCHOOL SPECIALTY	\$1,614.48	\$2,091.48		x			Information is not available. Lack of documentation.	
848	15-000-240-600-0000-050	6004926	6/16/2006	SCHOOL SPECIALTY INC	\$1,647.38	\$1,647.38	21 x 30701659 H105 15-1/2 High Stack Chair Chrome Frame and book Rack Navy in Color @ \$73.88 = \$1551.48 plus shipping cost of \$95.9 delivered to Pleasantville High School			x	This expense appears to be excessive.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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849	15-000-222-600-0000-095	6001367	9/16/2005	SCOTT FORESMAN CO	\$4,685.00	\$4,685.00	Books such as 1st & 2nd grade pupil editions and 1st, 2nd, 3rd and 4th grade homework books delivered to South Main Street School.		x		Books purchased appear to be educational related and contribute to students' learning experience.	
850	15-000-240-600-0000-055	6003958	5/5/2006	SIR SPEEDY PRINTERS	\$1,905.00	\$1,905.00	15000 x 3 Part Disciplinary Forms @\$1905 delivered to Pleasantville Middle School		x		The purchased items appear to be useful to document and report any disciplinary actions. As such, the expenditure appears to be reasonable.	
851	15-000-240-600-0000-055	6003959	5/5/2006	SIR SPEEDY PRINTERS	\$1,266.99	\$1,369.38	229 x diplomas on bright white cover @ \$234.73 250 x Awards Assemble Program Gray 60LB and 400 x Promotion Programs Gray 60 LB @ \$181.66; 800 x Code of Infractions-Lime Cover @ \$850.6 Delivered to Pleasantville Middle School		x		The expenditure appears to be reasonable to the school graduation.	
852	15-000-240-600-0000-055	6001017	8/24/2005	SIR SPEEDY PRINTERS	\$1,053.50	\$1,053.50	Book/Manual delivered to Pleasantville Middle School 750 x Code of Infractions with a total of \$ 800.25; 125 x Staff Procedural Manual with a total of \$253.25		x		The expenditure appears to be necessary to enhance the awareness and enforcement of relevant procedures and to provide proper guidance towards work performance.	
853	15-000-240-600-0000-055	6000299	8/1/2005	SPARKLETTS DRINKING WATER	\$155.00	\$480.00	Water delivered to Pleasantville Middle School		x		There is no vendor copy and receiving copy of PO	
854	11-000-221-610-0000-234	6001855	#####	STAPLES	\$657.25	\$657.25	Massive Copying Fees per Staples to Curriculum & Instruction at 115 West Decatur Avenue, Pleasantville, NJ: 650 Inserts @ \$29.25 each; 16000 Printed Sheets @\$608; Assembly Fee @ \$20		x		The expenditure appears to be necessary to the operation of Curriculum & Instruction Department.	
855	15-000-240-600-0000-060	6001910	11/4/2005	STEWART INDUSTRIES	\$294.40	\$338.40	1 case of Savin ID#4310 toner delivered to Washington Avenue School		x		This expense appears to be reasonable for the ongoing operations of the District.	
856	11-000-290-610-0000-351	6000984	8/17/2005	STEWART INDUSTRIES	\$158.40	\$158.40	2 * Toners @ \$ 79.2 a piece delivered to Greyhound Academy		x		It appears that such expenditure is necessary to maintain routine operation.	
857	15-000-221-610-0000-050	6002069	#####	STOCKTON PERFORMANCE CENTER	\$180.00	\$180.00	26 x students to attend play The Odyssey on 11/18/05 @ \$4; 4 x chaperons to attend play The Odyssey on 11/18/05 @ \$4	x			The play did not seem to contribute to the educational value or bring benefits to students.	
858	15-000-222-600-0000-000	6004139	5/5/2006	SUPREME COMPETER RECYCLING INC	\$0.00	\$450.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
859	15-000-218-600-0000-095	6004207	5/5/2006	TEACHER'S MEDIA	\$147.33	\$147.33	Videos(FormatVHS) such as "Why study English Value Pack", "Why study Math Value Pack", "Why study Science Value Pack" and "Drugs, Alcohol & Tobacco" delivered to South Main Street School.		x		The purchased items appear to guide and benefit student's individual development. As such, the expenditure appears to be reasonable.	
860	11-000-230-610-0000-233	6004842	6/14/2006	THE PRESS	\$96.20	\$96.20	52 Weeks -(Saturday & Sunday only) subscription to "The Press of Atlantic City" from 04/30/06 to 04/30/07 for the employee in the "Public Relations"	x			It appears that the news paper is to be delivered to "home" of the employee in the Public Relations as indicated on PO with the handwritten "Home". The expenditure does not appear to be reasonable as it does not contribute to educational experience or bring	
861	11-000-290-610-0000-351	6001129	8/31/2005	TOSHIBA BUSINESS SOLUTIONS	\$11,440.00	\$11,440.00		x			Information Is not available. Lack of documentation.	
862	15-000-240-600-0000-095	6001594	10/6/2005	TOSHIBA BUSINESS SOLUTIONS	\$8,797.00	\$10,000.00	Toshiba Monthly Copier Rental/Supplies for South Main Street School: Invoice # 56492 for the period of November, 2005: 1 x Toshiba Monthly Rental Equipment @ \$3042.5; 1 x Toshiba Supplies included digital seg 4 @ \$2946 Invoice # 55211 for the period of Jun	x			The expenditure appears to be excessive. As by discussion with the Assistance Business Administrator, the district does not centralize the usage, lease and administration of copier machines across difference schools to negotiate an overall lower price by	
863	11-000-219-610-0000-400	6004595	5/26/2006	TOSHIBA BUSINESS SOLUTIONS	\$5,720.00	\$5,720.00	One Toshiba Monthly Rental Equipment @ \$3042.5; One Toshiba Supplies included digital seg 4 @ \$2677.5.	x			This purchase appears it may be discretionary and excessive.	
864	15-000-240-600-0000-055	6003960	5/5/2006	TOSHIBA BUSINESS SOLUTIONS	\$2,336.00	\$2,336.00	Office Supplies delivered to Pleasantville Middle School: 6 x YMCKT-KT Ribbon/sP55 @ \$184 apiece 4 x Hi-Durability Tac Blank Cards @ \$308 apiece		x		Office supplies appear to be reasonable to proper operation of printer/copier machines.	
865	15-000-222-600-0000-060	6004232	5/5/2006	TOSHIBA BUSINESS SOLUTIONS	\$463.20	\$1,522.75	25 x RISO BLK Ink @ \$28.95 each = \$463.2 delivered to Washington Avenue School		x		Office supplies appear to be reasonable to proper operation of printer/copier machines.	
866	15-000-240-600-0000-055	6002377	#####	TOSHIBA BUSINESS SOLUTIONS	\$860.00	\$860.00	Office Supplies delivered to Pleasantville Middle School: 3 x YMCKT-KT Ribbon/sP55 @ \$184 apiece 1 x Hi-Durability Tac 2 Blank Cards @ \$308 apiece		x		Office supplies appear to be reasonable to proper operation of printer/copier machines.	
867	11-000-222-610-0000-053	6003199	3/1/2006	TOTAL MEDIA INCORPORATED	\$127.00	\$127.00	100 x A0-002 Maxwell Com C 120 Voice Grade Pro Tapes @ \$1.27 apiece shipped to Business Office of Pleasantville Public Schools Administrative Office		x		The expenditure appears to be reasonable to recording of important meetings.	

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868	11-000-219-610-0000-400	6001650	10/6/2005	TOYS R US	\$39.99	\$39.99	OneTurbo Boost Car Seat purchased @ \$39.99 shipped to Student Services at 209 West Washington Avenue, Pleasantville, NJ	x			There is no explanation as to the purchase of the car seat. The purchase appears to be discretionary as it does not appear to contribute to the educational value or bring benefits to students.	
869	15-000-222-600-0000-055	6000463	8/1/2005	UPSTART	\$216.45	\$236.40	Library Supplies such as posters, bookmarks, library table signs and librarian's planner delivered to Pleasantville Middle School.		x		The items purchased appear to be necessary to the operation of the library.	
870	11-000-219-610-0000-400	6001748	#####	VILLAGE PHARMACY	\$4,350.00	\$5,000.00	Purchase Vaccine for nurses delivered to Student Services at 209 West Washington Avenue, Pleasantville, NJ @ \$4350		x		The expenditure appears to be reasonable to the health of nurses.	
871	11-000-290-610-0000-000	6002156	#####	VILLAGE PHARMACY	\$0.00	\$5,000.00		x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
872	11-000-221-610-0000-234	6002398	#####	W.S. GOFF, INC./STEELCASE INC	\$20.00	\$20.00	1 set of keys B129 (2 keys) for office furniture delivered to Cassandra Cherry-Davis at Decatur Ave Pleasantville, NJ		x		The expenditure appears to be reasonable as the keys are used for security purpose.	
873	15-000-240-600-0000-080	6000842	8/17/2005	XEROX CORP	\$5,509.00	\$5,509.00	Lease Agreement (including equipment, maintenance and supplies charges) Negotiated Contract#071835700 includes supplies serial#MRN020434 to be paid on a month to month basis @550.59 for the month of Aug, 2005 (invoice date: 09/01/05)	x			The expenditure appears to be excessive. As by discussion with the Assistance Business Administrator, the district does not centralize the usage, lease and administration of copier machines across difference schools to negotiate an overall lower price by	
874	15-000-240-600-0000-000	6004057	5/5/2006	XEROX CORP/EASTERN OPERATIONS	\$0.00	\$5,297.40	four months (Nov, 04, Dec, 04, Jan, 05, Feb, 05) x \$ 550.59	x			Closed Purchase Order and No payment made as indicated by the screen print of the purchase order from the Accounting Software-Edu-Met.	
875	15-000-221-610-0000-050	6000013	7/11/2005	XEROX CORP/EASTERN OPERATIONS	\$3,822.19	\$3,822.19	Meter Usage Charge for copier machines in various locations at Pleasantville High School		x		It appears that such expenditure is necessary for supporting operations in high school	
876	11-000-290-610-0000-236	6004372	5/11/2006	YOREL BROWNE	\$43.20	\$43.20	Overnight Mail Reimbursement to HR Director			x	There is no explanation as to the purpose or the need of such overnight mail. It appears to be discretionary.	
877	15-000-218-600-0000-095	6004160	5/5/2006	YOUTH LIGHT	\$210.70	\$210.70	Books/CD/Card Games for guidance program in South Main Street School such as "Counseling by Power Point", "Therapeutic Interventions Using Non-Therapeutic Games", "201 Icebreakers", "101 Creative Strategies...Unmotivated Student Learners", "200 Ways to Boy's		x		Review of books/CDs listed on the invoice indicates that they appear to be useful to counseling, guidance of students' educational and career development.	

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878	11-000-290-890-0000-236	5005349	4/6/2005	ACASA C/O DR. PHILIP W. HEERY	\$273.00	\$273.00	Business office created Purchase Order for Governor Teacher of the year Luncheon in Estell Manor, New Jersey attended by 7 Administrator from District	x			Governors Teachers of the Year Luncheon	
879	11-000-230-890-0000-232	5006489	6/7/2005	AMERICAN ASSN SCHOOL ADMIN	\$349.00	\$349.00	American Association of School Administrators 2005-2006 fees for Superintendent		x		Fee for job related organization	
880	11-000-230-890-0000-232	5005898	4/29/2005	BEST IMPRESSIONS	\$16.70	\$16.70	American Association of School Administrators 2005-2006 fees for Superintendent		x		Grip Ink Pens for Office and schools	
881	11-000-216-800-0000-400	5005909	4/29/2005	BETTY BACHARACH REHABILITATION CENTER	\$719.75	\$719.75	Evaluation done on March 17, 2005 on Student recommended by Student Services/Counseling depart of the district		x		Hearing Evaluation on student of District	
882	11-000-222-890-0000-053	5006936	6/21/2005	BOYAR & SANDLER SCHOOL COMMUNICATIONS	\$15,000.00	\$15,000.00	PO created by Business Administrator for June 2005 invoice		x		School Communication systems service, But Invoice is missing	
883	11-000-230-890-0000-232	5006056	5/9/2005	CAESARS ATLANTIC CITY	\$280.00	\$280.00	Superintendent stayed in Caesars Atlantic City for 2 nights for NJASA annual Spring Convention 2005 5/18-5/19.	x			Pleasantville District is 6 Miles from Caesars Casino Hotel where this convention was held no need to stay in hotel	
884	15-000-240-800-0000-050	5002451	1/31/2005	CARTER'S M. PRESS	\$650.00	\$650.00	Discipline Referrals, sent to the Pleasantville High School		x		Discipline Referrals for student Misbehavior	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
885	11-000-290-890-0000-001	5006447	6/2/2005	CELESTE COFFINEAU CONAGHY	\$500.00	\$500.00	Business Administrator created PO for Vandalism Reimbursement for Car damages on 4-5-2005 to be paid to Celeste Conaghy	x			There was no proof of property damage, no police report or pictures on file. There is no evidence that the District is liability for these expenses.	
886	11-000-290-890-0000-236	5006605	6/13/2005	CENTRAL SQUARE GALLERY	\$760.00	\$760.00	Art gallery retirement Frames/Plaques for 8 staff members	x			Invoice was not descriptive to who retired and when and what was written on it. discretionary	
887	15-000-240-800-0000-050	5002312	1/31/2005	CERAMIC SUPPLY OF NY & NJ	\$2,384.42	\$2,577.65	Elementary school purchased multiple arts and crafts supplies.		x		Arts and Craft supplies for classes for Spring semester	
888	11-000-230-890-0000-231	5005085	3/4/2005	COMFORT INN GASLAMP	\$901.13	\$901.13	Business Administrator Created the PO for 3 Board members to attend conference in San Diego, Three members of the Board stayed in Comport INN for 3 nights.	x			It appears duplicate PO's were created and paid. PO #5005079 also pays for these rooms. The trip to San Diego has no proper approval paper work for Out-of-State travel. The trip appears discretionary in nature as it was for Board Members.	
889	11-000-230-890-0000-231	5005079	3/2/2005	COMFORT INN GASLAMP	\$894.55	\$894.55	Business Administrator Created the PO for 3 Board members to attend conference in San Diego, Three members of the Board stayed in Comport INN for 3 nights.	x			It appears duplicate PO's were created and paid. PO #5005085 also pays for these rooms. The trip to San Diego has no proper approval paper work for Out-of-State travel. The trip appears discretionary in nature as it was for Board Members.	
890	11-000-290-890-0000-334	5005097	3/7/2005	COMPTIA	\$195.00	\$195.00	Pleasantville High School Technology fees for Program usage		x		Student Technology Usage	
891	20-212-200-590-0999-351	9999SAGE	1/31/2005	CONVERSION FROM SAGE JAN-31-2005	\$64,399.50	\$63,886.09			x		Expense incurred during the conversion from old accounting system to new.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
892	15-190-100-320-0000-095	5006898	6/15/2005	DELL COMPUTER CORP	\$10,000.78	\$10,000.78		x			Documentation was not provided by District	
893	15-000-240-800-0000-050	5001665	1/31/2005	DISCOUNT AUDIO	\$2,264.00	\$0.00	PO by Administrator Supervisor at Pleasantville High School for Liberty Deluxe w/ cd one handheld Microphone Wireless system	x			Set of 2 speakers and 1 microphone Wireless. Excessive and discretionary.	
894	11-999-999-999-9999-999	5002328	1/31/2005	DRIFTWOOD FLORAL	\$443.50	\$1,000.00	PO created by Personnel department for a open Purchase Order for school year 2004-2005. Open Account: purchases were made for flowers to Board Members for Illness Recoveries	x			Flowers for Mics Occasions should not have an open account and is not something to be budgeted for.	
895	15-000-222-800-0000-080	5000392	1/31/2005	EDUCATIONAL EQUIPMENT	\$498.80	\$500.00	Pleasantville High School Blanket PO for Library Equipment Repair for school year 2004 2005 .	x			No proof of where money was spent, no invoices provided. Should not give blanket PO's there always needs to be proof of what was repaired and where the money was spent	
896	15-000-240-890-0000-060	5006007	5/4/2005	EFFIE JENKINS SMITH	\$194.39	\$194.39	Teacher reimbursement for flower pots (576), pizza and cake	x			576 Flower pots and other food items, no documentation on what this was for purchased with personal credit cards.	
897	11-000-230-890-0000-232	5002168	1/31/2005	EPLUS TECHNOLOGY INC	\$690.76	\$690.76	HP LaserJet 3380 all in one ordered for Superintendents office.		x		Printer to Superintended office	
898	15-000-240-800-0000-085	5000400	1/31/2005	EXECUTIVE BUSINESS PRODUCTS	\$635.48	\$635.98	North Main Street School, Principal ordered 5 in 1 laser flatbed multi-function center items Hi yield toner cartridge items		x		Copier for North Main Street School	

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899	11-000-290-890-0000-236	5002070	1/31/2005	EXPRESS PRESS	\$408.07	\$408.07	Personnel Department 700 booklets for Staff recognition for the school year 2004-2005	x			Excessive and discretionary to print large quantity of booklets without demand	
900	11-000-230-890-0000-231	5000659	1/31/2005	FUNK WATER QUALITY MAYS LANDING	\$314.35	\$323.19	Business offices of the District 2004-2005 water cooler rental for 2 months from FEB 1st till March 31st	x			Water cooler and bottled water service of BOE/Supt. Office for school year.	
901	11-000-290-890-0000-351	5001528	1/31/2005	GAIL BENSON	\$1,200.00	\$1,200.00	Business Administrator created PO to pay for her Mentorship program as stated by her contract requirement to be an administrator in the district.		x		Fees for Mentorship of Business Administrator as stated in contract. Mandated by district/state.	
902	11-000-230-890-0000-231	5005768	4/22/2005	GARDENIA LEARY	\$1,654.92	\$1,654.92	Business Administrator approved for a Board member to attend conference in San Diego National School Board members Association Optional Conference	x			Out-of-State Conference for Board members. This is an optional trip for Board members and does not appear reasonable.	
903	11-000-230-890-0000-231	5005493	4/7/2005	GARDENIA LEARY	\$300.00	\$300.00	Business Administrator, for Deenie Leary a Board member to attend conference in San Diego National School Board members Association Optional Conference	x			No receipts or other descriptions provided for these expenses for out of state conference	
904	11-000-230-890-0000-231	5005494	4/7/2005	GERALDINE HAYER	\$300.00	\$300.00	Business Administrator, for Geraldine Hayer a Board member to attend conference in San Diego National School Board members Association Optional Conference	x			No receipts or other descriptions provided for these expenses for out of state conference	
905	15-000-240-800-0000-050	5006037	5/9/2005	HERFF JONES	\$286.00	\$286.00	Pleasantville High School Cap and Gown for Teachers at Graduation Ceremony		x		Needed for ceremony for Students/Administrators who perform in the ceremony	

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906	12-000-400-721-0000-370	5001711	1/31/2005	HONEYWELL INC	\$26,297.94	\$28,925.89	Only Received PO		x		Repair necessary for high school heater.	
907	11-000-290-890-0000-236	5001169	1/31/2005	INFORMATION DESIGN INC	\$2,625.00	\$2,625.00	Personnel Department Training and Services 8/17/04 Maintenance of HR software, Salary software, Budgeting software		x		Training for HR department	
908	15-000-240-800-0000-050	5002350	1/31/2005	J. W. PEPPER CONCERT BAND MUSIC	\$1,062.00	\$1,133.00	Athletic Department created this requisition for Pleasantville High School Public Announcement systems for Games and having sport and other songs to play during events ex. "Lets get Ready to Rumble" @ \$55 dollars, "Crazy in love" @ \$45 dollars.	x			Excessive the price per song was high and there are better cheaper alternatives	
909	11-000-290-890-0000-351	5006939	6/21/2005	JANECIA SMITH	\$178.20	\$178.20	Training reimbursement for Assistant BA "Preparing for Audit" taken at Mount Olive, NJ June of 2005		x		District gets Audited often and courses are needed to efficiently proceed through audits.	
910	11-000-230-890-0000-231	5006993	6/30/2005	JEROME PAGE	\$200.00	\$300.00	Board member Reimbursement for Travel expense for Dellums Commission conference Washington DC.	x			Out of state conference Better Health through Stronger Communities Public Policy Reform Dellums- Public Policy: Excessive and discretionary	
911	11-000-230-890-0000-231	5006080	5/17/2005	JERSEY SHORE COUNCIL	\$780.00	\$780.00	Business Administrator, with 11 other Board members held reception to Honor the Superintendent for Achievement in Education in Northfield New Jersey	x			Reservation for Reception Hall - appears excessive and discretionary	
912	15-000-240-800-0000-050	5002304	1/31/2005	JOHN SIMON INSTRUMENT CO	\$890.10	\$890.10	Pleasantville High School Science Department, Cleaned, repaired and replaced parts on 45 high school microscopes		x		This appears to be a reasonable expense.	

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913	11-000-230-890-0000-231	5006488	6/7/2005	KINKO'S	\$392.60	\$392.60	Business Office Created Purchase Order for Business Office 12 copies of Documents (unspecified) for the BOE of the district.		x		Deemed essential for board to make a more educated decision on issue.	
914	11-000-290-890-0000-001	5006453	6/2/2005	KRISTENE BERRY	\$400.00	\$400.00	Business offices created PO for Reimbursement to staff of Egg Harbor, NJ to replace back window and spoiler of her car. The date of the damage was stated as 2-18-05	x			Vandalism payment for car on School premises accident/ No evidence of district liability to pay for Vandalism, where the act took place and a police report.	
915	11-000-230-890-0000-231	5006116	5/17/2005	LAGUNA GRILL	\$420.00	\$420.00	Business Administrator 11 members of BOE for District at Laguna Grill in Brigantine, New Jersey for Honor Society Dinner May 19th 2005	x			12 dinners at 35 dollars a plate for Board of Education Members National Honor Society	
916	15-000-240-800-0000-050	5001064	1/31/2005	LASER COMP	\$444.85	\$500.00		x			Documentation was not provided by District	
917	11-000-230-890-0000-232	5002356	1/31/2005	MARGARET LATHERS	\$165.43	\$165.43	Superintendents- Office in December of 2004 for Notary kid and application fees and Palm Pilot warranty	x			Purchase order also paid for extended warrant for Superintendent's Palm Pilot @ \$50 dollars	
918	11-000-230-890-0000-231	5005769	4/22/2005	MARVIN ROYAL	\$197.04	\$161.62	Board member to attend conference in San Diego National School Board members Association Optional Conference April of 2005	x			Food and magazine costs, including candy during an Out-of-State trip	
919	11-000-230-890-0000-231	5006372	6/2/2005	MARVIN ROYAL	\$113.24	\$120.24	Business Administrator created PO for Board member to attend workshop in Newark and reimbursed for his travel and dinner	x			No information on what the specific conference was for and no proof of attendance or registration.	

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920	11-000-290-890-0000-001	5006016	5/4/2005	MICHELLE G. STEVENSON	\$500.00	\$500.00	Assistant Superintendent created this purchase order to reimburse teacher for damages for her car paying the 500 dollar insurance deductible. Reason given by teacher was "a stake sticking out curb in school parking lot	x			No police report provided or pictures on file documenting the incident of "Stake" damaging car bumper.	
921	11-000-230-890-0000-231	5006934	6/20/2005	MR. RAZEAR PRESSLEY	\$159.17	\$159.17	Board Member Reimbursement for Travel expense for training. Mileage		x		Board member training	
922	11-000-290-890-0000-351	5006018	5/4/2005	NEW JERSEY ASSOC. OF SCHOOL BUSINESS OFF	\$1,290.00	\$1,290.00	Assistant Superintendent created this purchase order for Annual Spring Conference May 18 2005 attended by Business Administrators, and Superintendents of District		x		Attended by Key employees of district.	
923	11-000-230-890-0000-232	5006072	5/10/2005	NJAFPA	\$399.00	\$399.00	Registration for the New Jersey Association of Federal Program Administration For District office		x		Required Registration for District	
924	11-000-230-890-0000-231	5006081	5/17/2005	OMNI RESTAURANT & CATERING	\$400.00	\$420.00	PO by created by Business Administrator for Retirement dinner for Pleasantville High School staff Attended by all Board Members at 35 dollars a plate x 12 people	x			Pleasantville High school Staff Retirement dinner for 12 People.	
925	11-999-999-999-9999-999	05PAYROLL	2/1/2005	PLEASANTVILLE BD OF ED	\$3,406.48	\$0.00	Payroll transaction for staff		x		Payroll for staff	
926	15-000-240-800-0000-085	5000225	1/31/2005	POSITIVE PROMOTIONS	\$2,540.00	\$2,540.00	North Main Street School, principal ordered Teachers and staff survival kit Teachers gift appreciation package, Greeting cards, desk organizer Quantity ranged from 80 to 100 for each item	x			No invoice Provided for items received also ordered large quantity (80- 100) of discretionary items such as Teacher survival kit and teachers gift package	

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927	11-000-290-330-0000-351	5007039	6/30/2005	RENAULT WINERY AND TUSCANY HOUSE RESORT	\$2,191.00	\$2,191.80	PO by Business office on behalf of the Board of Education, for a 2 day 2 night retreat to Winery and Tuscany House Resort in Egg Harbor City New Jersey attended by 10 Board members including Superintendent.	x			This expense appears discretionary. The resort is 10 miles from District. Did not see any educational or business value in trip.	
928	11-000-290-330-0000-351	5007039	6/30/2005	RENAULT WINERY AND TUSCANY HOUSE	\$769.57	\$769.57		x			Documentation was not provided by District	
929	11-000-290-890-0000-236	5006195	5/20/2005	STECHEER JEWELERS	\$1,019.00	\$1,019.00	Retirement Watches, Engraved Apple and Plaque for 10 retiring staff members Ordered in May of 2005	x			10 Watches for Retiring Staff not essential excessive at 100 dollars a person	
930	11-000-230-890-0000-231	5006728	6/13/2005	STECHEER JEWELERS	\$131.61	\$131.61	Plaque for Leo Polisano, no reason given for this in June of 2005.	x			No information about the Plaque that was ordered or engraving done	
931	15-402-100-730-0000-050	5005328	4/6/2005	STEWART INDUSTRIES	\$407.88	\$407.88	Equipment Rental Copiers Balance due for year 04-05		x		Copiers for Library and other sites	
932	12-000-400-721-0000-370	5005038	2/17/2005	SUNTRUST LEASING CORP	\$12,769.70	\$12,769.70	1 phone system contract payment Paid for by Business office		x		District Phone system	
933	11-000-216-800-0000-400	6003575	4/6/2006	ACADEMIC COMM ASSOC	\$448.95	\$448.95	Student Services requested Testing Assessment of Sound Awareness/ Speech and Language Specialists		x		Student Sound and Speech Tests	

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934	11-000-290-890-0000-236	6003411	3/24/2006	ACASA	\$352.00	\$352.00	Atlantic County Governors Education Recognition Program attended by 8 Pleasantville Administrators		x		Required attendance	
935	11-000-230-890-0000-232	6001339	9/8/2005	ACASA C/O DR. PHILIP W. HEERY	\$250.00	\$250.00	Membership Dues for the 2005-2006 School Year Atlantic city Assoc of School Admin Dr. Gail Brooks, Superintendent		x		Job related membership	
936	11-000-290-890-0000-236	6002920	2/3/2006	ATLANTIC BEHAVIOR HEALTH	\$1,160.00	\$1,160.00	Business offices created PO to pay for Employee Assistant Programs at Local health care facility for December of 2005		x		Employee Assistance Program for Pleasantville Employees	
937	15-000-240-800-0000-050	6002258	#####	ATLANTIC BUSINESS COMMUNICATIONS	\$779.90	\$779.90			x		For security team communication	
938	11-000-230-890-0000-231	6003198	3/1/2006	ATLANTIC COUNTY SCHOOL BOARDS ASSOCIATION	\$138.00	\$161.00	Atlantic County School Boards Association, Dinner Mullica Township New Jersey for 7 Board members dealing with Superintendent Evaluations	x			This expense does not appear essential . Board members are attending a dinner to discuss how to become better board members.	
939	11-000-290-890-0000-236	6001511	9/22/2005	ATLANTICARE BEHAVIORAL HEALTH	\$3,480.00	\$3,480.00	Business offices created PO to pay for Employee Assistant Programs at Local health care facility for the months of July, August, and September of 2005		x		Employee Assistance Program for Pleasantville Employees and Families 3 months	
940	11-000-230-890-0000-231	6002451	#####	BORDERS EXPRESS BOOKSTORE	\$172.70	\$172.70	12 Books for the BOE of District, " The Seventeen essential qualities of Team Players" Requested by Board member	x			Books seem to be more of a personal self improvement and does not have any direct relations to BOE duties	

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941	11-000-290-890-0000-236	6001681	10/6/2005	BOSCOV'S	\$900.00	\$900.00	PO by Business office for 18 gift cards for staff with perfect attendance 50 dollars each for BOSCOV's Department store	x			This expense appears discretionary for salaried employees to get attendance awards	
942	11-000-230-890-0000-232	6001614	10/6/2005	BROWNSTONE PUB INC	\$206.00	\$206.00	Superintendents Office created PO for Magazine subscription delivered to the Superintendent office.	x			Magazine Should be a personal expense	
943	11-000-230-890-0000-232	6000596	8/1/2005	CHARTWELLS DINING SERV	\$1,276.80	\$2,128.00	2 days of Breakfast and lunch for 80 people for Administrators Workshop @ at Richard Stockton College in Pomona, New Jersey	x			2 days of food provided for workshop 7 miles from the district where Richard Stockton college is located. discretionary	
944	11-000-230-890-0000-232	6000965	8/17/2005	CHARTWELLS DINING SERV	\$851.20	\$851.20	Secretary from Business Office created this PO for Administration retreat on 7/27/2005 and 7/28/2005 2 days of catering for \$425 each day	x			2 day retreat for Admin no documents of who or why this retreat took place. Expense seems excessive and discretionary.	
945	11-000-230-820-0000-351	6001578	10/3/2005	CHLOE FERREL AND RICHARD L. PRESS, ESQ.	\$10,000.00	\$10,000.00			x		Legally Bound to make payment	
946	11-000-222-890-0000-053	6003057	2/21/2006	CHRISTOPHER W. HEITMAN	\$1,040.00	\$1,040.00	Assistant BA - BOE meetings taped in Jan of 2006 for Video Project		x		Documents Board Meetings for the Public	
947	15-000-240-800-0000-050	6003419	3/30/2006	CITY OF PLEASANTVILLE	\$59,754.88	\$59,754.88	Billed for shared services including fleet/vehicle maintenance, fuel (gasoline & diesel) usage, Cops in School Programs and Associated Administrative Expense			x	The payment appears to be essential to provide necessary support for the school operation in the District.	

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948	11-000-290-890-0000-236	6002281	#####	CLARION	\$11,165.19	\$11,165.19	Purchase order created by Business office for Staff Recognition Luncheon, Banquet Lunch at Hotel Held on 10/28/2005	x			No information on what the specific reason behind lunch. The expense is excessive and discretionary	
949	11-000-230-890-0000-231	6002206	#####	COMMERCIAL EMBLEM COMPANY	\$144.00	\$144.00	Business Administrator ID for new Board Members		x		BOE ID badges	
950	11-000-230-890-0000-231	6001909	11/3/2005	COUNCIL OF BLACK FACULTY & STAFF	\$130.00	\$130.00	PO by Business Administrator on behalf of the Board of Education, for 2 members of the Board of Education Superintendent and teacher to attend Dinner at 65 dollars a plate in POMONA New Jersey	x			Excessive and discretionary - this is not District related/educational related business seems to be a personal and social organization.	
951	15-000-240-800-0000-050	6001890	11/2/2005	COVE COMMUNICATIONS	\$548.42	\$548.42	Lobby Security- for Pleasantville High School Phone and Data line for security personnel		x		Telephone to security Desk in High School	
952	11-000-290-890-0000-236	6004984	6/22/2006	DENNIS A. HURLEY, PHD	\$600.00	\$1,200.00	Asst. Business Administrator Fees for Mentor part of Contract to be a Administrator in a School District.		x		Mentorship fees paid to Dr. Hurley, Part of BA contract to meet requirements	
953	11-000-230-890-0000-231	6002599	1/17/2006	DEVA TRAVEL INC	\$4,037.20	\$4,037.20	Hotel stay, transportation and shuttle service from Pleasantville to Philadelphia, PA for 66th Annual NJSBA CUBE Conference held in Chicago from April 7-11, 2006 attended by 2 teachers with a total of expenditure of \$ \$2,018.60 per person.		x		Review of NJDOE Approved & Denied Travel Log indicates that travel requests for the conference were approved by the NJDOE with the cost of \$1798.4 for both Geraldine Hayer, Board Member of Pleasantville BOE and Harriet Jackson, Board Member of Pleasantville	
954	11-000-230-890-0000-232	6002801	1/27/2006	DEVA TRAVEL INC	\$2,018.60	\$2,018.60	Superintendent trip to the 66th annual National Board association conference in Chicago, IL. Air fair, travel and hotel stay at Westin of Chicago for 4 nights.		x		Trip was state approved.	

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955	11-000-230-890-0000-232	6001821	#####	DR. DANIEL LOGGI, TREAS.	\$120.00	\$120.00	Superintendent attended training for NJFPA on Friday Dec 2 2005 in Atlantic city at the Trump Marina Hotel		x		Trip was to better educate the Superintendent on Day to day duties	
956	11-000-230-890-0000-232	6004443	5/22/2006	DR. PHILIP HENRY TREASURER, ACASA	\$352.00	\$352.00	Secretary requisitioned dinner for 8 students 8th and 12th grade plus 3 administrator for Academic excellence recognition at Clarion Hotel and Convention Center		x		State Recognized Lunch	
957	11-000-290-890-0000-236	6002146	#####	DRIFTWOOD FLORAL	\$141.50	\$141.50	Flowers ordered for Oct 28th 2005 delivery date Corsage Double white x 20 And Boutonniere White Carnation x 10. Ordered by District BOE	x			Flowers for Staff Recognition did not indicate for what recognition. Deemed discretionary, non educational.	
958	11-000-222-890-0000-053	6003725	4/12/2006	EDUCATIONAL EQUIPMENT	\$209.00	\$209.00	Pleasantville High School 1 TV repaired Cleaned and Tube replaced Labor + parts		x		TV repaired at school used for educational videos and news	
959	20-270-200-999-0000-999	EXPTRN09	9/1/2005	EXPENDITURE TRANSFER	\$9,500.00	\$0.00		x			Documentation was not provided by District	
960	15-000-222-890-0000-095	6003424	3/31/2006	FOLLETT SOFTWARE CO	\$595.00	\$595.00		x			Documentation was not provided by District	
961	11-000-230-890-0000-232	6000904	8/17/2005	GAIL D BROOKS	\$290.87	\$290.87	PO by Business office on behalf of the Board of Education, for supplies for a 2 day 2 night retreat to Winery and Tuscany House Resort in Egg Harbor City New Jersey attended by 10 Board members including Superintendent.	x			Paid Month Cable bill for \$131 Dollars for Home Address in Camden New Jersey, and other purchases for Board Retreat. Sun Glass Clips, Candy. discretionary, excessive and not for educational use.	

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
962	11-000-230-890-0000-231	6002602	1/17/2006	GAINER'S FLORAL SERVICES	\$185.00	\$185.00	Flowers for Superintendent multiple orders, Floral arrangements from the Board to the Superintendent 3 different occasions, Birthday, Illness and Congratulations ETC.	x			Non-Essential to purchase floral arrangements for random occasions from School funds.	
963	11-000-230-890-0000-231	6004938	6/16/2006	GANN LAW BOOKS	\$200.25	\$200.25	Asst. Business Administrator, 2006-2007 Statutes Title 18A Law Books 1 for BA 1 for Asst. BA 1 for Finance Chair		x		Books related to Job of Business Administration	
964	11-000-230-890-0000-231	6003564	4/5/2006	GERALDINE HAYER	\$300.00	\$300.00	Meals for Trip to Chicago trip for 66th Annual NSBA conference April 6-11		x		State Approved Conference	
965	11-000-290-580-0000-351	6000769	8/1/2005	GREGORY ALLEN	\$158.50	\$158.50	Reimbursement for Retreat Supplies such as comb-binding and binding cover etc. to Assistant Superintendent for the date of 07/26/05		x		The expenditure appears to be essential.	
966	11-000-230-890-0000-231	6003563	4/5/2006	HARRIET TORIAN JACKSON	\$300.00	\$300.00	Meals for Trip to Chicago trip for 66th Annual NSBA conference April 6-11		x		State Approved Conference	
967	15-000-240-800-0000-050	6000316	8/1/2005	JAMES DOORCHECK INC.	\$3,281.50	\$3,536.50	500 combination locks ordered for Pleasantville High school with master Key Ordered in July of 2005		x		Locks obtained for Lockers at High School	
968	11-000-230-890-0000-231	6002600	1/17/2006	JAYSON ADAMS	\$180.17	\$180.17	Board Member travel to New Jersey Board of Education conference, including meals and mileage - 348 miles and tolls		x		State conference and only 1 member attending meals were at Fast-food establishment	

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969	15-000-240-800-0000-055	6001475	9/22/2005	JEAN BARKSDALE	\$547.63	\$547.63	Food Reimbursement for Staff breakfast from Dunkin Donuts Breakfast, Lunch take out sandwiches at SAMS warehouse for Pleasantville Middle School staff.	x			discretionary to have staff lunch for 400 dollars.	
970	11-000-230-890-0000-231	6001677	10/6/2005	JO JO'S PIZZERIA	\$183.31	\$183.31	Business Administrator created PO for ordering sandwiches and pizza for Different Board meetings 3 meetings covered in this Purchase order fall of 2005.	x			This is one of over 10-12 Pizza purchases from this vendor over a period of a few months for BOE meetings. discretionary and excessive	
971	11-000-230-890-0000-231	6002396	#####	JO JO'S PIZZERIA	\$180.13	\$180.13	PO created by Business Administrator, for BOE meeting regarding Human Resources 10-24-05 and Finance Committee 11-14-05 Both Meetings ordered Pizza delivered to the District Head Quarters	x			This is one of over 10-12 Pizza purchases from this vendor over a period of a few months for BOE meetings. discretionary and excessive	
972	11-000-230-890-0000-231	6004491	5/25/2006	JO JO'S PIZZERIA	\$83.45	\$83.45	Finance Committee with in the Board, meeting for district advisory Pizza ordered to be delivered to the District headquarters.	x			This is one of over 10-12 Pizza purchases from this vendor over a period of a few months for BOE meetings. discretionary and excessive	
973	15-000-218-800-0000-050	6004768	6/5/2006	KEEPER BACK BAY FISHING	\$375.00	\$375.00	Fishing Trip at Keepers back bay fishing for Students in Margate, New Jersey- Requisition by teacher at Greyhound Academy in Pleasantville, including gear and bait	x			No list of students time date or invoice of what was purchased	
974	11-000-230-890-0000-231	6002177	#####	KELSEY & KIM'S Catering	\$143.00	\$143.00	Business Administrator, created PO for Catering a BOE Transportation Meeting, at the District, Ordered Chicken, Mac and Cheese, Sides and Cake for 10-18-05 meeting.	x			Catering is not considered an essential expenditure for BOE meetings	
975	11-000-230-890-0000-232	6000589	8/1/2005	KIWANIS CLUB OF PLEASANTVILLE	\$140.00	\$140.00	Business Office - Superintendent - Club Dues for Educational Leaders in Community		x		Kiwanis is a Organization to better teach and organizing educational institutions	

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976	15-000-240-800-0000-050	6004442	5/19/2006	LAGUNA GRILL	\$1,320.00	\$1,320.00	38 Members of National Honor Society plus 4 administrators for Dinner at Laguna Grill May 23 2006	x			30 dollars a plate plus no receipts or vendor invoice	
977	12-000-400-721-0000-370	06LASALLE	#####	LASALLE NATIONAL LEASING CORP	\$44,239.45	\$44,239.45		x			Documentation was not provided by District	
978	11-000-230-890-0000-231	6002603	1/17/2006	LRP PUBLICATIONS	\$243.00	\$243.00	Assistant Supt. PO for Subscription to Newsletters for the Board of Education of the District. Publication "Board and Administrators" Quantity of 10		x		Job Related document	
979	11-000-230-890-0000-231	6001063	8/25/2005	MARRIOTT HANOVER	\$760.00	\$760.00	Reservation for 2 Board members to attend National Black Issues Convention in Whippany, New Jersey. Oct 5 - 9th 2005	x			Convention did not have to do with Child Education and there were no invoices or other documents regarding this conference	
980	11-000-230-890-0000-231	6001505	9/22/2005	MARRIOTT HANOVER	\$380.00	\$380.00	Reservation for 1 board member to attend National Black Issues Convention in Whippany, New Jersey. Oct 5 - 9th 2006	x			Convention did not have to do with Child Education and there were no invoices or other documents regarding this conference	
981	11-000-230-820-0000-351	6004760	6/2/2006	MASELLI WARREN, P.C.	\$30,000.00	\$30,000.00	Asst. Business Administrator created PO for Judgment against the district 3 Monthly Payments Against \$50,000/ 3 payments of \$10,000		x		Judgment against district had to be paid by order of the Courts of the State of New Jersey	
982	15-000-240-800-0000-055	6002552	#####	MAZZA'S FURNITURE & CARPET	\$4,559.50	\$4,559.50	Pleasantville Middle School New carpeting for Floors and offices in Middle school		x		Old Carpeting Damaged Middle school	

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983	11-000-290-890-0000-236	6001194	9/1/2005	MOSSMANS BUSINESS MACHINES	\$240.00	\$240.00	Shipped to Business Office 2 Toner Cartridge's for Copier/Printer		x		Printer Supplies to District	
984	11-000-230-890-0000-231	6001474	9/22/2005	NAACP MAINLAND BRANCH	\$450.00	\$450.00	Business Administrator created the PO for Superintendent and 9 other Board members to attend NAACP Freedom Fund Luncheon on Oct 15, 2005	x			Board Members went to Luncheon 45 dollars a plate discretionary for the District to pay for personal/political society lunch events	
985	11-000-230-890-0000-232	6002572	1/10/2006	NATIONAL SCHOOL BOARDS ASSOCIATION	\$1,070.00	\$1,070.00	Business Office of District Superintendent to NSBA conference expenses to go to Chicago		x		State approved Trip	
986	11-000-290-890-0000-236	6000325	8/1/2005	NATIONAL SEMINARS GROUP	\$189.00	\$194.72	Registration by assistant board secretary for the seminar held at Freehold Gardens Hotel, Freehold, NJ on 01/19/05 on "Basics of HR Law"		x		It appears that the seminar is for the purpose of continuing education and personnel development.	
987	11-000-230-890-0000-231	6001050	8/25/2005	NEW JERSEY BLACK ISSUES CONVENTION	\$700.00	\$700.00	Registration for the Annual Black Conference held on Oct 6-9, 2005 at Whippany, NJ attended by 2 teachers for \$350 each.	x			The registration for the Annual Black Conference does not appear to be essential.	
988	11-000-230-890-0000-231	6001366	9/15/2005	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$2,645.00	\$2,645.00	Registration for board members and business administrators for Annual 2005 School Board Conference		x		Education Program for Board Members provided by State	
989	11-000-230-890-0000-232	6001224	9/8/2005	NJ SUPERINTENDENTS STUDY COUNCIL	\$250.00	\$250.00	Dues for Superintended for NJ Superintendents Study council for school year 2005-2006.		x		Organization Job Related and programs deemed essential to help build better districts	

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990	11-000-230-890-0000-232	6004855	6/14/2006	NJASA	\$400.00	\$400.00	Secretary ordered Renewal of NJASA Legal Research Publication for 2006-2007 Administrative guide, School news brief, impact on negotiation, special education bulletin.		x		Required Guide and Publication for District Administration	
991	50-910-310-100-0000-352	06PAYROLL	7/1/2005	PAYROLL	\$13,655.00	\$0.00	Payroll transaction for staff		x		Payroll transfer - appears to be an intra-transfer of funds.	
992	11-000-230-890-0000-231	6000460	8/1/2005	PLEASANTVILLE BOE CAFETERIA	\$3,160.68	\$3,160.68	Business Administrator created this PO to pay for 10 invoices for Catering for all Board meetings from March of 2005 till July of 2005. For all Board and Committee meetings.	x			BOE Meetings catered for 5 months. Does not seem essential to order food for every meeting big and small.	
993	11-000-230-890-0000-231	6001364	9/15/2005	RENAISSANCE LAS VEGAS HOTEL	\$1,039.86	\$1,039.86	PO created by Business Administrator, for 2 Board Members for a 3 nights Hotel stay at the Renaissance Hotel in Las Vegas for Cube Conference in	x			Conference attended by Board Members Out of state. This appears to be a discretionary expense for an optional meeting	
994	11-000-230-890-0000-231	6003336	3/22/2006	RUSSELL BANKS/SPECIAL OCCASION	\$500.00	\$500.00	Interim Superintendent Reception from the BOE, R&B group performance on March of 2006 in Galloway, New Jersey.	x			Reception and band are discretionary, excessive and not educationally related.	
995	11-000-216-800-0000-400	6004499	5/25/2006	SHORE THERAPY, CREF II	\$800.00	\$800.00	Student Services/Counseling Department ordered medical evaluations on 2 students		x		Student Medical evaluations	
996	11-000-290-890-0000-236	6000422	8/1/2005	STECHEER JEWELERS	\$699.30	\$699.30	Pins for Staff recognition for 14 staff members Purchase order by District Business offices	x			\$50 dollar pins x 14 for staff members, no documentation on what the award or pin was for	

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997	11-000-290-890-0000-236	6000936	8/17/2005	STECHEER JEWELERS	\$369.00	\$369.00	3 Watches for Retiring staff Aug of 2005, Purchase Order by District Business office	x			100 dollars a watch seems excessive and discretionary	
998	11-000-230-890-0000-545	6004406	5/11/2006	TREASURE, STATE OF NEW JERSEY	\$185,979.39	\$185,979.39	Reimbursements to the State of New Jersey by Pleasantville BOE for School Year 2003/2004: 1)Total Contracted Salaries Title I & Other Federal Programs Covered by Teachers' Pension & Annuity @ \$86695.21 2)Total Contracted Salaries Title I and Federal Salary		x		The payment appears to be reasonable to comply with relevant federal & state laws/regulations	
999	11-000-230-890-0000-232	6000827	8/17/2005	URBAN SCHOOL SUPERINTENDENTS NJ	\$3,500.00	\$3,500.00	Superintendent Dues for Urban School Superintendents of New Jersey for school year 2005-2006		x		Dues for recognized organization used by many Superintendents in NJ	
1000	11-000-230-890-0000-231	6003821	5/1/2006	WASH'S INN	\$360.00	\$360.00	PO Assistant BA for an Retirement Dinner for teacher at Wash's Inn Pleasantville NJ May 5th 2006 Dinner attended by Board of Education	x			10 people all Board Members at \$40 dollars a plate	
1001	15-000-240-800-0000-050	6001700	#####	XEROX CORP/EASTERN OPERATIONS	\$21,792.18	\$21,845.91	Equipment Maintenance & Supply Charge performed for School Year 2005-2006 XEROX Machines at various locations in Pleasantville High School		x		The payment appears to be essential to daily operation of the High School.	

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1	N/A	602	5	NULL	RICHARD MOORE	(385.50)	(385.50)		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
2	N/A	602	7	NULL	PAULETTE TAYLOR	(4,066.05)	(4,066.05)	Adjusting entry to void prior year check (2004). The original disbursement was charged to the Funded Programs account.		x		This was an accounting adjustment entry to void and reissue a check. The details and documentation for the offsetting PO indicated the transaction as reasonable.	
3	N/A	10-1990-000-	15	NULL	SANDRA GOLDEN	8.00	8.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
4	N/A	602	28	NULL	PSYCHOLOGICAL CORPORATION	(1,214.68)	(1,214.68)	Accounting adjustment to avoid the prior year 2004		x		Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
5	N/A	402	38	NULL	PLEASANTVILLE BOE CAFETERIA	225,430.98	225,430.98		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
6	N/A	10-1990-000-	45	NULL	MARISOL RIVERA	2.00	2.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
7	N/A	10-1990-000-	47	NULL	PAULA GLASS PRICE	9.00	9.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
8	N/A	10-1990-000-	49	NULL	ROSA MARADIAGA	13.00	13.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
9	N/A	10-1990-000-	63	NULL	HAZEL VAUGHN	21.00	21.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	

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10	N/A	10-1990-000-	70	NULL	SHANAY WILLIAMS	45.00	45.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
11	N/A	10-1990-000-	82	NULL	MARIA BETANCOURTH	3.00	3.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
12	N/A	10-1990-000-	85	NULL	NELSON CERON	3.00	3.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
13	N/A	10-1990-000-	102	NULL	RUSSINA BISHOP	4.00	4.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
14	N/A	10-1990-000-	104	NULL	KARINA GUEVARA	8.00	8.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
15	N/A	10-1990-000-	121	NULL	TRACYKIA SCONIERS	3.00	3.00		x			Documentation was not provided by District. The Object Code, full Account Number and PO Date were not provided in the electronic file submitted by the District.	
16	512	15-000-270-512-0000-080	4900105	1/31/2005	FIRST STUDENT INC	426.00	426.00	Elementary School (Leeds Avenue School) - June 10, 2004 there were 2 trips to the Cape May Park for first grade and kindergarten teachers.	x			The documentation appears to be teacher-specific and does not indicate whether students were a part of the trips.	
17	610	20-435-100-610-0000-545	4900311	1/31/2005	POSITIVE PROMOTIONS	1,009.00	1,009.00	Purchases of: Medallions for Perfect Attendance, Reading Award, Pencils, Most Improved Ribbons, etc. for North Main Street School. This items were distributed at the End-of-Year Award Ceremony.		x		These purchases appear reasonable and add motivational value to the educational experience for the students.	
18	610	11-190-100-610-0000-265	4901123	1/31/2005	EXECUTIVE BUSINESS PRODUCTS	47.48	47.48	Purchased overhead transparencies for instructional purposes at the Leeds Avenue School.		x		Transparency slides were used for instructional purposes and to make visual presentations.	
19	610	15-190-100-610-0000-050	5000087	1/31/2005	FISHER SCIENTIFIC	4.63	4.63		x			Documentation was not provided by District.	

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20	620	11-000-262-620-0000-351	5000372	1/31/2005	ATLANTIC CITY ELECTRIC	15,625.40	15,625.40	One of many invoices paid under this PO for Energy/Electric power to all 5 District schools for the FY 2004/2005		x		Utility expense for all schools.	
21	999	11-999-999-999-9999-999	5000489	1/31/2005	PLEASANTVILLE CITY -SEWER	12,039.88	12,039.88	Sewerage costs for District for the school year 2004-2005		x		District sewerage expenses for the school year appear reasonable.	
22	610	15-190-100-610-0000-060	5000536	1/31/2005	SCHOOL SPECIALTY	0.00	0.00	PO was canceled in the system.	x			PO was canceled in the system.	
23	610	20-211-100-610-0000-234	5000560	1/31/2005	SCHOOL SPECIALTY	0.00	0.00	PO was canceled in the system.	x			PO was canceled in the system.	
24	800	15-402-100-800-0000-050	5000695	1/31/2005	SCHEDULE STAR	225.00	225.00	Pleasantville High School Athletic Department purchased new subscription to Schedule Star, an interactive scheduling tool for athletics and other school activities. The tool allows for auto online updates. The subscription was for the school year 2004-2005			x	The District implemented a Board-approved automated scheduling system for the athletic program. However, the ongoing costs to maintain the system may appear excessive for a high school athletic program.	
25	640	15-190-100-640-0000-050	5000838	1/31/2005	HOUGHTON MIFFLIN	516.10	516.10	Purchased 5 copies of "Discover Our Heritage", 5 copies of "Across the Centuries" along with teacher's editions to be used at the Pleasantville Alternative Center			x	The purchase of these study materials appear to be appropriate and appears reasonable to course curriculum of the school. However, the PO and check dates are the same which is unusual.	
26	320	11-240-100-320-0000-400	5000988	1/31/2005	MULTILINGUAL ASSESSMENT SERVICES	1,000.00	1,000.00	Student Services ordered Speech Evaluations for Bilingual Students within the District.		x		Speech Evaluations determine if the student needs to be placed in ESOL classes. These evaluations are a state requirement and appear reasonable.	
27	566	11-000-100-566-0000-400	5000992	1/31/2005	BANCROFT SCHOOL OF HADDON HEIGHTS	39,750.00	39,750.00	Tuition expense for Special Needs students for the school year 2004-2005 2 students			x	The District is required to pay for any educational needs it can not provide directly for its Special Needs students. Under this PO, education was provided for 2 students.	
28	290	15-000-291-290-0000-080	5001043	1/31/2005	AETNA US HEALTHCARE	3,701.85	3,701.85	Blanket PO for Health Insurance for school year 2004/2005 for District employees.		x		Insurance premium for District employees. This is only one payment from a blanket PO of \$96,000.	
29	600	15-000-213-600-0000-050	5001066	1/31/2005	PLEASANTVILLE BOE CAFETERIA	500.00	500.00	Pleasantville High School: 250-person Back-to-School Dinner held on September 30, 2004.	x			This dinner was held for teachers and employees of the District's high school. The expense appears to be discretionary in nature.	
30	640	20-501-100-640-0000-545	5001314	1/31/2005	HOUGHTON MIFFLIN	4,891.35	4,891.35	Purchased multiple Level Readers, including, Below Level Strand and On Level Strand through the Funded Programs Office.			x	These purchases were paid out of the Funded Programs Office. Funds contributed to this office are provided at the Federal level. These purchases appear reasonable.	

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31	640	15-190-100-640-0000-050	5001474	1/31/2005	THOMSON LEARNING	1,533.42	1,533.42	The invoice indicated that International Business textbooks were purchased for the Pleasantville Alternative School.		x		The purchase of these books appear reasonable and appropriate for the Pleasantville Alternative School.	
32	610	15-190-100-610-0000-060	5001589	1/31/2005	SCHOOL SPECIALTY	6,268.55	6,268.55	Washington Avenue School administration ordered supplies in September 2004, including glue, scissors, paper punch, pencil sharpener, Post-Its and other misc. items.		x		Multiple supplies for the school year 2004/2005. These supplies appear reasonable and appropriate for the ongoing educational needs for the students at the middle school.	
33	321	20-211-200-321-0000-234	5001630	1/31/2005	ATLANTIC HUMAN RESOURCES	136,054.00	136,054.00	An enrichment program was established at the Early Childhood Center		x		This expense appears reasonable to sustain the enrichment program. According to the Assistant Business Administrator, this is not a blanket PO but one which is paid to the firm based on the number of students that attend the program. This program is funded through the Funded Programs Office.	
34	800	15-401-100-800-0000-050	5002093	1/31/2005	LAKEWOOD HIGH SCHOOL JROTC	150.00	150.00	Junior ROTC Registration for Drill Team Competition on 12/18/2005 in Lakewood, New Jersey		x		JROTC Drill Team competed in the Local High School Competition for Drills	
35	610	15-190-100-610-0000-060	5002123	1/31/2005	PITTSBORO TWP BD OF ED	914.40	914.40	Washington Avenue School received flare cartons and colored Xerox paper.		x		These items were purchased for school projects and appear reasonable and appropriate for classroom learning.	
36	500	15-000-213-500-0000-060	5002213	1/31/2005	PLEASANTVILLE BOE CAFETERIA	999.00	999.00	Food catered for BOE.	x			Food catering expense is considered a discretionary expense.	
37	580	20-270-200-580-0000-545	5002226	1/31/2005	SOUTHERN REGIONAL ETTC	9,746.00	9,746.00	Educational Technology Training Center at Richard Stockton College - training hours based on student enrollment at the District. Pleasantville had 3,544 students in school year 2004/2005 and was billed \$2.75 per student. For a total of 492 ETTC hours to be used between July 1, 2004 and June 30 2005.		x		Grant Funded program - This expense also satisfies part of the NJDOE professional development requirements for certain employees.	
38	999	11-999-999-999-9999-999	5002328	1/31/2005	DRIFTWOOD FLORAL	556.50	556.50	Flowers were shipped to the Human Resource Department at Pleasantville Public Schools Administrative Building.	x			This expenditure is considered discretionary as it is not educational-related and does not contribute to the educational value of students.	
39	610	15-190-100-610-0000-055	5002332	1/31/2005	EXECUTIVE BUSINESS PRODUCTS	392.24	392.24	Boxes of Black VIS Hanging file folders and red pens delivered to Pleasantville Middle school		x		Supplies needed for the new school year.	

Transaction Detail (as per District system)									Analysis Performed			Results of Analysis	
Control Number	Object Code	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary Appears Reasonable	Inconclusive	Comments	District Comments	
40	320	15-000-223-320-0000-050	5002447	1/31/2005	BUREAU OF EDUCATION & RESEARCH	175.00	175.00	Workshop held in Cherry Hill, New Jersey attended by the Athletic Director of the high school. Program subject was " Strengthening your Physical Education Program".	x		Benefits students with better instructions received in Physical Education classes		
41	610	11-209-100-610-0000-050	5002512	1/31/2005	NASCO	70.23	70.23	Pleasantville High School: 1 Dry Erase Handwriting set and 1 Telling Time Bingo		x	It is unclear why these items were needed for the high school. Consequently, the results are inconclusive.		
42	610	15-190-100-610-0000-080	5002541	1/31/2005	SCHOOL SPECIALTY	103.82	103.82	Welcome banner, Wild About Reading Books and bookmarks. Ordered by Leeds Avenue Elementary School.	x		These supplies were purchased to promote reading among the students and appear reasonable and appropriate.		
43	280	11-000-291-280-0000-236	5002586	1/31/2005	ATLANTIC COUNTY INSTITUTE OF TECHNOLOGY	230.00	230.00	Electricity Class at Technical College for 1 person. For Semester starting Jan of 2005		x	No reason was given for the class nor the position of the person in the District taking the class.		
44	100	20-231-100-100-0000-545	5002763	1/31/2005	RAQUEL CASTILLO	170.00	170.00		x		Documentation was not provided by District.		
45	519	11-000-270-519-0000-352	5002774	1/31/2005	CHRISTINA HOLMES	1,156.50	1,156.50	Transportation of 3 students for school year of 2004-2005 (Special Needs Children to schools outside the District)	x		The State requires transportation be provided to special needs children. As such, this transaction appears reasonable and appropriate.		
46	519	11-000-270-519-0000-352	5005020	2/16/2005	MAQBOOL BHATTI	771.00	771.00	Transportation of 3 special needs students for school year of 2004-2005 (Special Needs Children transported to schools outside the District)	x		The State requires transportation be provided to special needs children. As such, this transaction appears reasonable and appropriate.		
47	511	11-000-270-511-0000-352	5005051	2/23/2005	INTEGRITY TRANSPORTATION	102,404.52	102,404.52	The purchase order indicated that a contracted payment was made for February 2004/2005.		x	This purchase order is in line with the contract established with the vendor. However, the expense is inconclusive as the PO date is the same as the check date, which is unusual.		
48	512	15-000-270-512-0000-055	5005065	3/2/2005	COACH USA	775.00	775.00	6/4/2005 Incentive Trip to Baltimore Inner Harbor 7:30 A.M.- 5:00 P.M. ordered through the Pleasantville Middle School		x	Trip to Harbor and Aquarium on Saturday. The purpose of the trip was not clear nor was there any indication in the supporting documentation of who or how many went on the trip.		
49	580	20-438-200-580-0000-085	5005073	3/2/2005	DEVA TRAVEL INC	4,310.00	4,310.00		x		Documentation was not provided by the District. Also, the PO date is the same as the check date which is unusual.		
50	530	11-000-230-530-0000-334	5005092	3/7/2005	EPLUS TECHNOLOGY INC	3,000.00	3,000.00	Installation of CAT5E cabling for Data Communication Lines for Pleasantville Middle School	x		This expenditure appears to be reasonable and necessary for the ongoing operation of the school.		
51	512	11-209-270-512-0000-050	5005107	3/8/2005	ATLANTIC CITY SURF	80.00	80.00	Atlantic City Surf Baseball Game on May 3, 2005 shipped to Pleasantville High School: 8 x \$10 each	x		This expenditure appears to be non-educational related and as such is considered a discretionary expense.		

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52	610	11-000-261-610-0000-352	5005136	3/8/2005	CAPP USA	137.00	137.00	Water heater motor for high school ordered by Facilities department		x		The expense was to repair and replace components of the water heater motor. This expense appears to be reasonable.	
53	610	11-000-261-610-0000-352	5005139	3/8/2005	UNITED REFRIGERATION	487.57	487.57	Purchased Fan Blade Puller, Thermostat Guard, Digital 7 day and temperature programmer for Pleasantville High school		x		Maintenance required on cooling systems at Pleasantville High School	
54	270	11-000-291-270-0000-351	5005146	3/8/2005		125.00	125.00		x			Documentation was not provided by District.	
55	270	11-000-291-270-0000-351	5005147	3/8/2005	GRETCHEN WILKES	125.00	125.00	Eyeglass reimbursement 05-06 for Staff		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
56	999	11-999-999-999-9999-999	5005284	3/22/2005	DEVELOPMENTAL RESOURCES, INC	129.00	129.00	Teacher attended a workshop at Trump Taj MaHal in Atlantic City, NJ on 11/12/04 for " Disruptive Students".		x		Professional development training is approved by the district for faculty with the expectation that the knowledge is transferable for the benefit of the students. This training appears appropriate and reasonable.	
57	100	20-231-100-100-0000-545	5005366	4/6/2005	ANDREA FEINBERG	820.00	820.00		x			Documentation was not provided by District.	
58	600	20-211-200-600-0000-234	5005420	4/7/2005	EXECUTIVE BUSINESS PRODUCTS	111.86	111.86	Purchased wall files, calculator paper rolls, desk organizer, and correction pens for the District's Annex (pre-k program).		x		These supplies appear reasonable for organizing teaching materials.	
59	580	20-270-200-580-0001-545	5005426	4/7/2005	ANN MARIE BERRY	130.00	130.00	Activities for Middle School Math Success Workshop. Attended by 1 teacher from the Middle School		x		Approved professional development for teacher. The knowledge gained is transferable to students.	
60	610	11-000-262-610-0000-055	5005456	4/7/2005	EAGLE MAINTENANCE	10,480.85	10,480.85	The multiple invoices indicated that various cleaning supplies and materials were purchased for the Pleasantville High School, such as disinfectant, Clorox bleach, wasp & hornet killer spray (Raid), brooms, dust pans, etc.		x		Custodial supplies are necessary in maintaining a safe and clean learning environment.	
61	610	15-213-100-610-0000-095	5005476	4/7/2005	SCHOOL SPECIALTY	227.96	227.96	Purchased Dry Eraser, Velcro Tape, Red Pens and other miscellaneous supplies.		x		These supplies appear reasonable for South Main Street School.	

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62	999	15-999-999-999-9999-999	5005480	4/7/2005	SMILEMAKERS INC	59.80	59.80	Supplies delivered to South Main Street School: 2 x I love to read pencils @ \$3.35 each; 2 x To succeed you must read pencils @ \$3.35 each; 2 x I love math pencils @ \$3.35 each; 1 x Teacher Pass Sign in \$6.95; 2 x Super job stickers @ \$4.95 each; 2 x Scented Motivational Fruit @ \$4.95 each 1 x Colorific Pencil @ \$12.95		x		This expenditure appears reasonable to help motivate students within the educational environment.	
63	320	11-000-223-320-0000-234	5005499	4/8/2005	NANCY BARBIN	42.52	42.52	Purchased food soda, cakes and cups for the October, December, and February 2005 New Teachers meetings.	x			Food expense is considered a discretionary for new teachers meetings.	
64	610	20-619-200-610-0000-265	5005518	4/8/2005	SCHOOL SPECIALTY	292.94	292.94	Leeds Avenue School supplies: scissors, crayons, paint and other miscellaneous items.		x		These supplies were purchased for student use and appear reasonable and appropriate.	
65	999	20-999-999-999-9999-999	5005519	4/8/2005	MILLER EDUCATIONAL MATERIALS	473.05	473.05	Vocabulary Building - photos, stories, cassettes, verb pictures, etc. Ordered through the Leeds Avenue Elementary School.		x		These supplies were purchased for student use and appear appears reasonable and appropriate.	
66	620	11-000-262-620-0000-055	5005531	4/8/2005	SUPERIOR SPECIALTY	275.82	275.82	1 x Bradley Thermostatic Shower Valve @ \$256.5 1 x Bradley Handle-TMV, HD Shower Valve @ \$19.32 delivered to Pleasantville High School		x		The expenditure appears to be necessary as part of regular facilities maintenance.	
67	561	11-000-100-561-0000-400	5005533	4/8/2005	BANCROFT NEURO HEALTH	630.00	630.00	Student Home Instruction		x		Home instruction services were provided to a Special Needs student through Student Services. This is a state required provision and appears reasonable.	
68	600	15-000-213-600-0000-055	5005535	4/8/2005	V . E. RALPH & SON, INC	262.22	262.22	Heart Defibulator x 5 - one for each school plus accessories for CPR and health emergencies.		x		Health and Heart Emergency Equipment for each of the 5 schools in the District	
69	561	11-000-100-561-0000-400	5005405	4/18/2005	LIGHTHOUSE AT MAYS LANDING	13,640.00	13,040.00	Professional counseling and educational services provided for 3 students (each for 3 months). Services were purchased by Student Services.		x		State-required counseling and educational services for special needs students	
70	514	11-000-270-514-0000-352	5005575	4/18/2005	FIRST STUDENT INC	13,920.00	13,920.00	Services provided for bus maintenance and summer transportation for the District. There were multiple invoices for the school year 2004/2005		x		This expense appears reasonable for student transportation and vehicle safety.	
71	270	11-000-291-270-0000-351	5005599	4/21/2005	DAWN HOLCOMB	3,460.68	3,460.68	Benefit Payment Cash Option disbursement to employee of the District.		x		Employee opted to receive a cash payment in lieu of a of a benefit plan.	

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72	610	15-190-100-610-0000-060	5005609	4/21/2005	PREMIER SCHOOL AGENDAS	1,493.76	1,493.76	Agenda booklets for the school year 2004/2005 for teachers at the Elementary School level.		x		Agenda and Objective booklets for new school year. These items appear reasonable.	
73	999	20-999-999-999-9999-999	5005664	4/21/2005	SOUTHWEST STUDENT SERVICES CORP	3,650.00	3,650.00	Purchased Instructional Strategies, Esource Materials, Action Research, Exceptional Child		x		These materials were purchased through the Funded Programs Office which is not a part of the state provided funds. These purchases appear to be appropriate and reasonable.	
74	999	15-999-999-999-9999-999	5005683	4/21/2005	AMERICAN GUIDANCE SERVICE	967.12	967.12	Books delivered to Leeds Avenue School: 80 x Concepts and Comm. Students Workbook (BLD Math Success CC SAB K-3) @ \$10.99 = \$879.2 plus freight charge of \$87.92		x		The expenditure appears to be educational and a useful reference to guide the study of students.	
75	590	20-211-200-590-0000-234	5005689	4/21/2005	PLEASANTVILLE BOE CAFETERIA	178.75	178.75	Pleasantville Annex - Early Childhood Professional Development Seminar: purchased food and beverages. March 2005	x			Food and beverages for staff are considered discretionary expenses.	
76	999	15-999-999-999-9999-999	5005723	4/21/2005	ATLANTIC BUSINESS COMMUNICATIONS	658.40	658.40	Surveillance equipment ordered for the security staff of the District, including lapel mikes and plugs to use with their communications devices (used for school safety).		x		This expense for security communications devices appear reasonable for the safety of students and staff.	
77	270	11-000-291-270-0000-351	5005756	4/21/2005	PAULA GILBERT	125.00	125.00	Eyeglass reimbursements for staff member in April of 2005. Ordered through the Business Office.		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
78	290	15-000-291-290-0000-055	5005793	4/27/2005	STEPHANIE DAVENPORT	3,460.68	3,460.68	Benefit Payment Cash Option disbursement to Employee of District		x		Cash Option Benefit Payment made to District employee in lieu of plan.	
79	290	15-000-291-290-0000-080	5005805	4/29/2005	FAYTH WRIGHT	3,460.68	3,460.68	Benefit Payment cash option disbursement to District employee		x		Cash Option Benefit Payment made to District employee in lieu of plan.	
80	290	15-000-291-290-0000-055	5005810	4/29/2005	CARMEN TORRES	3,460.68	3,460.68	Benefit Payment cash option disbursement to District employee		x		Cash Option Benefit Payment made to District employee in lieu of plan.	
81	500	15-190-100-500-0000-050	5006033	5/9/2005	CAROLYN POOLE	72.00	72.00	Travel expense for Sept 2004-Jan 2005 for traveling school to school for different teaching sessions after regular school hours "11th period", art class etc.		x		Travel for teaching purpose	
82	999	15-999-999-999-9999-999	5006047	5/9/2005	ETA CUISENAIRE	645.00	645.00	Purchased games, puzzles and other items to teach math to young students. Ordered through the South Main Street Elementary for first graders.		x		This purchase appears reasonable to enhance the teaching and learning experience of mathematics by younger students.	
83	600	11-000-216-600-0000-400	5006085	5/17/2005	REMEDIA PUBLICATIONS	376.84	376.84	Student Services ordered a variety of workbooks intended to help build student skills, such as reading, logic, writing, and comprehension.		x		Student skill-building books appear reasonable and appropriate.	
84	999	11-999-999-999-9999-999	5006095	5/17/2005	SCHOOL SPECIALTY	40.28	40.28	Disks, Pencils, Pens Etc. Ordered for the Student Services Department		x		Supplies need to conduct day to day activity	

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85	999	15-999-999-999-9999-999	5006148	5/20/2005	MILLER EDUCATIONAL MATERIALS	1,026.03	1,026.03	Pleasantville High School English Books and Grammar books student books ordered in quantities of 15		x		Books for class and skill building in English	
86	999	15-999-999-999-9999-999	5006165	5/20/2005	CARTER'S M. PRESS	490.00	490.00	Letter head paper x 4 boxes, Certificate bond, and envelopes ordered by South Main street school.		x		Supplies to mail parents school information	
87	610	11-000-262-610-0000-050	5006262	5/25/2005	BLUE STAR OF NJ	523.00	523.00	Supplies delivered to Greyhound Academy: 1 x Environ Answer Acid Replacement Cleaner @ \$135 2 x Nilla-Magic Time Mist @ \$194 apiece		x		The expenditure appears to be required for cleaning purpose.	
88	106	15-240-100-106-0000-055	5006290	5/31/2005	JEAN BARKSDALE	111.87	111.87	Microphones and cassette players purchased for ESL testing. Lunch for all secretaries on Secretary's Day at the middle school. Items purchased in April and May 2005.	x			Lunch for Secretary's day is non-reasonable. Also, microphone and cassette players were not bought through pre-approved vendors.	
89	610	15-190-100-610-0000-080	5006318	5/31/2005	SCOTT FORESMAN CO	10,095.32	10,095.32	Supplies such as kindergarten practice workbook, GR1-3 pupil edition etc delivered to Leeds Avenue School		x		The expenditure appears to be educational related and appears reasonable as such.	
90	999	20-999-999-999-9999-999	5006338	5/31/2005	EXECUTIVE BUSINESS PRODUCTS	41.09	41.09	7 x Merriam-Webster French-English Dictionary @ \$5.87 each		x		The expenditure appears to be educational-related and necessary as reference to students' study of language.	
91	600	20-290-100-600-0000-545	5006385	6/2/2005	STAPLES	1,366.77	1,366.77	Stacking Chairs, Work stations, Portfolios and organizer. Shipped to Woodland Community Center		x		Grant funded expense	
92	999	11-999-999-999-9999-999	5006425	6/2/2005	MAJOR PETROLEUM	5,376.63	5,376.63		x			Documentation was not provided by District.	
93	640	15-190-100-640-0000-060	5006435	6/2/2005	PEARSON LEARNING GROUP	621.50	621.50	Books such as "Math Around the Clock 1st to 5th grade" and "Teachers Edition 1st to 5th" delivered to Washington Avenue School		x		The expenditure appears to be educational related and useful to study of students.	
94	999	15-999-999-999-9999-999	5006437	6/2/2005	SCHOOL SPECIALTY	303.31	303.31	The invoice indicated the purchase of various school/office supplies, such as staplers, Rewritable CD's, Banker's Boxes, pens, etc.		x		These supplies appear appears reasonable for the daily operation of the school's administrative processes.	
95	100	20-231-100-100-0000-545	5006473	6/2/2005	TERESSA MCCLOUD	40.00	40.00	Praxis Exam Reimbursement part of No Child Left Behind Grant provided by the Federal Government		x		Funded by Federal grant money. This is a required expenditure under the grant.	
96	100	20-231-100-100-0000-545	5006474	6/2/2005	CASSANDRA ARMSTRONG	1,424.14	1,424.14	Course reimbursement for bettering understanding of Federal Grant No Child Left Behind Grants. For year 2005		x		Funded by Grant NCLB and required under grant allowance	
97	519	11-000-270-519-0000-352	5006532	6/13/2005	ANDREA RAMSEY	385.50	385.50	Transportation of Student to Atlantic Christian School in Egg Harbor, NJ. Monthly Reimbursement for the Month of June.		x		State-required transportation for special needs student transportation to out of district school.	

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98	999	11-999-999-999-9999-999	5006540	6/13/2005	PSYCHOLOGICAL & EDUCATIONAL PUBLICATIONS	70.95	70.95		x		Documentation was not provided by District.			
99	610	20-619-100-610-0000-265	5006544	6/13/2005	EXECUTIVE BUSINESS PRODUCTS	126.07	126.07	Supplies delivered to Business Office of Pleasantville Public Schools Administrative Office: 1 x Everybody Dance Video @ \$14.95 1 x Chicken Fat Video @ \$14.95 1 x Good Morning Exercise CD @\$14.95 1 x Multicultural songs CD @\$16.99 1 x Smart Mouth @\$14.99 1 x Cute Kids & Stuff Clip Art @\$20.871 1 x Cute Kids & Stuff Clip Art @\$20.871 10 x Pencil Economy 2 @ \$0.75	x		The expenditure appears to be educational-related and is considered appears reasonable to educate and nurture the students.			
100	999	15-999-999-999-9999-999	5006583	6/13/2005	SRA	2,213.24	2,213.24	Level A, B, and C Student Workbooks were purchased for the Pleasantville Middle School. Subjects included Spelling, Expressive Writing and Reading Comprehension Workbooks for the Bilingual Teachers.	x		Educational materials for use by the Bilingual Teachers at the Pleasantville Middle School.			
101	800	20-270-200-800-0001-545	5006598	6/13/2005	BENEDETTO MORA	447.39	447.39	Director of Grants Travel food and hotel to Cherry Hill New Jersey for convention	x		Grant funded programs and training.			
102	999	15-999-999-999-9999-999	5006698	6/13/2005	SAGEBRUSH TECHNOLOGIES	495.00	495.00	Washington Avenue School Library automation software system and data services that help you maintain accurate records.	x		Keeps accurate records of book stock and the best tools to help students find and use the best resources for learning.			
103	999	15-999-999-999-9999-999	5006714	6/13/2005	PRESENTATION SYSTEMS	1,944.82	1,944.82		x		Documentation was not provided by District.			
104	999	15-999-999-999-9999-999	5006744	6/13/2005	EXECUTIVE BUSINESS PRODUCTS	178.89	178.89	Office supplies such as triple tray, triple file pocket, rainbow label, stamp, clipboard etc delivered to North Main Street School	x		The expenditure appears to be necessary to the ongoing operation of the school.			
105	999	15-999-999-999-9999-999	5006745	6/13/2005	SCHOOL SPECIALTY	168.36	168.36	Markers, Papers, Portfolios, Index cards, Whiteout, Composition Books ETC. Ordered at North Main street school	x		Supplies for Student Use			
106	999	15-999-999-999-9999-999	5006748	6/13/2005	SCHOOL HEALTH CORP	1,973.42	1,973.42	Purchased multiple medical supplies, including growth charts, blood pressure gauges, nebulizer kits, disposable probe tips, ear and eye stickers for the North Main Street School.	x		Medical supplies of this nature appear to be appropriate and appears reasonable			
107	640	15-190-100-640-0000-060	5006750	6/13/2005	FOLLETT LIBRARY BOOK CO	1,904.86	1,904.86	Purchased 34 library books and 131 book pockets. in 9/26/05.	x		This expense appears reasonable for the regular maintenance of the library's reading materials at the Washington Avenue School.			

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108	519	11-000-270-519-0000-352	5006781	6/13/2005	HORTENSE NURADEEN	385.50	385.50	Reimbursement for Student transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
109	519	11-000-270-519-0000-352	5006783	6/13/2005	ROSALINO KINCAID	385.50	385.50	Reimbursement for Student transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
110	999	15-999-999-999-9999-999	5006785	6/13/2005	MACGILL CO	2,794.37	2,794.37		x			Documentation was not provided by District.	
111	519	11-000-270-519-0000-352	5006787	6/13/2005	JANINE GRACIANI	771.00	771.00	Reimbursement for 2 Students transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
112	519	11-000-270-519-0000-352	5006796	6/13/2005	KEESHA HALEY	385.50	385.50		x			Documentation was not provided by District.	
113	519	11-000-270-519-0000-352	5006815	6/14/2005	SILVA REYNOLDS	385.50	385.50	Reimbursement for Student transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
114	519	11-000-270-519-0000-352	5006861	6/14/2005	ISSIS MICHEAUX	385.50	385.50	Reimbursement for Student transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
115	519	11-000-270-519-0000-352	5006880	6/14/2005	DANIELLE LYLES-BARNES	385.50	385.50	Reimbursement for Student transportation to private school, monthly reimbursement for transportation		x		appears reasonable to transport student to other school for special needs. Authorized by District, parent and state.	
116	300	20-290-200-300-0000-545	5006886	6/14/2005	LAURA DEMOULIN	78.00	78.00	Reimbursement to Site Coordinator for finger printing to Site Coordinator for school and background check		x		Federal Grant Funded Program - The transaction was funded from the Funded Programs Account.	
117	999	20-999-999-999-9999-999	5006921	6/16/2005	KAPLAN SCHOOL SUPPLIES	101.88	101.88	Size Chart, Kids Puppets, ETC. shipped to Leeds Avenue School.		x		Class room decor promoting a fun environment for young students	
118	999	20-999-999-999-9999-999	5006974	6/30/2005	PRIME OFFICE	560.39	560.39	Supplies delivered to Salem United Methodist Church: 1 x Tabletop Display Presentation Board @ \$224.6; 21 x Six Outlet Surge Protector @ \$15.99 each	x			The expenditure appears to be non-reasonable as it does not contribute to educational value of students and items purchased were delivered to the church instead of school the school.	
119	999	20-999-999-999-9999-999	5007051	6/30/2005	LIONS QUEST	17,575.00	17,575.00	Training for teachers on Positive Classroom Discipline. Provided to 160 teachers through out the district. IN the summer of 2005		x		Federal Grant Funded Program - The transaction was funded from the Funded Programs Account.	
120	999	11-999-999-999-9999-999	5007057	6/30/2005	EXECUTIVE BUSINESS PRODUCTS	89.97	89.97	3 x Ink Cartridges @ \$31.9 delivered to Pleasantville Public Schools Administrative Office		x		The expenditure appears to be necessary for the ongoing operation of the business office.	
121	610	11-000-261-610-0000-352	5007128	6/30/2005	SUPERIOR SPECIALTY	73.15	73.15		x			Documentation was not provided by District.	

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122	390	11-000-213-390-0000-434	6000028	7/21/2005	NJDEP DIVISION OF REVENUE	680.00	680.00	Medical waste generator. This is state regulated item. Yearly Fee of 85 dollars per Generator x 8 Generators through out the district.		x		appears reasonable for the regulatory disposal of medical waste produced at schools nursing office.	
123	610	15-190-100-610-0000-080	6000042	7/21/2005	SCHOOL SPECIALTY	164.17	164.17	Purchased erasers, paper clips, crayons, roll stamps, ink, highlighters, US flags for Leeds Avenue School.		x		The purchase of these schools supplies for the Leeds Avenue School appear appropriate and reasonable.	
124	600	20-438-100-600-0000-545	6000056	8/1/2005	SUNDANCE PUBLISHERS	68,222.90	68,222.90	Books for Students Multiple Titles and Editions Quantity of 13 for each Book. "Little Green Readers, Little Red Readers, First step nonfiction etc". Delivered to North Main Street School.		x		The purchase of these books appear appears reasonable and appropriate to help young students with their reading program.	
125	610	15-190-100-610-0000-050	6000070	8/1/2005	IMAGINETICS	204.60	204.60	30 Gel Boards, 30 Magnetic Styluses for the Pleasantville High School.		x		This expense appears to be appears reasonable classroom instructional materials at the Pleasantville High School.	
126	590	20-211-200-590-0000-234	6000073	8/1/2005	KIMAIRY CANDELARIA	50.63	50.63	After school activity person hired to go school to school for variety of events		x		Federal Grant Funded Program - The transaction was funded from the Funded Programs Account.	
127	610	15-190-100-610-0000-080	6000082	8/1/2005	SUCCESS FOR ALL	16,876.20	16,876.20	Purchased multiple reading materials and supplies for the Leeds Avenue School, including students and teachers manuals, assessment packets, study kits, language development card sets and benchmarking class sets.		x		This purchase was made for a substantial number of items which all appear appropriate and appears reasonable to enhance the reading level of the students.	
128	610	15-190-100-610-0000-050	6000147	8/1/2005	NATIONAL WOMAN'S HISTORY PROJECT	475.09	475.09	Text Books for U.S. women's history and Noble women display set. 20 student Textbooks ordered for Pleasantville High School.		x		Books for teaching history class	
129	610	20-211-100-610-0000-234	6000150	8/1/2005	TEACHER'S DISCOVERY	313.72	313.72		x			Documentation was not provided by District.	
130	610	15-190-100-610-0000-095	6000173	8/1/2005	LAKESHORE LEARNING MATERIALS	285.78	285.78	Purchased 2 Read It! Sing it! book sets for the South Main Street School on 8/11/05.		x		This expense for student reading materials appears to be reasonable.	
131	610	20-211-100-610-0000-234	6000183	8/1/2005	SUCCESS FOR ALL	542.85	542.85	Books delivered to Pleasant Avenue Annex at 104 West Pleasant Ave, Pleasantville, NJ: 21 x Curiosity Corner Consumable Story Books @ \$23.5 = \$493.5 plus handling & shipping charge of \$49.35		x		The expenditure appears to be educational related and as such deemed reasonable.	
132	610	20-211-100-610-0000-234	6000224	8/1/2005	SCHOOL SPECIALTY	141.24	141.24	Office supplies such as pencils, sharpeners, chunk chalk, yarn, sand, Post-It, glue stick, pocket folder etc delivered to North Main Street School.		x		The expenditure appears to be necessary for ongoing educational needs at the school.	
133	610	15-190-100-610-0000-050	6000244	8/1/2005	KEYBOARD CONSULTANTS, INC	12,856.80	12,856.80	Purchased smartboards and software for the Pleasantville High School.		x		This purchase was to upgrade the IT infrastructure at the high school and appears to be appropriate and reasonable.	

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134	610	15-204-100-610-0000-095	6000272	8/1/2005	SCHOOL SPECIALTY	604.97	604.97	Library books such as "Magnetic Learning Letters", "My ready write book", "Phonics Ad Libs", " Grammar Ad Libs", "Developing Reading Fluency" etc delivered to South Main Street School		x		The books appears to be educational related and beneficial to the development of students.	
135	600	15-000-213-600-0000-050	6000297	8/1/2005	SCHOOL NURSE SUPPLY	828.12	828.12	Supplies such as vinyl glove, knuckle bandage, bandaid, butterfly closures, adhesive pad, instant cold pack, splinter, and refrigerator delivered to Greyhound Academy		x		The expenditure appears to be necessary for medical use.	
136	610	15-190-100-610-0000-080	6000317	8/1/2005	SCHOOL SPECIALTY	151.64	151.64	The invoice indicated the purchase of washable cariole paint, white board markers, permanent markers, highlighters, pencils, etc.		x		This expenditure appears to be necessary, as it is used throughout the course of educating the students.	
137	600	11-000-270-600-0000-352	6000353	8/1/2005	EXECUTIVE BUSINESS PRODUCTS	1,411.10	1,411.10	Office Supplies such as calculator, clipboard, organizer , adhesive , letter delivered to Pleasantville Public Schools Administrative Office		x		The expenditure appears to be necessary for ongoing operation of the Business Office.	
138	640	15-190-100-640-0000-050	6000379	8/1/2005	RECORDED BOOKS	125.48	125.48	Books: 1 - C2726LY BEOWULF - Trans Seamus Heaney;1 C2142LY Grendel-John Gardner, sent to English teacher.		x		This expense appears to be necessary for books purchased to support the teaching of bilingual students. It appears reasonable.	
139	270	15-000-291-270-0000-095	6000396	8/1/2005	BETH MAISTO	150.00	150.00	Eye Glass Reimbursements 05-06		x		Part of Union contract for faculty and staff to get reimbursed for eye glasses.	
140	270	15-000-291-270-0000-080	6000399	8/1/2005	JANE GADSON	150.00	150.00	Eye Glass Reimbursements 05-06		x		Part of Union contract for faculty and staff to get reimbursed for eye glasses.	
141	620	11-000-262-620-0000-050	6000494	8/1/2005	SOUTH JERSEY GAS	35,672.73	35,672.73	Heating for School Year 05-06 for all five district schools.		x		Heating expense for the school year.	
142	620	11-000-262-620-0000-080	6000496	8/1/2005	ATLANTIC CITY ELECTRIC	34,278.15	34,278.15	Electric Bill for School Year 05-06 for services at Administration buildings and all 5 district operated schools		x		Electricity expense for the school year.	
143	890	20-445-200-890-0000-545	6000549	8/1/2005	PLEASANTVILLE BOE CAFETERIA	516.00	516.00	Fruit/Ice cream: 85 x National Teacher Day 05/03/05 Leeds Avenue School @ \$1.1 each; 2 x Teacher Appreciation Day 05/03/05 Washington Avenue School @ \$55 each; 2 x Teacher Appreciation Day 05/03/05 Pleasantville High School @ \$55 each; 135 x Renaissance Celebration 06/17/05 Washington Avenue School @ \$1.5 each		x		The expenditure appears to be non-educational related. As such, it appears to be a discretionary expense.	
144	610	15-190-100-610-0000-060	6000598	8/1/2005	SCHOOL SPECIALTY	839.52	839.52	Purchased 3 tables and a table caddy for the Washington Avenue School on 9/9/05.		x		This purchase of tables for the Washington Avenue School appears to be reasonable and appropriate.	

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145	100	11-000-211-100-0000-434	6000630	8/1/2005	CITY OF PLEASANTVILLE	54,828.22	54,828.22		x		Documentation was not provided by District.		
146	270	15-000-291-270-0000-060	6000646	8/1/2005	LUCINDA EVANS	150.00	150.00	Eye-glass Reimbursement to District employee during the 2005/2006 school year.		x	It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.		
147	800	15-401-100-800-0000-050	6000660	8/1/2005	JOSTENS YEARBOOK DEPT	31,357.80	31,357.80	Yearbooks for Pleasantville High School students		x	Yearbooks for the Senior Class are appropriate and appears reasonable items.		
148	610	15-213-100-610-0000-050	6000663	8/1/2005	TEACHER'S DISCOVERY	362.11	362.11	Purchased Country Report Posters, Papyrus Book Marks, Medieval Alphabet Kits, Japanese Fish Kit, Pro. vs. Con: Middle East, W. History on Screen, Build a Pyramid Kit, Architecture Activities, Super Book of Outline Maps, Alphabets of the World set for the Pleasantville High School.		x	This purchase of instructional and study materials for the students appear to be appears reasonable and reasonable.		
149	610	15-204-100-610-0000-050	6000667	8/1/2005	FOLGER'S MUSEUM	91.90	91.90		x		Documentation was not provided by District.		
150	610	11-000-211-610-0000-351	6000735	8/1/2005	THIS & THAT UNIFORMS	50.00	50.00	Uniform for #PBOE235 delivered to Pleasantville Public Schools Administrative Building			x	Further analysis is needed to determine the appears reasonable nature of the uniform purchased.	
151	500	20-290-200-500-0000-545	6000740	8/1/2005	NEUMARK ENTERPRISES, LLC	260.00	260.00	CPR Training for 13 District employees held over the summer		x	Grant funded activity to promote a safer environment at school		
152	610	15-190-100-610-0000-060	6000772	8/1/2005	SCHOOL SPECIALTY	153.35	153.35	Pens, Pencils, Sticker Assortment, Glue sticks, ETC. Ordered at Washington Avenue School.		x	These school supplies for use by students appear appropriate and reasonable.		
153	600	20-211-200-600-0000-234	6000790	8/4/2005	POSITIVE PROMOTIONS	74.45	74.45	10 x GN-54V Bus ID Wristband 100 per Pack @\$6.75 plus shipping charge of \$6.95 shipped to Pleasantville Avenue Annex at 104 West Pleasant Ave, Pleasantville, NJ.			x	There is no explanation as to the purpose of the expenditure.	
154	640	11-209-100-640-0000-050	6000817	8/17/2005	AMERICAN GUIDANCE SERVICE	806.01	806.01	Pleasantville High School - Books for science class, 1 Teachers edition, 10 student text, 1 lab manual, 1 lab manual answer book and 1 text on Audiocassette.		x	The purchase of these science text books and manuals appear to be appropriate and reasonable.		
155	610	20-435-100-610-0000-545	6000862	8/17/2005	PLEASANTVILLE BOE CAFETERIA	230.00	230.00	40 x Positive Discipline Meeting 07/20/05 @ \$9 at Greyhound Academy 202; 40 x Lion's Quest Overview Training @ \$8 at Greyhound Academy 203	x		The expenditure appears to be non-educational related. As such the expenditure appears to be non-reasonable.		
156	600	20-290-200-600-0000-545	6000873	8/17/2005	DEMARIO DESIGN	1,200.00	1,200.00	Tee shirts for Pleasantville 21st Century Program: 60 red, 60 gold, 60 royal blue, 60 kelly green @ \$5 shipping cost to Salem United Methodist Church.			x	The expenditure appears to be non-educational related. As such, the expenditure appears to be non-reasonable. What were the t-shirts used for?	

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157	321	20-211-200-321-0000-234	6000925	8/17/2005	ATLANTICARE KIDS	503,216.62	503,216.62	2005-2006 Atlanticare Community Abbott Contract.		x		This expense appears to appear reasonable in accordance with contracted services to support the Abbott School after-school program. The payment amount is contingent on the number of student enrolled in the program during a school year.	
158	321	20-211-200-321-0000-234	6000934	8/17/2005	WILSON CHILD CARE CENTER	278,517.35	278,517.35	Abbott contract for District student with Children (child care)		x		Grant funded program for child care for students with children	
159	610	11-000-261-610-0000-352	6000999	8/24/2005	DELMARVA SYSTEMS CORP	0.00	0.00	Emergency and Service Calls for Alarm Systems for Greyhound Academy for 2005-2006		x		The expenditure appears to be appears reasonable to the security and safety of students.	
160	600	20-211-200-600-0000-234	6001034	8/24/2005	PLEASANTVILLE POSTMASTER	100.00	100.00	Postage 2005-2006		x		The expenditure appears to be necessary for the ongoing administrative operations at the school.	
161	600	20-211-200-600-0000-234	6001105	8/29/2005	C & J PRINTS PUBLICATIONS	882.00	882.00	30 x packs of Personalized Silver Pencils @ \$5 each; 30 x packs of Personalized Burgundy Pencils @ \$5 each; 10 x Potato Sacks @ \$5 each; 3 x sets of Yard Toss @ \$7 each; 3 dz of Glitter Jump Ropes @ \$6 each; 3 sets of Metallic Ball w/pump @ \$8 each; 1 set of Vinyl Basketball Kickball @ \$7; 4 sets of Plastic Basket Ball Game @ \$11 each; 4 sets of Plastic Golf Game @ \$11 each; 22 boxes of Mini Bubbles @ \$7 each; 6 sets of Pinwheels @ \$6 each; 6 x Whistles @ \$1.5 each; 7 sets of Winner Medals @ \$5 each; 4 x Soccer Ball Memo Holder @ \$5 each; 4 x Sunflower Notepad Holder @ \$5 each; 10 sets of Participant Satin Recognition Ribbons @ \$5 each; 10 x Award Certificates @ \$5 each delivered to Pleasant Avenue Annex at 104 West Pleasant Ave, Pleasantville, NJ		x		The expenditure appears to be reasonable.	
162	270	15-000-291-270-0000-055	6001110	8/29/2005	MARILYN CARTER	175.00	175.00	Eye Glass Reimbursements 05-06		x		Part of Union contract for faculty and staff to get reimbursed for eye glasses.	

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163	500	15-401-100-500-0000-085	6001153	9/1/2005	DELTA EDUCATION	22,518.30	22,518.30	Library Books delivered to North Main Street School:		x		The expenditure appears to be educational related and beneficial to the development of students.	
164	610	11-000-211-610-0000-095	6001179	9/1/2005	THIS & THAT UNIFORMS	100.00	100.00	Uniform for two students from South Main Street School			x	Further analysis is needed to determine the appears reasonable nature of the uniforms purchased	
165	610	11-000-211-610-0000-095	6001188	9/1/2005	THIS & THAT UNIFORMS	100.00	100.00	Uniform for two students from South Main Street School			x	Further analysis is needed to determine the appears reasonable nature of the uniforms purchased	
166	610	11-000-211-610-0000-095	6001190	9/1/2005	THIS & THAT UNIFORMS	50.00	50.00	Uniform for one student from South Main Street School			x	Further analysis is needed to determine the appears reasonable nature of the uniforms purchased	
167	610	15-190-100-610-0000-095	6001198	9/1/2005	RAND MCNALLY	2,793.96	2,793.96	Maps such as Simplified Political US/World, Physical/Political Japan Wall Map, Africa Map Wall Mounted, NJ Map Wall Mounted, NJ Desk Map and Globes such as Cradle Mounted Relief 16' Globe delivered to South Main Street School			x	The expenditure appears to be appears reasonable and beneficial to the study and development of students.	
168	420	11-000-270-420-0000-352	6001201	9/1/2005	FIRST STUDENT INC	1,642.82	1,642.82	Quarterly Inspection and Repair required to pass inspection for district vehicles		x		The expenditure appears to be appears reasonable to proper maintenance of vehicle to ensure vehicle safety.	
169	500	20-250-100-500-0000-400	6001211	9/8/2005	CAPE MAY COUNTY SCHOOLS FOR SPEC SERV	22,774.00	22,774.00	Special Education and services for school year 05-06 Out of county student tuition (1 student)		x		Tuition for 1 student with special needs to attend school out-of-county.	
170	500	15-402-100-500-0000-050	6001214	9/8/2005	PLEASANTVILLE ATHLETIC ACCOUNT	32,000.00	32,000.00	PO Transfer of funds for High School officials and Faculty Help (Winter and Spring)			x	Accounting entry to transfer funds from one high school account to another - appropriations.	
171	600	15-000-211-600-0000-095	6001230	9/8/2005	POSITIVE PROMOTIONS	1,224.05	1,224.05	Supplies such as Banners, Ribbons, Flexible Pencils, Safety Pins, Nexus Pens delivered to South Main Street School	x			The expenditure appears to be promotion-related rather than educational-related. The amount appears to be excessive. As such, the expenditure appears to be non-reasonable.	
172	500	20-438-200-500-0000-545	6001238	9/8/2005	MICHELLE MCCLINE	14.58	14.58	Teacher mileage reimbursement to attend Reading First Conference Aug9-11 2005/2006 at Atlantic City Convention Center		x		The expenditure appears to be educational and grant related and budgeted under New Jersey First Grant	

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173	110	20-445-200-110-0000-545	6001239	9/8/2005	PLEASANTVILLE BOE CAFETERIA	514.00	514.00	Food for Lion's Quest Skill Workshop On Oct 18-19, 2005 at Middle School Project Room Food for Positive Discipline Meeting on Oct 15-16, 2005 at Middle School Project Room The total amount of PO is \$3025 and paid on Nov 23, 2005 with application of account codes as follows: 11-000-221-890-0000-545 @ \$66.57 20-445-200-110-0000-545 @ \$514 20-445-200-600-0000-545 @ \$2444.43	x			The expenditure appears to be excessive and non-educational-related. As such, the expenditure appears to be non-reasonable.	
174	610	15-190-100-610-0000-055	6001249	9/8/2005	CTB/MCGRAW HILL	678.15	678.15	The invoice indicated that a quantity of fifty (50) Terranova Test packets were ordered for the Pleasantville Middle School.		x		The expenditure consisted of testing materials ordered for the Middle School. This would appear to be an appears reasonable expense for a school.	
175	500	20-438-200-500-0000-545	6001252	9/8/2005	ANNIE CHRISTIANI	4.86	4.86	Teacher mileage reimbursement to attend Reading First Conference Aug9-11 2005/2006 at Atlantic City Convention Center		x		The expenditure appears to be educational and grant related and budgeted under New Jersey First Grant	
176	500	20-438-200-500-0000-545	6001257	9/8/2005	KAISHA MEDINA	14.58	14.58	Teacher mileage reimbursement to attend Reading First Conference Aug. 9-11 2005/2006 at Atlantic City Convention Center		x		The expenditure appears to be educational and grant related and budgeted under New Jersey First Grant	
177	100	20-231-100-100-0000-545	6001265	9/8/2005	EILEEN BROWN	125.00	125.00	Praxis Exam Fee the teacher from Pleasantville High School		x		The expenditure appears to be educational related and comply with relevant reimbursement requirements as indicated on NCLB Request for Reimbursement.	
178	600	15-000-213-600-0000-095	6001281	9/8/2005	SCHOOL HEALTH	1,229.14	1,229.14	Documentation was not provided by District.	x			Documentation was not provided by District.	
179	600	11-000-270-600-0000-352	6001308	9/8/2005	PHONEXTRA	244.10	244.10	Service to change existing Line and add digital phone system located in the Transportation office of the Pleasantville High school		x		Communications upgrade for Facility that supports student transportation	
180	600	15-000-211-600-0000-095	6001384	9/16/2005	SCHOOL SPECIALTY	246.80	246.80	Purchased composition books, Spanish motivational packs, chart paper, markers, mounting tape and dispensers for the South Main Street School.		x		This purchase of school supplies and materials for the South Main Street School appear to be appropriate and appears reasonable for the education of the students.	
181	260	15-000-291-260-0000-080	6001428	9/22/2005	ATLANTIC ASSOCIATES INSURANCE AGENCY INC	68,509.95	68,509.95	Partial Payment of 3rd quarter 2005 Workmen's Compensation policy for District		x		This expense appears reasonable to maintain the district's workmen's compensation policy.	
182	600	20-211-200-600-0000-234	6001463	9/22/2005	FUNK WATER QUALITY MAYS LANDING	26.00	26.00	P.O # 05001651 Water Cooler Rental for Service from 09/01/05 to 10/31/05	x			The expenditure appears to be non-reasonable.	

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183	280	11-000-291-280-0000-236	6001513	9/22/2005	CYNTHIA RUIZ-COOPER	3,735.00	3,735.00	Graduate Courses for staff member on Education Finance & Budgeting (including, EDA/538, QNT/575, and EDD/570) at the University of Phoenix - Online Campus		x		Teachers are permitted to take graduate level district-approved courses to enhance their knowledge and skills.	
184	280	11-000-291-280-0000-236	6001514	9/22/2005	SHERRY SPENCE	3,735.00	3,735.00	Graduate Courses for staff member on Education Finance & Budgeting (including, EDD/520, EDD/570, EDD/574) at the University of Phoenix - Online Campus		x		Teachers are permitted to take graduate level district-approved courses to enhance their knowledge and skills.	
185	610	15-190-100-610-0000-080	6001519	9/22/2005	SCOTT FORESMAN CO	124.53	124.53	Outstanding Balance on PO 04901229			x	Paid off outstanding debt. Why was a new PO created?	
186	640	15-190-100-640-0000-050	6001520	9/22/2005	HOLT RINEHART & WINSTON	649.59	649.59	Pleasantville High School student edition Physics Text books x 10.		x		The purchase of these books for the Physics class appear appropriate and reasonable.	
187	512	11-209-270-512-0000-050	6001592	10/6/2005	ATLANTIC CITY SURF	85.00	85.00	Atlantic City Surf Baseball Game on May 3, 2005 shipped to Pleasantville High School: 8 x \$10 each plus \$5 of processing fee		x		The expenditure appears to be educational-related and appears reasonable for the students.	
188	270	15-000-291-270-0000-095	6001608	10/6/2005	MONICA JOHNSON	125.00	125.00	Eyeeglass Reimbursements 05-06		x		Part of Union contract for faculty and staff to get reimbursed for eye glasses.	
189	600	20-265-100-600-0000-545	6001613	10/6/2005	STEELCASE	2,586.21	2,586.21	Cabinet Storage Adj Shelves Basic Filing Vertical 4 DWR Delivered to Pleasantville High School at the start of 05/06 school year. Also includes delivery and installation costs.		x		Storage for school and student records at high school	
190	610	15-190-100-610-0000-060	6001623	10/6/2005	HATCH TECHNOLOGY & TOYS	4,955.80	4,955.80	Purchased math and Spanish instructional materials for the Washington Avenue School, including reading materials and add-on CDs.		x		The purchase of these instructional and study materials for the Washington Avenue School appear to be appropriate and reasonable.	
191	500	20-290-200-500-8888-545	6001659	10/6/2005	NEXTEL/SPRINT	1,161.93	1,161.93	Monthly Bills for 3 months for Nextel Phones 5 Phones each, Security and other administrators.		x		These phone costs were funded through the Funded Grant Program Office. However, the necessity of the expenditure is not clear.	
192	580	20-438-200-580-0000-545	6001669	10/6/2005	RRCNA NATIONAL CONF	340.00	340.00	Reading Recovery Conference Registration fee		x		Part of a Grant Funded Program	
193	320	11-000-223-320-0000-234	6001679	10/6/2005	BUREAU OF EDUCATION & RESEARCH	179.00	179.00	Working Successfully with Difficult & Disruptive Students work shop held in Atlantic city. Event was attended by Pleasantville Middle School Administration.		x		Attended by Counseling department of Middle school, appears reasonable to further education on how to effectively deal with disruptive children.	

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194	390	11-000-213-390-0000-434	6001704	10/14/2005	RELIANCE HEALTH SYSTEMS	100,000.00	100,000.00	The invoices indicated that specific medical services, such as medical consultation and assessments, immunizations for the district of promoted 9th grade students, athletic physicals, providing assistance with district students lacking Hepatitis B vaccine, Kid Care enrollment and a review of district health and medical policies and procedures.			x	Required immunizations and other appears reasonable services provided to students in the district. PO and check date are the same.	
195	545	20-231-100-100-0000-545	5005221	3/8/2005	South West Student Services	1,880.00	1,880.00	1 Tuition for 36897-4-14-7 and 1 Student Materials for higher educational learning for 1 teacher. Ordered by Funded Program Office		x		Teacher reimbursement loan paid for college courses through University of Phoenix. Federally funded program.	
196	512	11-209-270-512-0000-050	6001717	10/17/2005	STOCKTON PERFORMANCE CENTER	150.00	150.00	8 students and 2 adults attended "The Odyssey" and 10 tickets for the Jackie Robinson Story at Pleasantville High School		x		The educational value of attending this event appears to be reasonable.	
197	610	15-190-100-610-0000-080	6001741	10/17/2005	MCGRAW HILL BOOK CO	1,332.76	1,332.76	Documentation was not provided by District.	x			Documentation was not provided by District.	
198	610	15-240-100-610-0000-055	6001793	10/17/2005	PEARSON EDUCATION	1,882.38	1,882.38	Documentation was not provided by District.	x			Documentation was not provided by District.	
199	610	15-190-100-610-0000-055	6001808	10/17/2005	NCS PEARSON INC	4,500.00	4,500.00	Pleasantville Middle School, Software contract renewal from April 2005 to April 2006. Student Assessment and performance management tool.		x		SuccessMaker Enterprise is a learning environment that offers a powerful combination of management system, assessment, and curriculum resources to provide administrators, teachers, and students with tools to improve academic performance.	
200	610	15-190-100-610-0000-055	6001817	10/17/2005	SCHOOL SPECIALTY	837.50	837.50	Purchased 125 diploma covers for the Pleasantville Middle School.		x		The purchase of the diploma covers for graduating middle school students appear to be appropriate and reasonable.	
201	590	20-211-200-590-0000-234	6001833	10/17/2005	PLEASANTVILLE BOE CAFETERIA	195.00	195.00	Coffee Klatch Menu: Assorted Cookie, Assorted Fruit Juice, Bottled Water and Coffee Set-up; on October 19, 2006 at South Main Street School Cafeteria on December 21, 2005 8:00am at Community Preschool on January 11, 2006 8:00am at Bayview Center on January 25, 2006 8:00am Wilson Childcare Center			x	The purpose and nature of this expenditure is unclear.	
202	610	11-000-211-610-0000-095	6001942	11/8/2005	THIS & THAT UNIFORMS	50.00	50.00	Uniform for one student from South Main Street School			x	Further analysis is needed to determine the appears reasonable nature of the uniform purchases.	

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203	270	15-000-291-270-0000-050	6001946	11/8/2005	ROBERT GORDON	175.00	175.00	Eyeglass reimbursement 05-06		x		Part of Union contract for faculty and staff to get reimbursed for eye glasses.	
204	270	15-000-291-270-0000-060	6001949	11/8/2005	SUSAN CRUZ	175.00	175.00	Eyeglass reimbursement 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
205	270	15-000-291-270-0000-080	6001950	11/8/2005	ERNESTINE BOVE	175.00	175.00	Eyeglass reimbursement 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
206	270	15-000-291-270-0000-080	6001956	11/8/2005	THERESA CONOVER	175.00	175.00	Eyeglass reimbursement 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
207	270	15-000-291-270-0000-055	6001979	11/8/2005	PATRICIA DEFANT	175.00	175.00	Eyeglass Reimbursements 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
208	870	50-910-310-870-0050-354	6002006	7/1/2005	US FOODSERVICE	218,611.64	218,611.64	US Foods Purchase for 2005-2006 school year		x		The expenditure appears to be appears reasonable to provide food services to district-operated school.	
209	870	50-910-310-870-0055-354	6002007	7/1/2005	STROEHMANN BAKERIES INC	3,426.50	3,426.50	Bread purchases for 2005-2006 school year		x		The expenditure appears to be appears reasonable to provide food services to district-operated school.	
210	620	11-000-262-620-0000-085	6002061	11/17/2005	ATLANTIC CITY ELECTRIC	56,868.85	56,868.85	Electricity services provided for all schools, the Business Administration building and the Maintenance Shop for the 05-06 SY.		x		This utilities expenses are appears reasonable for the ongoing operations of the District.	
211	320	15-000-223-320-0000-080	6002078	11/17/2005	NATIONAL SEMINAR GROUP	445.50	445.50	Documentation was not provided by District.	x			Documentation was not provided by District.	
212	500	15-000-223-500-0000-050	6002167	12/16/2005	EDUCATIONAL TECHNOLOGY TRAINING CENTER	230.00	230.00	2-day training for teacher on Grades 9 - 12 HSPA Math Workshop Series for 12/09/05 and 1/12/06 in Pennsauken, NJ.		x		Professional training for faculty staff is approved with the expectation that the knowledge gained is transferable to students. This training appears to be appears reasonable and appropriate to enhance the knowledge of the Pleasantville High School students.	
213	610	15-190-100-610-0000-080	6002183	12/16/2005	NASCO	199.60	199.60	Flag Football and Football Goal Posts shipped to Leeds Avenue School.			x	It is not certain if this expenditure was for new posts or replacements.	
214	610	15-000-262-610-0000-095	6002186	12/16/2005	SCHOOL MASTERS SCIENCE	56.57	56.57	The invoice indicated that one XL windbreaker was purchased. The safety parka jacket was discontinued, hence the district was charged for the one item available.		x		The expenditure appears to be necessary, as the jacket was purchased for a security guard at the South Main Street School.	

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215	270	15-000-291-270-0000-085	6002203	12/16/2005	LAURIE MITCHELL	129.00	129.00	Eyeglass Reimbursements 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
216	610	15-190-100-610-0000-085	6002208	12/16/2005	TEACHERS DISCOVERY	443.39	443.39	Bilingual software for North Main Street School. Oxford Spanish dictionary, songs, translators etc.		x		The expenditure appears reasonable for the large population of native Spanish-speaking students in district.	
217	320	15-000-223-320-0000-060	6002248	12/16/2005	FRED PRYOR SEMINARS	256.00	256.00		x			Documentation was not provided by District.	
218	320	15-000-223-320-0000-055	6002276	12/16/2005	RUTGERS UNIVERSITY	500.00	500.00	Registration fees for 3 teachers to attend 3-day science workshops at Rutgers University in New Brunswick, NJ on 11/17/05, 1/10/06, and 2/21/06.		x		Professional training for staff is approved with the expectation that the knowledge gained is transferable to students. This expense appears reasonable.	
219	600	20-231-100-600-0000-545	6002345	12/16/2005	SOPRIS WEST ED SERVICES	1,601.60	1,601.60	Kindergarten- 3rd grade Bench Mark Scoring Booklets for teachers to keep track of student progress ordered by Washington Avenue Elementary School		x		Booklets used for tracking of student performance and records	
220	320	15-000-223-320-0000-080	6002358	12/16/2005	RUTH COHENSON	119.00	119.00	Reimbursement to the employee from Leeds Avenue School for the travel to attend the workshop held by New Jersey Association of School Librarians/Educational Media Association of New Jersey Fall Conference in Cherry Hill, NJ from Oct 27-29, 2005: One night hotel at the Hilton @ \$109; Burger @ \$7.75 Coffee @\$2.25		x		The purpose of the workshop/conference appears to be educational related including topics such as "creating a library website, developing grant proposal, reviews of new book titles, library issues in Abbott District & collaboration with classroom teachers" as indicated in the Application for Attendance at Conference/Workshop.	
221	870	50-910-310-870-0095-354	6002543	12/21/2005	NJ DEPT OF AGRICULTURE, FOOD DIST.	674.45	674.45	Dec 05 Food Distribution from New Jersey Department of Education		x		There is no PO provided for review. However, the expenditure appears reasonable to provide food services to district-operated schools.	
222	610	11-000-262-610-0000-060	6002575	1/11/2006	CAPP USA	156.00	156.00	Washers, splitters and lock nuts for boiler at the Pleasantville High School ordered by the Facilities Department.			x	This expense was necessary to maintain the boiler at the high school. However, the PO & check dates are the same, which is not usual.	
223	600	20-290-100-600-0000-545	6002580	1/12/2006	PLATO LEARNING	25,200.00	25,200.00	Funded Grant Program for Professional Development for teachers of 1st - 3rd grades.		x		Funded through the Grants Program - this training was necessary to bring certing staff to the level of qualification necessary for them to maintain their positions.	
224	870	50-910-310-870-0000-354	6002587	1/17/2006	DOMINO'S PIZZA	127.88	127.88	Pizza for school lunch 8 @ \$7 each on 10/0705 and 12 @5.99 each on 10/10/05			x	No PO provided for review. The pizza lunch appears to be discretionary expense.	

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225	500	20-231-200-500-0000-545	6002595	1/17/2006	CRISIS PREVENTION INSTITUTE INC	1,099.00	1,099.00	4-day Instructor Certification Program provided by Crisis Prevention Institute for "Non-Violent Crisis Intervention Training" by a supervisor, Feb 7, 2006, Atlantic City, NJ.		x		The expenditure appears to be appears reasonable to provide adequate training on how to deal with various crisis.	
226	590	20-211-200-590-0000-234	6002618	1/18/2006	CROSS COUNTRY EDUCATION	139.00	139.00	1 faculty staff attended seminar held 12/10/04 in Atlantic City, NJ "Assessing & Treating Reactive Attachment Disorder".		x		This seminar appears reasonable to upgrade the skill-set of the staff. The training is funded through the federal grant program.	
227	500	15-190-100-500-0000-060	6002620	1/18/2006	ATAFY	375.00	375.00	Fourth Grade Class Trip to Kummel Center for the Performance Arts, Philadelphia, PA for the show "Black Journey" on 02/2004/2005 for Washington Avenue School: 60 @ \$6.25 = \$375		x		The expenditure appears to be reasonable.	
228	590	20-211-200-590-0000-234	6002622	1/18/2006	LAURA EVOY	116.40	116.40	Travel expense reimbursement to teacher for mileage incurred to New Brunswick, NJ to attend ELAS workshop.		x		This was teacher was selected to participate in a ELAS study held at Rutgers University. This expense appears reasonable and appropriate.	
229	600	20-265-100-600-0000-545	6002631	1/18/2006	TOM CAINE AND ASSOCIATES, LLC	11,000.00	11,000.00	5 Unit Bundle Durewil 3000 Prof Window Scans and 25 Learn Stations WIN Read Only.		x		This expense appears reasonable for computer instructions at the Pleasantville High School. The expense was taken from the Funded Programs.	
230	519	11-000-270-519-0000-352	6002656	1/26/2006	PHILUSMON JOSEPH	397.00	397.00	Documentation was not provided by District.	x			Documentation was not provided by District.	
231	519	11-000-270-519-0000-352	6002728	1/26/2006	KATHLEEN HARVEY	794.00	794.00	Transportation reimbursement to parents of students enrolled at a remote nonprofit private school. January 2006 payment.		x		The State of NJ provides a transportation reimbursement to parents whose children attend a remote non-profit private school. These students attended the Galloway Charter School in Galloway, NJ.	
232	519	11-000-270-519-0000-352	6002746	1/26/2006	LAURA ROMAN	794.00	794.00	Transportation reimbursement to parents of students enrolled at a remote nonprofit private school. January 2006 payment.		x		The State of NJ provides a transportation reimbursement to parents whose children attend a remote non-profit private school. These students attended the Galloway Charter School in Galloway, NJ.	
233	610	15-000-262-610-0000-050	6002767	1/27/2006	TOSHIBA BUSINESS SOLUTIONS	583.92	583.92	12 x YMCKT Ribbon 4 Color W/Top Color @ \$48.66 each delivered to Department of Facilities at 701 Mill Road, Pleasantville, NJ.		x		The expenditure appears reasonable for the ongoing operation of copier/printer machine.	
234	500	15-402-100-500-0000-055	6002785	1/27/2006	INTEGRITY TRANSPORTATION	1,452.50	1,452.50	Documentation was not provided by District.	x			Documentation was not provided by District.	

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235	563	11-000-100-563-0000-260	6002824	1/30/2006	ATLANTIC COUNTY VO-TECH SCHOOL	315,000.00	315,000.00	2004-2005 Atlantic County of Technology Academy attendance by 70 contracted students @ \$5,000 per student from Sept 2004 - May 2005.		x		This expense appears reasonable as it provides additional educational opportunities for students participating in vocational training.	
236	563	11-000-100-563-0000-260	6002824	1/30/2006	ATLANTIC COUNTY VO-TECH SCHOOL	35,000.00	315,000.00	Documentation was not provided by District - Separate Transaction	x			Documentation was not provided by District - There were two separate transactions selected for this PO with different check dates. In both cases the documentation was not available at the time of the analysis.	
237	563	11-000-100-563-0000-260	6002824	1/30/2006	ATLANTIC COUNTY VO-TECH SCHOOL	35,000.00	315,000.00	Documentation was not provided by District - Separate Transaction	x			Documentation was not provided by District - There were two separate transactions selected for this PO with different check dates. In both cases the documentation was not available at the time of the analysis.	
238	270	15-000-291-270-0000-055	6002848	2/3/2006	NOVLETTE BROOKS	175.00	175.00	Eyeglass Reimbursements 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
239	500	20-231-200-500-0000-545	6002869	2/3/2006	LESLIE STRANIX	120.00	120.00	Reimbursement to Pleasantville High School teacher on 12/22/05 for Reading, Writing and Math and PRAXIS Exam Fee.		x		This expense is part of the Funded Programs which funded by federal grants. Certain teachers are expected to upgrade their skill sets in order to maintain their positions.	
240	610	15-240-100-610-0000-055	6002878	2/3/2006	PEARSON EDUCATION	464.61	464.61	Documentation was not provided by District.	x			Documentation was not provided by District.	
241	600	20-231-100-600-0000-545	6002887	2/3/2006	SMILEMAKERS INC	99.60	99.60	North Main Street School, " Caught doing good" Bracelets, water bottles Pencils and stickers.		x		This expense appears to be for rewards and incentives for students.	
242	610	11-000-261-610-0000-352	6002923	2/3/2006	CAPP USA	1,816.30	1,816.30	Documentation was not provided by District.	x			Documentation was not provided by District.	
243	600	20-231-100-600-0000-545	6002948	2/9/2006	GREGORY ALLEN	217.00	217.00	Reimbursement to the Assistant Superintendent for printing services for the Teacher In-service Booklets. The printing services were performed by Kinkos.		x		This transaction was incurred through the Funded Program which is covered under federal grants. This item appears to be reasonable.	
244	400	20-270-200-400-0000-545	6002949	2/9/2006	RESPONSE LAW INCORP	2,300.00	2,300.00	Documentation was not provided by District.	x			Documentation was not provided by District.	
245	280	11-000-291-280-0000-236	6002971	2/10/2006	ATAILZA SHAZAD	1,647.00	1,647.00	Graduate course for bilingual Pre-K teacher to attend at Ravan University. Course Name: Modern Development in BLE/ESL 084051751/0.		x		Approved graduate level courses are expensed by the district as ongoing professional develop for the faculty. The course knowledge is expected to be transferable to the students. The expense for this training appears appropriate and reasonable.	

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246	890	11-401-100-890-0000-545	6003009	2/21/2006	LINDA KEY	9.00	9.00	Reimbursement to parents for After School Programs which is partly funded by them.	x		Refunded parents money not used by the "KEYS" after school programs.	
247	890	11-401-100-890-0000-545	6003011	2/21/2006	FRANCISCO RIVERA	12.00	12.00	Reimbursement to parents for After School Programs which is partly funded by them.	x		Refunded parents money not used by the "KEYS" after school programs.	
248	890	11-401-100-890-0000-545	6003012	2/21/2006	LYNNYONNA STEPHENS	4.00	4.00	Reimbursement to parents for the KEYS After School Programs which is partly funded by them.	x		Refunded parents money not used by the "KEYS" after school programs.	
249	500	20-231-200-500-0000-545	6003027	2/21/2006	MYRIAM FERRARA	1,133.90	1,133.90	Course reimbursement for Grants Department, for text book, certification fee and course for "No Child Left Behind" Grant.	x		This grant-funded course appears reasonable and necessary to receive the grant annually.	
250	890	15-190-100-890-0000-055	6003053	2/21/2006	MOREY'S PIERS	3,030.50	3,030.50	195x Tickets to Education Extravaganza at Morey's Piers at 3501 Boardwalk, Wildwood, NJ on 06/02/06 @ \$19.95 per ticket = \$3030.5 for Pleasantville Middle School.		x	The nature and purpose of this expense is unclear. PO does not specifically identify the attendees.	
251	610	20-619-100-610-0000-265	6003071	1/26/2006	NEW READERS PRESS	310.01	310.01	Documentation was not provided by District.	x		Documentation was not provided by District.	
252	610	15-190-100-610-0000-060	6003089	1/26/2006	SPORT TIME	5.68	5.68	Shipping expense balance due on PO 50065884 for gym equipment, such as scrimmage vests.		x	Paid leftover balance to close out old invoice from June of 2005. This expense appears reasonable.	
253	610	15-190-100-610-0000-060	6003095	1/26/2006	HAMPTON-BROWN	715.99	715.99	Documentation was not provided by District.	x		Documentation was not provided by District.	
254	890	50-910-310-890-0001-354	6003098	1/26/2006	TOSHIBA BUSINESS SOLUTIONS	213.84	213.84	8 x CR black ink @ \$26.73 = \$213.84 delivered to Pleasantville Board of Education Cafeteria t 16 West Leeds Avenue, Pleasantville, NJ		x	There is no PO provided for review. However, the expenditure appears to be reasonable.	
255	800	15-401-100-800-0000-050	6003127	2/22/2006	SCHOPPY INC	1,383.00	1,383.00	19 x Plaque Finished @ \$20 59 x Plaque Finished @ \$17 For Fall/Winter/Spring Sports at Pleasantville High School Invoice #:031031 Invoice Date: 06/08/2004		x	The expenditure appears to be non-reasonable and excessive.	
256	500	20-231-200-500-0000-545	6003194	2/24/2006	JAYNE MILAK (PMS)	155.00	155.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
257	890	11-401-100-890-0000-545	6003250	3/8/2006	PHIL WILLIAMS	36.00	36.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
258	500	20-231-200-500-0000-545	6003254	3/8/2006	MYRIAM FERRARA	347.69	347.69	Documentation was not provided by District.	x		Documentation was not provided by District.	
259	519	11-000-270-519-0000-352	6003259	3/8/2006	SYDNEY MALLETTE	397.00	397.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
260	519	11-000-270-519-0000-352	6003261	3/8/2006	SONIA HARRIS	397.00	397.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
261	500	15-401-100-500-0000-085	6003283	3/9/2006	WEEKLY READER	170.80	170.80	North Main Street School 40/1 year subscriptions for educational publications		x	Educational publication for students. This publication is considered a value reading aid for the students.	

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262	514	11-000-270-514-0000-352	6003301	3/17/2006	SHEPPARD BUS SERVICE	1,500.00	1,500.00	Bus Lease for 15 days for district use from 03/17/06 to 04/13/06: 15 @ \$100 each day			x	The expenditure appears to be necessary to provide adequate transportation to students. However, it is unclear why the buses were leased when the District has its own buses.	
263	566	11-000-100-566-0000-400	6003376	3/24/2006	YALE SCHOOL EAST, INC	40,820.00	40,820.00	Multiple classroom assistants from Sept 2005 till Feb 2005 for "Special Kids" hired to work at school from a third-party vendor.		x		This expense was for Special Needs Assistants with required skills to manage students. This service/expense appears reasonable and appropriate for the special needs student population.	
264	500	15-402-100-500-0000-050	6003380	3/24/2006	DERRICK CARRINGTON	960.00	960.00	Meal Money for Penn Relays April 27-29, 2006 to Athletic Director of Pleasantville High School: Breakfast/Lunch/Dinner 04/27/06 @ \$367.49; Breakfast/Lunch/Dinner 04/28/06 @ \$382.76; Breakfast/Lunch 04/29/06 @ \$159.14 Total Expenditure: \$909.39 Beginning Balance: \$960 Bal Due Refunded: \$50.61			x	There is no explanation as to the purpose of such expenditure.	
265	500	15-000-223-500-0000-095	6003386	3/24/2006	JAMES SHISLER	250.97	250.97	Reimbursement for Registration for Conference held by New Jersey Music Educators Association State Conference at E. Brunswick, NJ on 02/23-25, 2006 @ \$160; Turnpike tolls @ \$5.8; Mileage 196 miles @0.445 = \$87.22		x		The expenditure appears to be reasonable.	
266	580	20-438-200-580-0000-545	6003531	3/31/2006	LINDA HORES	37.58	37.58	The North Main Street School Mileage Form indicated that the individual requesting reimbursement traveled from Pleasantville to Atlantic City for two days. Reimbursement was granted for the mileage incurred, as well as the parking fees at the AC Convention Center.		x		The expenditure appears to be reasonable, as the individual attended the Reading Recovery Training held in Atlantic City, NJ.	
267	580	20-438-200-580-0000-545	6003537	3/31/2006	MELANIE HARRINGTON	13.43	13.43	Food Reimbursement for Reading First Technical Assistance Meeting held by New Jersey State Department of Education Office of Reading First at LRC Central, Dayton, NJ on 03/20/06		x		The expenditure appears to be reasonable. The purpose of this meeting as indicated on the Application for Attendance at Conference/Workshop is to "discuss and clarify information that will assist in crafting the Reading First Grant Application for Continuation of Year 4.	

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268	500	20-231-200-500-0000-545	6003540	3/31/2006	LYNN FITTIPALDI	2,037.35	2,037.35	The invoice and grade transcript indicated that the individual enrolled and completed a class called, Assessing Learning Disabilities.	x		The expenditure is directly related to tuition reimbursement for a course taken at a local university and appears reasonable based on the District's policy of enhanced education for its staff.	
269	600	20-211-200-600-0000-234	6003583	4/10/2006	EXECUTIVE BUSINESS PRODUCTS	139.30	139.30	SMD Letter Classification Folders for Pleasant Avenue Annex (Pre-K) program	x		This purchase appears reasonable for office administrative documents.	
270	566	11-000-100-566-0000-400	6003642	4/12/2006	BONNIE BRAE	12,395.00	12,395.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
271	500	15-240-100-500-0000-060	6003657	4/12/2006	NJTESOL/NJBE	100.00	100.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
272	610	11-000-262-610-0000-080	6003660	4/12/2006	EAGLE MAINTENANCE	2,196.26	2,196.26	Leeds Avenue School and Facilities Management ordered hand soap, mop regal Looper, towels and soap dispensers, etc.	x		These maintenance supplies appear reasonable for the upkeep of the facilities	
273	512	15-000-270-512-0000-060	6003665	4/12/2006	ATAFY	732.90	732.90	First Grade Class Trip (5 classes) to Kimmel Center for the Performance Arts, Philadelphia, PA for the show "Cinderella" on 03/20/06 for Washington Avenue School: 105 @ \$6.95 = \$732.9	x		The expenditure appears to be reasonable.	
274	600	11-000-216-600-0000-400	6003677	4/12/2006	LINGUI SYSTEMS INC	10.40	10.40	Paid outstanding balance from previous PO and Invoice	x		Required to settle outstanding debt. This expense appears reasonable.	
275	420	11-000-270-420-0000-352	6003702	4/12/2006	AMERICAN BUS & COACH LLC	190.11	190.11	Transportation Department - for backup lights, first-aid kits, fluid kit, turn lights, etc. for District-owned school buses	x		Safety and Maintenance requirement for buses.	
276	101	11-150-100-101-0000-400	6003711	4/12/2006	NEWARK RENAISSANCE HOUSE	2,040.00	2,040.00	The invoice indicated that one student was receiving home instruction for 2 hours/day at a rate of \$30/hour. The district was billed for twenty days for the month of Jan. 2006 at the \$30/hour rate and seventeen days for the month of February 2006.	x		The expenditure appears to be necessary, as a student is being provided with personal home instruction.	
277	600	20-211-200-600-0000-234	6003732	4/12/2006	FUNK WATER QUALITY MAYS LANDING	57.96	57.96	Pleasant Avenue Annex, and other places water gallons and supply for the months of March April and May.	x		The expenditure appears to be Grant Funded program related and as such deemed as reasonable.	
278	610	11-000-261-610-0000-352	6003800	5/1/2006	FAIRLITE ELECTRIC SUPPLY CO	1,509.00	1,509.00	Documentation was not provided by District.	x		Documentation was not provided by District.	
279	512	15-000-270-512-0000-050	6003837	5/2/2006	JUST FOUR WHEELS	768.72	768.72	Documentation was not provided by District.	x		Documentation was not provided by District.	
280	610	11-000-211-610-0000-080	6003846	5/2/2006	THIS & THAT UNIFORMS	200.00	200.00	Uniform Vouchers for 3 students at Leeds Avenue School	x		This expense was for children that needed uniforms when transferred to private school for special needs students.	

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281	270	15-000-291-270-0000-055	6003876	5/3/2006	KIMBERLY SHICK	3,960.24	3,960.24	Benefit Payment Cash Option disbursement to Employee of District 05-06		x		This is an benefit option where the employee can received cash in lieu of the benefit plan.	
282	270	15-000-291-270-0000-055	6003887	5/3/2006	MARITZA CRUZ	3,960.24	3,960.24	Benefit Payment Cash Option - disbursement to Employee of District 05-06		x		This is an benefit option where the employee can received cash in lieu of the benefit plan.	
283	270	11-000-291-270-0000-351	6003898	5/4/2006	ANTHONY NORMAN	175.00	175.00	Eyeglass Reimbursements 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
284	270	15-000-291-270-0000-095	6003921	5/4/2006	CHRISTINA TORO	3,960.24	3,960.24	Benefit Payment Cash Option disbursement to employee of District 05-06		x		This is a benefit option where the employee can received cash in lieu of the benefit plan.	
285	610	20-211-100-610-0000-234	6003964	5/5/2006	LAKESHORE LEARNING MATERIALS	1,214.63	1,214.63	Library Books and Supplies such as Best Buy Broad Marker, Scissors, "Paperback Spanish", "Human X-Ray", "Apart Human Body", "Meals Around World Book", "The Butterfly Nursery" and "Crowning Plants Project" delivered to Pleasant Avenue Annex at West Pleasant Ave, Pleasantville, NJ.		x		The expenditure appears to be educational related and beneficial to development of students.	
286	610	15-190-100-610-0000-060	6003977	5/5/2006	GOPHER SPORTS EQUIPMENT	842.54	842.54	10 foot Pole, Post pad and Single goal system set for Washington Avenue School			x	It is uncertain that this was a reasonable expense.	
287	512	15-000-270-512-0000-095	6004051	5/5/2006	PLEASANTVILLE BD OF ED/TRANS DEPT	735.00	735.00	South Main street school Multiple trips to different locations @ cost of \$105 each. Trips to Camden Aquarium, Pleasantville Burger King, etc.		x		This trip appears to be appears reasonable for the educational development of the students.	
288	600	15-401-100-600-0000-095	6004112	5/5/2006	SAX ARTS & CRAFTS	387.82	387.82	South Main Street School Arts and Craft supplies ordered in May		x		This expense appears reasonable for the summer school program.	
289	730	15-401-100-730-0000-050	6004114	5/5/2006	GRAINGER	499.95	499.95	Wall-mounted air conditioner unit ordered and shipped to the Greyhound Academy		x		Installed in the school. This expense appears to be reasonable.	
290	610	11-190-100-610-0000-265	6004191	5/5/2006	SCHOOL SPECIALTY INC	170.84	170.84	Purchased 10 English and grammar books and games for the Leeds Avenue School.		x		This purchase appears reasonable as they are books acquired for the elementary students through an approved vendor.	
291	600	11-000-216-600-0000-400	6004275	5/5/2006	SPEECH BIN	29.99	29.99	GFTA response forms for District Speech/Language Specialists		x		It is necessary for the District to conduct a speech and basic skills assessments of its students. The expense for the application forms appear reasonable.	
292	500	15-190-100-500-0000-050	6004458	5/24/2006	KELLIE CARMAN-DAVIS	95.23	95.23	Mileage Reimbursement for Workshop in Somerset, NJ for the month ending March, 2006: 214 x 0.445=\$95.23		x		The expenditure appears reasonable to attend the workshop.	

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293	566	11-000-100-566-0000-400	6004503	5/25/2006	CREATIVE ACHIEVEMENT WEST LLC	1,962.36	1,962.36	For student to learn out of district		x		The State requires the District to pay education tuition for any special needs child that can not be accommodated within the District.	
294	280	11-000-291-280-0000-236	6004519	5/25/2006	TRULEENE HALL	1,285.00	1,285.00	Tuition for the employee, the district accountant, for Math105 (Introduction to College Math) at Strayer University at Newington, VA.		x		The expenditure appears to be appears reasonable as it is related to the line of job to upgrade the necessary skill.	
295	270	15-000-291-270-0000-095	6004580	5/26/2006	JILLIAN BUTTERHOF	168.00	168.00	Eyeglass Reimbursements 05-06		x		It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses.	
296	519	11-000-270-519-0000-352	6004624	6/1/2006	LISETH CARRALERO	397.00	397.00	05-06 year Transportation Reimbursement for June's payment of transportation aid for pupils enrolled in a remote non-profit private school (Galloway Community School). The PO was requested by the Transportation department at 701 Mill Road, Pleasantville, NJ.		x		The expenditure appears reasonable, complying with relevant NJDOE policies & procedures.	
297	519	11-000-270-519-0000-352	6004626	6/1/2006	NAKIA BROADNAX	1,191.00	1,191.00	05-06 year Transportation Reimbursement for June's payment of transportation aid for pupils enrolled in a remote non-profit private school (St Joseph Regional School). The disbursement was requested by the Transportation department at 701 Mill Road, Pleasantville, NJ. The expense was for three students: 3 @ \$397 = \$1191		x		The expenditure appears reasonable, complying with relevant NJDOE policies & procedures.	
298	519	11-000-270-519-0000-352	6004689	6/1/2006	VICTOR LOGAN	397.00	397.00	05-06 year Transportation Reimbursement for June's payment of transportation aid pupils enrolled in a remote non-profit private school (Atlantic Christian School) . The PO was requested by the Transportation department at 701 Mill Road, Pleasantville, NJ		x		The expenditure appears to be appears reasonable complying with relevant NJDOE policies & procedures.	

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299	519	11-000-270-519-0000-352	6004737	6/1/2006	MARITZA KILGORE	397.00	397.00	05-06 year Transportation Reimbursement for June's payment of transportation aid pupil enrolled in a remote non-profit private school (Our Lady Star of the Sea) The PO was requested by the Transportation department at 701 Mill Road, Pleasantville, NJ		x		The expenditure appears to be appears reasonable complying with relevant NJDOE policies & procedures.	
300	580	20-265-200-580-0000-545	6004746	6/2/2006	KATHLEEN MITCHELL	59.23	59.23	Reimbursements for Non-violence Crisis intervention Work shop		x		The expense appears reasonable. The workshop money came from Grant funds provided by the federal government.	
301	600	11-000-270-600-0000-352	6004795	6/8/2006	WAL MART	139.52	139.52	4 x 20' Girls and Boys Bicycle for the Perfect Day @ \$34.88 each on 06/08/06, delivered to Department of Transportation at 701 Mill Road, Pleasantville, NJ.			x	There is no explanation as to the purpose of the expenditure. The expenditure appears inconclusive as it does not contribute to the educational value of students.	
302	590	20-211-200-590-0000-234	6005071	6/30/2006	MICHELLE GRAY	53.40	53.40	South Main street school Travel to Rutgers University NJELAS project Review			x	Grant Funded trip for funded project and review. PO & check dates the same.	
303	270	15-000-291-270-0000-060	6005105	6/30/2006	SAN JUANA PARMER	140.00	140.00	Eye Glass Reimbursements			x	It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses. However, the PO and check dates are the same, which is unusual.	
304	200	20-211-200-200-0000-234	6005109	6/30/2006	MONIQUE JOHNSON	175.00	175.00	Eye Glass Reimbursements 05-06			x	It is a negotiated component of Union contract for faculty and staff to get reimbursed for eyeglasses. However, the PO and check dates are the same, which is unusual.	
305	870	50-910-310-870-0055-354	6005137	6/30/2006	B F MAZZEO FRUIT & PRODUCE	1,132.44	1,132.44	Fruit & Produce delivered to the district-operated schools.			x	There was no PO provided for review. The expenditure, however, appears to be reasonable to provide food services to the district-operated schools. The PO & check dates are the same. The dates are usually different.	
306	833	40-701-510-833-0000-370	BANKNY FEE	3/31/2006	BANK OF NEW YORK	2,690.08	2,690.08	Documentation was not provided by District.	x			Documentation was not provided by District.	
307	610	11-190-100-610-0000-334	EXPTRN06	6/3/2005	EXPENDITURE TRANSFER	1,300,013.06	1,300,013.06	Documentation was not provided by District.	x			Documentation was not provided by District.	
308	600	20-438-200-600-0000-085	EXPTRN06	6/3/2005	EXPENDITURE TRANSFER	(58.50)	(58.50)	Documentation was not provided by District.			x	Documentation was not provided by District. Further analysis is required to determine the necessity and frequency of expenditure transfers.	

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309	930	20-260-520-930-0000-545	T V WSR	9/1/2005	PLEASANTVILLE BD OF ED	23,745.00	23,745.00	Documentation was not provided by District.	x			Documentation was not provided by District.	
310	600	20-361-100-600-0000-545	5007111	6/30/2005	EXECUTIVE BUSINESS PRODUCTS	600.16	600.16	Purchased photo copier papers (White, Blue, Gray, Ivory, Green, Pink, Canary) which was delivered to Pleasantville High School.		x		The expenditure appears reasonable to run copier/printers machines.	
311	610	15-190-100-610-0000-080	6000284	7/1/2005	SCHOOL SPECIALTY	822.6	822.6	Purchased paper, pencils, erasers, etc. for the Leeds Avenue School		x		The expenditure appears to appear reasonable to ongoing instructional purposes for the school year.	
312	100	20-231-100-100-0000-545	5005366	3/18/2005	ANDREA FINEBERG	1,424.14	1,424.14	Course reimbursement for better understanding of Federal Grant "No Child Left Behind Grants". For year 2005		x		Funded by Grant NCLB and required under grant allowance. This expense appears reasonable.	
313	610	15-190-100-610-0000-080	6000045	2/15/2006	SCHOOL SPECIALTY	60.97	60.97	Supplies delivered to Leeds Avenue School			x	The expenditure appears reasonable to ongoing operation of the school. However, the PO & check dates are the same. These dates are usually different.	
314	610	15-190-100-610-0000-050	5000087	7/14/2004	FISHER SCIENTIFIC	1011.87	1011.87	Purchased science class lab supplies: Periodic Table, Lab Apron, Wires, and Density Rod.		x		Supplies required for science and chemistry classes	