



State of New Jersey  
Department of  
Education

Performance Audit of  
Union City School District

April 9, 2008

ADVISORY



**KPMG LLP**  
345 Park Avenue  
New York, NY 10154

April 9, 2008

Department of Education  
State of New Jersey

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

**Audit Objective**

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

**Audit Scope**

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

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

**KPMG LLP**



## State of New Jersey

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### **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](http://www.coso.org/publications/executive_summary_integrated_framework.htm) and “Standards for Internal Control in the Federal Government” by GAO at [www.gao.gov/](http://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](http://www.gfoa.org), “Internal Auditing for School Districts” at [www.asbointl.org/](http://www.asbointl.org/), and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at [www.aicpa.org](http://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 Union City School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

## Historical Expenditure Analysis

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

- **Purchase Order Review** – Review of individual purchase orders and supporting documentation to assess whether expenditures were reasonable. This included two separate populations:
  - Subgroup of accounts identified in the RFQ (*see breakout of subgroups on the following page*)
  - Statistical sampling of remaining accounts (*considered all expenditure accounts not included in the subgroup analysis on the following page 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 staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials.

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

### Purchase Order Review

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

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

In addition, we reviewed purchase orders from 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>	5,420	\$24,027,674	1,250	\$13,422,515
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,054	\$17,725,720	457	\$8,536,366
2. Noninstructional Miscellaneous Purchases	1,301	\$2,804,954	245	\$2,225,761
3. Noninstructional Supplies and Materials	1,928	\$2,358,753	471	\$1,702,289
4. Regular Instructional Purchased Professional Educational Services	30	\$33,969	21	\$28,313
5. School-Sponsored Athletic Supplies and Materials	19	\$128,386	19	\$128,386
6. Capital Outlay	88	\$975,892	37	\$801,400
Statistical Sample of Remaining Accounts	33,989	\$292,852,577	326	\$1,224,432
<b>Total PO Review</b>	<b>39,409</b>	<b>\$316,880,251</b>	<b>1,576</b>	<b>\$14,646,947</b>

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

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

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

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

#### *Appears Reasonable*

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

Examples of purchases identified as appearing reasonable included purchases of textbooks which are included in the Department-approved curriculum guide, registration fee for conferences approved by the Department, routine maintenance of facilities, 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 flowers used for staff luncheons, food prepared for parent workshops, floats for Thanksgiving Day parades, and public relations expenses related to opening of a new school.

*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 payments under interlocal agreement, college visit for certain students, performance fee paid to a law firm for grants obtained and tuition payment for precollege program. 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)	891	\$8,976,690	119	\$521,452	240	\$3,924,373
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	307	\$5,587,893	29	\$230,767	121	\$2,687,708
2. Noninstructional Miscellaneous Purchases	133	\$1,064,012	32	\$101,018	80	\$1,090,730
3. Noninstructional Supplies and Materials	384	\$1,503,762	55	\$98,185	32	\$100,342
4. Regular Instructional Purchased Professional Educational Services	19	\$23,223	1	\$400	1	\$4,690
5. School-Sponsored Athletic Supplies and Materials	18	\$127,556	0	–	1	\$830
6. Capital Outlay	30	\$670,244	2	\$91,082	5	\$40,073
Statistical Sample of Remaining Accounts	276	\$1,031,350	19	\$32,234	31	\$160,848
<b>Total PO Review</b>	<b>1,167</b>	<b>\$10,008,040</b>	<b>138</b>	<b>\$553,686</b>	<b>271</b>	<b>\$4,085,221</b>

### 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 aid 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>	17	17	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	All Employees	0	No medical benefit deductions because the District pays for all benefit costs; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments Made to Potential Ghost Employees</i>	7	7	<p>Based on our analysis, we noted that:</p> <ul style="list-style-type: none"> <li>One employee is still active in the HR Filemaker system, but payroll had stopped processing pay checks within one month after the death.</li> <li>One employee was terminated one month after death. The unpaid sick day balance was paid in the subsequent month.</li> <li>Five employees were terminated one day after death.</li> </ul> <p>Internal control weakness due to the lack of a formal policy and process to handle employee status, and records of final payout was noted.</p>
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	2	2	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Payroll	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	27	27	<p>Based on the testwork performed, we noted that:</p> <ul style="list-style-type: none"> <li>• The personnel file could not be located for one individual who received checks three pay periods after termination.</li> <li>• The hire and termination dates for two individuals, both of whom received payment five pay periods after termination, are missing in both the Filemaker system and the individuals' personnel files.</li> <li>• For six individuals, the payroll termination dates did not agree with either the information in HR Filemaker system or the information in employees' personnel file.</li> <li>• One individual was paid 14 pay periods after termination at employee's request.</li> <li>• According to the payroll data, two individuals were paid 21 and 24 pay periods after termination. The termination dates in the HR Filemaker system and employees' personnel file identified the subsequent payments were made two pay periods after termination.</li> </ul> <p>Further analysis should be considered to follow up on the exceptions noted.</p>
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	0	0	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	165	40	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	75	50	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	1,186	15	The District could not provide detailed supporting documentation for all 15 stipend payments selected. Further analysis should be considered.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Payroll	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	Included in Point 9 above	35	<p>Based on our analysis, we noted that most overtime payments were incurred by the Transportation Department. One factor contributing to the amount of overtime was a contractual obligation within the CBA for the District to pay bus drivers six hours of overtime each month in order to compensate for their cell phones. Selected examples are:</p> <ul style="list-style-type: none"> <li>● One Bus Driver in the 05–06 school year for the Transportation Department earned \$73,124.81 in overtime which accounted for 237% of the driver's base pay.</li> <li>● One Bus Driver in the 05–06 school year for the Transportation Department earned \$51,725.82 in overtime which accounted for 204% of the driver's base pay.</li> </ul> <p>Additionally, we noted that overtime payments were often coded incorrectly.</p> <p>Although explanations provided and documentation reviewed appeared reasonable, further analysis is still considered necessary due to the significant amount of overtime payment in Transportation Department.</p>
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	144	65	<p>Our testwork did not identify any inappropriate payments. Samples selected fell into the following categories:</p> <ul style="list-style-type: none"> <li>● Estimate for the shipping and handling charges were used to generate PO instead of the actual expense.</li> <li>● The original PO amount reflects estimated encumbered amount. The actual amount is higher than the original amount and PO was amended to reflect the actual payment.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>Internal control weakness over the process to approve changes to purchase orders was noted.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Vendor Disbursements	12. Possible Questionable Payments – <i>Invoice Date Prior to Purchase Order Date</i>	523	30	Our testwork did not identify any inappropriate payments. Many of the samples selected were emergencies where POs were prepared after invoices came in. Further analysis is not considered necessary.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	62	13	Based on our analysis, we noted that information for two vendors was not updated in vendor master file; seven Vendor Business certificates were not in place. Further analysis should be considered.

### Assessment of Internal Controls

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

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

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

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

- Our understanding of the related business process and key internal controls identified in performing the audit
- Discussions with District management
- The potential impact of the weakness on financial records
- Existence or lack of mitigating controls
- Pervasiveness of control weaknesses across business functions
- Results of the historical expenditure analyses and purchase order reviews

We 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
<b>Inventory</b>  5 observations 2 long term 3 short term 4 high risk 1 medium risk	Segregation of Duties		√	√		
	Fixed Assets/Inventory		√		√	
	Fixed Assets/Inventory Count	√		√		
	Standard Operating Procedures		√	√		
	System Reconciliation	√		√		
<b>Facilities Management</b>  5 observations 1 long term 4 short term 3 high risk 2 medium risk	Disaster Recovery Plan		√	√		
	Budget to Actual Review		√	√		
	Reliance on Manual Process		√	√		
	Cost-Benefit Analysis for Lease vs. Buy Decisions		√		√	
	Facilities Evaluations	√			√	
<b>Purchasing/ Accounts Payable</b>  3 observations 3 short term 1 high risk 1 medium risk 1 low risk	Purchase Requisitions		√		√	
	Vendor Master File Updates		√	√		
	Purchase Order Changes		√			√
<b>Human Resources/Payroll</b>  7 observations 2 long term 5 short term 1 high risk 6 medium risk	Standard Operating Procedures		√		√	
	Reliance on Manual Processes	√			√	
	Systems Reconciliation		√		√	
	New Hire Background Checks		√		√	
	Management Review – Payroll		√	√		
	Payroll Information Lacking Detail	√			√	
	HR Files and Systems Missing Records		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>General Operations/ Accounting</b> 1 observation 1 long term 1 high risk	Segregation of Duties	√		√		
<b>Food Services</b> 2 observations 2 long term 2 high risk	Inventory Count	√		√		
	Timely Payment of Invoices	√		√		
<b>Transportation</b> 3 observations 3 short term 1 high risk 1 medium risk 1 low risk	Controls to Track Actual Overtime		√	√		
	Minimal Monitoring of Ridership		√		√	
	Tracking of Community vs. Student Trips		√			√
<b>Technology</b> 5 observations 3 long term 2 short term 4 high risk 1 medium risk	Documented Policies and Procedures		√	√		
	Procedures and Evidence of Creation of New Accounts on Networks and Applications	√			√	
	Segregation of Duties		√	√		
	Inappropriate Offsite Storage Facilities	√		√		
	Periodic Back Tape Restore Performed	√		√		
<b>Student Activities</b> 2 observations 2 short term 2 high risk	Management Review on Timely Account Reconciliation		√	√		
	District Policy Compliance		√	√		





# Project Overview

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

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

## **Project Planning**

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

**Department Kickoff Meeting** – During the kickoff meeting, we:

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

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

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

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

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

#### **Information Gathering and Analysis**

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

**District Entrance Conference** – We conducted an entrance conference with the school business administrator, superintendent, asst. superintendent in charge of curriculum and instruction, asst. superintendent in charge of support service, asst. superintendent in charge of HR and payroll and the Board accountant. This meeting set the tone for the audit and established a project schedule within the framework of management's normal work routines. During this meeting, we introduced members of the KPMG project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews



- Identification and Testing of Key Controls
- 13 Point Analysis
- Review of Purchase Orders
- Certified Staff Review
- Communication with the Department and District Management

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

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

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

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

**Structured Interviews** – Approximately 13 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 Facility Management
Business Administrator	Fixed Assets Coordinator
Director of Human Resources	Food Services Coordinator
Payroll Coordinator	Director of Technology
Accounts Payable Coordinator	Director of Transportation
Assistant to Account Payable Coordinator	Accounting Manager for Grants
Accounting Manager for General Fund	

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

#### **Validation and Reporting**

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

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

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

In order to facilitate the Purchase Order Review and 13 Point Analysis, KPMG provided the Department with a detailed data request document. The data request document outlined the specific accounts payable, human resources and payroll data elements KPMG would need to facilitate the review.

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

## ***Description of Data Review Process***

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



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

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file
- Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item
- Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file
- Verifying that all vendors had a unique vendor ID
- Verifying that the sum of payroll checks amounts match the payroll summary files
- Verifying that all employee IDs receiving checks exist in the HR master file
- Verifying that all duplicate records are cancelled out by a voided check reference for an equal and corresponding amount

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

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

#### ***Description of Normalization and Quality Assurance***

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

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

#### **AP Data**

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

- Distinct vendor counts

#### HR Data

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

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

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

#### *Specific Assumptions Relative to the Union City School District*

##### *Accounts Payable/Purchase Order Files*

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

- We identified purchase orders and checks issued to vendor number "2711" as being related to payroll. This classification was confirmed by the District.
- All purchase orders and checks to vendor number "2711" were excluded from our accounts payable review.
- We noted that void checks were maintained as positive amounts in the data files supplied by the District. We used a void check flag to identify these transactions and converted them to negative amounts as part of our analysis.
- We identified numerous large transactions that, if included, would have caused the District's annual expenditures to significantly exceed its budget. The District identified these transactions as transfers between account codes. These items were also excluded from our review.

### HR and Payroll

There initially was not an obvious reference between the payroll file and employee master. The District informed us to use a field named, "F3," which was described to us as the ADP file number to reference employees between the master and payroll file. The field was available between the two files and was indeed unique for every employee.

- The District includes imputed income as a component of gross pay. We subtracted imputed income in order to establish a baseline regular pay. Imputed income was included as part of stipend/other pay for the purpose of this review.
- The District maintains two values for the total check amount, net pay and direct deposit. KPMG summed these fields in order to identify the total value of the check.
- Other additional pay was calculated based upon the following fields identified by the District:
  - Buyout
  - Ext#Day
  - Brk Prog
  - Lunch Prog
  - Other
  - P#D#Prog
  - Retro
  - Tax W#C#
  - Non Tax W#C#
  - HR Pay

### Purchase Order Review

The objective of this component was to understand how the 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, and 290 and object codes between 600 and 699
  4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
  5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
  6. Capital Outlay – includes fund 12
  
- **Statistical Sample from Remaining Account Codes** (*referred to as the Statistical Analysis*) – this analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered excluding the six included in the subgroup analysis noted above. Typically, this population included instructional materials, salaries and benefits, and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis ( <i>Total for Subgroups 1–6 Presented Below</i> )	5,420	\$24,027,674	1,250	\$13,422,515
1. Noninstructional Purchased Professional Educational, Technical and Other Services	2,054	\$17,725,720	457	\$8,536,366
2. Noninstructional Miscellaneous Purchases	1,301	\$2,804,954	245	\$2,225,761
3. Noninstructional Supplies and Materials	1,928	\$2,358,753	471	\$1,702,289
4. Regular Instructional Purchased Professional Educational Services	30	\$33,969	21	\$28,313
5. School-Sponsored Athletic Supplies and Materials	19	\$128,386	19	\$128,386
6. Capital Outlay	88	\$975,892	37	\$801,400
Statistical Sample of Remaining Accounts	33,989	\$292,852,577	326	\$1,224,432
<b>Total</b>	<b>39,409</b>	<b>\$316,880,251</b>	<b>1,576</b>	<b>\$14,646,947</b>

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

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

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



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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	891	\$8,976,690	119	\$521,452	240	\$3,924,373
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	307	\$5,587,893	29	\$230,767	121	\$2,687,708
2. Noninstructional Miscellaneous Purchases	133	\$1,064,012	32	\$101,018	80	\$1,090,730
3. Noninstructional Supplies and Materials	384	\$1,503,762	55	\$98,185	32	\$100,342
4. Regular Instructional Purchased Professional Educational Services	19	\$23,223	1	\$400	1	\$4,690
5. School-Sponsored Athletic Supplies and Materials	18	\$127,556	0	–	1	\$830
6. Capital Outlay	30	\$670,244	2	\$91,082	5	\$40,073
Statistical Sample of Remaining Accounts	276	\$1,031,350	19	\$32,234	31	\$160,848
<b>Total PO Review</b>	<b>1,167</b>	<b>\$10,008,040</b>	<b>138</b>	<b>\$553,686</b>	<b>271</b>	<b>\$4,085,221</b>

Based on our review, we noted certain themes within the data regarding the types of purchases to be deemed 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. Please refer to Appendices B and C for the sample of transactions summarized.

- *Inter-local Agreement* – includes items such as facilities lease, legal services, utilities and police service, either under or related specifically to Inter-local agreements signed between the District and Union City, NJ. According to the District, the objective of the agreement is to stabilize costs while still providing high-quality services. In summary, we identified 22 transactions with a total dollar value of \$1,718,538 that were inconclusive. For example:
  - \$243,000 for garbage removal charges for year 05–06
  - \$220,000 for garbage removal charges for year 04–05
  - \$176,000 for annual lease expense for a recreation center in year 04–05
  - \$150,000 for annual lease of Ronald Dario Swimming Complex which was used part-time in year 05–06
  - \$100,000 for annual lease of Ronald Dario Swimming Complex which was used part-time in year 04–05
  
- *Public Relations and Professional Services* – includes items such as advertisements in local Spanish newspaper for education programs, holiday celebrations and other events, marketing activities for opening of a new school, posters sent to the whole community and payments to law firms and consulting companies. In summary, we identified 10 transactions with a total dollar value of \$169,449 that were discretionary and 78 transactions with a total dollar value of \$934,279 that were inconclusive. For example:
  - \$72,843 for cable TV spots for the Union City School District
  - \$55,018 to a public relations company for helping the District to prepare monthly superintendent’s newsletters sent to the community for August 2004
  - \$49,028 printing costs for 1,000 posters and 25,000 brochures sent to the community
  - \$32,302 for performance fee paid to a Washington, DC law firm for securing new grants
  - \$26,097 monthly payment for website development
  - \$16,000 for demographic enrollment projection and building analysis service
  - \$11,600 advertising for the opening of Jose Marti School
  - \$3,600 for newspaper advertisement for soliciting support for Hurricane Katrina victims

- *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 lease of buildings, maintenance to fish tanks, upkeep on heaters and air conditioners, landscaping, and items that appeared excessive in nature. In summary, we identified five transactions with a total dollar value of \$9,694 that were discretionary and 27 transactions with a total dollar value of \$1,500,805 that were inconclusive. For example:
  - \$250,000 for annual lease expenses for a building used as a Career Center and classrooms for year 05–06
  - \$242,883 for annual lease expense for a building used as a Career Center and classrooms for year 04–05
  - \$83,256 in repairs to a fire house given by the City to the District, used as a museum
  - \$57,963 for the first quarter lease of two rooms in the Union City 43<sup>rd</sup> Street Library
  - \$15,000 for Park Theatre lease for five days of use
  
- *General Supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to large equipment purchases. These purchases are generally identified for high prices or lack of supporting documentation indicating the need for the specified quantity or the need for new or replacement items. In summary, we identified 14 transactions with a total dollar value of \$23,654 that were discretionary and 11 transactions with a total dollar value of \$58,633 that were inconclusive. For example:
  - \$7,048 to revise annual school calendar
  
- *Student Activities/Expenditures on Students* – includes any expenses related to college preparation, activity clubs, trips, and any other items paid for by the District that benefit students but either appeared excessive in nature or were related to expenditures that did not provide enrichment. In summary, we identified seven transactions with a total dollar value of \$29,286 that were discretionary and 31 transactions with a total dollar value of \$544,414 that were inconclusive. For example:
  - \$15,026 for precollege academy summer program tuitions for 11 high school students
  - \$3,476 for college visits for 28 students
  - \$2,315 for a field trip to Medieval Times
  
- *Technology* – includes desktops/laptops, copy machines, networking equipment, software, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient supporting documentation indicating the need for the specified quantity or the need for new or replacement items. In summary, we identified 10 transactions with a total dollar value of \$179,885 that were inconclusive. For example:

- \$28,888 for a new fax machine and a new copier shipped to the District office
- \$10,488 for 39 cell phones used by bus drivers in August and September 2005
- \$4,439 for two Dell CPUs
- \$3,297 for two hard drives shipped to the Technical Department
- \$1,716 LCD Flat Panel TV for the HR Director's office
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training such as trips for leisure activities, staff and holiday luncheons. In summary, we identified nine transactions with a total dollar value of \$57,811 that were discretionary and 16 transactions with a total dollar value of \$52,577 that were inconclusive. For example:
  - \$3,012 for equipment rental for a fund-raising concert
  - \$2,600 for a staff party
  - \$1,600 for snacks and food for parent workshop
  - \$500 for staff luncheon
- *Conferences and Travel* – includes items such as registration fees for conferences, and any hotel or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 15 transactions with a total dollar value of \$47,714 that were inconclusive. For example:
  - \$9,268 for hotel expenses incurred for out-of-state administrative retreat
  - \$2,472 for bus rental for administrative retreat
  - \$1,412 for the HR Director attending an out-of-state NEA conference without state approval

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; or manual changes were made to the PO without support of an additional approval.	7
Improperly Coded – The transaction was coded to an incorrect account code.	22

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 Nonexistent Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A potentially nonexistent employee is identified as any employee with a Social Security Number listed in the death master file provided by SSA.
4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District's system.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District's System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

**Vendor Disbursements**

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

The results of these queries were summarized and stratified to aide in the selection of a representative, subjective sample to be reviewed. The following table provides a high-level breakdown of the results, stratification, and follow-up procedures performed:



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 17 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 17 employees:</p> <ul style="list-style-type: none"> <li>● 4 did not have a complete address in the system.</li> <li>● 11 did not have a birth date in the system.</li> <li>● 1 did not have complete salary information in the system.</li> <li>● 1 did not have last name in the system.</li> </ul>	<ul style="list-style-type: none"> <li>● Conducted interviews with HR and payroll personnel to ascertain why the anomalies would exist.</li> <li>● Selected a sample of 17 from the listing of employees to further understand the anomalies presented.</li> <li>● Requested the HR files for the sample of employees selected.</li> <li>● Reviewed the HR file to identify the data elements that were missing within the system.</li> <li>● Noted any data elements that could not be identified based on review of the HR file as an exception.</li> </ul>	<p>All missing or incomplete data in payroll record was able to be located in the system used by HR (HR Filemaker system) and sufficiently explained by the District.</p> <p>We recommend that the District evaluate integrating the two systems used by HR and Payroll. Additionally, until this integration can take place, the District should implement a periodic reconciliation of the data in each system so that data discrepancies could be identified and corrected.</p>
2	Employees that do not have the applicable benefits deductions	This analysis resulted in zero exceptions due to the fact that the District pays for all medical benefit costs.	No anomalies or potential irregularities were identified, and hence no follow-up was conducted.	Not applicable

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted seven employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> <li>• Six of these employees had a termination date in the system one day after their date of death</li> <li>• One of these employees had a termination date in the system one month after his date of death</li> </ul>	<ul style="list-style-type: none"> <li>• Conducted interviews with the HR personnel to ascertain why the anomalies would exist.</li> <li>• Selected a sample seven from the listing of employees noted in the results column</li> <li>• For each sample item, we:               <ul style="list-style-type: none"> <li>– Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file</li> <li>– Compared the Social Security Number per the system to the number listed on the copy of the Social Security Card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security Card (i.e., I-9 form)</li> </ul> </li> </ul>	<p>As per interview with HR and payroll personnel, the average time for HR and payroll to adequately process a termination due to death is one pay cycle. The deceased employees usually will be terminated one day after their date of death and the unpaid salary/accumulated holidays will be paid in the following pay cycle. We selected all seven employees whose Social Security Number appears on the SSA death master file and requested to review their personnel files. We noted:</p> <ul style="list-style-type: none"> <li>• One employee is still active in the HR Filemaker system, but payroll had stopped processing pay checks within one month after the death.</li> <li>• One employee was terminated one month after death. The unpaid sick day balance was paid in the subsequent month.</li> <li>• Five employees were terminated one day after death.</li> </ul> <p>We recommend that an employee's status be changed to inactive upon notification of the employee's death. A formal policy should be documented indicating the proper handling of employee records in case of death. This policy should include how final payroll disbursements are made to the estate for services rendered prior to death as well as any additional compensation owed (i.e., unused sick/vacation days).</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted two employees that were terminated within 30 days of their hire date and received pay after their termination date.</p>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date.</li> <li>● For both of the employees identified, we:                             <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</li> <li>– 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.</li> </ul> </li> </ul>	<p>As per our interviews with HR personnel and based on reviewing HR personnel files on the system, the two employees were hired and terminated within a short period of time because:</p> <ul style="list-style-type: none"> <li>● One employee was hired before the fingerprint check results came back, and he was terminated when the District received the results.</li> <li>● One employee resigned due to personal reasons. The termination documents could not be located.</li> </ul> <p>We recommend that newly hired employees who have not successfully completed a background and fingerprint check not be permitted to begin work.</p> <p>A checklist of required documentation at termination should be completed for all terminated employees and notations should be made for any documentation that is not available.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid more than 30 days after their termination date</p>	<p>We noted 27 employees that received pay after their termination date totaling \$303,066.35. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 17 of 27 employees were paid between 31 and 90 days after termination totaling \$131,750.24</li> <li>● 10 of 27 employees were paid more than 90 days after termination totaling \$171,316.11</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees may receive pay after termination.</li> <li>● Selected a sample 27 from the results column.</li> <li>● For each sample item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable</li> <li>– Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system</li> </ul> </li> <li>● 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</li> <li>● Inquired about potential settlement payments owed to the employee</li> <li>● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable)</li> </ul>	<p>As per interview with HR and Payroll personnel, we noted that the normal pay cycle for terminated employees is six pay periods (90 days) after termination to pay for accumulated unused sick days, personal and vacation days.</p> <p>We reviewed all 27 employees, and noted:</p> <ul style="list-style-type: none"> <li>● The personnel file could not be located for one individual who received checks three pay periods after termination.</li> <li>● The hire and termination dates for two individuals, both of whom received payment five pay periods after termination, are missing in both the Filemaker system and the individuals' personnel file.</li> <li>● For six individuals, the payroll termination dates did not agree with either the information in HR Filemaker system or the information in employees' personnel file.</li> <li>● One individual was paid 14 pay periods after termination at employee's request. All individuals should be paid in normal pay cycles after termination for all accumulated sick days, holiday, etc., in accordance with the District's policy.</li> <li>● According to the payroll data, two individuals were paid 21 and 24 pay periods after termination. The termination dates in the HR Filemaker system and employees' personnel file identified the subsequent payments were made two pay periods after termination.</li> <li>● The remaining 15 employees were paid within the normal pay cycle subsequent to termination without noting exceptions.</li> </ul> <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend the District reconcile or synchronize the HR Master file and Filemaker system on a timely basis. Stronger controls should be implemented to prevent employees terminated in the payroll system from being paid. This would help identify instances where an employee's record was incorrectly terminated.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	Employees who received more than 52 checks within the two-year period covering 2004–2005 and 2005–2006	This analysis resulted in zero exceptions.	No anomalies or potential irregularities were identified, and hence no follow-up was conducted.	Not applicable
7	Employees whose gross pay increased by more than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 165 employees that received gross pay increases more than \$7,500. The total gross amount of increase for these employees was \$2,193,913.91. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 108 employees received a gross pay increase between \$7,501 and \$12,500</li> <li>• 45 employees received a gross pay increase between \$12,501 and \$25,000</li> <li>• 12 employees received a gross pay increase more than \$25,001</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>• Considered Board resolution for percentage increases.</li> <li>• Selected a sample of 40 employees receiving high gross pay increase to further understand the salary increase.</li> <li>• For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication of sick/vacation days cashed in</li> <li>– Indication that the employee performed an additional job function requiring a stipend</li> <li>– Overtime approval forms</li> <li>– Other documentation supporting a large gross pay increase</li> </ul> </li> </ul>	<p>In reviewing documentation related to the gross pay increase from 2004–05 to 2005–06 for 40 employees, we noted:</p> <ul style="list-style-type: none"> <li>• Six employees moved from being hourly employees to salaried employees. The signed contracts reflected the changes.</li> <li>• Six employees worked more overtime hours in the following year than the year before. All overtime hours and payment were properly approved.</li> <li>• Three employees held an additional coach position that increased their overall compensation compared to the year before.</li> <li>• 17 employees incurred a salary/step increase per contract. We verified that the raises were within range by reviewing the District’s collective bargain agreement.</li> <li>• Five employees received salary increases due to promotion or new position/duty assigned.</li> <li>• Three hourly employees worked more hours in the following year.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount more than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 75 employees that received a salary increase more than \$7,500. The total gross amount of increase for these employees was \$860,779.68. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 60 employees received a salary increase between \$7,501 and \$12,500</li> <li>● 15 employees received a salary increase between \$12,501 and \$25,000</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for percentage increases.</li> <li>● Selected a sample 50 of employees receiving high salary increase to further understand the salary increase. .</li> <li>● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication that the employee performed an additional job function with an agreed-upon salary increase</li> <li>– Other documentation supporting a large salary increase</li> </ul> </li> </ul>	<p>In reviewing documentation related to the salary increase from 2004–2005 to 2005–2006 for 50 employees, we noted:</p> <ul style="list-style-type: none"> <li>● 36 employees incurred a salary/step increase per contract. We verified that the raises were within range by reviewing the District’s collective bargain agreement.</li> <li>● 12 employees received salary increases due to promotion or new position/duty assigned.</li> <li>● 2 employees held an additional job function that increased their overall compensation compared to the year before.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received more than 10% of base salary in stipends	We noted 1,186 employees that received more than 10% of base salary in stipends, overtime and other pay in years 04–05 and 05–06.	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount</li> <li>● Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees</li> <li>● Selected a sample of 15 employees receiving stipends in excess of 10% of their base salary</li> <li>● For the sample selected, we:                             <ul style="list-style-type: none"> <li>– Confirmed the employee was identified on the list of employees receiving pay via stipend</li> <li>– Confirmed the amount of the stipend</li> <li>– Compared the stipend amount paid to the employment contract</li> </ul> </li> </ul>	The District could not provide detailed supporting documentation for all 15 stipend payments selected. Further analysis should be considered.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received more than 25% of base salary in overtime	We noted 1,186 employees that received more than 10% of base salary in stipends, overtime and other pay in year 04–05 and 05–06.	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel why an employee may receive compensation in excess of their base salary</li> <li>● Selected a sample of 35 employees who received more than 25% of base salary in overtime</li> <li>● For the sample item, we:               <ul style="list-style-type: none"> <li>– Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form)</li> <li>– Reviewed the payroll disbursements to assess the amount is reasonable.</li> </ul> </li> <li>● We compared overtime reports that the employee submitted to what the department submitted to payroll to the actual overtime hours input into the system, which was the number of hours the employee was paid for each respective pay period.</li> </ul>	<p>We noted that most overtime payments were incurred by the Transportation Department. One factor contributing to the amount of overtime was a contractual obligation within the CBA for the District to pay bus drivers six hours of overtime each month in lieu of reimbursing the drivers for their cell phone expenses. We noted:</p> <ul style="list-style-type: none"> <li>● One bus driver in the 05–06 school year for the Transportation Department earned \$73,125 in overtime which accounted for 237% of his base pay.</li> <li>● One bus driver in the 05–06 school year for the Transportation Department earned \$51,726 in overtime which accounted for 204% of his base pay.</li> <li>● One bus driver in the 05–06 school year for the Transportation Department earned \$62,100 in overtime which accounted for 181% of his base pay.</li> <li>● One bus driver in the 05–06 school year for the Transportation Department earned \$39,624.4 in overtime which accounted for 167% of his base pay.</li> <li>● One bus driver in the 04–05 school year for the Transportation Department earned \$61,456 in overtime which accounted for 217% of his base pay.</li> </ul> <p>For each of the overtime items selected, the District was able to provide proper approvals and documentation. However, all overtime payments were miscoded in the payroll system. The weekly hours that an individual would have to work to receive percentages of gross pay this high does not seem feasible. Further analysis is still considered necessary due to the significant amount of overtime payment in the Transportation Department.</p> <p>Paying employees for overtime in lieu of reimbursing cell phone expenses is fundamentally wrong. Overtime compensation is a taxable event to the employee whereas an expense reimbursement is not. District expenditures should be accurately classified. We recommend that the District consider renegotiating this part of the CBA. The District should also valuate the cost-benefit of additional drivers in lieu of the overtime cost.</p> <p>Additionally, the District should institute formal procedures to help ensure that payroll payments are appropriately coded to help ensure accurate reporting and analysis. Payroll reports indicating payments by code, should be periodically generated and reviewed to identify any large variances and trends.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	<p>Payments that exceed the original purchase order amount</p>	<p>We noted 144 payments totaling \$247,718.65 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 127 purchases made where the payment amount exceeded the original purchase order amount by less than \$1,000 totaling \$9,171.39 in excess</li> <li>• 6 purchases made where the payment amount exceeded the original purchase order amount by between \$1,000 and \$5,000 totaling \$13,951.84 in excess</li> <li>• 11 purchases made where the payment amount exceeded the original purchase order amount by more than \$5,000 totaling \$224,595.42 in excess</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</li> <li>• Inquired as to why new POs are not issued when an increase is required</li> <li>• Selected a sample of sixty-five from the listing of disbursements that exceeded the PO amount</li> <li>• For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– 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</li> <li>– Noted if the increased amount caused the purchase to exceed a bid or quote threshold.</li> </ul> </li> </ul>	<p>The most common instances in which a payment would exceed the original purchase order amount include:</p> <ul style="list-style-type: none"> <li>• Shipping and handling charges</li> <li>• Encumbrances</li> <li>• Price discrepancies between the invoice and the PO.</li> </ul> <p>Controls are lacking to prevent disbursements that exceed an approved purchase order amount. Based upon our interviews, we noted that it is common for purchase orders to exclude shipping and handling charges. As a result, accounts payable handwrites the amount for shipping and handling onto the purchase order in order to remit payment. Accounts payable also handwrites changes based on back orders, discontinued merchandise, and price adjustments with no new POs being issued and, therefore, no changes are made in the system to reflect the actual payment.</p> <p>District practice follows:</p> <ul style="list-style-type: none"> <li>• For an increase less than \$500 to the original PO, accounts payable only manually make changes on the hardcopy of PO</li> <li>• For an increase over \$500, but less than \$1,000, accounts payable normally calls the requisitioner to verify the actual payment amount, and manually make changes on the hardcopy of PO</li> <li>• For increases over \$1,000 to the original PO, approval from the BA is required and new PO will be issued</li> <li>• For all encumbered money, the change does not need to be approved and no new PO is required to be issued.</li> </ul> <p>We selected 65 purchase orders to review and noted:</p> <ul style="list-style-type: none"> <li>• 15 PO changes due to the shipping and handling charges. All changes were below \$200. The variances range from \$5.96 to \$158.40. No new POs were issued and no approvals for the changes were documented.</li> <li>• For 23 PO changes, the original PO amounts were encumbered for the supplies/service for the school year and in that case, if the actual payment is over the initially encumbered amount, no approval is required by District policy and no new PO is issued. The variances ranged from \$0.7 to \$73,302.55.</li> <li>• 13 PO changes are due to the quantity/price changes. The variances ranged from \$0.80 to \$65. POs are manually changed and no approvals are required per District policy.</li> </ul>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
<p>11 Cont'd</p>				<ul style="list-style-type: none"> <li>● PO 49632: Original PO amount was increased in the system from \$13,641.40 to \$21,386.40 – a difference of \$7,745. The payment was for daycare centers tuition. \$21,386.40 was paid by the District, and after State Audit, the District was required to recoup \$7,745.</li> <li>● PO 04003335: The PO was increased by \$48. The difference is the result of an additional order being added to the original PO. The amount being added is caused by hand written notes to the hard copy PO, and no approval for the PO changes is required per District policy as it was below \$500.</li> <li>● PO 054302: This PO was a duplicate payment that was not caught until later. A credit is pending. The District should follow up with the vendor to ensure the credit is received.</li> <li>● For 10 POs, the District could not provide the PO packages. Further analysis is required to determine the validity of these payments.</li> </ul> <p>The District should formalize the “practice” into a documented policy addressing required approvals when a PO requires revisions. For POs that the District does not require approval prior to changes being made, a formal review should be conducted in monthly batches by the BA. The District should consider implementing percentage thresholds in addition to the current dollar thresholds.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates	<p>We noted 523 payments that the invoice dates are prior to purchase order dates totaling \$23,856,074. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 293 of 523 purchases totaling \$20,855,711 that invoice dates were between 1–30 days prior to the purpose order dates</li> <li>• 105 of 523 purchases totaling \$2,411,380 that invoice dates were between 31–60 days prior to the purpose order dates.</li> </ul> <p>125 of 523 purchases totaling \$588,983 that invoice dates were more than 60 days prior to the purpose order dates.</p>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the purchasing and accounts payable personnel why POs would be issued after an invoice was received</li> <li>• Inquired as to whether there is any repercussion to the individual that places an order when an invoice is received that does not have a PO</li> <li>• Selected a sample of 30 from the listing of purchase orders with dates after the invoice date</li> <li>• For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– Traced and agreed the disbursement to supporting documentation (e.g., contract, purchase requisition, etc.) to assess if the disbursement was properly approved and processed prior to payment.</li> </ul> </li> </ul>	<p>According to accounts payable, the PO date should always precede the vendor invoice date except in emergency situations.</p> <p>We selected 30 POs and noted that:</p> <ul style="list-style-type: none"> <li>• Seven POs were for emergency facility repair.</li> <li>• Invoices for two POs were received in June after accounts payable closed processing POs for the school year. The new PO was issued in the following year for those invoices.</li> <li>• Two POs were for advertisement services. Usually not encumbered per District practice.</li> <li>• Two POs were updated to replace wrong vendor information. The updated POs contained dates that were after the invoices were received.</li> <li>• One PO date was wrong due to typo in the system.</li> <li>• Two POs were missing supporting documentation. Further analysis is required to identify the validity of these payments.</li> <li>• Sixteen POs were processed late with no specific reason.</li> </ul> <p>We recommend the District enforce its current policy regarding the approval of POs prior to an order being made. All necessary supporting documentation should be maintained as part of the PO package including the original PO if an update was created.</p> <p>Specific guidelines should be implemented regarding what constitutes an “emergency situation” and how emergency approvals can be obtained.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 62 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> <li>• Selected a sample of 13 vendors who receive payment at mail-drop locations</li> <li>• Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.)</li> <li>• Requested business certification forms for the vendor to confirm the address</li> <li>• Requested evidence that the vendor was included within the vendor master file</li> </ul>	<p>We selected 13 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Upon further review, we noted that:</p> <ol style="list-style-type: none"> <li>(1) Two different vendors, Street Fair and Taylor Rental, are using the same mail-drop address. Per review of the current invoices, these vendors share the same office address.</li> <li>(2) For vendors, Youth Today and Feistritz Publications, the last transactions were in 2001 and 2004, respectively, and they are still included in vendor master file classified as active vendors.</li> <li>(3) Business certifications for seven vendors were not on file.</li> <li>(4) Two vendors are tested without any exceptions.</li> </ol> <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend the vendor master file be revised and purged periodically to remove vendors that are not currently in use. When considering a vendor for the vendor master file, business certification forms should be requested and maintained on file.</p>

**Certified Staff Review**

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

We selected a sample of 100 certified staff to review. Our selection included 70 certified teachers and 30 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	19
	Middle School	8
	High School	43
Nonteaching Certified Staff	Principals	4
	Guidance Counselors	8
	Supervisors	1
	Other	17

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/observe an individual due to absence, documentation related to the absence and evidence of the substitute assigned for the class was requested.

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





# Assessment of Internal Controls





# Assessment of Internal Controls

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

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

Through review of the Internal Control Questionnaire completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place. We were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, for each functional area except for Technology, approximately 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 divisions of the Business Administrator Office and are comprised of the fixed assets coordinator, assistant fixed assets coordinator and one secretary.

The fixed asset process involves the Purchasing Department/Business Office and the Fixed Assets Department. All items are purchased through the Accounting System – SAGE and shipped directly to the schools or the District office by the vendor. The fixed assets department tags and records all items identified as capital assets (assets with value above \$500) in FileMaker Pro.

As part of our procedures, we developed a high-level understanding of the inventory and fixed asset processes which include the following subprocesses:

- Receiving and tagging process
- Tracking and monitoring assets
- Transfers and disposal process
- Inventory count

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

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- 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:

- Copies of requisitions and POs are maintained for all payments.
- All capital assets identified are tagged and recorded in the Filemaker System.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded 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 and fixed assets processes. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### Segregation of Duties

An element of effective internal control is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review of the fixed assets function, we noted that there is no clear distinction between tagging responsibilities and addition/deletion access to the fixed assets management system – FileMaker Pro.

We recommend that such conflicting responsibilities be separated to the extent possible. Without proper segregation of duties there is the potential for assets to be taken from the District for personal use without the disposition of the asset being recorded or without the asset ever having been recorded as part of inventory.

### Tagging Fixed Assets/Inventory

District policy requires fixed assets with a purchase price above \$500 to be tagged and tracked. We noted that the tag numbers assigned to the assets were not prenumbered sequentially and were not tracked accordingly within the Filemaker system. Also we noted, from our testing, seven items above the threshold of \$500 were not tagged and recorded in the Filemaker system.

We recommend that sequentially prenumbered tag numbers be set up systematically and the Filemaker system be updated to reflect the actual fixed assets currently on-hand within the District.

### Fixed Assets/Physical Inventory

It is good business practice to track and record fixed assets and inventory in a timely manner. We noted that the District does not conduct periodic physical inventory counts. Failing to properly perform periodic physical counts increases the risk of misappropriation of the District's assets.

We recommend that counts of fixed assets/inventory be performed on an annual basis, at a minimum. If a 100% count of the items is not feasible, statistical samples should be selected based on high dollar items, fixed assets/inventory counts should be documented and all discrepancies should be researched and resolved in a timely manner. In addition, the District should evaluate the process for recording and tracking assets to help ensure all purchases and movement of assets are captured.

### Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented. We noted that although the District has a policies manual, there is no formal procedure in place for tagging the goods received at various schools and updating the Fixed Asset System – FileMaker Pro.

We recommend the District document SOPs for key functions and procedures, such as tagging the goods received and updating the fixed assets system. If the physical properties, size, or use of an item prohibits attachment of the tag, or engraving, or painting of the tag number, the fixed assets coordinator should maintain all identifying information (i.e., tag number, description of the item, location, and serial number) in their records. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would help bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

### System Reconciliation

Good business practice requires systems recording the same business information be consistent with each other. In the course of our review of the fixed asset department, we noted that asset data in the SAGE and Filemaker System were inconsistent. For example, we noted that one printer with value over \$500 purchased

by the school is recorded in SAGE but is not identified as a capital asset and, accordingly, not recorded in the Filemaker system.

We recommended the Accounting system – SAGE and the fixed assets management system – FileMaker Pro be synchronized and reconciled on a monthly basis, at a minimum.



## Facilities Management

### Overview

The Facilities Management processes at the District consist of two primary areas: maintenance and janitorial. There are two directors of facilities who supervise a staff of 106 people. This includes 85 janitorial/custodial staff, 15 maintenance staff, 2 foremen, 3 administrative support staff, and 1 supervisor. Due to the small size of the maintenance staff, outside personnel are hired for any sizable work assignments to be completed.

The District's 2006–2007 school year personnel budget for the Facilities Management Department was \$8,547,980. The District indicated that there was no overtime within the Facilities Management Department for this time period.

The District is responsible for maintaining 16 schools and one administrative building. The total square footage of these facilities is 102,494 square feet.

The maintenance department is also responsible for its fleet of vehicles – consisting of ten vans and pickup trucks in total.

As part of our procedures, we developed a high-level understanding of the facilities management process which includes the following subprocesses:

- Facilities Budget
- Overtime Approval
- Health and Safety
- Routine Maintenance
- Disaster Recovery
- Procurement and Distribution of Materials, Services and Supplies

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 facilities management process:

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



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

- The bid process is appropriately followed and documented.
- Maintenance logs are maintained to appropriately document requests, workload, resolutions, and health and safety issues.
- Appropriate records, including necessary approvals for overtime are maintained and reviewed by a supervisor.
- The existence of a preventative maintenance plan.
- All purchases related to maintenance are approved prior to the purchase being made.

### Summary of Observations and Recommendations

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

### Disaster Recovery Plan

Good business practice requires a disaster recovery plan/crisis management plan be in place. Based on our review, we noted that the District does not have a disaster recovery plan or a crisis management plan. The lack of such plans may lead to discontinuity of business and loss of all business information and data.

We recommend that a disaster recovery plan be developed and distributed to all employees. The plan should document how the District would regain access to the data, hardware, and software necessary to resume critical business operations after a disaster. It should also document how the District would cope with the loss of key personnel.

### Budget to Actual Review

Good business practice requires a schedule of budget to actual expenses be prepared and reviewed by management on a regular basis. Based on our review, we noted that there is no formal review of budget to actual expenses. The budget is established and monitored as requests for supplies are received.

We recommend that the District implement a formal review of budget to actual expenses for the facilities department. This review, which should be completed at least monthly, will help in managing costs and can help produce efficiencies in work assignments.

### **Reliance on Manual Process**

Good business practice recommends that processes reduce or eliminate manual activities when possible. We noted that the overtime recording and approval process within the facilities department is manual, cumbersome, and susceptible to error. It is difficult to track and review.

Manual processes present an increased risk of errors or irregularities. Overtime payments may be inaccurate, resulting in expenses that are not justified by the services performed.

We recommend that the District consider automating this process. Automation could be completed using the same platform that the majority of the District uses for processing overtime in order to reduce the potential for errors.

### **Cost Benefit Analysis for Lease vs. Buy Decisions**

It is a good business practice for the District to compare the costs and benefits for leasing vs. buying facilities to help minimize the expense. We noted that there is no formal, documented cost-benefit analysis performed prior to making lease vs. buy decisions. The current approach is an informal, undocumented evaluation performed by the Facilities Director in conjunction with the business administrator, superintendent, and the purchasing officer.

We recommend that the current cost-benefit analysis process for making lease vs. buy decisions be transitioned into a formal and documented procedure. This would allow comparisons to be made over time and would make future decisions easier when considering varied market influences (i.e., interest rates).

### **Facility Evaluations**

Good business practice requires that the cost to maintain facility designs be evaluated. Based on our review, we noted that the maintenance department does not evaluate the cost to maintain specific facility designs or implement strategies to reduce labor and long-term maintenance costs.

We recommend that the Maintenance Department establish a formal, documented process whereby it evaluates the cost to maintain specific facility designs or implement strategies to reduce labor and long-term maintenance costs.

## **Purchasing/Accounts Payable**

### **Overview**

The Purchasing Department and the Business Office (Accounts Payable) are the two divisions under the Business Administrator Office. The Business Office and the Purchasing Department together consists of five full-time employees: one accounts payable coordinator, one purchasing coordinator and three assistants to the accounts payable coordinator, and are responsible for the procurement of materials (i.e., school supplies, other expenses), and overseeing the request for proposal (RFP) and bid process.

As part of our procedures, we developed a high-level understanding of the purchasing/accounts payable process which includes the following key subprocesses:

- RFP and Bid process
- Quotation
- Requisitions and PO process
- Payment to vendors
- Vendor information
- Travel and expenses

We performed a walk-through of the appropriate subprocesses of the purchasing department and accounts payable processes to verify our understanding.

We identified key controls within the purchasing and accounts payable 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 purchasing and accounts payable 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:

- All purchases over \$4,350 go through the RFP process and any purchases over \$4,350 but less than \$29,000 go through quotation. Purchases more than \$29,000 are handled by a qualified purchasing agent through the bidding process.
- An initial review and approval of the purchase requisition occurs at the supervisor or principal level, and the business administrator performs a secondary approval of the purchase requisition before a purchase order is printed from the system.
- The purchasing agent reviews the requisitions to ensure that the vendor is a state-approved vendor or whether a similar product could be purchased from an existing vendor from the vendor master file.
- Documentation maintained to support expenditures is sufficient.
- The SAGE system restricts requisitions from being completed if the funds are not available within the specified account.
- The accounting clerk matches the purchase order, invoice and shipping document/bill of lading before processing the payment to the vendor – three-way match.
- The Business Office maintains and matches three reports for each monthly check run.

### 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.

### Purchase Requisitions

Good business practice requires that purchase orders (POs) include a description of the goods or services requested and a requisition form providing an explanation of the purpose of the purchase. In the course of our review of payments, we noted that certain POs do not have detailed descriptions of the items to be approved on the PO and purchase requisition forms do not provide sufficient explanations of the purpose. Without a detailed description on the PO, it is difficult to determine the items ordered in the event the purchase requisition or the invoice is misplaced. It also poses the possibility that the incorrect item will be purchased.

We recommend that a detailed description of goods and services requested and beneficiaries be included on the PO so that review of the PO can assist individuals to better understand the purchase in the event the requisition, invoice, or other data is misplaced.

#### **Vendor Master File Updates**

Good business practice requires that a review of the vendor listing be performed on a periodic basis to identify and remove inactive vendors. Based on our review of the vendor listing, we noted two vendors with no activity for over two years that were included in the vendor master file. As a result of maintaining unnecessary vendor information, there is an increased risk of errors or inappropriate activities.

We recommend the vendor master file be reviewed and purged periodically to remove vendors that are not currently in use. When considering a vendor for the vendor master file, business certification forms should be requested and maintained on file.

#### **Purchase Order Changes**

Good business practice requires that the PO amount is initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. Based on our review of expenditures, we observed fifty-one instances where there was a difference between the original purchase order (PO) and invoice amounts because the estimated shipping and handling (S&H) charges, price and quantity and encumbered amounts were not adjusted to actual at the time the PO was generated. In most cases noted, the invoice amount was higher than the PO amount.

District policy requires that changes to the PO over \$1,000 be approved by the business administrator (BA). We observed that the accounts payable (AP) clerk could make changes to the PO without BA approval, and payments for PO changes over \$1,000 usually were arranged without the BA's approval.

We recommend that formal review and approval procedure be established and documented for PO changes. A review threshold should be determined, and any PO amount change above the threshold should go to the review process.

## Human Resources/Payroll

### Overview

The assistant superintendent is the head of Human Resources (HR), under which the Payroll Department falls. The HR Department consists of six data entry clerks, one data specialist and two supervisors. The Payroll Department consists of two data entry clerks and one payroll coordinator. Approximately 2,000 checks are processed each pay cycle through the Automatic Data Processing (ADP) system.

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

- Employee Records
- New Hire Process
- Changes to Payroll
- Employee Attendance
- Payroll Checks and Overtime
- Employee Benefits
- Buybacks
- Termination Process and Termination Payments

We identified key controls within the HR/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 HR/Payroll process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all. Comparison of the controls/policies should be compared with:

*Travel Expense and Reimbursement Policy – NJAC 6A:10A-8.3, which was adopted September 22, 2005.*

- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

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

- Approval for new hires is appropriately documented.
- Principal/department head approves attendance sheets.
- Absence information recorded on employee's timesheet agrees to the applicable attendance sheet.

- Principal/department head approves overtime.
- HR director approves termination action forms.

### Summary of Observations and Recommendations

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

### Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual and bylaws, they do not describe the daily area requirements, activities, and related controls. Without documented SOPs, there is an increased risk that activities may not be performed as intended.

We recommend that the District document SOPs for key functions and processes. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

### Reliance on Manual Processes

Good business practice recommends that processes reduce or eliminate manual activities when possible. We noted that the District has numerous functions, mostly daily in nature, which are performed manually. For example, the daily attendance and days off request were completed manually as well as the stipends process. Manual processes present an increased risk of errors or irregularities. HR data and payroll payments may be inaccurate resulting in expenses that are not justified by the services performed.

We recommend that any and all manual and time consuming processes, such as daily attendance and vacation/conference days request checks, be evaluated in terms of the costs/benefits involved in automation. The District should assess the current system's ability to generate additional reports to eliminate the manual review and likelihood of human error.



### **System Reconciliations**

Good business practice requires systems recording the same business information be consistent with each other. During our review of HR and payroll, it was noted that the systems used by each area, HR's Filemaker and Payroll's ADP, are not integrated. There is also no reconciliation between the two systems in order to identify inaccurate information. This leads to duplication of efforts when entering employee data including salary details and also increases the chance of human error.

We recommend that the District evaluate integrating these systems. Additionally, until this integration can take place, the District should implement a periodic reconciliation of the data in each system so that outdated information may be removed or corrected.

### **New Hire Background Checks**

Good business practice recommends that new hires start working with clean background check results. It has been noted that new hires have started working before their background check results were received, and we noted one employee that was fired when negative information was revealed as part of the background check. This can cause a noneligible individual to be hired for a position and also exposes the District staff and students to potential criminal elements.

We recommend that newly hired employees who have not successfully completed a background and fingerprint check not be permitted to begin work. The District indicated that the division of the Department of Education that sends the results often takes a long time to get back to the District. This is something that should be addressed by the District and the Department of Education.

### **Management Review in Payroll**

Good business practice recommends that controls performed be independently reviewed. We noted that there is no independent management review of entries for hourly employees, overtime, and stipend hours that are manually entered into the ADP system. Data that is entered by the payroll coordinator (supervisor) is not reviewed by another supervisor or manager. Errors are often caught downstream by the Accounts Payable Office when entering in the line accounts to their system for where each hour should be charged.

Without evidence of formal review, there is no assurance that changes to payroll data were properly approved and performed completely and accurately.

We recommend that the Payroll Department enhance procedures to require the payroll specialist and the business administrator to sign off on all reviews. Signing off after a review is complete verifies that it has been reviewed and approved by the appropriate hierarchy. We recommend that a formal management review of the hours entered into the payroll system for hourly employees, overtime, and stipend hours be put in place. Also payroll coding should be interfaced with accounts payable to help ensure proper accounts are credited when payroll is processed.

#### **Payroll Information Lacking Detail**

Good business practice recommends all payroll payments should be backed up with proper support and approval. All the supporting documents should be organized and systematically filed and easy to track. Payroll could not provide the level of detail necessary to see exactly what employees are being paid for in terms of stipends. This makes it difficult to verify that amounts paid to employees were proper.

We recommend that the District work with their vendor ADP to create new fields that allow for further detail to be seen and tracked. Reports of stipend pay should be periodically generated and compared to the approved amounts.

#### **HR Files and Systems Missing Records**

Good business practice indicates that HR records for employees should be complete and accurate. Observations have been noted regarding the inaccuracy of HR records. Employee personnel files are not always completely up-to-date, with documents missing in the hard files and/or information missing in electronic systems. Additionally, there are disagreements between the individual systems and hard-copy personnel files in regard to items such as employee hire and termination dates; there are also payroll records that do not have employee names attached to them.

We recommend that employee personnel files and system data be periodically reviewed for completeness and accuracy. An employee should not be paid if the employee's name is missing from the record. This presents the risk that a "dummy" employee has been created to receive fraudulent payments.

## General Operations/Accounting

### Overview

The general operations/accounting processes at the District include accounting, grants management, and budget. The Accounting Department is under the Business Administrator's Office and consists of one board accountant and one bookkeeper.

As part of our procedures, we developed a high-level understanding of the general operations/accounting processes which include the following subprocesses:

- Financial Accounting
- Budget
- Grants Management

We identified key controls within general operations 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 general operations/accounting 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:

- Procedures as documented in the policy/procedure manuals are generally followed.
- Bank reconciliations are prepared and reviewed on a monthly basis.
- Journal entries are approved before posting.
- Changes to journal entries are approved before posting.
- Periodic reports are reviewed by the business administrator and superintendent before delivery.
- 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 page, we present a summary of observations and recommendations related to the general operation/accounting processes. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

### **Segregation of Duties**

An element of effective internal control is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review of the Accounting Department, we noted that board accountants are responsible for posting the journal entries and preparing the month-end reconciliations from the Board Secretary Report to the general ledger.

We recommend such conflicting responsibilities be separated to the extent possible.

## Food Services

### Overview

The Food Services Department is responsible for providing meals (breakfast and lunch) and snacks for after-school programs to all the schools in the District. The District has 12 schools with operating kitchens for each. In addition, the Food Services Department is responsible for the handling and processing of applications for free and reduced meals on an annual basis. The Food Services Department maintains one Central Office. The Food Services Department is a self-supporting department, funded by the state and monitored by the Union City Board of Education.

The Food Services Department consists of two employees: one food services coordinator and one secretary. The catering is outsourced to an external vendor, Chartwells, through a bidding process pursuant to NJSA 18A:18-4.5; Compass Group USA, Inc., by and through its Chartwells Division (Chartwells), submitted the only RFP received by the Board and is responsible for preparing wholesome, nutritious and appetizing meals for all of the District's food service operations. As per the contract, Chartwells shall comply with the applicable provisions of the National School Lunch Act, the School Breakfast program, Department of Agriculture regulations, and any requirements set forth by the New Jersey Department of Agriculture, Bureau of Nutrition Programs. There are approximately 97 food services staff from Chartwells (e.g., cafeteria managers, cooks, and lunch aides) working in the 12 schools.

As part of our procedures, we performed a walk-through of the appropriate subprocesses of the food services process to verify our understanding. The following key subprocesses were identified as part of the Food Services Department:

- Free and reduced lunch program management
- Ordering food supplies
- Inventory
- Cash collections and deposits

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

- Operating statement is reviewed by the Food Services Central Office.
- Existence and accuracy of the Free and Reduced Lunch Program application to determine eligibility for free, reduced, or paid meals based on household income. They are completed and reviewed by the food program coordinator or the determining officials at the school. The eligibility is based on the Federal Income Chart provided by the state.
- Review of invoice by the food coordinator.
- Existence of the bid proposal process.

### 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.

### Inventory Count

It is good business practice to track and record inventory in a timely manner. During our interview with the Food Services Department, we noted that inventory calculations are done manually and this process is outsourced to a third-party vendor. Failing to properly perform periodic physical counts increases the risk of misappropriation of the District's assets.

We recommend that the District perform an independent inventory count on a timely basis and consider implementing an electronic Point of Sales (POS) system, which can provide an accurate number of meals served and simultaneously track the inventory.

### Timely Payment of Invoices

Good business practice indicates that invoices/accounts payable should be paid on a timely basis to maintain good credit. An accounts payable aging schedule should be prepared and reviewed by the management on a regular basis. We noted that certain invoices had aged two years prior to being paid. Internal controls are lacking for reviewing the appropriateness of late payment of invoices and documenting why the payment was made so long after the invoice was received. This may lead to overpayment for services not rendered by the vendor.

We recommend that invoices be paid timely and a formal periodic review process for long-aging accounts payable and follow-up procedures should be implemented.

## Transportation

### Overview

The Transportation Department is responsible for providing transportation to thousands of students and faculty each school year. Due to the small geographic size of the District, the Transportation Department does not provide transportation for in-District students. Approximately 630 students are transported on a daily basis between home and school. Over half of the students requiring daily bus trips are special education students who are taken all over the state. The remaining students are transported to a school building that is being leased in an adjoining District. During the course of the school year, another several thousand individuals are transported to and from community events, field trips, sporting events, student activities, college programs, and other events.

To accommodate the transportation needs of all students within the District, the Transportation Department owns twenty vehicles, leases another four, and has contracts procured via a consortium that deals with an average of six bus vendors which bid on the District bus routes. Of the twenty vehicles owned by the District, thirteen are regular-size school buses, three are minibuses, one is a handicapped bus, and two are vans. Of the four leased vehicles, two are regular-size buses and two are minibuses.

The Transportation Department maintained a \$3,391,316 budget for the 06–07 school year, approximately \$600,000 of which was paid to bus contractors, with the remaining \$1,527,172 being used for employee salaries, and \$306,550 in employee benefits. The Transportation Department is responsible for 35 bus routes in total. Thirteen bus routes are contracted to a consortium that finds vendors to bid on the routes. The cost of these routes varies from \$7,000 to \$50,000 annually. The remaining 22 routes are handled by District vehicles, four of which go to the school in Weehawken. The remaining daily bus routes are all for special education students.

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

- Standard Operating Procedures
- Contracts
- Special Education Students



### Summary of Observations and Recommendations

On the following page, 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.

#### Controls to Track Actual Overtime

Good business practice indicates that employee overtime hours be properly tracked and reviewed. During our review, we noted significant overtime payment to bus drivers and that there is no formal process in place to track the transportation staff when on the road for the purpose of reviewing actual overtime hours. The entire overtime recording and approval process is done manually by handwriting on paper timesheet forms.

To reduce overtime costs, we recommend that the District evaluate hiring part-time employees for the nondaily trips they complete.

Second, we recommend that the District renegotiate the transportation employees' contracts to remove the clause where they are all paid additional, guaranteed overtime for the purposes of reimbursing for their work cell phones.

Third, we recommend that the overtime process should be moved from a manual process to an automated one.

#### Minimal Monitoring of Ridership

Good business practice requires that student ridership is monitored. The District has only recently started to perform preliminary checks on student ridership – how long and how far the special needs students travel to get to the school they are attending each day.

We recommend that the District continue with this process and expand it to cover every route being reviewed at least once per semester.

#### Tracking of Community versus Student Trips

We noted that the District uses the Transportation Department to provide rides for both student trips and community events. The District is not reimbursed for these community events.

We recommend that the District keep track of student trips and community trips independently of each other. The District should attempt to negotiate with the municipality for reimbursement of the expense incurred for community trips.

## Technology

### Overview

The IT Department at Union City consists of 17 full-time employees to facilitate the IT environment at this school District. The staff turnover at Union City is very low, and most employees have been with this organization for a number of years. The IT Department is responsible for the applications, e-mail, telephone, security systems, spam monitoring systems, and infrastructure for approximately 6,500 desktop computers that are situated within the District's 12 schools. It was noted that around 90% of the desktop computers are Macintosh-based.

The key applications within the environment are:

- Power School – This is the District's student tracking database system that is used by school administration staff. This application covers functions of maintaining student records, grades, discipline, health, schedules and attendance. There are approximately 610 users on this system, and it is hosted on site at Union City. The application is packaged and support is provided by a third-party vendor.
- SAGE – This is the District's financial management system that is being used by the Accounting and Finance Divisions. This application covers the functions of accounts payable, accounts receivable, general ledger, purchase order management, and inventory. There are approximately 33 users on this system, and all users have individual login accounts. This is a packaged system, and is housed within the Administration Office server room.
- File Maker Pro – This is the District's human resources system and has approximately 53 users. All users have their own individual accounts. This is a packaged system, and is hosted internally at Union City's administration building server room. This application covers all HR functions.
- ADP – This is the District's payroll system that is used by the Payroll Department. There are five users on this system, and all individuals use their own personal accounts to log in to ADP. This is a packaged application, and is hosted internally within the Union City administration building server room.
- TieNet – This is the Union City 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 is supported by an external vendor and is hosted externally.

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 is developed
- Backups are performed
- The environment is monitored

#### Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the subprocesses listed above. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

#### Documented Policies and Procedures

There are many different processes that take place within the Union City IT Department, including the creation, modification, deletion and review of user accounts on the network and applications, performing program changes, and monitoring the network. 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 staff members may perform the same operations in different ways, which may impact the effectiveness of the operations.

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

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

- The process for adding a new user onto the network and applications, including what authorization is required by senior management
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management
- The process for terminations of user accounts
- The process to regularly review the active network and application accounts to verify if the access is appropriate
- The monitoring of the network and applications

- Disaster recovery plans
- The process to periodically test the backup to help ensure that it has been correctly performed

### **Procedure and Evidence of the Creation of User Accounts on the Network and Applications**

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

In the Union City school District, the approval for the creation of user accounts, on the network and application is given by the HR Department or principal and communicated via e-mail or verbally. Access request form is not required and the verbal request or e-mails do not always contain specifics of the type of access that is required and the conditions around the level of access. This information is not appropriately captured and documented.

Although approval is given to create user accounts, approval at the Board level through meeting minutes, or from the principal via telephone, e-mail or verbally, is not specific as it only lists the role of the staff member, and not the actual access that the staff member requires. In addition, it is not possible to accurately track the request if it was received verbally, or is stored in different locations.

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

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

### **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 systems and the network. In addition a review of access rights will allow management to determine whether all users have appropriate levels of access on key applications.

During discussion with IT management at Union City, it was determined that periodic review of user accounts and access rights is not performed for the network or key applications.

Nonperformance of access reviews may lead to inappropriate access, and in some cases misuse of access rights. Terminated user accounts may continue to exist on the network or applications. Users may have access to areas within the application that are not in line with their job functions.

We recommend that procedures for review of user accounts and access rights be developed for the network and key applications. For each review that staff performs, documentation should be kept to provide an audit trail for review. This documentation could simply be a spreadsheet of the active accounts, employed staff and the comparison or a confirming e-mail to senior staff indicating the performance of the review and any issues that were identified.

#### **Inappropriate Off-site Storage Facilities**

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

During discussions with IT management staff at Union City, it was determined that backup tapes are sent off-site to the IT Department supervisor's residence, and environmental controls or security cannot be validated at this location.

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

It is recommended that backup tapes be sent off-site to a secure location where environmental and security controls can be validated.

#### **Periodic Backup Tape Restore Performed**

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

During discussion with IT management staff at Union City, it was determined that backup tape, and digital storage data restores are not being performed on a periodic basis.

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

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

## Student Activities

### Overview

Student activity accounts at the District schools are used for various activities directly benefiting the students. The Accounting Department at the District monitors the reconciliations for these student activities accounts on a monthly basis. Student activity accounts are funded by various Board-approved donations and fundraisers (i.e., book sale, student pictures, candy sales, bake sale, etc.) performed by the students at the school. At the District, the following two accounts fall under the District's jurisdiction and are monitored as per the policy.

- General Fund Accounts
- Athletic Fund Account

We performed a walk-through of the appropriate subprocesses of the student activities process to verify our understanding.

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 student activities process:

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

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

- Checks for the student activities and athletic activities require two signatures.
- The District's Accounting Department monitors the reconciliation of the Athletic Accounts and General Funds Account for appropriateness and accuracy.

### Summary of Observations and Recommendations

On the following page, 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.

### Management Review – Timely Account Reconciliation

Good business practice recommends that controls performed be independently reviewed. In the course of our review, we noted that the monthly reconciliations between the bank statement and the general fund account were not sent to the

District Office for review on a timely basis. Without evidence of formal review, there is no assurance that the general fund account is accurate.

We recommend that management review the account reconciliation for each school on a monthly basis and investigate any irregularities noting any timing differences that may require follow-up in the future.

**District Policy Compliance**

According to the District policy, every disbursement should have two signatures, and one should be the principal's. However, based on our review, we noted that only one signature from the principal was used for disbursement.

We recommend that the District enforce the existing policy and monitor compliance with that policy.







# 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

The district response provided on the following pages is presented as it was received.

August 21, 2007

Ms. Lorna Stark, Partner  
KPMG LLP  
345 Park Avenue  
New York, NY 10154

Dear Ms. Stark,

On behalf of the Union City Board of Education we would like to express our feelings of satisfaction with the professional manner by which your KPMG has conducted its audit in our district.

For the past 18 weeks representatives of KPG have been able to examine our practices and procedures. We view their stay with us as a valuable opportunity for our district to be independently reviewed and for us to grow from the outcomes. While, they may have started this assignment as guests, we now view the fine staff of KPMG as part of our improvement team.

The process was most transparent, open and allowed for honest conversations, discussion and educational debate. The staff lead by Jing He, Preen Patel and Bryan Cera, worked diligently as they poured over 1700 purchase orders, personnel tests and procedural processes. The unit manager Thomas Breen was most professional and available to the district to provide guidance during the process. We commend the staff for allowing us to share our views and explanations about our educational philosophy with them.

This has been a learning experience for all of us and an opportunity for us to grow upon. The Union City Board of Education has placed the task of improving student achievement at the top of the agenda. Sustained and continuous improvement, are our goals, especially in the areas of student achievement, support services, curriculum improvement, and technology integration, while maintaining fiscal congruency.

Our response to the District performance audit follows:

- Purchase Order Review
- 13 Point Analysis
- Assessment of Internal Controls

## Purchase Order Review

A total of 1,576 purchase orders were included in the sample, with a reflective dollar value of \$14,646,947. It should be noted that the sample number was 3.9% of the total purchase orders and 4.6% of the total dollars expended.

The criterion by which the sample was classified was based upon 10 framing questions to determine if purchases were reasonable, discretionary or inconclusive. The summary of the three categories indicates that 8.8%, 139 of 1576, purchase orders reviewed were labeled discretionary. A dollar value of \$553,686 or 3.78% of total sample value of \$14,646,947 corresponded to the above.

For discretionary spending was classified into eight themes which we will respond to five as follows:

Inter-Local Agreements –My attention was drawn to page 28, section on Inter-local Agreement in which KPMG states that the inter-local agreements between the Union City Board of Education and the City of Union City “...appear to be ... a municipal subsidy.” Examples of the inter-local agreements listed are garbage removal and lease expenses for Board of Education’s use of a recreation center and a swimming complex.

Frankly, we find it puzzling that KPMG would describe an inter-local agreement with another government entity, in this case the City of Union City, as a “subsidy” and reduce it to such a label. As you are well aware, every school district in the state is under intense pressure to decrease, or at the very least, stabilize costs while still providing high-quality services. The objective in each of the inter-local services agreement is to accomplish exactly that. At a time when Governor Jon Corzine, as well as Mayors of local governments, and Executive Directors of governing boards and authorities are encouraging others and they themselves are seeking to find new ways of accomplishing Regionalization, Consolidating Uses and/or Shared Services, the Union City Board of Education is being criticized for it. The Board of Education is acting responsibly and finding ways to minimize its costs while maintaining or improving services, yet this is being unrecognized.

The Union City Board of Education does not have the recreational facilities available to its students that it is able to provide through its agreement with the City of Union City. A state of the art recreational facility is available to our students, which would otherwise not be available. Likewise, as a result of the inter-local agreement with the City, the Union City Board of Education is able to offer swim classes for special needs students. With a swimming pool available, these same students, living in an urban environment like Union City, enjoy



opportunities unlike other urban students. The Union City Board of Education has also been able to add interscholastic swimming as a sport for both male and female students. Further the downtown site also provides a cafeteria for the students of Thomas Edison Elementary School, without this facility it would be impractical to feed the 1,300 students enrolled in this school.

As far as the solid waste removal inter-local agreement is concerned, I would draw your attention to the fact that the cost to the Board of Education through the inter-local agreement for the school year 2004-2005 and 2005-2006 was maintained, and continues to be maintained at a consistent rate, with no yearly increase in cost. As you may well imagine, it would probably not be possible to find a private solid waste removal company that would not expect yearly cost increases.

It is my strong opinion that your criticism of the use of these inter-local agreements is misguided. The Union City Board of Education is able to stabilize its costs, yet still provide adequate services to its students by joining efforts with another government entity, is something worth praise. I would welcome you to evaluate our current fiscal environment in the State of New Jersey and ask you to reconsider your comments with respect to the inter-local agreements in the audit.

Public Relations & Professional Services – The Union City Board of Education has adopted the philosophy that through clear and constant communication, among staff, students, parents and community an educational partnership can be nurtured. The “Board” takes the responsibility of providing information in a clear and concise format both in English and Spanish language, and through the use of a variety of media. During 2004-2005 a comprehensive community public relations plan was implemented that addressed a multi faceted approach to community awareness, coupled with the opening of a new middle school, the first newly constructed school in the district in over 70 years, and the need for an upgrade and update of the district web site.

Through the guidelines of No Child Left Behind, school choice could become a financial drain on the Board of Education and create a new set of funding issues. Therefore, if parents and community gain a keen understanding of the programs and services that are provided by the Union City Board of Education, the number students that leave the district will be held to a minimum.

The Union City Board of Education has been the recipient of several competitive grants, 21<sup>st</sup> Century Community Learning Center, School Based Youth Services, Carl Perkins, Reading First, Adult Education, and School Security. These grants, have totaled \$2,014,783 in 2004 and over \$2,353,000 in 2005, and were gained through the assistance of Krivit & Krivit, P.C. Which helps clients to secure federal and state grants and Congressional appropriations funding to support

important local initiatives. The firm's, proven track record, of success has earned national recognition for our achievements in the legislative, regulatory and grant funding arenas.

Each school district in New Jersey was required to submit a Long Range Facility Plan in 2005. In an effort to properly prepare and accurately project student enrollments for the term of the report, the services of a demographer, were contracted by the Board of Education.

Facilities and Maintenance – The district has determined it necessary to enter into leases for additional instructional classroom space. The leases mentioned in your report are for Uptown Career Academy, Downtown Career Academy, Central Registration, Alternative Education and Adult Education programs. Since Union City is so densely populated, it was not an easy task to find facilities that were, available, fairly priced and large enough to meet district needs. As school construction gets back on track, many of these leases will be consolidated or liquidated.

General Supplies – The Union City Board of Education participates in a consortium bidding process with 63 school districts in Northern New Jersey. It is always our goal to find effective ways to cut our expenditures.

Student Activities – Providing educational opportunities to students in our urban, minority rich community is a challenge the has been addressed through partnerships with the American Chemical Society, New Jersey Institute of Technology and New Jersey City University. Hundreds of students have been exposed to college campuses and the rigor of higher level educational expectations.

Technology – The use of technology in instruction is an essential component of modern 21<sup>st</sup> century learning. However, in order to deliver technology to the desktop or laptop, the infra-structure must be maintained, many purchases cited in the report were either purchased under state contract or through long term lease agreements, that have allowed the district to maximize its investment.

Further, the citing of cell phone bills during August and September of 2005 does not reflect a true picture. During the period mentioned, a new contract and vendor was established, therefore initial costs for phones and services were reflected. Also, since these phones were for bus drivers, GPS service was established on service contributing to the monthly fee. GPS has since been removed from the agreement and has been replaced with a vehicle tracking system.

Conference and Travel – In 2004 the Union City Board of Education embraced the idea of an Administrative Retreat, in both 2004 and 2005 over 100 district administrators, supervisors, principals, assistant principals and department

chairpersons attended a two day collaborative workshop focusing on staff evaluation strategies, dis-aggregation of student assessment data, infusion of technology within the curriculum and sharing of best practices among peers. The retreat costs were reduced considerably through a 50% grant from the Trinity Church, the sponsors of the Trinity Conference Center in West Cornwall, Connecticut. The immediate result was demonstrated by the Districts continued success and the ability to sustain the reputation of a high achieving Abbott District, who's students test scores have met or exceeded the state objectives.

The following exceptions were noted 7 purchase orders missing proper approval and 22 were improperly coded. However, the district does wish to challenge the exceptions – Missing Proper Approvals and Improperly Coded,

While the draft states that there are 7 instances of Missing Proper Approval our follow-up reveals that these purchase orders were reviewed by the audit staff and are expenses that are tied to contracted services approved by the Board of Education. Further these service contracts were available and reviewed by the audit team.

### 13 Point Analysis

The areas that will be addressed in the subsequent District Corrective Action Plan will be those items the have recommendation in the analysis. Areas of Payroll and Vendor Disbursements will be closely monitored by the School Business Administrator to assure that the recommendations outlined in the report are implemented.

### Assessment of Internal Controls

The assessment of internal controls is a valuable tool for the district to use in measuring the variation between policy and practice, what believe should be done and what is actually being done. All nine areas reviewed, provide an opportunity for improving efficiency, each area will be reviewed with discussed with district personnel that are assigned to and manage the appropriate area. Areas of the Internal Control Process that need improvement will be addressed in the district corrective action plan and will be closely monitored by the School Business Administrator to assure that the recommendations outlined in the report are implemented.

On behalf of the Union City Board of Education we respectfully submit our district response. It is with a spirit of collaboration that we move forward into the next phase of this performance audit, together. In partnership the district and the New Jersey Department of Education will grow professionally from this exercise.

Respectfully submitted,

Stanley M. Sanger  
Superintendent

Anthony N. Dragona  
School Business Administratot



Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control No.	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
1	11-0-290-600-610-122-12-5	44794	10/5/2004	B & H PHOTO-VIDEO, INC	\$1,450.00	\$1,696.65	Canon Camera and accessories purchased by Technology department of Union City district office.			✓	Equipment for administrative functions.	
2	11-0-230-340-340-101-12-5	44805	10/7/2004	AMPERSAND DESIGN	\$4,960.00	\$4,960.00	District Awareness Campaign "Providing Opportunities. Building Communities"		✓		According to the Business Administrator, the campaign is part of Early Childhood recruitment.	
3	11-0-230-340-340-101-12-5	44806	10/7/2004	FURIA RUBEL COMMUNICATIONS,INC	\$67,165.00	\$67,165.00	District Awareness Campaign "Providing Opportunities. Building Communities"		✓		According to the Business Administrator, the campaign is part of Early Childhood recruitment.	
4	11-0-230-890-890-101-12-5	44807	10/8/2004	SANGER,STANLEY	\$493.38	\$493.38	Reimbursement for Flowers; Copies of Curriculum Guides; FedEx; Condolences; Tips and Dinner.	✓			Flowers, condolences, tips, dinner.	
5	11-0-230-890-0-9902-2-5	44812	10/8/2004	FAZIO ROBERT	\$125.00	\$151.85	Expenses approved for a student play; meeting; etc.		✓		The expenses incurred were towards a student council meeting and a play.	
6	15-0-222-500-590-9901-1-5	44813	10/12/2004	MTG INCORPORATED	\$2,624.46	\$2,624.46	Repair service for Computer equipment and replacement of accessories.		✓		Computer equipment repairs.	
7	15-0-222-300-320-9906-6-5	44832	10/13/2004	MTG INCORPORATED	\$4,743.75	\$4,743.75	Toners and on site computer training and repair.		✓		Computer repairs and IT training.	
8	15-0-240-600-610-9901-1-5	44866	10/13/2004	CHARACTER COUNTS	\$1,569.96	\$1,700.12	Character builders set; Language learning posters; Award kits; Pens; Pencils; Teenager Activity Guide.		✓		Based on the review of the invoice, the products purchased are for general learning purposes and are directly beneficial to the students.	
9	11-0-230-590-590-101-12-5	44895	10/13/2004	AVANCE/NUESTRA CUBA	\$2,000.00	\$2,000.00	Advertisement for School Program and School Inauguration expenses			✓	According to the Business Administrator, the expense is related to the grand opening of a new school.	
10	11-0-230-331-331-100-12-5	44904	10/15/2004	TRAUNER CONSULTING SERVICES, INC.	\$18,805.74	\$18,805.74	Consulting services rendered related to the school construction litigation. Engineering consultant hired to write the construction evaluation.		✓		Outsourced engineering expert being hired to help with construction evaluation (related to the lawsuit with Delric Construction).	
11	11-0-221-320-321-110-12-5	44917	10/19/2004	LILLIAN NEWTON	\$2,000.00	\$2,000.00	Payment mentorship service provided to a new teacher at St. Anthony School.			✓	Early Childhood Education program.	
12	11-0-221-500-590-110-12-5	44929	10/19/2004	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
13	11-0-221-500-590-110-12-5	44934	10/19/2004	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00	Monthly tuition for 20 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
14	11-0-290-600-610-122-12-5	44941	10/19/2004	EPLUS TECHNOLOGY	\$6,200.00	\$6,200.00	Back-Up power protection for desktops UPS systems.		✓		Back up power protection to protect the computer systems of the school.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control No.	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
15	11-0-221-500-590-110-12-5	44943	10/19/2004	UNION CITY DAY CARE 2	\$56,940.00	\$58,400.00	Tuition payment for 78 Kindergarten students at \$730/each for October 04.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
16	15-0-222-800-890-9902-2-5	44964	10/19/2004	ARDITO, RICHARD	\$300.98	\$300.98	Reimbursement for Internet Access for Project Bulldog mentor for 2003-04 school year as per Board Policy 9500.1.		✓		Internet access for project mentor's use. The reimbursement is approved by the Board resolution for a mentoring project.	
17	11-0-252-340-340-122-12-5	44965	10/19/2004	EPLUS TECHNOLOGY	\$8,885.00	\$8,885.00	Equipment replacement of computer related hardware. The hardware replacement covers Emerson, Columbus, Gilmore, Jefferson, Union Hill and the Adult learning center.		✓		Update IT infrastructure.	
18	11-0-240-800-890-198-12-5	44967	10/19/2004	TEACHERS-TEACHERS.COM, INC	\$3,950.00	\$3,950.00	Annual Membership fee at a website for teachers used for hiring purposes and posting job requirements.		✓		Job recruiting software	
19	11-0-221-500-590-110-12-5	44996	10/19/2004	UNION CITY DAY CARE PROGRAM INC	\$54,750.00	\$54,020.00				✓	Documentation Not Provided.	
20	11-0-240-800-890-198-12-5	45026	10/19/2004	MEADOWLANDS PLAZA HOTEL	\$1,221.96	\$1,221.96	Restaurant Charges for the new teachers workshop	✓			Providing food for a new teacher workshop.	This was an all day new teacher orientation program
21	15-0-218-390-390-9901-1-5	45052	10/20/2004	KAPLAN	\$3,500.00	\$7,500.00	The agreement indicates SAT preparation course provided for 11th grade students in general.			✓	SAT preparation courses appear to fall outside the districts education scope.	
22	15-0-240-600-610-9907-7-5	45059	10/20/2004	PREMIER SCHOOL AGENDA'S	\$1,468.00	\$1,468.00	Handbooks-Elementary level		✓		Student handbooks and planners.	
23	15-0-223-600-610-9906-6-5	45064	10/20/2004	PATHMARK STORES, INC.	\$1,254.08	\$3,000.00	Food and Supplies for Parent Workshops.	✓			Food for Parents Workshop.	
24	15-0-218-600-610-9906-6-5	45068	10/20/2004	STEWART INDUSTRIES	\$3,529.60	\$3,680.00	Ink, Toner and other Printer related supplies.		✓		Admin supplies used in day to day operations.	
25	11-0-262-441-447-125-12-5	45078	10/20/2004	PARK THEATER, INC.	\$10,000.00	\$10,000.00	Annual lease payment for a 2 year lease renewal of theater for school year 04-05.			✓	This facility is used for DARE graduations, Multi Arts Festival and special assembly programs. Unable to determine the fair market value of the lease payment.	
26	11-0-230-890-0-9905-5-5	45086	10/22/2004	LEVY, FRAN	\$124.96	\$124.96	This invoices indicate purchases at local retailers for items such as binders, index tabs, roach killer and Lysol products.	✓			"Bake sale" was noted on a receipt but the items appear to be unrelated to fund raising or education.	
27	11-0-262-420-421-125-12-5	45094	10/25/2004	CITY OF UNION CITY	\$4,800.00	\$4,800.00	Fee for Volunteer Ambulance to provide services at Fall Athletic Events in 2004		✓		NJSA has a requirement that ambulances have to be on duty for games.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control No.	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	11-0-221-500-580-198-12-5	45107	10/26/2004	DENICOLA, MICHAEL	\$1,294.38	\$1,294.38	Human resource supervisor's attendance to 66th annual American Association of School Personnel Administrator Conference in Atlanta, GA. Airfare, parking, hotel and meals expense.			✓	Out of state conference which is not on the travel log approved by NJDOE.	
29	11-0-230-590-590-101-12-5	45119	10/27/2004	AVANCE/NUUESTRA CUBA	\$750.00	\$750.00	Advertisement for early childhood registration in English and Spanish.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
30	11-0-240-300-340-114-12-5	45152	10/27/2004	SPORTSCARE / KIDSCARE INSTITUTE	\$14,000.00	\$608,168.77	Child study team - special education services		✓		This is included as part of the services included in the Child Study Team Program	
31	15-0-222-600-122-122-10-5	45160	10/27/2004	SCIENTIFIC DEVICES DIST	\$15,071.80	\$15,071.80	Toner and Ink for printers for Jose Marti School.		✓		Printer supplies for a new school.	
32	11-0-261-420-420-125-12-5	45181	10/28/2004	AUTOMATED BUILDING CONTROLS, INC	\$31,401.70	\$162,103.00	HVAC maintenance contract 7/31/04 - 8/31/05		✓		HVAC maintenance.	
33	11-0-290-600-610-122-12-5	45194	10/28/2004	A PHOTO IDENTIFICATION	\$1,098.67	\$1,098.67	Technology supplies to create photo IDs.		✓		Technology supplies to create photo IDs.	
34	15-0-240-600-610-9907-7-5	45196	10/28/2004	SCHOLASTIC MAGAZINE	\$4,377.53	\$4,377.53	Scholastic Magazine for grades PK - 5 for Jefferson School.		✓		Scholastic magazines for students.	
35	15-0-240-600-610-9909-9-5	45201	10/28/2004	SCHOOL SPECIALTY	\$2,653.59	\$2,688.18	Cups, a locker, and 4 TVs all to be delivered to Roosevelt School for administrative purposes.		✓		These items are used for day to day operations.	
36	11-0-218-800-890-200-12-5	45204	10/28/2004	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$15,026.00	\$15,026.00	Pre-college academy summer program tuition & fees for 11 High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
37	15-0-218-600-610-9901-1-5	45219	10/28/2004	CTB/MCGRAW-HILL	\$3,495.33	\$6,553.80	Tera Nova Tests		✓		Assessment tests.	
38	12-0-230-730-730-122-12-5	45244	10/28/2004	DELL MARKETING L.P.	\$6,973.48	\$6,973.48	2 Dell Computers ordered for the head of the technology area and his support person.		✓		Computer for IT Department.	
39	11-0-240-800-890-118-12-5	45253	10/28/2004	C TECH NEW JERSEY	\$775.00	\$775.00	Payment to a lecturer for CISCO training in period of 11/8/04-11/10/04		✓		Professional development happens throughout the year.	
40	11-0-230-890-890-101-12-5	45262	10/28/2004	NEW JERSEY PASS/ELAN SERVICE	\$14,000.00	\$14,000.00	Consulting service for preparation of Bylaw, Policy & Regulation manuals.		✓		Consulting service for preparation of Bylaw, Policy & Regulation manuals.	
41	11-0-230-340-340-101-12-5	45263	10/28/2004	TRANSACT	\$1,530.00	\$1,530.00	Subscription for a company to provide No Child Left Behind program notifications.		✓		No Child Left Behind Program.	
42	11-0-221-320-321-119-12-5	45272	11/1/2004	SANTILLANA PUBLISHING CO INC	\$52,432.52	\$54,646.95	Spanish activity books and classroom kits		✓		Spanish activity books and classroom kits.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			District Comments	
Control No.	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
43	11-0-221-500-580-200-12-5	45280	11/8/2004	ACADEMY BUS TOURS INC	\$929.91	\$929.91	Bus trip from Emerson High School to Smithville College	✓			College visits appear to fall outside the district's education scope.	Road to College program at each high school, provides students with an opportunity to visit college campuses outside of New Jersey. Broadening their horizons and exposing them to minority scholarship opportunities
44	15-0-222-600-610-9915-15-5	45291	11/8/2004	SCOTT FORESMAN	\$3,321.60	\$3,362.70	60 copies of Our Country student text. Shipped to Veterans Memorial elementary school.		✓		These textbooks are included in the district's approved Curriculum Guide.	
45	15-0-218-800-890-9902-2-5	45311	11/8/2004	KAPLAN	\$4,225.00	\$7,500.00	The agreement indicates SAT preparation course provided for 11th grade students in general.			✓	SAT preparation courses appear to fall outside the districts education scope.	
46	11-0-262-800-890-100-12-5	45316	11/8/2004	ACADEMY BUS TOURS INC	\$1,698.77	\$1,698.77	Bus trip from Washington School to Keansburg beach			✓	Field trips to clean the beach.	
47	15-0-222-600-122-122-2-5	45330	11/8/2004	CORPORATE EXPRESS, INC.	\$2,105.63	\$2,105.63	Computer and Administrative Supplies - overhead projectors, binders, tape dispenser, CD-R spindles, DVD-r spindles, screen cleaner, report covers shipped to Emerson High School		✓		Equipment for administrative functions.	
48	15-0-222-600-122-122-5-5	45342	11/8/2004	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$2,344.00	\$2,344.00	8 Sony digital cameras and memory sticks shipped to Hudson school		✓		Equipment used for education programs.	
49	15-0-222-600-122-122-2-5	45356	11/8/2004	APPLE COMPUTER, INC	\$3,204.95	\$3,664.00	2 firewall drives, 1 disk on key, 50 256mb SanDisk cruzer mini flash drives, 10 1gb SanDisk cruzer mini flash drives. PO indicates items are being purchased to support file transfer initiatives and backup for the AFG data group and admin teams. Shipped to Emerson High School.		✓		Computer supplies used for day to day operations.	
50	15-402-100-600-610-9901-1-5	45388	11/8/2004	STAN'S SPORT CENTER	\$13,450.30	\$13,450.30	Basketballs, bowling balls, T-shirts, shoes, bags and etc, ordered by Union Hill High School		✓		This is included as part of the costs of the athletics program	
51	11-0-221-500-590-110-12-5	45463	11/10/2004	BNOS SANZ	\$10,950.00	\$10,950.00				✓	Documentation Not Provided.	
52	11-0-221-500-590-110-12-5	45468	11/10/2004	MRS. P'S SMALL WORLD	\$14,600.00	\$14,600.00				✓	Documentation Not Provided.	
53	11-0-221-500-590-110-12-5	45473	11/10/2004	UNION CITY DAY CARE PROGRAM INC	\$54,750.00	\$54,750.00				✓	Documentation Not Provided.	
54	11-0-221-500-590-110-12-5	45478	11/10/2004	UNION CITY DAY CARE 2	\$56,940.00	\$56,940.00				✓	Documentation Not Provided.	
55	11-0-252-340-340-122-12-5	45504	11/12/2004	EPLUS TECHNOLOGY	\$22,316.00	\$22,316.00	Invoice indicates that CISCO Smartnet Router Hardware/Replacement Warranty was extended for 1 year for district office.		✓		Basic IT infrastructure.	

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56	11-0-230-890-890-101-12-5	45509	11/12/2004	PASTORE'S MUSIC CENTER INC	\$10,500.00	\$10,500.00	Invoice indicates that one PA system was purchased for conference room in Board of Education		✓		The PA system is used in the district office.	
57	11-0-221-500-590-110-12-5	45510	11/12/2004	STATE OF NEW JERSEY	\$11,224.00	\$11,224.00	Payment of unused money for Wraparound program which is supported by the state- parents can drop kids off in the morning and come back at night. Non instructional - leisure activities. 3 and 4 year olds only.			✓	The wraparound program is sponsored by the NJDOE.	
58	15-0-218-500-580-9908-8-5	45529	11/12/2004	PEACEROOTS	\$3,000.00	\$3,000.00	Invoice indicates Professional fee paid to 2 trainers for Student Peer Meditation Training program of George Washington School		✓		Student Peer Meditation Training.	
59	11-0-221-320-321-110-12-5	45533	11/12/2004	ARLENE MORGANTI	\$2,000.00	\$2,000.00	Invoice indicates 20 days mentorship for 2 novice teachers at Spanish American Day Care Center from 10/04/04 to 11/09/04		✓		Mentor for ECPA (Early Childhood Program Aid) teacher, reimbursed by the NJDOE.	
60	15-0-240-600-610-9910-10-5	45548	11/12/2004	OAK HALL INDUSTRIES, INC	\$2,584.00	\$2,584.00	150 gowns and caps for graduation ceremony of Jose Marti Middle School		✓		Gowns and Caps for student's graduation.	
61	15-0-222-600-610-9915-15-5	45559	11/12/2004	THOMSON GALE	\$2,226.15	\$2,230.67	Invoice indicates that 33 science books were purchased and shipped to Veterans Memorial School		✓		Science books.	
62	15-0-240-600-610-9908-8-5	45582	11/12/2004	VICTOR'S HOUSE OF MUSIC	\$2,490.00	\$2,550.00	Repair to music instruments of Washington School, work list from the vendor is also attached		✓		Repair of musical instruments used in music program.	
63	15-0-240-600-610-9909-9-5	45585	11/12/2004	SCHOOL SPECIALTY	\$4,725.49	\$4,762.82	6 TVs with VCRs and DVD players, 5 TV carts and calendars.		✓		Equipment for administrative functions.	
64	15-0-222-600-610-9915-15-5	45588	11/12/2004	CAPSTONE PRESS	\$1,634.75	\$1,649.70	Invoice indicates that 54 books were purchased for Veterans Memorial school		✓		Library books.	
65	15-0-222-500-590-9901-1-5	45598	11/12/2004	K-12 MICROMEDIA PUBLISHING	\$2,356.95	\$2,356.95	Education and Office software was purchased for Union Hill High School		✓		Education and office software.	
66	15-0-222-600-610-9915-15-5	45599	11/12/2004	PERFECTION LEARNING CORPORATION	\$4,249.80	\$4,379.85	Invoices indicate that books were purchased for Veteran Memorial School Library		✓		Library books.	
67	15-0-218-800-890-9901-1-5	45601	11/15/2004	BRUSH HILL/BEANTOWN TROLLEY	\$1,738.00	\$3,476.00	The invoices indicate that a college visit trip was held for 28 students in Union Hill High School. It was an round trip to Boston, including lodging and meals			✓	College Visits appear to fall outside the districts education scope.	
68	11-0-230-340-340-101-12-5	45602	11/15/2004	FURIA RUBEL COMMUNICATIONS,INC	\$11,600.00	\$11,600.00	Marketing services for the grand opening of Jose Marti school.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	

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69	11-0-290-600-610-122-12-5	45609	11/16/2004	B & H PHOTO-VIDEO, INC	\$1,899.88	\$1,899.88	Camera, DVD recorder, Flash drive, Cables and Tapes		✓		Equipment used for photograph production program in Union Hill High School.	
70	11-0-230-340-340-101-12-5	45618	11/16/2004	FURIA RUBEL COMMUNICATIONS,INC	\$17,250.00	\$17,250.00	Website development service for November 2004			✓	Website development cost for one month appears to be high.	
71	11-0-230-590-590-101-12-5	45628	11/17/2004	AVANCE/NUUESTRA CUBA	\$3,250.00	\$3,250.00	Digital Photos and Advertisement.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
72	11-0-230-890-890-101-12-5	45631	11/17/2004	DELL MARKETING L.P.	\$7,780.00	\$1,691.69	MS Office Pro CDs, and a backup battery for the computers.		✓		Basic IT infrastructure.	
73	11-0-230-890-890-101-12-5	45631	11/17/2004	DELL MARKETING L.P.	\$1,691.69	\$1,691.69	MS Office Pro CDs, and a backup battery for the computers.		✓		Basic IT infrastructure.	
74	11-0-222-600-611-204-12-5	45637	11/18/2004	AGNES COLANERI	\$1,000.00	\$1,000.00	Strategic Meeting for Emerson and Union Hill High School. Consulting on how to help student succeed on tests.		✓		Consulting service for student improvement.	
75	15-0-222-600-610-9903-3-5	45649	11/19/2004	APPLE COMPUTER, INC	\$2,198.00	\$2,198.00	2 Mac - 30 Slot Notebook Cart shipped to Thomas Edison High School.		✓		Computer supplies used for day to day operations.	
76	11-0-221-320-320-200-12-5	45687	11/19/2004	MEADOWLANDS PLAZA HOTEL	\$954.36	\$954.36	Hotel expenses for a language consultant (8 days) at a teachers workshop held on Oct 18, 2004.		✓		The workshops were held for 4th graders at 5 schools.	
77	11-0-213-800-890-112-12-5	45731	11/19/2004	BERGENLINE IMAGING CENTER LLC	\$425.00	\$425.00	17 X-rays for the month of September for students under Child Study Team program.		✓		This is included as part of the services included in the Child Study Team Program	
78	15-0-218-500-500-9910-10-5	45762	11/22/2004	PEACEROOTS	\$3,600.00	\$3,600.00	Invoice indicates Professional fee paid to 2 trainers for Student Peer Meditation Training program		✓		Consulting service for student improvement.	
79	11-0-290-600-610-100-12-5	45799	11/23/2004	BOND PARADE FLOATS	\$1,000.00	\$1,000.00	Floats for Thanksgiving day Parade.	✓			Floats for Thanksgiving day Parade.	
80	11-0-290-890-890-100-12-5	45802	11/23/2004	BOND PARADE FLOATS	\$1,000.00	\$2,000.00	Floats for Thanksgiving day Parade.	✓			Floats for Thanksgiving day Parade.	
81	11-0-290-890-890-100-12-5	45802	11/23/2004	BOND PARADE FLOATS	\$1,000.00	\$2,000.00	Floats for Thanksgiving day Parade.	✓			Floats for Thanksgiving day Parade.	
82	11-0-213-800-890-112-12-5	45811	11/23/2004	SCHOOL HEALTH CORP.	\$4,012.94	\$4,012.94	Basic medical supplies from a Pharmacy Store for the nurse office.		✓		Basic medicine for school.	
83	11-0-213-800-890-112-12-5	45811	11/23/2004	SCHOOL HEALTH CORP.	\$4,012.94	\$4,012.94	Basic medical supplies from a Pharmacy Store.		✓		Basic medicine for school.	
84	15-402-100-600-610-9901-1-5	45821	11/29/2004	CIRCLE SYSTEMS GROUP	\$2,134.35	\$2,134.35	Laundry expenses for the Football team during the season		✓		The laundry service for the school football team.	
85	15-0-222-600-610-9915-15-5	45870	11/29/2004	SCOTT FORESMAN	\$3,129.75	\$3,272.78	Purchased Library books and workbooks. Course kits; Practice Books, Workbooks and Posters.		✓		Library books and workbooks	

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86	11-0-230-890-890-101-12-5	45878	11/29/2004	NICHOLAS ANTHONY ASSOCIATES, INC.	\$5,127.30	\$5,127.30	Payment for a private investigative officer for a workman's compensation case.		✓		Workman's compensation private investigator.	
87	11-0-230-590-590-101-12-5	45883	11/29/2004	DONOHUE, GIRONDA & DORIA	\$27,250.00	\$27,250.00	Partial Payment of audit fee for FY04 financial statement audit		✓		Financial Statements Audit.	
88	15-0-223-600-610-9909-9-5	45896	11/29/2004	STEWART INDUSTRIES	\$1,568.16	\$3,136.32	16 Toners shipped to the Theodore Roosevelt School		✓		Printer supplies used for day to day operations.	
89	11-0-230-331-331-100-12-5	45908	11/29/2004	SUAREZ, ESTHER	\$4,998.50	\$4,998.50	Payment for legal services of writing and reviewing inter-local agreement rendered between July 2004 and September 2004			✓	Legal services regarding inter-local agreement.	Board attorney firm has a conflict that requires outside counsel.
90	15-0-218-500-580-9905-5-5	45919	12/2/2004	AVANTI BUS TOURS	\$2,400.00	\$2,400.00	Rental payment for 6 Buses for trip to Loews theater for movies - Polar express and haunted mansion.	✓			Trip to the movies.	
91	11-0-261-420-420-125-12-5	45924	12/2/2004	BUCKLEY PETERSEN GLOBAL, INC.	\$9,585.00	\$9,585.00	Security Consulting on overall district security plan and specific training		✓		Consulting service on security plan.	
92	15-0-218-320-105-9909-9-5	45925	12/2/2004	CHARACTER COUNTS	\$3,000.00	\$3,000.00	Professional development training seminar for the students at Theodore Roosevelt School.		✓		High School initiative on school climate.	
93	11-0-230-890-890-101-12-5	45933	12/2/2004	ROYAL PRINTING SERVICE	\$49,028.00	\$49,028.00	1000 Posters; 25000 Brochures; etc.			✓	Marketing materials appear to be unnecessary.	
94	11-0-230-890-890-101-12-5	45933	12/2/2004	ROYAL PRINTING SERVICE	\$49,028.00	\$49,028.00	1000 Posters; 25000 Brochures; etc.			✓	Marketing materials appear to be unnecessary.	
95	11-0-222-600-611-204-12-5	45967	12/3/2004	AGNES COLANERI	\$2,000.00	\$2,000.00	Individualized testing & reports for "Wechsler Individual Achievement Test II"		✓		Assessment tests.	
96	15-0-222-600-610-9904-4-5	45972	12/3/2004	APPLE COMPUTER, INC	\$2,017.95	\$2,017.95	Wireless projector equipments		✓		The items are used for making presentations in the library.	
97	11-0-252-340-340-122-12-5	45973	12/3/2004	EPLUS TECHNOLOGY	\$36,286.60	\$36,286.60	School internet and data connectivity replacement for all schools in the district.		✓		Hardware replacement.	
98	15-0-240-600-610-9909-9-5	45981	12/3/2004	APPLE COMPUTER, INC	\$7,529.95	\$8,374.65	Apple ibook - 40 extra battery packs and 40 portable power adapters		✓		Extra batteries and adapters purchased for laptops.	
99	11-0-221-500-590-110-12-5	46014	12/7/2004	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
100	11-0-221-500-590-110-12-5	46018	12/7/2004	MRS. P'S SMALL WORLD	\$14,600.00	\$14,600.00				✓	Documentation Not Provided.	
101	11-0-230-340-340-101-12-5	46049	12/7/2004	FURIA RUBEL COMMUNICATIONS, INC	\$28,852.91	\$28,852.91	Website development			✓	Website development cost appears to be high.	
102	11-0-218-800-890-200-12-5	46056	12/7/2004	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$21,196.00	\$21,196.00	Pre-college academy fall program tuition & fees for 26 High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
103	15-0-240-300-320-9902-2-5	46073	12/7/2004	JOHN SIMON INSTRUMENT	\$1,587.00	\$1,587.00	Payment for yearly microscope cleaning and servicing		✓		The yearly maintenance to science equipment.	

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104	15-0-222-600-122-122-2-5	46075	12/7/2004	B & H PHOTO-VIDEO, INC	\$2,058.85	\$2,129.85	Sony mini DVD/VCR/Video Walkman, 2 Sony mini Camcorders for the Technology Department in district office.		✓		Equipment used for administrative functions.	
105	11-0-230-331-331-100-12-5	46077	12/7/2004	JOHNSON & CONWAY, LLP	\$5,759.72	\$5,759.72	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
106	11-0-261-420-420-125-12-5	46078	12/7/2004	PRAVCO, INC.	\$12,141.80	\$50,000.00	Maintenance of facilities at Union Hill High School and a Fire House.			✓	The maintenance at Fire House used partly as a registration office appears to be unnecessary.	
107	11-0-261-420-420-125-12-5	46079	12/7/2004	PMK GROUP	\$4,000.00	\$4,000.00	Asbestos management at Veterans Memorial School		✓		Asbestos management.	
108	11-0-262-800-890-100-12-5	46091	12/8/2004	MEADOWLANDS ENVIROMENT CENTER	\$1,120.00	\$1,120.00	Group trips to Meadowlands Environment Center		✓		Field trips for educational purposes can encourage student's learning.	
109	15-190-100-320-102-9902-2-5	46096	12/8/2004	NEW JERSEY SCIENCE LEAGUE	\$340.00	\$340.00	Annual membership for New Jersey Science League program for 04-05 school year.		✓		Membership with an educational association.	
110	11-0-262-441-441-100-12-5	46113	12/8/2004	4100-08 PALISADE AVENUE CORP.	\$336,740.00	\$336,740.00	Lease payment for building used as additional classrooms and parking spaces for 04-05 School year.			✓	Rental for additional rooms and parking due to the limited space of the district. Unable to determine the fair market value of the lease.	
111	15-0-222-600-610-9915-15-5	46118	12/8/2004	BCS THE SCHOOL SUPPLIER	\$1,582.26	\$1,582.26	Blank DVDs and CDs, 4 Flash drives, 3 "pocket" 60G Hard Drives for Veterans Memorial School		✓		Computer supplies used for day to day operations.	
112	15-0-222-500-590-9901-1-5	46123	12/8/2004	GALE GROUP	\$5,136.00	\$5,136.00	Literature resource center, poem finder, consultant, scribner writers series on galenet. Subscription for unlimited users at Union Hill High School.		✓		Library resources.	
113	11-0-261-420-420-125-12-5	46142	12/8/2004	BENDER CONTRACTING INC	\$32,088.54	\$32,088.54		✓			Documentation Not Provided.	Veterans School Final Payment
114	11-0-230-890-890-101-12-5	46149	12/10/2004	KRIVIT & KRIVIT, P.C.	\$75,700.00	\$75,700.00	Performance fee paid to the law firm for 3 grants awarded: 1) school based youth services program, 2) adult basic skills program, 3) integrated English literacy and civics education program.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
115	11-0-230-890-890-101-12-5	46149	12/10/2004	KRIVIT & KRIVIT, P.C.	\$75,700.00	\$75,700.00	Performance fee paid to the law firm for 3 grants awarded: 1) school based youth services program, 2) adult basic skills program, 3) integrated English literacy and civics education program.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
116	11-0-222-600-611-204-12-5	46156	12/10/2004	AGNES COLANERI	\$2,000.00	\$2,000.00	Individualized testing & reports for all 'Focus On Success' students		✓		Assessment tests.	



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117	15-0-240-600-610-9914-14-5	46179	12/10/2004	SCHOOL SPECIALTY	\$1,824.59	\$2,051.19	1 Desk chair and over 300 orders of copy paper purchased by Woodrow Wilson school		✓		Furniture and office supplies.	
118	11-0-213-800-890-112-12-5	46209	12/10/2004	MOORE MEDICAL CORP.	\$693.76	\$693.76	Aspirin, ointment and test strips		✓		Basic medicine for school.	
119	15-0-218-600-610-9902-2-5	46217	12/10/2004	CTB/MCGRAW-HILL	\$4,555.85	\$5,371.30	Tera Nova Tests		✓		Assessment tests.	
120	15-0-222-600-122-122-5-5	46255	12/14/2004	SCIENTIFIC DEVICES DIST	\$6,634.38	\$6,634.38	Ink and printers purchased by Hudson School		✓		Printer supplies used for day to day operations.	
121	15-0-222-600-122-122-2-5	46272	12/14/2004	FOLLETT LIBRARY RESOURCES	\$2,875.32	\$5,875.32	Invoices indicate books were purchased for Emerson High School library, and \$305 was paid for cataloging services		✓		Library books.	
122	11-0-230-340-340-198-12-5	46275	12/15/2004	SCHOOL BASE	\$13,125.00	\$13,125.00	Professional fee paid to third party company who provides the HR database maintenance service to BOE (Oct-Dec)		✓		HR Database maintenance.	
123	15-0-240-600-610-9907-7-5	46327	12/15/2004	MARVEL CHARACTERS APPEARANCE PROGRAM CO.	\$1,300.00	\$1,300.00	Service Fee paid to Marvel Character and Spiderman Appearance for Grade 1-5 on 1/9/05	✓			The appearance of cartoon characters for conflict mediation program.	
124	15-0-222-600-122-122-2-5	46330	12/20/2004	APPLE COMPUTER, INC	\$4,084.95	\$4,670.50	Apple computer disks and mice purchased for Emerson High School		✓		Computer supplies used by the students.	
125	15-0-240-600-610-9914-14-5	46333	12/20/2004	CASA DE NAPOLI	\$500.00	\$500.00	Faculty luncheon for 50 people with \$10 for each one	✓			Faculty Luncheon.	
126	11-0-290-600-610-122-12-5	46361	12/20/2004	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$2,149.00	\$2,149.00	Canon E05 Camera purchased by district office.		✓		Equipment used for administrative functions.	
127	15-0-240-600-610-9915-15-5	46370	1/4/2005	SCHOOL SPECIALTY	\$1,775.20	\$1,956.01	File cabinets purchased by Veterans Memorial School		✓		School and office furniture.	
128	11-0-230-331-331-100-12-5	46417	1/5/2005	TRAUNER CONSULTING SERVICES, INC.	\$15,235.84	\$15,235.84	Consulting services rendered related to the school construction litigation. Engineering consultant hired to write the construction evaluation.		✓		Outsourced engineering expert being hired to help with construction evaluation (related to the lawsuit with Delric Construction).	
129	15-0-240-600-610-9906-6-5	46448	1/5/2005	NATOLI'S DELICATESSEN	\$1,798.50	\$1,798.50	Staff Christmas Luncheon for 150 people with \$11.99 for each one	✓			Staff Christmas Luncheon.	
130	15-0-222-600-610-9901-1-5	46515	1/6/2005	HIGHSMITH CO INC	\$3,469.30	\$5,197.99	Library Table, Chairs, etc. purchased by Union Hill High School Library		✓		School and office furniture.	
131	15-0-222-600-610-9901-1-5	46515	1/6/2005	HIGHSMITH CO INC	\$1,728.69	\$5,197.99	Library Table, Chairs, etc. purchased by Union Hill High School Library		✓		School and office furniture.	
132	15-0-222-600-122-122-6-5	46524	1/6/2005	ASCD	\$1,583.40	\$1,583.40	Education Tapes and Videos purchased by Robert Waters School		✓		Educational materials for students.	
133	11-0-290-600-610-122-12-5	46531	1/6/2005	MARKERTEK VIDEO SUPPLY	\$310.80	\$327.75	100 foot cable		✓		Basic IT infrastructure.	
134	11-0-230-331-331-100-12-5	46536	1/7/2005	JOHNSON & CONWAY, LLP	\$3,727.97	\$3,727.97	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
135	11-0-230-590-590-101-12-5	46539	1/10/2005	FURIA RUBEL COMMUNICATIONS,INC	\$18,165.80	\$18,165.80	Website development			✓	Website development cost appears to be high.	

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136	11-0-230-590-590-101-12-5	46543	1/11/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement in a local newspaper for Early Childhood Education.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
137	11-0-252-340-340-122-12-5	46548	1/11/2005	CHANCERY SOFTWARE, LTD	\$6,000.00	\$6,000.00	Professional Services for customized NJ State student report writing and crystal report services.		✓		System infrastructure support.	
138	15-0-223-600-610-9909-9-5	46551	1/11/2005	CENTRAL LEWMAR LLC	\$1,784.00	\$1,784.00	Cases of white copy paper		✓		Copy paper used for day to day operations.	
139	11-0-290-890-891-100-12-5	46554	1/11/2005	NATIONAL SCHOOL BOARD ASSOCIATION	\$4,250.00	\$4,250.00	National School Board Association membership for 05-06		✓		Membership with an educational association.	
140	15-0-240-600-610-9906-6-5	46559	1/11/2005	BAUDVILLE COMPUTER SERVICE PRODUCTS	\$4,431.90	\$4,431.90	Thank you cards, reward seal for staff recognition	✓			Birthday cards for staff recognition.	
141	11-0-230-340-340-198-12-5	46567	1/11/2005	POSSIBLE SOLUTIONS INC	\$3,150.00	\$3,150.00	Technical Service to upgrade the employee list including writing new scripts at the server level.		✓		Technology services to upgrade the HR system.	
142	15-0-240-600-610-9901-1-5	46594	1/11/2005	EAI EDUCATION	\$2,000.42	\$2,136.00	LCD Panels and TI Presenters.		✓		Equipment used for day to day operations.	
143	12-0-230-730-730-142-12-5	46607	1/12/2005	STAN'S SPORT CENTER	\$20,000.00	\$20,000.00	380 Russell athletic hooded sweatshirts, mesh shorts and etc.		✓		This is included as part of the costs of the athletics program.	
144	15-0-240-600-610-9908-8-5	46684	1/12/2005	HERTZ FURNITURE SYSTEMS CORP	\$1,576.00	\$1,576.00	Indoor/outdoor Rugs and mats		✓		Rugs and Mats for school.	
145	11-0-230-890-0-9902-2-5	46704	12/13/2005	FAZIO ROBERT	\$125.00	\$126.60	Reimbursement for foods, snacks and postage	✓			Food and postage.	
146	15-0-240-300-105-9909-9-5	46725	12/13/2004	PROJECT IMPACT	\$2,100.00	\$2,100.00	Performance shows "Around the World", "Crazy Chemistry" and "Dancing through the Ages" on 4/14 and 4/18 for students at Roosevelt School.		✓		Shows for students.	
147	15-0-240-600-610-9908-8-5	46729	12/13/2005	HARCOURT, INC.	\$5,553.37	\$5,564.44	90 textbooks and 3 textbooks for teachers edition for Washington School.		✓		These textbooks are included in the district's approved Curriculum Guide.	
148	15-0-240-800-890-9914-14-5	46741	1/13/2005	MTG INCORPORATED	\$1,174.00	\$1,174.00	Additional RAM Memory for Mac iBook computers		✓		Computer update.	
149	11-0-230-331-331-100-12-5	46745	1/14/2005	MASTRIANI, JAMES W.	\$2,100.00	\$2,100.00	Services rendered for arbitration hearing. The BOE is responsible for 50% of the invoice.		✓		The arbitration is for conflict resolution between an employee and the BOE.	
150	11-0-221-500-590-110-12-5	46763	1/18/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control No.	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
151	11-0-221-500-590-110-12-5	46768	1/18/2005	MRS. P'S SMALL WORLD	\$14,600.00	\$14,600.00	Monthly tuition for 20 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
152	11-0-230-590-590-101-12-5	46785	1/18/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement in a local newspaper for Early Childhood Education.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
153	11-0-252-340-340-122-12-5	46811	1/18/2005	TENON INTERSYSTEMS	\$998.00	\$998.00	Web server for Itools;		✓		IT infrastructure.	
154	15-0-240-300-320-9902-2-5	46832	1/18/2005	CLASSLINK TECHNOLOGIES, INC	\$24,000.00	\$24,000.00	Maintenance to computer system for 326 workstations in Emerson High School for year 04-05.		✓		Computer system maintenance.	
155	11-0-230-530-530-101-12-5	46841	1/19/2005	VERIZON NETWORK INTEGRATION CORP.	\$17,500.00	\$35,000.00	ATM access fee for period of June 04-Nov 04		✓		Basic IT infrastructure.	
156	11-0-261-420-420-125-12-5	46843	1/19/2005	CITY OF UNION CITY	\$3,700.00	\$3,700.00	Payments to Union City for cleanup for the sporting events played.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
157	11-0-230-590-590-101-12-5	46910	1/25/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement in a local newspaper for Early Childhood Education.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
158	11-0-240-800-890-198-12-5	46915	1/25/2005	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$1,716.00	\$1,716.00	LCD Flat Panel TV with Wall mount for HR office			✓	LCD Flat Panel TV for administrative function seems costly.	
159	15-0-218-320-105-9909-9-5	46925	1/25/2005	PRISMATIC MAGIC LLC	\$995.00	\$995.00	Laser Beam Assembly for Behavioral and Ethical Advancement for Theodore Roosevelt School.		✓		Student assembly.	
160	11-0-230-331-331-100-12-5	46934	1/25/2005	SUAREZ, ESTHER	\$3,091.48	\$3,091.48	Payment for legal services of writing and reviewing inter-local agreement.			✓	Legal services regarding inter-local agreement.	Board attorney firm has a conflict that requires outside counsel.
161	15-402-100-600-610-9901-1-5	46943	1/25/2005	STAN'S SPORT CENTER	\$14,099.70	\$14,099.70	20 Volleyball kneepads for \$8.9/each; 7 dozens of sneakers for \$366/each dozen; 20 Wilson baseballs for \$36 each and 20 Diamond baseballs for 42.90/each shipped to Union Hill High School.		✓		This is included as part of the costs of the athletics program.	
162	15-0-222-600-122-122-2-5	46944	1/25/2005	JUNIOR LIBRARY GUILD	\$1,776.20	\$1,776.20	Set of 144 books with various levels and titles		✓		Library books.	
163	15-0-240-600-610-9908-8-5	46965	1/25/2005	HERBERT L.FARKAS COMPANY	\$2,101.12	\$2,101.12	Tables and Chairs		✓		School and office furniture.	
164	15-0-240-600-610-9901-1-5	46967	1/25/2005	CRESTLINE COMPANY, INC.	\$1,778.10	\$1,778.10	Custom Imprinted Products.	✓			Used for staff recognition.	

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165	15-0-222-500-590-9901-1-5	47018	1/26/2005	APPLE COMPUTER, INC	\$14,808.00	\$46,192.15	Digital cameras and wireless keyboards. Computers and hard drives.		✓		Equipment used for day to day operations.	
166	15-0-222-500-590-9901-1-5	47018	1/26/2005	APPLE COMPUTER, INC	\$10,313.77	\$46,192.15	56 E-Macs, 4 cameras, hard drives, mouse and other accessories.		✓		Computer supplies for day to day operations.	
167	11-0-221-500-580-122-12-5	47037	1/27/2005	MEETING MAKER INC.	\$2,000.00	\$2,000.00	Software purchased for synchronizing calendars used for room reservation.		✓		Software used for administrative function.	
168	15-190-100-320-105-9910-10-5	47083	1/27/2005	MOTIVATIONAL PRODUCTIONS	\$695.00	\$695.00	Payment for a consultant on Presentation - Heart of a Champion		✓		Student assembly.	
169	15-190-100-320-320-9907-7-5	47117	1/31/2005	DELLA ROWLAND	\$5,000.00	\$10,000.00	Authorships; writing workshops for students at Jefferson High School.		✓		This program helps students improve their writing skills.	
170	11-0-230-331-331-100-12-5	47210	2/1/2005	TRAUNER CONSULTING SERVICES, INC.	\$7,152.91	\$7,152.91	Consulting services rendered related to the school construction litigation. Engineering consultant hired to write the construction evaluation.		✓		Outsourced engineering expert being hired to help with construction evaluation (related to the lawsuit with Delric Construction).	
171	15-0-222-600-122-122-14-5	47212	2/2/2005	APPLE COMPUTER, INC	\$2,273.70	\$2,273.70	Flash drives and digital cameras.		✓		Equipment for administrative functions.	
172	11-0-213-800-890-112-12-5	47253	2/3/2005	MEDCO SCHOOL FIRST AID	\$2,405.15	\$2,405.15	Basic medical supplies from a Pharmacy Store for the nurse office.		✓		Basic medicine for school.	
173	11-0-262-441-441-100-12-5	47262	2/4/2005	CITY OF UNION CITY	\$26,618.62	\$41,829.34	Rental of garage facility 'Bay G' for September 04 - March 05.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
174	11-0-261-420-420-125-12-5	47281	2/8/2005	GUARINI PLUMBING	\$83,256.02	\$83,256.02	Work completed at UC Fire house - emergency sewer repairs			✓	Schools have an agreement with Union City: the city gave the fire house to the schools used as registration building and for social studies class field trips. The repair to the fire house appears to be outside the board's scope.	
175	15-0-222-600-610-9910-10-5	47307	2/8/2005	EPLUS TECHNOLOGY	\$8,290.00	\$8,290.00	Digital cameras; extra batteries and memory cards to Jose Marti school.		✓		Equipment used for computer classes. Purchased for new school.	
176	15-0-222-600-610-9901-1-5	47331	2/8/2005	LIBRARIANS' BOOK EXPRESS	\$1,603.32	\$1,603.32	Invoice indicates 1 set of 40 books titled 'Current Issues and Conflict Situations', 1 set of 20 books titled 'Famous Trials of the 20th Century', and 1 set of 15 books titled 'Current Science'.		✓		Library books.	
177	15-0-240-800-890-9903-3-5	47349	2/8/2005	COACH USA/SUBURBAN	\$1,000.00	\$3,000.00	4 buses rented for trip to Kruckers Grove as 'principals reward'		✓		Graduation trip for 8th grades.	
178	11-0-290-600-610-100-12-5	47362	2/8/2005	STEWART INDUSTRIES	\$2,675.00	\$2,675.00	Toner and developer for mail room copy machine at the district office		✓		Copier supplies used for day to day operations.	

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179	11-0-261-420-420-125-12-5	47367	2/9/2005	PMK GROUP	\$9,358.25	\$9,358.25	Professional services for asbestos identification and consulting at various locations		✓		Asbestos management.	
180	15-0-240-600-610-9906-6-5	47369	2/9/2005	C-GRAPHICS STUDIO	\$2,705.83	\$2,981.66	Clothing with school logos and embroidery for Robert Waters School	✓			The clothing with school logos and embroidery used for teachers appreciation appears to be unnecessary.	
181	11-0-230-331-331-100-12-5	47384	2/10/2005	JOHNSON & CONWAY, LLP	\$3,133.92	\$3,133.92	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
182	11-0-221-500-590-110-12-5	47395	2/10/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
183	11-0-221-500-590-110-12-5	47398	2/10/2005	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00	Monthly tuition for 21 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
184	11-0-240-300-340-114-12-5	47412	2/10/2005	THE ARC OF NJ PROJECT HIRE	\$3,912.00	\$16,265.00	Vocational integration hours - May 05 under Child Study Team program		✓		This is included as part of the services in the Child Study Team Program.	
185	15-402-100-600-610-9904-4-5	47413	2/10/2005	STAN'S SPORT CENTER	\$298.00	\$298.00	Trophies		✓		Student awards.	
186	15-0-240-300-320-9903-3-5	47438	2/10/2005	AGRESTA, EDMUND	\$1,000.00	\$1,000.00	Student assembly for testing grades 3-4, 8. 3/3/05		✓		Student assembly.	
187	15-190-100-320-320-9914-14-5	47460	2/10/2005	THE AFTER "3" THEATRE COMPANY	\$350.00	\$350.00	Read across America assembly 3/2/05 at Woodrow Wilson school		✓		Student assembly.	
188	15-0-223-600-610-9909-9-5	47480	2/10/2005	HAWTHORNE EDUCATIONAL SERVICES, INC	\$2,293.50	\$3,135.60	Pre-referral intervention catalog purchased by Roosevelt school.		✓		A conversation with the Business Administrator indicates manual for teacher used to determine how to handle students that are falling behind.	
189	11-0-230-890-890-101-12-5	47489	2/22/2005	KRIVIT & KRIVIT, P.C.	\$5,000.00	\$5,000.00	Performance fee paid to the law firm for family friendly center			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
190	11-0-261-800-810-125-12-5	47492	2/22/2005	A.W.ROSS,INC.	\$1,730.60	\$1,730.60	File cabinet, shelves, drawer front		✓		Furniture for school's use.	
191	11-0-240-300-340-114-12-5	47501	2/22/2005	PHONAK INC,USA	\$2,426.95	\$2,656.50	Campus transmitter, receivers, audio shoes for Child Study Team program		✓		This is included as part of the services included in the Child Study Team Program	
192	11-0-221-500-580-198-12-5	47521	2/22/2005	MASTRIANI, JAMES W.	\$1,525.00	\$1,525.00	Services rendered for arbitration hearing. The BOE is responsible for 50% of the invoice.		✓		The arbitration is for conflict resolution between an employee and the BOE.	
193	20-264-100-320-031-0202-12-05 & 11-000-221-320-320-0200-12-05	47526	2/22/2005	PARK PERFORMING ARTS CENTER	\$1,500.00	\$4,900.00	Field trip to "Mariachi Real De Mexico" culture show at park theater on 5/2/05 for students. (Mexico heritage)		✓		Student field trip.	

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194	11-0-221-500-580-198-12-5	47527	2/22/2005	OSAK, JANET	\$1,500.00	\$1,500.00	Affirm action training		✓		Affirmative Action training.	
195	15-0-240-600-610-9908-8-5	47534	2/22/2005	SHOWBOARD	\$1,722.00	\$1,722.00	Project display boards		✓		Equipment used for presentations.	
196	15-0-240-600-610-9915-15-5	47538	2/22/2005	SCHOOL SPECIALTY	\$1,780.19	\$2,143.14	Office supplies, such as watercolor paper, Colored Tag assortment		✓		Admin supplies used in day to day operations.	
197	15-0-240-800-890-9908-8-5	47551	2/22/2005	BOWL RITE LANES	\$882.00	\$882.00	Two game of bowling and pizza for 8th Grades at Washington School		✓		Student recognition.	
198	11-0-230-610-610-101-12-5	47554	2/22/2005	PASTORE'S MUSIC CENTER INC	\$1,469.00	\$1,469.00	Shure CI-DI system Console in BOE's board meeting room		✓		The system is used for board operations.	
199	15-0-240-800-890-9908-8-5	47559	2/22/2005	BOWL RITE LANES	\$780.00	\$780.00	Two game of bowling and pizza for 6th Grades at Washington School		✓		Student recognition.	
200	11-0-261-800-810-125-12-5	47561	2/22/2005	CHARLES APKARIAN DBA APKARIAN SIGNS	\$1,060.00	\$1,060.00	Coroplast Sign for Early Childhood Center, Replace face at Career Center		✓		Building renovation.	
201	11-0-261-420-420-125-12-5	47582	2/22/2005	GUARINI PLUMBING	\$2,460.03	\$2,460.03	Repair hot water and replacement of defective controls		✓		Repairs to facilities.	
202	11-0-230-340-340-101-12-5	47603	2/22/2005	FURIA RUBEL COMMUNICATIONS,INC	\$22,251.23	\$22,251.23	Website development			✓	Website development cost appears to be high.	
203	11-0-240-800-890-204-12-5	47605	2/23/2005	M.P.I.	\$10,000.00	\$10,000.00	First payment for 90 minutes Ottmar Liebert concert for the whole community.			✓	Fund-raising concert for Jose Marti School culture center	
204	11-0-240-800-890-204-12-5	47606	2/23/2005	THE ALBERT COMPANY	\$4,000.00	\$4,000.00	Payment for a talent agency that found the act for Ottmar Liebert concert.			✓	Fund-raising concert for Jose Marti School culture center	
205	11-0-261-420-420-125-12-5	47609	2/23/2005	AMERICAN PROTECTIVE SYSTEMS INC.	\$40,389.63	\$110,000.00	Monitoring and maintenance of fire, burglar, video and access control systems		✓		Maintenance to the security and fire systems.	
206	11-0-261-420-420-125-12-5	47609	2/23/2005	AMERICAN PROTECTIVE SYSTEMS INC.	\$9,385.59	\$110,000.00	Monitoring and maintenance of fire, burglar, video and access control systems		✓		Maintenance to the security and fire systems.	
207	11-0-230-331-331-100-12-5	47610	2/23/2005	MATERIALS TESTING LAB OF NJ	\$5,000.00	\$5,000.00	Special testing floor tile investigation service		✓		Floor testing.	
208	11-0-230-331-331-100-12-5	47618	2/23/2005	STEEN, RICHARD	\$2,500.00	\$7,595.62	Mediation service regarding the Delric construction litigation.		✓		Mediation service regarding the Delric construction litigation.	
209	15-0-218-390-390-9901-1-5	47625	2/24/2005	SHERATON EDISON HOTEL	\$2,268.00	\$2,268.00	Hotel expense for Students and 2 Teachers			✓	No agenda attached and unable to determine the purpose or necessity of the trip.	
210	15-0-240-600-610-9909-9-5	47636	2/24/2005	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$3,150.00	\$4,146.00	6 Panasonic TVs and TV carts purchased by Theodore Roosevelt School		✓		Additional new TVs purchased for an old school.	
211	11-0-240-800-890-204-12-5	47658	2/24/2005	DELL MARKETING L.P.	\$5,431.88	\$5,528.00	2 Dell laptops purchased by Business Administrator office used for budgeting and administrative purpose.			✓	The price appears to be high for laptops used for admin functions.	

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212	11-0-290-600-610-122-12-5	47689	2/24/2005	DELL MARKETING L.P.	\$3,297.41	\$3,297.41	2 Hard Drives shipped to the Tech department at Union City Board of Education.			✓	The unit price of each hard drive appears to be high.	
213	11-0-221-500-580-198-12-5	47697	2/24/2005	AGRESTA, EDMUND	\$1,500.00	\$1,500.00	Staff Development for new teachers		✓		New teacher training.	
214	15-0-240-600-610-9909-9-5	47707	2/24/2005	HEARTWOOD INSTITUTE	\$4,193.82	\$17,061.40	Spanish education kits and etc.		✓		Language Study kits.	
215	11-0-230-340-340-101-12-5	47712	2/24/2005	ROYAL PRINTING SERVICE	\$11,124.00	\$11,124.00	2000 Brochure of Code of Conduct and 2150 Educator's guide books		✓		Printing of the Code of Conduct.	
216	15-402-100-600-610-9904-4-5	47772	2/28/2005	STAN'S SPORT CENTER	\$830.00	\$830.00				✓	Documentation Not Provided.	
217	11-0-218-800-890-200-12-5	47790	2/28/2005	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$20,000.00	\$20,000.00	Pre-college academy summer program tuition & fees for 14 High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
218	11-0-240-800-890-204-12-5	47818	3/7/2005	VICTOR'S HOUSE OF MUSIC	\$29,811.90	\$29,829.85	Musical instruments for Jose Marti School		✓		Purchased for new school for new music program. No music program in the old school.	
219	11-0-290-600-610-100-12-5	47823	3/7/2005	HILTON/SAN DIEGO	\$9,975.00	\$11,471.26	Trip of National School Board Association annual conference. Attendance: 3 Board Members, 2 Superintendents and 1 Business Administrator. 3 nights stay in hotel.		✓		Per review of the state approved travel log, the trip was approved by NJDOE.	
220	11-0-290-600-610-100-12-5	47823	3/7/2005	HILTON/SAN DIEGO	\$1,496.26	\$11,471.26	Trip of National School Board Association annual conference. Attendance: 3 Board Members, 2 Superintendents and 1 Business Administrator. 3 nights stay in hotel.		✓		Per review of the state approved travel log, the trip was approved by NJDOE.	
221	11-0-230-890-890-101-12-5	47827	3/9/2005	PAUL TERRY OFFICE FURNITURE	\$1,265.00	\$1,265.00	2 Storage Cabinets		✓		Storage cabinets for school.	
222	11-0-230-590-590-101-12-5	47829	3/11/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement in a local newspaper for Early Childhood Education.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
223	11-0-240-300-340-114-12-5	47880	3/11/2005	YOUTH ADVOCATE PROGRAMS INC.	\$1,854.29	\$4,500.00	Mentoring Service for a special-need student.		✓		This is included as part of the services included in the Child Study Team Program	
224	11-0-262-800-890-100-12-5	47901	3/11/2005	POSITIVE PROMOTIONS, INC	\$3,343.24	\$3,343.24	Pencils, Ribbons and Stickers, etc.		✓		Admin supplies used in day to day operations.	
225	15-190-100-320-320-9914-14-5	47946	3/11/2005	MACHADO, CARMEN	\$400.00	\$400.00	Party held on May 12 for staff.	✓			Staff assembly.	
226	15-0-240-600-610-9906-6-5	47970	3/11/2005	CONTENT PARTY RENTALS INC	\$3,316.50	\$3,316.50	Rent of chairs, tables and tents used for Graduation Ceremony		✓		Furniture used for a graduation ceremony.	
227	15-0-240-600-610-9909-9-5	47993	3/11/2005	IT'S ELEMENTARY	\$1,682.98	\$2,465.56	1000 sets of honor rolls purchased by 3 schools		✓		Student awards.	

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228	15-0-218-600-610-9904-4-5	48013	3/11/2005	ORIENTAL TRADING CO INC	\$1,305.48	\$2,559.09	Puzzles, Water-color brushes, etc		✓		Classroom supplies.	
229	15-0-240-800-890-9915-15-5	48014	3/11/2005	BUILD A BEAR	\$832.00	\$1,000.00	Admission to Field Trip for Kindergarten students.		✓		Kindergarten field trip.	
230	15-0-240-800-890-9915-15-5	48019	3/11/2005	MADAME TUSSAUD'S	\$1,575.00	\$1,575.00	Student and Teacher Admission to Field Trip			✓	Unable to determine the purpose of the field trip.	
231	15-0-240-800-890-9915-15-5	48025	3/11/2005	RAINFOREST CAFE	\$596.12	\$596.12	Student and Teacher Admission to Field Trip			✓	Unable to determine the destination and purpose of the field trip.	
232	15-0-240-800-890-9915-15-5	48033	3/11/2005	NEW YORK AQUARIUM	\$498.75	\$498.75	Student and Teacher Admission to field trip to New York Aquarium		✓		Field Trip to New York Aquarium	
233	15-0-240-800-890-9915-15-5	48034	3/11/2005	CHILDREN'S MUSEUM OF MANHATTAN	\$810.00	\$1,080.00	Student Admission to Field Trip to children's museum of Manhattan		✓		Field Trip to children's museum of Manhattan.	
234	15-0-240-600-610-9902-2-5	48037	3/11/2005	STAN'S SPORT CENTER	\$4,750.00	\$4,750.00	Plaques for academic awards dinner and national honor society.		✓		The plaques for academic awards are in recognition of student's achievement.	
235	15-0-240-300-320-9902-2-5	48055	3/11/2005	HUDSON CAMERA CORP	\$262.50	\$262.50	Repair of Canon Video Camera		✓		Regular repair to video cameras.	
236	15-0-223-600-122-122-7-5	48118	3/11/2005	EPLUS TECHNOLOGY	\$1,832.00	\$2,441.85	Toners and Video Camera for Jefferson High School.		✓		Video camera used for the Video Production program at Union Hill High School.	
237	11-0-221-500-590-110-12-5	48136	3/16/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
238	12-0-230-730-730-122-12-5	48171	3/16/2005	APPLE COMPUTER, INC	\$23,705.55	\$24,523.01	2 Apples Servers and supplies		✓		Basic IT infrastructure for school's operations.	
239	11-0-230-590-590-101-12-5	48173	3/17/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	1 page advertisement on local newspaper for Education Program.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
240	15-0-222-600-610-9910-10-5	48175	3/17/2005	SCIENTIFIC DEVICES DIST	\$3,052.00	\$3,052.00	40 HP LaserJet toners		✓		Printer supplies used for day to day operations.	
241	11-0-290-600-610-100-12-5	48184	3/17/2005	SSE TECHNOLOGIES	\$3,920.00	\$11,759.00	2 Color printers and supplies		✓		Printers appear to be used for day to day operations.	
242	15-402-100-600-610-9901-1-5	48209	3/17/2005	CIRCLE SYSTEMS GROUP	\$2,286.65	\$2,286.65	Customized baseball and softball shirts, pants, and shoes		✓		This is included as part of the costs of the athletics program	
243	11-0-261-420-420-125-12-5	48218	3/18/2005	BUCKLEY PETERSEN GLOBAL, INC.	\$9,072.00	\$9,072.00	Security Consulting on overall district security plan and specific training		✓		Consulting service on security plan.	
244	15-0-218-320-105-9902-2-5	48234	3/18/2005	SCHUETZEN PARK, INC	\$2,090.00	\$2,090.00	Lunches for 110 people			✓	Year end celebration: Sponsor recognition under School to Career program.	
245	15-0-240-600-610-9902-2-5	48240	3/18/2005	CHAPPIE'S FLORIST	\$600.00	\$600.00		✓			Documentation Not Provided.	
246	12-0-400-450-3-100-12-5	48249	3/21/2005	AUTOMATED BUILDING CONTROLS, INC	\$35,000.00	\$35,000.00	Labor and insulation for Roosevelt school		✓		Labor, construction and repairs are essential to operation.	



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247	11-0-252-340-340-122-12-5	48250	3/21/2005	APPLE COMPUTER, INC	\$18,000.00	\$76,643.57	Apple computer maintenance		✓		Repairs to the computers used by the students.	
248	11-0-290-600-610-100-12-5	48259	3/21/2005	NATIONAL SCHOOL BOARD ASSOCIATION	\$3,535.00	\$3,535.00	National School Board Association annual meeting registration. Attendance: 3 Board Members, 2 Superintendents and 1 Business Administrator.		✓		Per review of the state approved travel log, the trip was approved by NJDOE.	
249	15-0-240-600-610-9901-1-5	48260	3/21/2005	RESTAURANT DEPOT	\$3,000.00	\$3,000.00	Items for student activities and ceremony-Project Graduation and Scholarship Dinner		✓		Project Graduation is a state initiative.	
250	11-0-221-320-320-200-12-5	48264	3/21/2005	WINTERS LAURO, PAT	\$5,000.00	\$5,000.00	Writer In Residence at Edison School. The consultant is hired to help document the policies and procedures		✓		Conversation with the Business Administrator indicates that the Writer In Residence program was approved by the State to document the UC-BOE Purchasing Manual and develop students writing skills.	
251	11-0-230-530-530-204-12-5	48275	3/21/2005	OAK HALL INDUSTRIES, INC	\$5,825.96	\$5,825.96	Caps and gowns purchased for graduation ceremony for Emerson High School.		✓		Gowns and caps for student's graduation.	
252	15-0-222-500-590-9901-1-5	48294	3/21/2005	ISS INTERACTIVE SPORTS SOFTWARE	\$1,000.00	\$1,000.00	DVD burner and VCR with service contract for Union Hill High School.		✓		Equipment for the media center at Union Hill High School.	
253	15-0-240-600-610-9909-9-5	48295	3/21/2005	STEWART INDUSTRIES	\$4,659.65	\$15,907.00	1 copier, 1 fax machine, toner, staples and developer for Theodore Roosevelt School			✓	The price seems to be expensive: \$1,225 for 1 fax machine, and \$14000 for 1 copier.	
254	15-0-240-600-610-9902-2-5	48307	3/21/2005	MI BANDERA RESTAURANT	\$700.00	\$700.00	Flower arrangement for Luncheon on May 25, 2005	✓			Flower arrangement for Luncheon.	Top 20 student luncheon
255	12-0-400-450-0-101-12-5	48313	3/21/2005	B & B IRON WORKS	\$74,471.55	\$74,471.55		✓			Documentation Not Provided.	Veterans School Final Payment
256	11-0-221-500-580-122-12-5	48318	3/23/2005	PROMEDIA TECHNOLOGY SERVICES	\$38,002.26	\$38,002.26	Antivirus software and hardware support for 1 year		✓		Antivirus protection to computers.	
257	11-0-230-340-340-101-12-5	48323	3/23/2005	FURIA RUBEL COMMUNICATIONS,INC	\$20,979.90	\$20,979.90	Website development			✓	Website development cost appears to be high.	
258	15-0-240-600-610-9906-6-5	48367	3/30/2005	SCHUETZEN PARK, INC	\$3,348.00	\$3,348.00	Catering for 8th grade prom for 155 students at \$21.60/person		✓		Catering service for student prom.	
259	15-0-240-800-890-9903-3-5	48393	3/30/2005	ORIENTAL TRADING CO INC	\$1,207.11	\$1,207.13	Random items - decorations, table cloths, balloons, etc. "Spoke with Debbie - items will be used for 8th grade Farewell Dance		✓		Classroom supplies.	
260	12-0-230-730-730-204-12-5	48403	3/30/2005	APPLE COMPUTER, INC	\$10,953.00	\$12,388.00	8 camcorders, one 23" flat panel HD display, sixteen 40GB drives, one 80GB drive, one XSERVE G5 2.3GHZ - TO STORE IMOVIES, 1 service plan purchased by Jose Marti School.			✓	One time purchase for new school opened in 04-05.	
261	11-0-240-800-890-118-12-5	48447	4/5/2005	MERINO, MONICA	\$224.71	\$224.71	Materials purchased for fashion design class		✓		These items are used in class.	

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262	11-0-262-800-890-100-12-5	48473	4/5/2005	SMILEY GUY AMUSEMENTS	\$995.00	\$995.00	"Earth Fest" event - 4hr rentals with attendants of the "moonwalk" and "giant slide" rides and a cotton candy stand. Ellsworth Park on 4/23/05	✓			Rides and games for an environmental fair on Earth Day.	
263	11-0-262-800-890-100-12-5	48493	4/6/2005	CONTENT PARTY RENTALS INC	\$1,515.75	\$1,515.75	Items for the 'groundbreaking ceremony at Union City Early Childhood Center'	✓			Celebrating this event appears to be outside of the curriculum.	
264	11-0-230-590-590-101-12-5	48536	4/12/2005	LA NOTICIA	\$4,500.00	\$4,500.00	Newspaper advertisements - 4 pages of BOE budget at \$3600 & 1 page Advertisement 'Providing Opportunity' at \$900. All are in a Spanish newspaper and dated 3/25/05.			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
265	11-0-230-590-590-101-12-5	48538	4/12/2005	AVANCE/NUUESTRA CUBA	\$5,750.00	\$5,750.00	Advertisement in local newspaper for Early Childhood Education			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
266	11-0-218-800-890-200-12-5	48573	4/13/2005	UMDNJ- NJ MEDICAL SCHOOL	\$1,660.00	\$1,660.00	Payment for 17 Union Hill High School students participating in the 05 winter smart program from 1/15/05 - 3/19/05.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
267	11-0-221-500-580-124-12-5	48583	4/13/2005	UNIVERSITY OF OREGON	\$1,080.00	\$1,595.00	Payment for licensing of dibbles data system for 04-05 school year		✓		Testing of the students reading competence under the Reading First Grant Program.	
268	15-402-100-600-610-9901-1-5	48585	4/13/2005	STAN'S SPORT CENTER	\$9,350.00	\$9,350.00	Football helmets, shoulder pads, softball uniforms, soccer warm-up uniforms for Union Hill High School		✓		This is included as part of the costs of the athletics program.	
269	11-0-230-590-590-101-12-5	48618	4/14/2005	LA NOTICIA	\$4,500.00	\$4,500.00	Newspaper advertisements - 4 pages of BOE budget at \$3600 & 1 page Advertisement 'Providing Opportunity' at \$900. All are in Spanish newspaper and dated 4/7/05.			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
270	11-0-290-600-610-100-12-5	48622	4/14/2005	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$1,880.00	\$1,880.00	New Jersey School Boards Association annual workshop for Board Members. Urban Lunch for 11 members			✓	Lunch for board members at the New Jersey School Boards Association annual workshop.	
271	11-0-221-500-590-110-12-5	48654	4/14/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
272	11-0-230-331-331-100-12-5	48693	4/20/2005	SUAREZ, ESTHER	\$1,125.00	\$1,125.00	Payment for legal services of writing and reviewing inter-local agreement rendered between January 2005 and April 2005			✓	Legal services regarding the inter-local agreement.	Board attorney firm has a conflict that requires outside counsel.

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273	11-0-230-590-590-101-12-5	48694	4/20/2005	JERSEY JOURNAL	\$1,285.84	\$1,285.84	Notice of Board Meeting as per the Open Public meetings Act.		✓		As per discussion with the Business Administrator, the district is required to advertise to the public the Budget.	
274	11-0-262-800-890-100-12-5	48698	4/21/2005	ALBERTO SOUND	\$650.00	\$650.00	Sound System Rental for Earth Day Celebration.			✓	Earth Day Celebration.	
275	15-0-240-600-610-9909-9-5	48706	4/21/2005	BALLARD & TIGHE	\$2,309.94	\$2,661.60	Test booklets - English Literacy test set and writing test booklets		✓		Assessment tests.	
276	15-190-100-320-320-9914-14-5	48709	4/21/2005	LIFETOUCH NATIONAL SCHOOL STUDIOS INC	\$1,253.50	\$3,059.91	127 Student Yearbooks for Woodrow Wilson School.		✓		School yearbooks.	
277	11-0-230-610-610-101-12-5	48714	4/21/2005	TALLY'S TROPHY	\$1,608.00	\$1,645.00	Desk clocks (\$35 each) for 42 retirees.			✓	Awards to retirees.	
278	11-0-230-610-610-101-12-5	48719	4/21/2005	EDUCATION LAW CENTER	\$5,000.00	\$5,000.00	Technical Assistance and Consulting Services on Union City 2005-06 budget preparation		✓		The service is for budget preparation.	
279	11-0-221-500-580-118-12-5	48726	4/21/2005	MORATH,KATHLEEN	\$182.38	\$182.38	Reimbursement for 3- day state conference expenses.			✓	No agenda attached and unable to determine the purpose and necessity of the trip.	
280	15-0-240-600-610-9901-1-5	48729	4/21/2005	CHAPPIE'S FLORIST	\$555.00	\$555.00	Flower Arrangements for Graduation Ceremony	✓			Flower Arrangements for Graduation Ceremony.	
281	15-0-240-600-610-9903-3-5	48760	4/21/2005	JONES SCHOOL SUPPLY CO INC	\$811.88	\$811.88	Small and low price gifts for students as rewards for achievement.		✓		Awards for student's achievement.	
282	12-0-400-450-0-101-12-5	48766	4/21/2005	EVERGUARD SURFACING, INC.	\$20,179.50	\$20,179.50	Playground safety - Asphalt base		✓		Construction cost for making the surface of playgrounds safer.	
283	11-0-230-610-610-101-12-5	48770	4/25/2005	JOHN THE FLORIST	\$340.00	\$340.00	Flower arrangement for outstanding teachers recognition program.	✓			Flower arrangement for outstanding teachers recognition program.	Teacher of the Year luncheon
284	11-0-290-600-610-122-12-5	48773	4/25/2005	SCANTRON	\$2,575.00	\$2,575.00	Staff survey software used for professional development		✓		Software used for administrative function.	
285	11-0-261-420-420-125-12-5	48785	4/25/2005	NORTH JERSEY EXTERMINATORS	\$1,758.25	\$1,758.25	Monthly charges for pest control at schools and district buildings.		✓		Pest Control.	
286	11-0-262-800-890-100-12-5	48798	4/26/2005	JOHNNY ON THE SPOT INC.	\$565.00	\$565.00	Portable Sanitation Requirements for Earth Day celebration at a park			✓	Earth Day Celebration for students and the community.	
287	11-0-262-800-890-100-12-5	48802	4/26/2005	CONTENT PARTY RENTALS INC	\$2,775.00	\$2,775.00	Rent of chairs, tables and tents used for Earth Day celebration at city park for students and the community.			✓	Earth Day Celebration for students and the community.	
288	15-0-240-600-610-9901-1-5	48810	4/26/2005	BANANA SOUND PRODUCTIONS	\$850.00	\$850.00	Rental of Sound system for High School Graduation at the High School Gym		✓		Sound system used for graduation ceremony.	
289	11-0-240-300-340-114-12-5	48824	4/26/2005	DECISION STRATEGIES INCORPORATED	\$2,015.00	\$4,043.50	Nursing Services for the period 03/24 to 04/07/05 at Roosevelt School with an attendance sheet.		✓		Temporary nurses hired when the school is short of nurses. According to the board policy, every school is required to have nurses.	
290	15-0-240-600-610-9901-1-5	48846	5/3/2005	MU ALPHA THETA	\$345.00	\$345.00	Award supplies, such Certificates, Patches and Medallions		✓		Student awards.	

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291	11-0-230-530-530-101-12-5	48853	5/3/2005	ROYAL PRINTING SERVICE	\$14,505.00	\$14,505.00	15,000 pieces of Newsletters - Board notes (Spanish and English) - Early childhood program for 2nd quarter of 05.			✓	The level of Public Relations appear to be outside the district's responsibility to communicate the public.	
292	15-0-240-600-610-9901-1-5	48879	5/3/2005	ALL STAR RENTALS, INC.	\$1,628.50	\$1,628.50	Platform and Stage Equipment rented for Union High School Graduation Ceremony		✓		Facilities for graduation Ceremony.	
293	11-0-230-320-320-198-12-5	48889	5/3/2005	NEW HOPE FOUNDATIONA	\$1,560.00	\$1,560.00	New Hope Program at \$260/week under Child Study Program		✓		This is included as part of the services included in the Child Study Team Program	
294	11-0-290-600-610-122-12-5	48890	5/3/2005	HUDSON CAMERA CORP	\$1,875.23	\$1,875.23	Pictures and film developing for "Teacher of The Year" for all schools in the district		✓		Part of New Jersey state Teacher Recognition Program.	
295	11-0-230-590-590-101-12-5	48914	5/5/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement for Early Childhood Education			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
296	15-0-240-600-610-9905-5-5	48927	5/5/2005	MEDIEVAL TIMES D/T INC.	\$2,245.00	\$2,245.00	Field Trip for a play at Medieval Times	✓			Trips to "Medieval Times" appear to be unnecessary.	
297	11-0-251-340-340-201-12-5	48949	5/5/2005	A B DICK CO	\$606.12	\$606.12	Payment for 4 mega plates and paper used for SASA(Students against substance abuse) program		✓		The SASA program is to prevent students from drug abuse.	
298	11-0-230-890-890-101-12-5	48974	5/5/2005	KRIVIT & KRIVIT, P.C.	\$5,000.00	\$5,000.00	Performance fee paid to the law firm for the Award of a grant in the amount of \$50,000 to BOE for Project Serve program, Emerson High School.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
299	11-0-230-590-590-101-12-5	48988	5/6/2005	FURIA RUBEL COMMUNICATIONS,INC	\$13,366.12	\$13,366.12	Website development			✓	Website development cost appears to be high.	
300	11-0-230-590-590-101-12-5	48989	5/6/2005	LA NOTICIA	\$4,500.00	\$4,500.00	Newspaper advertisements - 4 pages of BOE budget at \$3600 & 1 page Advertisement 'Providing Opportunity' at \$900. All are in a Spanish newspaper.			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
301	15-0-240-600-610-9905-5-5	48992	5/6/2005	LA BELLA SALUMERIA	\$635.00	\$635.00	Luncheon for teachers	✓			Luncheon for teachers	
302	11-0-230-339-339-101-12-5	49005	5/11/2005	SCACCHETTI, DINA	\$8,000.00	\$8,000.00	Payment to an consultant for services on report cards and Terra Nova program at \$1000/day.			✓	Disaggregation of student test data and preparation of electronic report cards. Unable to determine the appropriateness of the cost.	
303	11-0-230-339-339-101-12-5	49006	5/11/2005	WINTERS LAURO, PAT	\$5,000.00	\$5,000.00	Writer In Residence at Edison School. The consultant is hired to help document the policies and procedures		✓		Conversation with the Business Administrator indicates that the Writer In Residence program was approved by the State to document the UC-BOE Purchasing Manual and develop students writing skills.	
304	11-0-240-300-340-114-12-5	49017	5/12/2005	CEREBRAL PALSY OF NEW JERSEY,INC.	\$3,260.82	\$4,059.42	Augmentative Communication consulting costs and mileage reimbursement.		✓		Evaluation for students.	

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305	15-0-240-600-610-9902-2-5	49033	5/12/2005	CAPPELLETTI FLORIST	\$477.00	\$1,452.00	Flower Arrangements for Graduation Ceremony	✓			Flower Arrangements for Graduation Ceremony.	
306	15-0-240-600-610-9902-2-5	49034	5/12/2005	BANANA SOUND PRODUCTIONS	\$850.00	\$850.00	Sound System Rental for Emerson High School Graduation.		✓		Sound system used for graduation ceremony.	
307	15-0-240-600-610-9902-2-5	49047	5/12/2005	HERFF JONES, INC.	\$2,178.20	\$2,500.00	Class of 2005 diplomas		✓		High School diplomas.	
308	11-0-262-800-890-100-12-5	49051	5/12/2005	CITY OF UNION CITY	\$1,441.66	\$1,441.66	Reimbursement of Expenses for Earth day. Overtime costs for employees.			✓	Earth Day Celebration for students and the community. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
309	15-0-240-600-610-9902-2-5	49054	5/12/2005	ALL STAR RENTALS, INC.	\$2,577.50	\$2,577.50	Facilities rented for Emerson High School Graduation Ceremony		✓		Seating and equipment for graduation ceremony.	
310	11-0-290-600-610-100-12-5	49055	5/12/2005	CAPPELLETTI FLORIST	\$512.00	\$512.00	Flower Arrangements for Award Ceremonies	✓			Flower Arrangements for Award Ceremonies.	
311	15-0-240-600-610-9914-14-5	49060	5/12/2005	CASA DE NAPOLI	\$558.00	\$558.00	Food for Teacher Appreciation Ceremony	✓			Food for Teacher Appreciation Ceremony	
312	11-0-262-800-890-100-12-5	49087	5/18/2005	CONTENT PARTY RENTALS INC	\$2,436.50	\$2,476.50	Rent of chairs, tables and tents used for Graduation Ceremony		✓		Furniture used for a graduation ceremony.	
313	11-0-252-340-340-122-12-5	49091	5/18/2005	CHANCERY SOFTWARE, LTD	\$6,816.74	\$6,816.74	Professional Services for customized NJ State student report writing and crystal report services.		✓		System infrastructure support.	
314	11-0-252-340-340-122-12-5	49092	5/18/2005	FOLLETT SOFTWARE CO	\$18,306.00	\$20,340.00	Destiny - Annual Software Maintenance Costs		✓		System infrastructure support.	
315	11-0-230-890-890-101-12-5	49111	5/20/2005	MAMA'S BAGELS	\$5,688.00	\$5,688.00	Foods provided for 4 days for Teacher Appreciation Ceremony	✓			Food for Teacher Appreciation Ceremony	
316	11-0-290-890-890-100-12-5	49113	5/20/2005	IRIZARRY, CHRISTOPHER	\$342.62	\$342.62	Food for Board Meeting.	✓			Food prepared for Board Meeting.	
317	15-0-240-600-610-9905-5-5	49122	5/20/2005	LUIS ICE CREAM	\$375.00	\$375.00	Ice cream reward for Terra Nova and ASK 3/4 for students, staff and faculty on May 25.			✓	Food for faculty and students just for taking a test.	
318	15-0-240-600-610-9901-1-5	49152	5/20/2005	STAN'S SPORT CENTER	\$1,627.50	\$1,627.50	475 T-shirts for incoming 9th graders.			✓	T-shirts for incoming 9th grade students.	
319	11-0-290-890-890-100-12-5	49157	5/20/2005	GRACE THEATRE WORKSHOP INC.	\$1,000.00	\$1,000.00	10 tickets for Spring Benefit Gala. Community group that supports arts, and after school programs for students.			✓	Paying for a Gala appears to be outside the district's educational scope.	
320	15-0-221-320-320-9910-10-5	49165	5/20/2005	AGRESTA, EDMUND	\$500.00	\$500.00	Student Assembly - Jose Marti Middle School - motivational speaker presenting before students take a standardized test.			✓	Having a motivational speaker before taking a test.	
321	15-0-240-600-610-9914-14-5	49166	5/20/2005	CHART HOUSE	\$1,090.00	\$1,554.00	Dinner to celebrate Wilson School Blue Ribbon status by US Department of Education.	✓			Dinner to celebrate Wilson School Blue Ribbon status by US Department of Education (teacher recognition).	

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322	11-0-221-500-590-110-12-5	49180	5/20/2005	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00	Monthly tuition for 21 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
323	11-0-221-500-590-110-12-5	49183	5/20/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
324	15-0-240-800-890-9901-1-5	49253	5/24/2005	CREATIVE ENTERTAINMENT ASSOCIATES	\$11,500.00	\$11,500.00	Comedy shows for the students under Project Graduation.		✓		Project Graduation is a state initiative.	
325	11-0-261-420-420-125-12-5	49269	4/25/2005	E. R. TESHKOYAN & CO., INC.	\$26,910.00	\$37,733.00	Repair of wall in Boiler room in Edison School		✓		Repairs to facilities.	
326	11-0-221-500-580-198-12-5	49277	5/26/2005	CAPUTO, GERALD	\$759.30	\$759.30	Workshop for principals, superintendents and teachers held in Massachusetts			✓	Out of state conference which is not on the travel log approved by NJDOE.	
327	11-0-261-420-420-125-12-5	49289	5/31/2005	MAX ADAMO CONSTRUCTION INC	\$2,350.00	\$2,350.00	Payment for labor and material to remove and replace a brick column for Edison High School.		✓		Regular repairs.	
328	11-0-290-600-610-100-12-5	49315	6/1/2005	UNION CITY EDUCATION ASSOCIATION	\$4,991.25	\$4,991.25	Teacher Recognition for 25 years of service	✓			Teacher Recognition.	
329	15-0-240-600-610-9902-2-5	49323	6/1/2005	CREATIVE ENTERTAINMENT ASSOCIATES	\$7,614.35	\$11,500.00	Comedy shows for the students under Project Graduation.		✓		Project Graduation is a state initiative.	
330	11-0-261-420-420-125-12-5	49331	6/1/2005	A PENZA MODERN MOVERS	\$2,200.00	\$2,200.00	Lease payment for renting a warehouse to store the equipments for the Firehouse museum	✓			All costs associated with the conversion and maintenance of the city Firehouse to a museum appear to be outside of the scope of the district's educational responsibilities.	
331	15-0-240-500-580-9909-9-5	49365	6/6/2005	ACADEMY BUS TOURS INC	\$2,415.00	\$2,415.00	Buses for 8th grade school trip - Knickers Grove, Pomona NY	✓			Buses for 8th grade fieldtrip.	
332	15-0-240-800-890-9907-7-5	49447	6/8/2005	PROJECT IMPACT	\$800.00	\$800.00	Musical group performance for end of year celebrations for Jefferson High School.	✓			End of year celebration.	
333	11-0-290-890-890-100-12-5	49452	6/8/2005	GARCES, JOHNNY	\$1,784.68	\$1,784.68	Board Member's attendance of National School Board Association annual conference.		✓		Per review of the state approved travel log, the trip was approved by NJDOE.	
334	15-0-240-300-320-9902-2-5	49515	6/10/2005	UNION CITY SEWING MACHINE INC.	\$1,124.85	\$1,124.85	Repairs - Sewing machine		✓		Repairs to vocational classroom equipment.	
335	11-0-261-420-420-125-12-5	49535	6/13/2005	AQUASCAPE IRRIGATION CORP.	\$190.00	\$190.00	Labor and servicing for moving sprinkler heads.		✓		Essential repairs to equipment.	
336	11-0-230-890-890-101-12-5	49540	6/16/2005	KRIVIT & KRIVIT, P.C.	\$48,500.00	\$48,500.00	Performance Fee paid to the law firm for Community Learning Centers Program			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
337	11-0-262-420-420-125-12-5	49661	6/20/2005	CITY OF UNION CITY	\$24,481.14	\$24,481.14		✓			Documentation Not Provided.	

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338	11-0-221-500-590-110-12-5	49665	6/20/2005	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00	Monthly tuition for 21 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
339	11-0-221-500-590-110-12-5	49668	6/20/2005	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for a Early Childhood program - Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
340	11-0-230-610-610-101-12-5	49749	6/23/2005	MAMA'S BAGELS	\$5,568.00	\$5,568.00	Breakfast for Teacher Appreciation Day in all schools in the district. The invoice indicates the event is for 3 days and 1392 teachers.	✓			Food for teacher appreciation.	
341	15-0-240-600-610-9901-1-5	49847	6/30/2005	LA BELLA SALUMERIA	\$1,000.00	\$1,000.00	Luncheon for Career Day Participation			✓	Luncheon for Career Day Participation.	
342	11-0-240-800-890-198-12-5	49885	6/30/2005	MARY POMERANTZ ADVERTISING	\$2,270.68	\$2,270.68	Advertising expenses for announcing availability of 10 jobs on newspaper		✓		Board policy requires to advertise new job openings.	
343	11-0-230-590-590-101-12-5	49914	7/12/2005	EL ESPECIALITO	\$1,750.00	\$1,750.00	Advertisements in the local community magazine - Union Hill High School and Emerson High School.			✓	Advertisements congratulating the graduation classes. Appears to go beyond the districts need to inform.	
344	12-0-400-450-1-100-12-5	490005	8/1/2004	T & M CONTRACTING CO INC	\$41,100.00	\$41,100.00	Redevelop office due to fire and smoke damage in the principals office.		✓		Redo office due to fire and smoke damage in the principals office.	
345	11-0-230-820-820-101-12-5	490007	10/14/2004	HEDINGER & LAWLESS TRUST ACCOUNT	\$31,250.00	\$31,250.00	Payment of settlement of Lawsuit		✓		The school district must pay lawsuit fines and fees for legal compliance.	
346	11-0-230-590-590-101-12-5	490008	10/22/2004	POSTMASTER OF UNION CITY	\$6,000.00	\$6,000.00	A prepaid account set up with UPS, Union city		✓		As the Business Administrator, these are the prepaid costs for sending out bulk mails like student report cards.	
347	11-0-230-339-339-101-12-4	3000609	7/28/2003	RIVARDO, SCHNITZER, CAPAZZI	\$12,021.77	\$27,594.88	Building Renovation, furniture & equipment for schools		✓		Building renovation and furniture.	
348	11-0-262-420-421-100-12-4	3000635	7/28/2003	HONEYWELL INC	\$7,430.83	\$25,375.72	Mechanical Maintenance for Honeywell security system		✓		Security system.	
349	11-0-262-800-890-100-12-4	3002117	8/8/2003	PRIME UNIFORM SUPPLY INC.	\$4,130.25	\$4,603.50	Security uniforms, jeans, shirts and pants.		✓		Per the Collective bargaining agreement - the district must provide the security and maintenance staff with uniforms.	
350	11-0-221-500-580-122-12-4	3002982	9/8/2003	VERIZON NETWORK INTEGRATION	\$7,500.00	\$7,500.00	Internet charges for period from May to July 2004		✓		Basic IT infrastructure.	

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351	11-0-262-300-340-125-12-4	3003300	9/19/2003	CITY OF UNION CITY	\$4,275.15	\$9,415.66	Gas for April			✓	Per discussion with Business Administrator, there is a contract where the City will provide subsidized gases for the school vehicles only. Although the contractual agreement required by inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
352	11-0-262-420-421-100-12-4	3005115	12/18/2003	AUTOMATED BUILDING CONTROLS, INC	\$56,505.55	\$57,807.00	Last payment for HVAC Maintenance for 12 Schools		✓		HVAC maintenance.	
353	15-0-240-600-610-9906-6-4	3005422	1/20/2004	LIFETOUCH PUBLISHING INC	\$2,799.12	\$2,799.12	175 copies of Black & White Yearbook for Robert Waters School.		✓		School yearbooks.	
354	15-0-240-800-890-9908-8-4	3005681	1/27/2004	BOWL RITE LANES	\$2,460.00	\$2,460.00	Games, shoes, pizza and sodas for 5th, 6th and 8th grades at Washington School.		✓		Student recognition.	
355	15-0-218-800-800-9903-3-4	3006453	3/2/2004	DRUG ALCOHOL & VIOLENCE PREVENTION	\$800.00	\$800.00	Assembly provides understanding and appreciation of self-worth and self-esteem		✓		Student assembly.	
356	15-0-222-500-580-9902-2-4	3006650	3/12/2004	VAZQUEZ, ADELA	\$300.00	\$300.00	Reimbursement for a Project mentor's internet bill for year 04-05 under Project Bulldog		✓		Internet bill reimbursement for a mentor.	
357	15-0-222-600-610-9903-3-4	3006841	3/18/2004	LIBERTY SCIENCE CENTER	\$2,280.00	\$2,280.00	Admission to Field Trip Kindergarten		✓		Kindergarten field trip.	
358	11-0-290-330-330-204-12-4	3006986	3/29/2004	DIGITAL JUICE	\$608.54	\$808.54	2 Presenter Toolkit packages for PowerPoint		✓		Office software used for presentation.	
359	15-0-240-600-610-9902-2-4	3007185	4/13/2004	JOSTENS, INC	\$1,904.82	\$3,640.87		✓			Documentation not provided.	
360	15-0-240-600-610-9902-2-4	3007185	4/13/2004	JOSTENS, INC	\$1,514.63	\$3,640.87		✓			Documentation not provided.	
361	15-0-223-800-107-9901-1-4	3007499	5/7/2004	SHERATON SUITES ON THE HUDSON	\$4,146.07	\$4,146.07	Accommodation for the middle states AFG validation team.		✓		It is customary for districts to house the middle states team.	
362	15-0-222-600-610-9914-14-4	3007535	5/10/2004	SCHOOL MATE	\$1,593.00	\$1,593.00	Elementary planners and handbook pages		✓		Student handbooks and planners.	
363	15-0-240-600-610-9908-8-4	3007629	5/18/2004	IT'S ELEMENTARY	\$1,700.17	\$1,863.12	Award stickers, etc		✓		Student awards.	
364	15-0-240-300-320-9907-7-4	3007688	5/18/2004	KEYSTONE APPLIANCE CO	\$2,684.96	\$2,700.00	Replacement of 3 Air conditioners at Jefferson School		✓		Replacement of air conditioners for old school	
365	15-0-240-800-890-9915-15-4	3007720	5/24/2004	BUILD A BEAR	\$814.00	\$1,000.00	Kindergarten Field Trip		✓		Kindergarten field trip.	
366	15-000-240-600-610-9901-01-04 & 15-000-240-600-610-9902-02-04	3007750	5/24/2004	BANANA SOUND PRODUCTIONS	\$850.00	\$1,700.00	Rental of Sound System for Union Hill High School Graduation Ceremony.		✓		Equipment for Graduation Ceremony.	
367	15-0-240-600-610-9908-8-4	3007849	5/28/2004	PREMIER SCHOOL AGENDA'S	\$2,403.00	\$2,403.00	School Agendas		✓		School Agendas.	
368	12-0-230-730-730-142-12-4	3007888	5/28/2004	STAN'S SPORT CENTER	\$9,719.78	\$9,719.78	Baseball and Softball equipments		✓		This is included as part of the costs of the athletics program.	
369	11-0-290-330-330-204-12-4	3007915	6/1/2004	FOLLETT SOFTWARE CO	\$55,134.88	\$60,890.00	Library database - Folletts Destiny solution program. Library management software.		✓		Library management software.	
370	15-0-218-600-610-9904-4-4	3007916	6/1/2004	NICK'S PARTY STARTERS	\$400.00	\$400.00	Payment for a Clown's show for Family Fun Peace Day at Gilmore School.	✓			A clown show appears to be questionable.	



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371	11-0-290-340-340-204-12-4	3007963	6/3/2004	JW MARRIOTT DESERT RIDGE RESORT	\$1,116.24	\$1,116.24	Payment for 5 nights at the Marriott in Phoenix, AZ for the 2004 Filmmaker Developer Conference		✓		This out-of-state conference was approved by NJDOE.	
372	11-0-290-340-340-204-12-4	3008043	6/9/2004	KR SPORTS & RESORTS, INC.	\$7,020.00	\$7,020.00		✓			Documentation Not Provided.	
373	11-0-230-610-610-101-12-4	3008044	6/9/2004	DEAN EQUIPMENT & FURNITURE CO.,INC.	\$80,790.00	\$140,790.00	Custom library furniture for Jose Marti School		✓		Library furniture for the new school.	
374	11-0-240-800-890-142-12-4	3008059	6/9/2004	LOBEC, INC.	\$2,900.00	\$2,900.00	Payment for installation of scoreboard for the BRUCE WALTER RECREATION community pool		✓		Swimming pool facility.	
375	11-0-290-600-610-204-12-4	3008143	6/11/2004	AB DICK COMPANY/MULTIGRAPHICS	\$3,604.80	\$3,714.80	"state contract" hand written on PO. Purchase, Delivery and installation of INFA-RED Drier to Union Hill Annex.		✓		Dryer used for print shop.	
376	15-0-240-800-890-9908-8-4	3008327	6/16/2004	POCONO VALLEY RESORT	\$892.00	\$979.92	A field trip for 140 7th grade students and chaperones to attend pocono valley resort on 6/10/04	✓			A field trip to attend a pocono valley resort.	
377	11-0-213-800-890-112-12-4	3008339	6/16/2004	GARDEN STATE ENVIROMENTAL,INC.	\$4,862.23	\$5,500.00	Update on OSHA blood borne pathogen regulations for school custodians, cleaning ladies, security guards and medical department personnel - may 13-14, June 4, 10, 11.		✓		Update on OSHA blood borne pathogen regulations.	
378	12-0-290-730-730-204-12-4	3008353	6/21/2004	RELYCO	\$4,620.25	\$4,620.25	Folder and inserter with 1 year maintenance service			✓	The unit price of a paper at \$4,000 appears high.	
379	15-0-240-600-610-9909-9-4	3008373	6/22/2004	GREAT SOURCE EDUCATION GROUP	\$2,590.73	\$6,589.05	Summer school text books.		✓		Textbooks for summer courses.	
380	15-0-240-600-610-9911-11-4	3008409	6/22/2004	OAK HALL INDUSTRIES, INC	\$2,184.00	\$2,184.00	Caps and gowns purchased for Wilson School graduation ceremony.		✓		Gowns and caps for student's graduation.	
381	11-0-240-800-890-142-12-4	3008440	6/24/2004	KEYSTONE APPLIANCE CO	\$500.00	\$500.00	Portable Air Conditioner Units for Emerson High School		✓		Portable Air Conditioner Units for Emerson High School	
382	15-0-240-600-610-9905-5-4	3008492	6/29/2004	MAMA'S BAGELS	\$1,750.00	\$2,200.00	Staff breakfast for about 80 people.	✓			Staff breakfast.	
383	11-0-213-800-890-112-12-4	3008533	6/29/2004	SCHOOL HEALTH CORP.	\$4,714.00	\$4,774.00	A defibrillator for school		✓		Basic medicine for school.	
384	15-190-100-320-105-9905-5-4	3008542	6/29/2004	PROJECT IMPACT	\$3,000.00	\$5,742.00	8 student workshops on creative writing.		✓		Workshops aid to improve student's writing skills	
385	11-0-230-320-320-198-12-4	3008543	6/29/2004	NEWARK RENAISSANCE HOUSE	\$1,200.00	\$1,200.00	Child Study Team instruction for a student at home for May 04		✓		This is included as part of the services included in the Child Study Team Program	
386	11-0-221-320-320-110-12-4	3008554	6/29/2004	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00	Monthly tuition for 21 Kindergarten students.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	Monthly expense related to Kindergarten services for district students that can not be serviced in district due to overcrowding in district facilities

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387	11-0-221-320-320-110-12-4	3008556	6/29/2004	UNION CITY DAY CARE 2	\$61,320.00	\$61,320.00	Tuition payment for 84 Kindergarten students at \$730/each for June 04.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	Monthly expense related to Kindergarten services for district students that can not be serviced in district due to overcrowding in district facilities
388	11-0-221-320-320-110-12-4	3008557	6/29/2004	BNOZ SANZ SCHOOL	\$10,950.00	\$10,950.00	Tuition payments for 15 Kindergarten students at \$730/each for June 04.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
389	15-0-240-600-610-9909-9-4	3008561	6/29/2004	STEWART INDUSTRIES	\$4,002.40	\$4,002.40	Toner and developer for Roosevelt school		✓		Printer supplies used for day to day operations.	
390	15-0-240-300-320-9902-2-4	3008579	6/29/2004	GLOBAL INSTITUTE	\$12,240.35	\$22,800.00	Payment for on-site consulting for data analysis: Terra Nova and Supera for 2 grades. Admin support, alignment of resources, curriculum, assessment of professional development, workshop, department meeting coaching at 1200/day for 18 days.		✓		Assessment tests data analysis.	
391	15-0-240-300-320-9902-2-4	3008579	6/29/2004	GLOBAL INSTITUTE	\$3,307.65	\$22,800.00	Payment for on-site consulting for data analysis: Terra Nova and Supera for 2 grades. Admin support, alignment of resources, curriculum, assessment of professional development, workshop, department meeting coaching at 1200/day for 18 days.		✓		Assessment tests data analysis.	
392	15-0-240-300-320-9902-2-4	3008582	6/29/2004	MORALES, GEORGE	\$486.15	\$486.15	Reimbursement for expenses for a teacher attending the "Character Development Seminar"		✓		Teacher training for school initiative for upcoming year	
393	15-0-240-600-610-9901-1-4	3008604	6/29/2004	PAUL TERRY OFFICE FURNITURE	\$2,064.00	\$2,064.00	Office furniture: 4 desks, 4 wheeled chairs, 4 white boards, 1 file cabinet, 1 computer desk, delivery charge. For Union Hill High School.		✓		School and office furniture.	
394	15-190-100-320-102-9902-2-4	3008622	6/30/2004	TAFT EDUCATIONAL CENTER	\$900.00	\$900.00	Payment for summer calculus workshop attended by a teacher		✓		Agenda is attached, and the workshop is specific for the subject- AP Calculus.	
395	11-0-290-340-340-204-12-4	3008625	6/30/2004	TRINITY CONFERENCE CENTER	\$6,537.85	\$12,221.00	Admin workshop "Union City BOE Staff Retreat" at Trinity Conference Center Aug 31 - Sept 1, 2004 Topics about education, staff evaluation, and etc.			✓	Professional development for admin function.	
396	11-0-221-500-580-200-12-4	3008647	6/30/2004	SHERATON ATLANTIC CITY CONV. CTR. HOT	\$410.76	\$1,090.00	Payment for 10 staff members attending the "Keep the promise so each can learn" conference at the Atlantic City convention center.		✓		Annual conference on literacy.	

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397	11-0-218-800-890-200-12-4	3008656	6/30/2004	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$37,430.00	\$37,430.00	Pre-college academy spring program tuition & fees for 25 High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
398	11-0-218-800-890-200-12-4	3008658	6/30/2004	AMERICAN CHEMICAL SOCIETY	\$30,000.00	\$30,000.00	Payment of matching funds to the American chemical society for Project SEED students from Emerson High School and Union Hill High School The students were selected based on performance.	✓			Providing funds for college scholarships appears to be outside the scope of the districts educational responsibilities.	
399	11-0-218-800-890-200-12-4	3008659	6/30/2004	UMDNJ- NJ MEDICAL SCHOOL	\$2,300.00	\$2,300.00	Payment for Union Hill High School students attending the UMDNJ/SMART summer program			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
400	11-0-218-800-890-200-12-4	3008660	6/30/2004	NEW JERSEY CITY UNIVERSITY	\$44,000.00	\$44,000.00	Payment for 40 Union Hill High School students attending the future educators/humanities scholars summer program or bilingual science scholars program at 1100/student in Summer 2004.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
401	11-0-218-800-890-200-12-4	3008663	6/30/2004	JUNIOR STATESMEN SUMMER SCHOOL	\$7,200.00	\$9,000.00	Payment for 4 High School students attending the Junior Statesman summer school program - 2004. Students went to Yale, Princeton, and Stanford.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
402	11-0-218-800-890-200-12-4	3008664	6/30/2004	HOLLINS UNIVERSITY	\$2,400.00	\$2,400.00	Payment for 3 Emerson High School students attending the Hollins summer school program - 2004.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
403	11-0-218-800-890-200-12-4	3008665	6/30/2004	FORDHAM UNIVERSITY	\$1,800.00	\$1,800.00	Payment for 1 Union Hill High School student to attend 2004 summer scholar program at Fordham University			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
404	11-0-218-800-890-200-12-4	3008666	6/30/2004	BOSTON UNIVERSITY/COLLEGE OF COMMUNC.	\$1,800.00	\$1,800.00	Payment for 1 Union Hill High School student to attend 2004 summer scholar program At Boston University			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
405	11-0-218-800-890-200-12-4	3008667	6/30/2004	COLUMBIA UNIVERSITY CONTINUING EDUCAT	\$1,800.00	\$1,800.00	Payment for 1 Union Hill High School student to attend 2004 summer scholar program at Columbia University			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
406	11-0-270-890-810-100-12-4	3008698	6/30/2004	APPLIED SWEEPERS INC.	\$18,875.00	\$18,875.00	Payment for 1 green machine ride behind sweeper		✓		An industrial vacuum used to clean the parking lots.	
407	11-0-290-330-330-204-12-4	3008713	6/30/2004	MARRIOTT/DOWNTOWN PHILADELPHIA	\$696.12	\$696.12		✓			Documentation Not Provided.	

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408	12-0-400-450-4-100-12-4	3008716	6/30/2004	PAUL TERRY OFFICE FURNITURE	\$8,552.00	\$8,552.00	Office furniture for Robert Waters School		✓		School and office furniture.	
409	12-0-400-450-4-100-12-4	3008719	6/30/2004	FOLLETT LIBRARY RESOURCES	\$30,625.39	\$34,401.40	Books for Jose Marti middle school media center		✓		Library books.	
410	12-0-400-931-0-100-12-4	3008722	6/30/2004	NEW JERSEY SCHOOL CONSTRUCTION CORP.	\$225,000.00	\$819,280.00	Contribution of local share for the Early Childhood Center under state project #5240-E01-01-0562		✓		Early Childhood Education program.	
411	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$27,425.74	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
412	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$30,355.14	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
413	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$17,910.24	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
414	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$11,434.88	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
415	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$7,200.00	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
416	11-0-218-800-890-200-12-4	3008723	6/30/2004	EAI EDUCATION	\$6,000.00	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	

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417	15-0-240-500-580-9904-4-4	3008729	6/30/2004	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$8,100.00	\$76,650.00	Pre-college academy summer program tuition & fees for High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
418	15-0-240-500-580-9904-4-4	3008729	6/30/2004	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$55,482.29	\$76,650.00	Pre-college academy summer program tuition & fees for High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
419	11-0-221-320-321-119-12-4	3008730	6/30/2004	HAMPTON-BROWN BOOKS	\$34,630.14	\$71,638.39	Textbooks and class packs for 8 schools.		✓		These textbooks are included in the district's approved Curriculum Guide.	
420	11-0-230-530-530-101-12-5	4000003	7/1/2004	A T & T	\$723.86	\$3,000.00	April 05 AT&T long distance telephone bill for an education center, Robert Waters School and Roosevelt School		✓		Long distance telephone.	
421	11-0-230-530-530-101-12-5	4000004	7/1/2004	A T & T	\$7,964.66	\$27,500.00	Board's long distance phone bill for February, March and April 2005		✓		Long distance telephone.	
422	11-0-262-420-421-125-12-5	4000005	7/1/2004	AERWAV INTEGRATION	\$30,037.17	\$53,000.00	Fire Alarm System maintenance service for schools in the district		✓		Alarm system.	
423	11-0-270-890-810-100-12-5	4000006	7/1/2004	E-Z PASS	\$1,250.00	\$15,000.00	E-Z Pass expense for October 2004		✓		Per conversation with the Business Administrator, the E-Z passes are only used for school buses' transportation to other districts - mainly for special education students.	
424	11-0-252-340-340-122-12-5	4000007	7/1/2004	PROMEDIA TECHNOLOGY SERVICES	\$16,166.97	\$16,166.97	McAfee Webshield Hardware Support		✓		Antivirus protection to computers.	
425	11-0-230-590-590-101-12-5	4000008	7/1/2004	RESERVE ACCOUNT	\$20,000.00	\$40,000.00	Reserve Account for Postage Machine		✓		Automatic mailing system.	
426	11-0-230-590-590-101-12-5	4000008	7/1/2004	RESERVE ACCOUNT	\$10,000.00	\$40,000.00	Reserve Account for Postage Machine		✓		Automatic mailing system.	
427	11-0-230-530-530-101-12-5	4000009	7/1/2004	VERIZON	\$13,214.67	\$77,967.47				✓	Documentation Not Provided.	
428	11-0-221-500-590-110-12-5	4000011	7/1/2004	WILLIAMS SCOTSMAN, INC.	\$14,144.24	\$92,341.40	Temporary rental of Mobile Office used as locker rooms.		✓		The district is renting locker rooms to accommodate students using the district field.	
429	11-0-261-420-420-125-12-5	4000012	7/1/2004	AUTOMATED BUILDING CONTROLS, INC	\$63,946.88	\$310,244.12	Numerous maintenance functions included - HVAC, burglar alarm, filters, pumps, etc.		✓		Facilities maintenance.	
430	11-0-261-420-420-125-12-5	4000012	7/1/2004	AUTOMATED BUILDING CONTROLS, INC	\$53,081.37	\$310,244.12	Numerous maintenance functions included - HVAC, burglar alarm, filters, pumps, etc.		✓		Facilities maintenance.	
431	11-0-261-420-420-125-12-5	4000012	7/1/2004	AUTOMATED BUILDING CONTROLS, INC	\$13,350.55	\$310,244.12	Numerous maintenance functions included - HVAC, burglar alarm, filters, pumps, etc.		✓		Facilities maintenance.	
432	11-0-262-420-421-125-12-5	4000014	7/1/2004	HOBOKEN LOCK & SUPPLY CO.	\$7,025.25	\$34,921.06	Repair and Maintenance for lockers, closet; installation of locks, and etc.		✓		Regular repairs and maintenance.	
433	11-0-262-420-421-125-12-5	4000015	7/1/2004	JEWEL ELECTRIC SUPPLY CO	\$9,622.96	\$75,208.86	Electricity of November 2004 for schools in the district		✓		Utility	

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434	11-0-262-420-421-125-12-5	4000015	7/1/2004	JEWEL ELECTRIC SUPPLY CO	\$4,638.89	\$75,208.86	Electricity of May 2005 for schools in the district		✓		Utility	
435	11-0-262-420-421-125-12-5	4000016	7/1/2004	M & M PLUMBING SUPPLY	\$5,754.10	\$44,000.00	Plumbing service for October 2004 for all the schools.		✓		Plumbing service.	
436	11-0-262-420-421-125-12-5	4000017	7/1/2004	METROPOLITAN METAL WINDOW CO.	\$6,975.00	\$17,581.00	Repair of windows for all the schools, encumbered money for the year 2003-04.		✓		The repair of windows is necessary to maintain a good environment for student's learning.	
437	11-0-262-420-421-125-12-5	4000017	7/1/2004	METROPOLITAN METAL WINDOW CO.	\$1,390.00	\$17,581.00	Repair of windows for all the schools, encumbered money for the year 2003-04.		✓		The repair of windows is necessary to maintain a good environment for student's learning.	
438	11-0-262-490-490-125-12-5	4000019	7/1/2004	NORTH HUDSON SEWERAGE AUTHORITY	\$23,334.30	\$72,741.48	Sewage service for first quarter of 2005		✓		Water and Sewage Maintenance.	
439	11-0-262-420-421-125-12-5	4000020	7/1/2004	PALISADE LUMBER & SUPPLY INC	\$8,415.46	\$38,757.23	Bidding services for the district to select wood.		✓		Bidding Services.	
440	11-0-262-420-421-125-12-5	4000021	7/1/2004	PRIME UNIFORM SUPPLY INC.	\$3,682.80	\$55,777.10	Uniforms Rentals		✓		Per the Collective bargaining agreement - the district must provide the security and maintenance staff with uniforms.	
441	11-0-262-420-421-125-12-5	4000021	7/1/2004	PRIME UNIFORM SUPPLY INC.	\$5,428.50	\$55,777.10	Uniforms Rentals		✓		Per the Collective bargaining agreement - the district must provide the security and maintenance staff with uniforms.	
442	11-0-262-490-490-125-12-5	4000023	7/1/2004	UNITED WATER OF NEW JERSEY	\$11,985.47	\$77,264.52	Water for November 2004		✓		Utility	
443	11-0-262-441-441-100-12-5	4000030	7/1/2004	CITY OF UNION CITY	\$14,666.66	\$175,999.92	Lease Agreement between the city of Union City and BOE for the use of a recreation center for 5 years. Payment for the month of July 2004.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
444	11-0-261-420-420-125-12-5	4000037	7/1/2004	OLD NATIONAL BANK	\$1,082.00	\$6,500.00	Lease payment for digital copiers at Union Hill High School		✓		Digital copiers used for day to day work at school.	
445	11-0-262-441-445-125-12-5	4000041	7/1/2004	ST.MICHAEL'S PAVILION URBAN RENEWAL L	\$73,098.92	\$242,883.04	Lease payment for building exclusively used as Career Center and classrooms. Payment for the month of June 2005.			✓	Career center and classroom space for the students. Unable to determine the fair market value of the lease payment.	
446	11-0-262-441-445-125-12-5	4000041	7/1/2004	ST.MICHAEL'S PAVILION URBAN RENEWAL L	\$15,434.92	\$242,883.04	Lease payment for building exclusively used as Career Center and classrooms. Payment for the month of June 2005.			✓	Career center and classroom space for the students. Unable to determine the fair market value of the lease payment.	
447	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$57,780.94	\$581,338.91	Board Attorney		✓		Legal services incurred for litigation with contractor.	
448	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$56,252.17	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
449	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$50,890.94	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	

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450	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$46,899.84	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
451	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$44,301.97	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
452	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$44,301.97	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
453	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$39,829.06	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
454	11-0-230-331-331-100-12-5	4000047	7/7/2004	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$27,894.21	\$581,338.91	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
455	11-0-230-590-590-101-12-5	4000048	7/7/2004	DONOHUE, GIRONDA & DORIA	\$10,000.00	\$12,100.00	Partial Payment of audit fee for FY04 financial statement audit		✓		Financial Statements Audit.	
456	11-0-230-890-890-101-12-5	4000050	7/7/2004	KRIVIT & KRIVIT, P.C.	\$5,000.00	\$5,000.00	Performance fee to the law firm for the Access Collaboration Equity Plus Program			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
457	11-0-261-420-420-125-12-5	4000052	7/16/2004	CITY OF UNION CITY	\$106,412.85	\$220,000.00	This disbursement is for the waste disposal charges for the Board of Education from Sep 04 to January 2005.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
458	11-0-262-441-443-125-12-5	4000057	7/16/2004	SYRIAN-AMERICAN CITIZENS CLUB INC	\$24,566.68	\$73,700.04	Lease payment for the premises 138 - 142 39th street building for period of July 2004 to October 2004.			✓	The building is for the special education students use. Unable to determine the fair market value of the lease payment.	
459	15-0-222-600-122-122-14-5	4000058	7/16/2004	APPLE COMPUTER, INC	\$3,194.00	\$3,194.00	Powerbook; Powerbook enrollment kit; Portable power adapter.			✓	This appears to be for a single user and the cost seems high.	
460	15-0-222-500-106-9903-3-5	4000062	7/19/2004	DELL MARKETING L.P.	\$23,735.30	\$23,735.30	10 Windows SVR STD 2003, 650 Windows TERMINAL SVR CAL 650 Windows server 2003 Open CAL		✓		Servicing for servers and terminals.	
461	15-0-222-500-108-9910-10-5	4000063	7/19/2004	DELL MARKETING L.P.	\$10,494.00	\$10,494.00	300 Windows Terminal SVR CAL 2003, 300 Windows Server 2003 Open Business License Program CAL		✓		Servicing for servers and terminals.	
462	11-0-262-441-444-125-12-5	4000072	7/19/2004	WEEHAWKEN BOARD OF EDUCATION	\$70,833.37	\$850,000.00	Lease payment for using Woodrow Wilson School			✓	School being leased to provide facilities for students that cannot be accommodated within Union City. Unable to determine the fair market value of the lease payment.	Should qualify for "Swing Space" reimbursement by the Department of Education and the NJSCC.

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463	11-0-262-441-447-125-12-5	4000131	7/22/2004	400-38TH STREET LLC.	\$9,166.67	\$59,583.34	Two months' lease Payment paid for various premises located at 400 38th street, Union City NJ			✓	Conversations with the Business Administrator indicate that the space is used for the daytime Adult Education Program which is approved by NJDOE. Unable to determine the fair market value of the lease payment.	
464	11-0-230-530-530-101-12-5	4000132	7/22/2004	NEXTEL COMMUNICATIONS	\$13,410.82	\$70,481.26	Monthly payment for 39 cell phones used by bus drivers.			✓	The monthly payment for each cell phone appears to be high.	
465	11-0-230-530-530-101-12-5	4000133	7/22/2004	NEXTIRA ONE	\$6,334.23	\$25,000.00	Maintenance to phone lines and phones in the districts.		✓		Maintenance of district's telecommunication operations.	
466	15-0-222-600-122-122-14-5	4000721	7/23/2004	HEINEMANN LIBRARY	\$3,677.26	\$3,763.00	Books purchased for the Library		✓		Library books.	
467	11-0-230-340-340-198-12-5	4000783	7/26/2004	ESCHOOL SOLUTIONS	\$5,762.00	\$5,762.00				✓	Documentation Not Provided.	
468	11-0-251-340-340-204-12-5	4000787	7/26/2004	GLOBAL INSTITUTE	\$30,250.00	\$30,250.00	Software Consulting to support student assessment tests at \$1100/day for 15.5 days.		✓		Software consulting to support student assessment test.	
469	11-0-262-441-447-125-12-5	4000845	7/27/2004	400 38TH STREET CORP.	\$4,583.34	\$4,583.34	Lease Payment for month of July 04. Rent paid to 400 38th street Corp. for various premises located at 400 38th street, Union City NJ			✓	Conversations with the Business Administrator indicate that the space is used for the daytime Adult Education Program which is approved by NJDOE. Unable to determine the fair market value of the lease payment.	
470	11-0-230-340-340-101-12-5	4000846	7/27/2004	EDUCATIONAL DATA SERVICES, INC	\$13,830.00	\$39,720.00	Right to know and consortium bid services		✓		Right to know and consortium bid services.	
471	11-0-230-339-339-101-12-5	4000849	7/27/2004	RIVARDO, SCHNITZER, CAPAZZI	\$24,990.00	\$150,000.00	Construction Services - HVAC; Painting; Construction; Repair Work for all schools in the district.		✓		Regular repair and maintenance.	
472	11-0-230-339-339-101-12-5	4000849	7/27/2004	RIVARDO, SCHNITZER, CAPAZZI	\$22,946.00	\$150,000.00	Construction Services - HVAC; Painting; Construction; Repair Work for all schools in the district.		✓		Regular repair and maintenance.	
473	11-0-221-500-580-198-12-5	4000855	7/27/2004	CAPUTO, GERALD	\$1,412.30	\$1,412.30	Reimbursement to head of HR for attending NEA Conference in Washington DC for 1 week.			✓	Union conference which is not on the travel log approved by NJDOE.	
474	11-0-230-890-890-101-12-5	4000856	7/27/2004	DELL MARKETING L.P.	\$4,439.24	\$4,439.24	2 Dell CPU's at \$2,219 for each for the Superintendent's office.			✓	The price appears to be high for laptops used for admin functions.	
475	12-0-400-450-4-100-12-5	4000860	7/27/2004	JUNIOR LIBRARY GUILD	\$3,347.10	\$3,587.10	Set of books with various levels and titles		✓		Library books.	
476	11-0-230-530-530-101-12-5	4000872	7/27/2004	VERIZON	\$35,819.28	\$184,139.34	Local phone bill for the whole district for October 2004		✓		Local phone service.	
477	15-0-240-600-610-9910-10-5	4000879	8/2/2004	SCHOOL SPECIALTY	\$2,519.78	\$2,608.72	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners.		✓		Admin supplies used in day to day operations.	
478	15-0-240-600-610-9906-6-5	4000964	8/2/2004	SCHOOL SPECIALTY	\$2,145.36	\$2,147.40	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners, masking, notepads purchased by Robert Waters School.		✓		Admin supplies used in day to day operations.	



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479	15-0-240-600-610-9909-9-5	4000991	8/2/2004	SCHOOL SPECIALTY	\$2,606.65	\$2,865.80	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners, Alkaline Batteries, notes assistant purchased by Roosevelt School.		✓		Admin supplies used in day to day operations.	
480	15-0-240-600-610-9903-3-5	4001091	8/2/2004	SCHOOL SPECIALTY	\$7,556.91	\$8,024.99	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners, appointment planners, crayons, lesson plan book portfolio purchased by Edison School.		✓		Admin supplies used in day to day operations.	
481	15-0-240-600-610-9908-8-5	4001271	8/2/2004	SCHOOL SPECIALTY	\$4,633.88	\$4,682.63	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners.		✓		Admin supplies used in day to day operations.	
482	15-0-240-600-610-9902-2-5	4001312	9/1/2004	SCHOOL SPECIALTY	\$10,158.06	\$10,294.13	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners, poster study skill set purchased by Emerson School.		✓		Admin supplies used in day to day operations.	
483	15-0-240-600-610-9901-1-5	4001356	8/2/2004	SCHOOL SPECIALTY	\$4,020.39	\$4,044.56	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners.		✓		Admin supplies used in day to day operations.	
484	11-0-290-600-610-100-12-5	4001371	8/2/2004	SCHOOL SPECIALTY	\$1,905.60	\$1,908.47	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners.		✓		Admin supplies used in day to day operations.	
485	15-0-240-600-610-9915-15-5	4001378	8/2/2004	SCHOOL SPECIALTY	\$1,656.96	\$1,656.96	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners purchased by Veterans Memorial School.		✓		Admin supplies used in day to day operations.	
486	15-0-222-600-122-122-6-5	4001436	7/26/2004	FOLLETT SOFTWARE CO	\$1,600.05	\$1,600.05	Software Accessories. Cable; Batteries; Scanner; Power Supply,etc.		✓		Computer supplies used for day to day operations.	
487	11-0-262-300-340-125-12-5	4001440	8/2/2004	CITY OF UNION CITY	\$15,856.29	\$98,182.10	Gas for school vehicles			✓	Per discussion with the Business Administrator, there is a contract where the City will provide subsidized gas for school vehicles only. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	

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488	11-0-262-300-340-125-12-5	4001440	8/2/2004	CITY OF UNION CITY	\$13,387.25	\$98,182.10	Gas for school vehicles			✓	Per discussion with the Business Administrator, there is a contract where the City will provide subsidized gas for school vehicles only. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
489	11-0-262-300-340-125-12-5	4001440	8/2/2004	CITY OF UNION CITY	\$12,721.01	\$98,182.10	Gas for school vehicles			✓	Per discussion with the Business Administrator, there is a contract where the City will provide subsidized gas for school vehicles only. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
490	11-0-262-300-341-125-12-5	4001441	8/2/2004	CITY OF UNION CITY	\$10,000.00	\$49,500.00	For Off duty Police Officers providing service to the UC BOE at an hourly rate of \$50/person for sporting events under inter-local agreement.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
491	11-0-262-420-421-125-12-5	4001443	8/2/2004	HONEYWELL INC	\$631.66	\$631.66	Computer Operation Services from Sep through December - Roosevelt School		✓		Computer repair is essential to operations.	
492	15-0-222-600-610-9904-4-5	4001450	8/3/2004	ATLAZ COMPUTER SUPPLY	\$2,557.00	\$2,637.00	Computer supplies - Cartridge, toner, floppy drive		✓		Computer supplies used for day to day operations.	
493	11-0-262-441-448-125-12-5	4001452	8/3/2004	CITY OF UNION CITY	\$16,666.66	\$100,000.00	Payment for the month of September 04 for Ronald Dario Swimming Complex.			✓	The swimming pool is used weekly by special needs students and the high school swimming team. Unable to determine the fair market value of the lease.	
494	15-0-218-600-610-9904-4-5	4001457	8/3/2004	BUREAU FOR AT-RISK YOUTH	\$894.52	\$894.52	Giveaway stickers; bookmarks; Bracelets; Pencils etc for promotion of safer communities.	✓			Giveaway items used for promotion of safer communities appears to be non essential.	
495	15-0-240-600-610-9915-15-5	4001460	8/3/2004	HARCOURT, INC.	\$8,709.34	\$8,709.34	Grade 3 / Grade 4 workbook kits. Only 4 or 5 units for each item. Unit price \$400 each.		✓		Workbook kits.	
496	15-0-223-800-820-9906-6-5	4001465	8/3/2004	LIBERTY SCIENCE CENTER	\$3,040.00	\$3,040.00	Field trip to Liberty Science Center		✓		Field trip to Liberty Science Center	
497	15-0-218-600-610-9904-4-5	4001466	8/3/2004	MAGIC KORNER COMPANY	\$500.00	\$500.00	Safety Program at SARA Gilmore school		✓		Safety assembly.	
498	15-0-222-600-610-9904-4-5	4001486	8/3/2004	SCHOLASTIC MAGAZINE	\$1,831.13	\$1,831.14	Scholastic Magazine		✓		Scholastic magazines for students.	
499	15-0-222-600-122-122-6-5	4001487	8/3/2004	SCHOLASTIC MAGAZINE	\$4,858.38	\$4,896.13	Scholastic Magazine		✓		Scholastic magazines for students.	
500	15-0-240-600-610-9915-15-5	4001492	8/3/2004	SCHOOL SPECIALTY	\$3,103.93	\$3,103.94	Admin supplies - Glue, batteries, desk pad calendars, index cards, handheld solar calculators, pencil sharpeners.		✓		Admin supplies used in day to day operations.	
501	15-0-222-600-610-9903-3-5	4001559	8/3/2004	PERFECTION LEARNING CORPORATION	\$7,482.69	\$7,712.65	Accelerated reader Quiz with various titles		✓		Quiz books for students.	

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502	15-0-222-600-610-9903-3-5	4001580	8/3/2004	WEEKLY READER CORP.	\$3,770.66	\$9,816.66	Writing books - Various Titles		✓		Writing books for students.	
503	11-0-262-490-490-100-12-5	4001582	8/4/2004	R.A.M. INSURANCE AGENCY INC.	\$650,000.00	##### ###	North Jersey Educational Insurance Fund-workmen compensation		✓		Workers compensation included in employment contract.	
504	11-0-262-490-490-100-12-5	4001582	8/4/2004	R.A.M. INSURANCE AGENCY INC.	\$380,000.00	##### ###	North Jersey Educational Insurance Fund-workmen compensation		✓		Workers compensation included in employment contract.	
505	15-0-222-600-122-122-6-5	4001592	8/4/2004	HEINEMANN LIBRARY	\$1,663.30	\$1,663.30	Books for the Library		✓		Library books.	
506	15-0-222-600-122-122-6-5	4001634	8/4/2004	PREMIER SCHOOL AGENDA'S	\$5,426.75	\$5,473.75	Student Planners; Handbooks; and covers		✓		Student handbooks and planners.	
507	15-0-240-600-610-9901-1-5	4001643	8/4/2004	PREMIER SCHOOL AGENDA'S	\$3,273.75	\$3,273.75	Student Agenda for students and teachers.		✓		School Agendas.	
508	11-0-252-340-340-122-12-5	4001675	8/4/2004	CLASSLINK TECHNOLOGIES,INC	\$97,500.00	\$147,470.00	Windows 2003 domain; Console; license		✓		Computer software and hardware used for day to day operations.	
509	15-0-222-600-610-9915-15-5	4001690	8/4/2004	FOLLETT SOFTWARE CO	\$1,899.41	\$1,914.00	Imaging Scanner and Library Inventory device		✓		The supplies are used for library operations.	
510	15-0-222-600-610-9915-15-5	4001759	8/4/2004	SCHOOL SPECIALTY	\$1,705.61	\$2,369.39	Calendar set; Binding Plastic Machine		✓		Admin supplies used in day to day operations.	
511	15-0-222-600-610-9915-15-5	4001800	8/4/2004	WORLD BOOK, INC.	\$3,271.00	\$3,727.00	Science books, dictionaries etc		✓		Library books.	
512	11-0-290-600-610-122-12-5	4001809	8/4/2004	CLASSLINK TECHNOLOGIES,INC	\$77,400.00	\$140,700.00	150 video tutorials for the student classes		✓		150 video tutorials for the student classes.	
513	11-0-223-600-610-199-12-5	4001826	8/5/2004	PAUL TERRY OFFICE FURNITURE	\$4,648.00	\$4,648.00	Chairs, Tables, Book cases		✓		School and office furniture.	
514	11-0-261-420-420-125-12-5	4001837	8/5/2004	A PENZA MODERN MOVERS	\$7,015.00	\$7,015.00	Moving expenses for moving metal shelving from Columbus school to Jose Marti School		✓		Moving expenses for moving metal shelving from Columbus school to Jose Marti School	
515	15-0-222-600-122-122-2-5	4002411	8/6/2004	ISLAND MAGAZINE SERVICE	\$3,813.50	\$13,506.08	General books for reading purposes sent to all the schools.		✓		Library books.	
516	15-0-222-600-122-122-2-5	4002411	8/6/2004	ISLAND MAGAZINE SERVICE	\$2,191.85	\$13,506.08				✓	Documentation Not Provided.	Consolidated purchase order for all periodicals in the school media centers.
517	15-0-222-600-122-122-2-5	4002411	8/6/2004	ISLAND MAGAZINE SERVICE	\$1,998.63	\$13,506.08				✓	Documentation Not Provided.	
518	15-190-100-320-102-9902-2-5	4002412	8/9/2004	TAFT EDUCATIONAL CENTER	\$900.00	\$900.00	Payment for summer calculus workshop attended by a teacher		✓		Agenda is attached, and the workshop is specific for the subject- AP Calculus.	
519	15-0-240-600-610-9908-8-5	4002492	8/10/2004	EXECUTIVE BINDING SYSTEMS	\$1,698.33	\$1,808.40	Cartridge and tapes used for binding		✓		Admin supplies used in day to day operations.	
520	15-0-240-600-610-9908-8-5	4002532	8/10/2004	STEWART INDUSTRIES	\$3,113.60	\$3,113.60	Toners		✓		Printer supplies appear to be used for day to day operations.	
521	15-0-240-600-610-9908-8-5	4002669	8/11/2004	SCHOOL SPECIALTY	\$2,726.13	\$2,726.17	Desks and Chairs		✓		School and office furniture.	
522	11-0-223-600-610-199-12-5	4002670	8/11/2004	SCHOOL SPECIALTY	\$3,360.70	\$3,750.14	Erase boards and etc.		✓		Furniture	
523	12-0-400-450-4-100-12-5	4002678	8/12/2004	HEINEMANN LIBRARY	\$5,255.23	\$5,725.98	Books purchased for Jose Marti School		✓		Library books.	
524	15-0-222-600-122-122-2-5	4003316	8/16/2004	NATIONAL AUDIO-VISUAL SUPPLY	\$2,484.50	\$2,484.50	Visual Present and Cassette		✓		Visual Equipment	
525	15-0-222-600-610-9901-1-5	4003325	8/16/2004	NATIONAL AUDIO-VISUAL SUPPLY	\$2,601.91	\$2,601.91	DVD Players and VCRs		✓		Equipment for administrative functions.	

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526	15-0-240-600-610-9904-4-5	4003337	8/16/2004	CENTRAL LEWMAR LLC	\$4,010.40	\$4,010.40	Cases of white copy paper for Sara Gilmore school.		✓		Office supplies used for day to day operations.	
527	15-0-240-600-610-9903-3-5	4003338	8/16/2004	CENTRAL LEWMAR LLC	\$6,781.44	\$6,804.96	Cases of white copy paper		✓		Office supplies used for day to day operations.	
528	15-0-240-600-610-9901-1-5	4003343	8/16/2004	CENTRAL LEWMAR LLC	\$9,960.40	\$9,960.40	Cases of white copy paper		✓		Office supplies used for day to day operations.	
529	15-0-240-600-610-9915-15-5	4003346	8/16/2004	CENTRAL LEWMAR LLC	\$3,478.00	\$3,478.00	Cases of white copy paper		✓		Office supplies used for day to day operations.	
530	15-0-222-600-122-122-5-5	4003352	8/17/2004	CORPORATE EXPRESS, INC.	\$4,971.14	\$4,971.14	Toners and computer mouse peripherals		✓		Office supplies used for day to day operations.	
531	15-0-240-600-610-9906-6-5	4003354	8/17/2004	CORPORATE EXPRESS, INC.	\$2,031.72	\$2,074.12	Calculator, copyholders, binders, and etc.		✓		Office supplies used for day to day operations.	
532	15-0-240-600-610-9909-9-5	4003358	8/17/2004	CORPORATE EXPRESS, INC.	\$4,630.73	\$4,638.53	Binders, erasers, Staples, and etc.		✓		Office supplies used for day to day operations.	
533	15-0-240-600-610-9902-2-5	4003366	9/1/2004	CORPORATE EXPRESS, INC.	\$6,388.28	\$6,388.28	Punches, keyboards, Staples, and etc.		✓		Office supplies used for day to day operations.	
534	15-0-222-600-122-122-2-5	4003367	8/17/2004	CORPORATE EXPRESS, INC.	\$22,434.84	\$22,440.87	Toners, batteries, print cartridges		✓		Office supplies used for day to day operations.	
535	15-0-240-600-610-9915-15-5	4003372	8/17/2004	CORPORATE EXPRESS, INC.	\$1,584.41	\$1,584.41	Desk calculator, Shelf, Binders, Pads, and etc.		✓		Office supplies used for day to day operations.	
536	11-0-230-590-590-101-12-5	4003515	8/17/2004	DONOHUE, GIRONDA & DORIA	\$20,000.00	\$20,000.00	Partial Payment of audit fee for FY04 financial statement audit		✓		Financial Statements Audit.	
537	11-0-290-890-891-100-12-5	4003530	8/17/2004	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$25,027.00	\$25,027.00	2004-05 Membership for New Jersey School Boards Association		✓		Membership with an educational association.	
538	15-0-222-600-122-122-2-5	4003558	8/17/2004	CORPORATE EXPRESS, INC.	\$4,377.82	\$4,492.02	Memory cards and USB drives		✓		Office supplies used for day to day operations.	
539	11-0-213-800-890-112-12-5	4003613	8/17/2004	HUDSON COUNTY CHEST CLINIC	\$1,401.00	\$1,401.00		✓			Documentation Not Provided.	
540	11-0-221-500-580-122-12-5	4003641	8/18/2004	EPLUS TECHNOLOGY	\$29,725.00	\$29,725.00	Websense Enterprise 1 year website content filtering renewal.		✓		The service is part of IT infrastructure of the district.	
541	11-0-230-590-590-101-12-5	4003652	8/23/2004	AVANCE/NUUESTRA CUBA	\$750.00	\$750.00	Advertisement on local newspaper for Early Childhood Education Program			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
542	12-0-400-450-4-100-12-5	4003656	8/23/2004	ENSLow PUBLISHERS, INC.	\$1,355.10	\$1,355.10	Books purchased for Marti Middle School		✓		Library books.	
543	15-0-222-600-610-9910-10-5	4003658	8/23/2004	HIGHSMITH CO INC	\$7,196.42	\$7,684.29	Laminators used for binding		✓		Library supplies for print shop.	
544	12-0-400-450-4-100-12-5	4003659	8/23/2004	LERNER PUBLISHING GROUP	\$777.88	\$778.00	Sets of library books with various titles		✓		Library books.	
545	12-0-400-450-4-100-12-5	4003660	8/23/2004	THOMSON GALE	\$1,605.04	\$1,620.63	Sets of books with various titles purchased by Jose Marti School.		✓		Library books.	
546	11-0-261-420-420-125-12-5	4003665	8/23/2004	STEWART INDUSTRIES	\$11,735.00	\$159,000.00	Repair and Maintenance of copiers		✓		Repair and maintenance of copiers.	
547	11-0-261-420-420-125-12-5	4003665	8/23/2004	STEWART INDUSTRIES	\$4,418.42	\$159,000.00	Repair and Maintenance of copiers		✓		Repair and maintenance of copiers.	

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548	11-0-230-590-590-101-12-5	4003675	8/24/2004	AVANCE/NUUESTRA CUBA	\$750.00	\$750.00	Advertisement on local newspaper for Early Childhood Education Program			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
549	11-0-230-590-590-101-12-5	4003676	8/24/2004	STRATEGIC MEDIA GROUP	\$4,601.33	\$55,018.00	Monthly pay for public relation company on helping the district on monthly superintendent's newsletters sent to the community.	✓			The Public Relations services and costs appear to significantly exceed the required district communication to the public.	
550	11-0-251-340-340-204-12-5	4003678	8/24/2004	SCHOOL BASE	\$15,375.00	\$15,375.00	Professional fee paid to third party company who provides the HR database maintenance service to BOE.		✓		HR Database maintenance.	
551	11-0-290-600-610-122-12-5	4003684	8/25/2004	DELL MARKETING L.P.	\$5,612.08	\$5,612.08	Hard drives, mouse, windows software and etc.		✓		Computer supplies used for day to day operations.	
552	12-0-230-730-730-122-12-5	4003685	8/25/2004	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$3,356.00	\$3,356.00	Mobile Presentation System for Jose Marti School		✓		The equipment is used for presentations.	
553	15-0-240-600-610-9902-2-5	4003688	8/26/2004	FRANK'S CARPET WAREHOUSE	\$2,165.00	\$2,165.00	Disposal of existing carpet and installation of new carpet		✓		Carpentry services	
554	11-0-221-500-580-198-12-5	4003702	8/26/2004	AASPA	\$675.00	\$675.00	Sexual Harassment Training for staff		✓		Sexual Harassment Training for staff.	
555	15-0-222-600-610-9910-10-5	4003712	8/26/2004	DELL MARKETING L.P.	\$7,221.00	\$17,221.00	300 Office Pro 2003 Win 32 English ACAD		✓		Computer supplies used for day to day operations.	
556	15-0-222-600-610-9901-1-5	4003714	8/26/2004	HEWLETT-PACKARD COMPANY	\$1,320.00	\$1,320.00	HP DeskJet Printers		✓		Computer supplies used for day to day operations.	
557	15-0-222-600-122-122-3-5	4003776	8/30/2004	TRANSNET CORPORATION	\$2,000.00	\$2,775.05	Xerox Colorstix		✓		Computer supplies used for day to day operations.	
558	15-0-240-300-320-9902-2-5	4003783	8/30/2004	CARD DATA SYSTEMS	\$2,772.42	\$2,772.42	Ribbons for ID Card Machine		✓		Security ID cards.	
559	15-0-222-500-106-9903-3-5	4003788	8/30/2004	CLASSLINK TECHNOLOGIES,INC	\$32,500.00	\$32,500.00	Annual contracted support and technical training for 562 workstations.		✓		Technical support to servers.	
560	15-0-222-500-106-9903-3-5	4003789	8/30/2004	CLASSLINK TECHNOLOGIES,INC	\$13,500.00	\$13,500.00	Technical service for Windows 2003 servers deployment.		✓		Technical support to servers.	
561	15-0-222-600-122-122-2-5	4003803	8/30/2004	GALE GROUP	\$2,126.55	\$2,188.39	Online learning database of Discovering Collection renewal		✓		Online learning database of Discovering Collection renewal.	
562	15-0-222-600-122-122-2-5	4003835	8/30/2004	PROQUEST INFORMATION AND LEARNING	\$2,010.00	\$2,010.00	Online learning database of historical newspapers renewal		✓		Online learning database of historical newspapers renewal.	
563	11-0-240-800-890-198-12-5	4003849	8/30/2004	SCHOOL SUPERINTENDENTS INSIDER CO.	\$266.00	\$266.00	Subscription for School Superintendent's Insider (12 month issues)		✓		Magazine for superintendents.	
564	15-0-240-600-610-9902-2-5	4003863	8/30/2004	STEWART INDUSTRIES	\$5,509.20	\$5,509.20	Toners		✓		Printer supplies for day to day operations.	
565	11-0-230-890-890-101-12-5	4003870	8/30/2004	URBAN SCHOOLS SUPERINTENDENTS OF NJ	\$3,500.00	\$3,500.00	Urban Schools Superintendent of New Jersey membership		✓		Membership with an educational association.	
566	11-0-290-890-890-204-12-5	4003931	9/1/2004	YAVOY INC.	\$2,699.82	\$2,699.82	Shirts and shipping	✓			T-shirts for board's staff.	
567	11-0-262-800-890-100-12-5	4003969	9/2/2004	PEPPERMINT PLAYHOUSE PUPPETEERS	\$2,400.00	\$2,400.00	Payment for 6 shows" Happy Earth Day" for students at Veteran's Memorial Hudson and Jefferson School. Topic: Recycling Litter Abatement.		✓		Shows to students.	

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568	11-0-262-800-890-100-12-5	4003978	9/2/2004	W.W. GRAINGER, INC.	\$7,139.70	\$7,139.25	Facilities supplies for snow removal, suck as truck tilt and containers.		✓		Snow removal.	
569	15-0-222-600-610-9901-1-5	4003987	9/2/2004	APPLE COMPUTER, INC	\$42,741.50	\$43,163.00	8 iBook combos and 3 iPods for language education at Union Hill High School.		✓		Equipment used for educational programs.	
570	15-000-222-800-890-9902-02-05, 15-240-100-800-890-0119-02-05, 15-000-218-800-890-9902-02-05 & 15-190-100-800-890-9902-02-05	4003989	9/2/2004	KEYSTONE APPLIANCE CO	\$775.00	\$3,100.00	PO indicates 6 air conditioners purchased for rooms inside classrooms.		✓		Air conditioners used in classrooms.	
571	15-190-100-800-890-9902-02-05, 15-000-218-800-890-9902-02-05, 15-240-100-800-890-0119-02-05 & 15-000-222-800-890-9902-02-05	4003989	9/2/2004	KEYSTONE APPLIANCE CO	\$775.00	\$3,100.00	PO indicates 6 air conditioners purchased for rooms inside classrooms.		✓		Air conditioners used in classrooms.	
572	15-0-240-600-610-9902-2-5	4004012	9/3/2004	STEWART INDUSTRIES	\$6,130.80	\$6,130.80	Toners		✓		Printer supplies for day to day operations.	
573	11-0-290-600-610-204-12-5	4004017	9/3/2004	SCHOOL SPECIALTY	\$2,986.69	\$10,626.00	40 Magnetic marker boards and 200 pads		✓		Admin supplies used in day to day operations.	
574	11-0-262-420-421-125-12-5	4004036	9/8/2004	ARCH WIRELESS	\$1,762.58	\$1,762.58	Pager service for July to September 2004		✓		Pager service for facility department.	
575	11-0-230-590-590-101-12-5	4004039	9/9/2004	FURIA RUBEL COMMUNICATIONS,INC	\$11,250.00	\$11,250.00	Website development			✓	Website development cost appears to be high.	
576	15-0-240-600-610-9903-3-5	4004046	9/10/2004	LEISURE CRAFT INC.	\$1,268.03	\$1,268.03	Picnic Tables at Edison School for the students use.			✓	The picnic tables appear to be outside the scope of the districts need for furniture.	
577	11-0-262-800-890-100-12-5	4004053	9/10/2004	SERAPH	\$1,900.00	\$1,900.00	Training for Top Emergency Exercise part 2		✓		Emergency exercise.	
578	11-0-218-800-890-200-12-5	4004093	9/13/2004	LIBERTY SCIENCE CENTER	\$2,500.00	\$2,500.00	Payment for Union Hill High School student participating "Partners In Science Research Program" at Liberty Science Center in Summer 2004.		✓		Student field trip.	
579	11-0-262-800-890-100-12-5	4004131	9/13/2004	SERAPH	\$1,900.00	\$1,900.00	Ethics and Teamwork training on Feb 2, 2005. The supporting documents indicate that the Ethics and Team Work training is for staff working in district office.		✓		Ethics and Teamwork training for staff.	
580	11-0-221-500-580-122-12-5	4004142	9/13/2004	VERIZON NETWORK INTEGRATION	\$7,500.00	\$25,000.00				✓	Documentation Not Provided.	
581	11-0-290-600-610-122-12-5	4004151	9/13/2004	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$5,092.63	\$5,881.63	DVD Players, Batteries, Video Camera and etc.		✓		Equipment for administrative functions.	
582	11-0-230-590-590-101-12-5	4004152	9/14/2004	DONOHUE, GIRONDA & DORIA	\$20,000.00	\$20,000.00	Partial Payment of audit fee for FY04 financial statement audit		✓		Financial Statements Audit.	
583	11-0-230-331-331-100-12-5	4004153	9/14/2004	JOHNSON & CONWAY, LLP	\$4,273.00	\$4,273.00	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
584	11-0-290-890-890-204-12-5	4004160	09/14/0203	BALLY'S PARK PLACE	\$1,251.03	\$1,251.03	Hotel charges for New Jersey Association of School Board Administrators conference.		✓		The in-state conference provides a forum for administrators to see other ways of doing business and cut costs within the district.	

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585	11-0-290-890-890-204-12-5	4004198	9/14/2004	YAVOY INC.	\$2,186.39	\$2,186.39	120 Basic Guayabera shirts	✓			T-shirts for opening of a new school.	
586	11-0-290-600-610-204-12-5	4004202	9/14/2004	PIN DEPOT	\$2,795.00	\$2,795.00	2000 Customized Pins for opening of Jose Marti School	✓			Celebrating this event appears to be outside of the curriculum.	souvenir of opening of new school
587	11-0-261-420-420-125-12-5	4004219	9/16/2004	MATHUSEK, INC	\$11,718.06	\$11,718.06	Payment for 4 schools' Gym refinishing service		✓		Gym refinishing service.	
588	11-0-251-340-340-204-12-5	4004233	9/16/2004	STEWART INDUSTRIES	\$18,979.00	\$18,979.00		✓			Documentation Not Provided.	
589	11-0-262-420-421-125-12-5	4004234	9/16/2004	NORTH JERSEY EXTERMINATORS	\$2,152.50	\$2,152.50	Monthly charges for pest control at schools and district buildings - July and August 04.		✓		Pest Control.	
590	11-0-222-600-611-204-12-5	4004244	9/20/2004	JANIS PRODUCTIONS, INC.	\$1,400.00	\$1,400.00	Filming TV commercial on 9/9/04	✓			Filming TV commercials appears to be unnecessary.	
591	11-0-222-600-611-204-12-5	4004244	9/20/2004	JANIS PRODUCTIONS, INC.	\$1,400.00	\$1,400.00	Filming TV commercial on 9/9/04	✓			Filming TV commercials appears to be unnecessary.	
592	12-0-400-450-4-100-12-5	4004245	9/20/2004	MARSHALL CAVENDISH	\$3,542.30	\$3,560.85	Reference and children's books.		✓		Library books.	
593	15-0-222-600-122-122-6-5	4004260	9/20/2004	CAPSTONE PRESS	\$2,422.10	\$2,440.15	Sets of books with various titles.		✓		Library books.	
594	15-0-223-600-610-9909-9-5	4004263	9/20/2004	CENTRAL LEWMAR LLC	\$1,784.00	\$1,784.00	Cases of white copy paper		✓		Admin supplies used in day to day operations.	
595	11-0-221-500-580-122-12-5	4004284	9/20/2004	INTEGRITY TECHNOLOGY SOLUTIONS	\$5,000.00	\$11,820.00	SCS Zone Integration server CPSI-SIF Connect Server Annual License		✓		System integration of student database, library and special needs databases.	
596	11-0-221-500-580-122-12-5	4004284	9/20/2004	INTEGRITY TECHNOLOGY SOLUTIONS	\$2,790.00	\$11,820.00	SCS Zone Integration server CPSI-SIF Connect Server Annual License		✓		System integration of student database, library and special needs databases.	
597	15-0-222-500-590-9901-1-5	4004285	9/20/2004	JUNIOR LIBRARY GUILD	\$2,089.40	\$2,089.40	Various books at several reading levels.		✓		Library books.	
598	15-190-100-320-320-9914-14-5	4004313	9/20/2004	ROSA FASHION CLEANER	\$326.50	\$326.50	Laundry for cheerleading and 'cubs' uniforms		✓		Laundry for uniforms.	
599	15-0-240-600-610-9910-10-5	4004321	9/20/2004	SCHOOL SPECIALTY	\$3,740.77	\$4,675.00	Pens, manila folders, erasers, tab dividers, file carts purchased by Jose Marti school.		✓		Admin supplies used in day to day operations.	
600	12-0-230-730-730-122-12-5	4004344	9/21/2004	DELL MARKETING L.P.	\$34,071.00	\$34,071.00	Dell Computers for 10 schools.		✓		Basic IT infrastructure.	
601	11-0-221-500-590-110-12-5	4004354	9/22/2004	BNOS SANZ	\$10,950.00	\$10,950.00	Monthly tuition for Kindergarten.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
602	11-0-221-500-590-110-12-5	4004366	9/22/2004	MRS. P'S SMALL WORLD	\$15,330.00	\$15,330.00				✓	Documentation Not Provided.	
603	11-0-222-600-611-204-12-5	4004383	9/22/2004	CONTENT PARTY RENTALS INC	\$6,159.00	\$8,083.90	Rent for facilities for Grand opening of Jose Marti school	✓			A grand opening party for a new school.	Rental of chairs, platform and covered walk waydue to inclement weather.
604	11-0-230-610-610-101-12-5	4004389	9/22/2004	STEWART INDUSTRIES	\$28,888.20	\$28,888.20	New fax machine, replacement copier, toner, developer, staples, staple cartridge purchased for superintendent's office.			✓	Equipment used for administrative functions in the district office but the price appears high. (\$3,500 for a fax machine and \$25,000 for a copier)	
605	11-0-230-610-610-101-12-5	4004390	9/22/2004	STEWART INDUSTRIES	\$2,204.80	\$2,204.80	Copier, toner, photoconductor		✓		Equipment and supplies for day to day operations.	
606	15-0-240-600-610-9906-6-5	4004416	9/22/2004	KEYSTONE APPLIANCE CO	\$998.00	\$998.00		✓			Documentation Not Provided.	



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607	15-402-100-600-610-9901-1-5	4004454	9/22/2004	STAN'S SPORT CENTER	\$1,353.00	\$1,353.00	30 long sleeve turtle necks, 2 soccer goalie shirts		✓		This is included as part of the costs of the athletics program.	
608	11-0-230-590-590-101-12-5	4004467	9/27/2004	AMPERSAND DESIGN	\$8,063.00	\$8,063.00	District Awareness Campaign for opening of Jose Marti middle school	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
609	15-0-222-500-106-9903-3-5	4004481	9/27/2004	NOTIFICATION TECHNOLOGIES, INC.	\$7,835.00	\$60,485.00		✓			Documentation Not Provided.	
610	15-0-240-800-890-9903-3-5	4004500	9/28/2004	ANTONIO CASOLA FARMS	\$1,080.00	\$1,080.00	Thomas Edison school field trip to Antonio casola farms		✓		Student field trip.	
611	11-0-230-890-890-101-12-5	4004505	9/28/2004	CORPORATE EXPRESS, INC.	\$38,895.00	\$730.40	Plastic liners for garbage cans		✓		Admin supplies used in day to day operations.	
612	15-0-240-600-610-9902-2-5	4004521	9/28/2004	MUSIC THEATRE INTERNATIONAL	\$1,100.00	\$1,100.00	Royalty paid for scripts for 4 performances "Into The Woods" and rental for materials		✓		Payment for use of scripts in school play.	
613	15-402-100-600-610-9901-1-5	4004546	9/28/2004	STAN'S SPORT CENTER	\$21,174.80	\$21,174.80	Soccer and footballs, shoulder pads, shin guards, shorts, pants and shoes for Union Hill High School		✓		This is included as part of the costs of the athletics program.	
614	15-0-240-600-610-9910-10-5	4004554	9/28/2004	ULTIMATE OFFICE	\$1,812.12	\$1,820.46	Pocket rotary arm with 2 swing file letter trays, totz spiral notebooks, pocket file folders, shipping charge.		✓		Admin supplies used in day to day operations.	
615	15-0-218-600-610-9902-2-5	4004589	9/29/2004	DATA CONTROL	\$2,118.95	\$2,234.18	Magnetic class and teacher kits and tags.		✓		These items are used in class.	
616	11-0-230-590-590-101-12-5	4004592	9/30/2004	AVANCE/NUUESTRA CUBA	\$750.00	\$750.00	Newspaper ad for early childhood in English and Spanish at \$750 for 1 day 9/16/04.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
617	11-0-262-441-441-100-12-5	4004597	9/30/2004	HUDSON KOREAN PRESBITERIAN CHURCH	\$6,000.00	\$30,000.00	Lease Payment to Hudson Presbyterian Church for additional parking spaces for 2 months. \$60/space for 50 spaces.			✓	The rent for additional parking spaces is because the school does not have enough parking space. Unable to determine the fair market value of the lease.	
618	11-0-221-500-580-114-12-5	4004621	9/24/2004	ROSE & EDDY, INC.	\$1,426.00	\$1,755.00	Bus passes for alternate education students to get to their jobs.			✓	Paying for students to get to work appears outside the districts responsibility.	
619	15-0-222-600-610-9910-10-5	4004624	9/27/2004	K-12 MICROMEDIA PUBLISHING	\$2,299.00	\$2,299.00	Inspiration licenses (10 manuals and CD's), Achieving (book), Make It With Inspiration (book) purchased by Jose Marti school.		✓		Library books.	
620	15-0-222-600-610-9910-10-5	4004628	9/27/2004	CREATIVE COMPANY	\$2,103.88	\$2,103.88	Numerous books and craft topics purchased by Jose Marti school.		✓		Library books.	
621	15-0-222-600-610-9910-10-5	4004634	9/27/2004	THE CHILD'S WORLD	\$1,611.70	\$1,611.70	Sets of books with various titles purchased by Jose Marti School.		✓		Library books.	
622	11-0-230-890-890-101-12-5	4004650	9/30/2004	ROYAL PRINTING SERVICE	\$5,095.00	\$5,095.00	Color brochures for code of conduct - English and Spanish, letterhead and envelopes.		✓		Code of conduct	
623	15-0-240-600-610-9905-5-5	4004670	9/28/2004	RESNICK'S TOOL & PARTY RENTAL	\$1,227.88	\$1,227.88	Family Day & Halloween parade celebration on Oct 29th 04 at Hudson School.	✓			The celebrations appears to be outside of the curriculum.	



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624	15-0-221-320-105-9903-3-5	4004763	10/6/2004	GLOBAL INSTITUTE	\$7,000.00	\$32,000.00	Assessment data analysis for grade 3-8 quarterly testing; Professional development consulting		✓		Assessment tests data analysis.	
625	11-0-290-890-890-204-12-5	4004788	10/6/2004	LA ISLA RESTAURANT	\$2,080.00	\$2,080.00	Grand Opening Dinner at Jose Marti Middle School	✓			Faculty community dinner for grand opening of new school.	
626	11-0-262-441-447-125-12-6	51	7/1/2005	400-38TH STREET LLC.	\$13,750.01	\$83,166.75	Rent for 400 38th street.			✓	Conversations with the Business Administrator indicate that the space is used for the daytime Adult Education Program which is approved by NJDOE. Unable to determine the fair market value of the lease payment.	
627	11-0-270-890-810-125-12-6	52	7/1/2005	E-Z PASS	\$2,500.00	\$15,000.00	As per review of the PO; E-Z Pass expense for October 2005.		✓		Conversations with the Business Administrator indicate that the E-Z passes are only used for school bus transportation to other districts - mainly for special education students.	
628	11-0-262-420-421-125-12-6	58	7/1/2005	AUTOMATED BUILDING CONTROLS, INC	\$64,292.24	\$410,000.00	Regular maintenance of the building. The service tickets attached to the package indicate maintenance work.		✓		Regular maintenance.	
629	11-0-262-420-421-125-12-6	58	7/1/2005	AUTOMATED BUILDING CONTROLS, INC	\$48,446.82	\$410,000.00	Regular maintenance of the building. The service tickets attached to the package indicate maintenance work.		✓		Regular maintenance.	
630	11-0-262-490-490-125-12-6	511	7/1/2005	UNITED WATER OF NEW JERSEY	\$11,697.14	\$75,758.39	Water and Sewage Maintenance.		✓		Water and Sewage Maintenance.	
631	11-0-262-800-890-125-12-6	514	7/1/2005	PRIME UNIFORM SUPPLY INC.	\$5,937.45	\$62,804.00	Upon review of the invoice, this billing is for the month of January 06.		✓		Per the Collective bargaining agreement - the district must provide the security and maintenance staff with uniforms.	
632	11-0-262-441-444-125-12-6	516	7/1/2005	TOWNSHIP OF WEEHAWKEN	\$141,666.66	\$850,000.00	Lease payment for using Woodrow Wilson School			✓	School being leased to provide facilities for students that cannot be accommodated within Union City. Unable to determine the fair market value of the lease payment.	
633	11-0-230-530-530-101-12-6	517	7/1/2005	VERIZON	\$56,061.00	\$80,116.10	Internet and Phone bill for August and September 2005		✓		Internet access and local phone service.	
634	11-0-240-800-890-198-12-6	532	7/18/2005	NELSON BAEZ ASSOCIATES INC.	\$1,500.00	\$1,500.00	Cost of conducting affirmative action training for 2 days.		✓		Affirmative Action training.	
635	11-0-290-600-610-122-12-6	543	7/18/2005	HUDSON CAMERA CORP	\$387.13	\$387.13	Custom pictures and frames, 25 pack CD-RW.		✓		Admin supplies used in day to day operations.	
636	11-0-262-420-421-125-12-6	545	7/19/2005	PRAVCO, INC.	\$15,710.61	\$70,000.00	Annual Roof Maintenance and Service.		✓		Annual roof maintenance.	
637	11-0-262-420-421-125-12-6	546	7/19/2005	JEWEL ELECTRIC SUPPLY CO	\$15,948.08	\$107,248.99	Electrical equipments and Lighting fixtures.		✓		Lighting is basic infrastructure.	
638	11-0-262-490-490-125-12-6	547	7/19/2005	NORTH HUDSON SEWERAGE AUTHORITY	\$23,524.25	\$72,500.00	Payment for the first quarter 2005-06 sewage service.		✓		Water and Sewage Maintenance.	

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639	11-0-262-420-421-125-12-6	548	7/19/2005	AMERICAN PROTECTIVE SYSTEMS INC.	\$21,957.98	\$79,000.00	Payment for monitoring and maintenance of Fire, Burglar, video and access control systems.		✓		Maintenance to the security and fire systems.	
640	11-0-262-420-421-125-12-6	550	7/19/2005	M & M PLUMBING SUPPLY	\$9,001.70	\$56,313.95	Plumbing supplies and regular maintenance work from a contracted vendor.		✓		Plumbing maintenance.	
641	11-0-262-420-421-125-12-6	551	7/19/2005	PMK GROUP	\$5,500.00	\$50,000.00	IAQ (indoor air quality) Investigation and Environmental Hygiene for asbestos at Washington School.		✓		Asbestos management.	
642	11-0-262-441-442-125-12-6	556	7/1/2005	UNION CITY PUBLIC LIBRARY	\$57,963.76	\$115,927.53	Rent payments for the lease of the library for the first quarter. 43rd street library - used for central registration - 2 rooms rented in the building.			✓	Unable to determine the fair market value of the lease. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
643	11-0-262-300-340-125-12-6	557	7/1/2005	CITY OF UNION CITY	\$18,850.00	\$99,332.64	For Off duty Police Officers providing service to the UC BOE at an hourly rate of \$50/person for sporting events under inter-local agreement.			✓	Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
644	11-0-230-331-331-101-12-6	558	7/1/2005	JOHNSON & CONWAY, LLP	\$2,019.76	\$16,166.83	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
645	11-0-221-500-590-110-12-6	559	7/1/2005	WILLIAMS SCOTSMAN, INC.	\$11,918.34	\$48,321.04	Rental of mobile offices.		✓		The district is renting mobile offices because the current facilities are not big enough to accommodate the number of students.	
646	11-0-262-420-421-125-12-6	561	7/1/2005	PITNEY BOWES CREDIT CORP	\$2,247.00	\$8,988.00	Lease of mailing system equipment - automatic postage machine in the mail room.		✓		Automatic mailing system.	
647	11-0-262-300-341-125-12-6	562	7/1/2005	CITY OF UNION CITY	\$13,542.81	\$65,440.27	Gas purchases for school vehicles.			✓	Per discussion with the Business Administrator, there is a contract where the City will provide subsidized gas for school vehicles only. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
648	11-0-262-441-448-125-12-6	563	7/1/2005	CITY OF UNION CITY	\$16,666.66	\$150,000.00	Payment for the month of September 05 for Ronald Dario Swimming Complex.			✓	The swimming pool is used weekly by special needs students and the high school swimming team. Unable to determine the fair market value of the lease.	

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649	11-0-261-420-420-125-12-6	564	7/1/2005	CITY OF UNION CITY	\$160,116.00	\$243,000.00	Payments are for the waste disposal from Sept - March 2006. \$1300+ per month for waste disposal per the interlocal agreement.			✓	Waste disposal. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
650	11-0-230-590-590-101-12-6	566	7/1/2005	STRATEGIC MEDIA GROUP	\$21,583.33	\$72,843.07	Monthly retainer for Jan 06 at \$4,583.33, and 2 video productions of public education spots and purchases of air time at \$17,000. Cable TV spots for the Union City school district	✓			Cable TV Advertisements	
651	11-0-262-441-443-125-12-6	567	7/1/2005	SYRIAN-AMERICAN CITIZENS CLUB INC	\$12,283.34	\$147,400.00	Lease payment for a building used for alternative education students. Part of this falls under Child Study Team - 2 print shop rooms used for the handicapped students to learn to work.			✓	The building is for the special education students use. Unable to determine the fair market value of the lease payment.	
652	11-0-261-420-420-125-12-6	568	7/1/2005	CITY OF UNION CITY	\$11,483.98	\$54,301.32	Payments for 3 months of rent July, Aug & Sept 05 for the transit/garage.			✓	Storage of school vehicles. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
653	11-0-262-441-441-125-12-6	569	7/1/2005	4100-08 PALISADE AVENUE CORP.	\$288,479.00	\$288,479.00	Lease payment for building used as additional classrooms and parking spaces for 05-06 school year.			✓	Rental for additional rooms and parking due to the limited space in the district. Unable to determine the fair market value of the lease.	
654	11-0-261-420-420-125-12-6	571	7/1/2005	CITICORP LEASING, INC.	\$3,805.28	\$50,000.00	Honeywell energy services retrofit. Honeywell changed light bulbs and ballasts to save energy and money.			✓	This kind of outsourced service appears to be unnecessary.	
655	11-0-262-420-421-125-12-6	572	7/1/2005	NEW ENGLAND WATER CORP.	\$7,400.67	\$20,000.00	Bottled water for staff and visitors for all schools in the district.		✓		Bottled water for staff and visitors in schools.	
656	11-0-230-331-331-101-12-6	573	7/1/2005	CHASAN, LEYNER, BARISO & LAMPARELLO, P.	\$105,915.69	\$372,184.80	Legal services rendered related to lawsuit with Delric Construction about construction issue in Jose Marti School.		✓		Legal services incurred for litigation with contractor.	
657	11-0-262-441-445-125-12-6	575	7/1/2005	ST. MICHAEL'S PAVILION URBAN RENEWAL L	\$41,666.66	\$250,000.00	Lease payment for building exclusively used as Career Center and classrooms. Payment for the months of August and September 2005.			✓	Career center and classroom space for the students. Unable to determine the fair market value of the lease payment.	
658	15-0-222-600-122-122-2-6	5113	7/20/2005	ISLAND MAGAZINE SERVICE	\$5,168.90	\$13,671.60	Magazines including People, Time, computer magazines, National Geographic, Men's Health, etc. Many titles are in English and Spanish.		✓		Library magazines.	
659	15-0-240-600-610-9901-1-6	5116	7/20/2005	PROMO DIRECT	\$937.91	\$937.91	Creation and ordering of school logo patches for the school uniforms per uniform policy.		✓		Uniforms for staff are in the collective bargaining agreement.	
660	11-0-290-890-890-204-12-6	5130	7/20/2005	ACADEMY BUS TOURS INC	\$2,472.82	\$2,472.41	Bus rentals for administrative retreat.			✓	Out of state administrative retreat	

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661	15-0-240-600-610-9904-4-6	5132	7/20/2005	STEWART INDUSTRIES	\$1,089.60	\$1,089.60	4 packages of 4 toner cartridges each.		✓		Admin supplies used in day to day operations.	
662	15-0-240-600-610-9904-4-6	5143	7/20/2005	AMSTERDAM PRINTING & LITHO CORP	\$225.10	\$225.10	Academic desk calendars.		✓		Admin supplies used in day to day operations.	
663	15-0-240-600-610-9901-1-6	5152	7/20/2005	CENTRAL LEWMAR LLC	\$454.00	\$454.00	Specialty paper products.		✓		Admin supplies used in day to day operations.	
664	11-0-270-890-810-125-12-6	5173	7/20/2005	T & L AUTO REPAIR	\$623.86	\$10,623.86	Repairs to GMC Sonoma and a Dodge Ram.		✓		Repairs to maintenance vehicles are needed.	
665	11-0-270-890-810-125-12-6	5177	7/20/2005	READY ROOTER	\$879.12	\$12,000.00	Plumbing/sewage maintenance.		✓		Facilities maintenance.	
666	11-0-270-890-810-125-12-6	5178	7/20/2005	FLORIAN GLASS SERVICE INC	\$1,295.59	\$15,000.00	Repairs and maintenance to glass windows and cases in district buildings.		✓		Facilities maintenance.	
667	11-0-290-600-610-122-12-6	5179	7/20/2005	FLO-TECH	\$1,048.00	\$1,048.00	5 toner cartridges		✓		Admin supplies used in day to day operations.	
668	11-0-270-890-810-125-12-6	5180	7/20/2005	AMERICAN PAPER TOWEL CO	\$4,033.34	\$16,262.64	Paper towels and toilet paper.		✓		Supplies used in day-to-day operations.	
669	11-0-270-890-810-125-12-6	5186	7/20/2005	JOHN A EARL INC	\$445.68	\$35,445.68	Brooms, mops, pumps, cleaners		✓		Supplies used in day-to-day operations.	
670	11-0-270-890-810-125-12-6	5187	7/20/2005	LIBERTY PAPER & JANITORIAL SUPPLY CO.	\$3,063.06	\$71,063.06	Dixie cups, black liner, etc		✓		Supplies used in day-to-day operations.	
671	11-0-270-890-810-125-12-6	5189	7/20/2005	NCH CORPORATION CHEMSEARCH	\$1,828.07	\$40,000.00	Grease traps, bioamp, etc.		✓		Supplies used in day-to-day operations.	
672	11-0-270-890-810-125-12-6	5199	7/20/2005	TODD HARRIS CO.INC.	\$303.50	\$10,303.50	Safety cleats, straps, whistles, etc		✓		Maintenance supplies.	
673	11-0-240-800-890-204-12-6	5205	7/21/2005	FURIA RUBEL COMMUNICATIONS,INC	\$23,431.00	\$23,431.00	Website development, benefit concert at Jose Marti School.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
674	11-0-230-340-340-198-12-6	5211	7/21/2005	ESCHOOL SOLUTIONS	\$5,762.00	\$5,762.00	Annual maintenance of SEMS (SEMS is the attendance system).		✓		Software maintenance.	
675	15-0-222-600-122-122-5-6	5219	7/21/2005	LIBRARY VIDEO COMPANY	\$228.61	\$241.77	21 various books purchased by Hudson School Library		✓		Library books.	
676	15-0-222-600-610-9905-5-6	5220	7/21/2005	ENSLow PUBLISHERS,INC	\$468.70	\$468.70	9 Various books purchased by Hudson School library		✓		Library books.	
677	15-0-222-600-610-9905-5-6	5224	7/21/2005	GARETH STEVENS	\$312.98	\$329.50	9 Various books purchased by Hudson School library		✓		Library books.	
678	15-0-222-600-610-9905-5-6	5225	7/21/2005	HEINEMANN LIBRARY	\$879.25	\$879.25	9 sets of various books purchased by Hudson School library		✓		Library books.	
679	15-0-222-600-610-9910-10-6	5231	7/21/2005	SADDLEBACK EDUCATIONAL INC	\$453.75	\$453.75	25 books titled "How To Prepare for the New SAT" purchased by Jose Marti School			✓	SAT preparation courses appear outside the curriculum.	
680	11-0-230-339-339-101-12-6	5236	7/21/2005	RIVARDO, SCHNITZER, CAPAZZI	\$40,060.00	\$130,000.00	Invoices indicate that field lighting and athletic facility were installed in Jose Marti School.		✓		Improvement of school's infrastructure.	
681	11-0-222-600-611-204-12-6	5241	7/21/2005	SCHOOL BASE	\$16,660.00	\$16,660.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	

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682	15-0-222-600-610-9915-15-6	5247	7/21/2005	APPLE COMPUTER, INC	\$6,417.70	\$6,427.70	Apple remote desktop, 4 digital camera bags, 1 speaker, and 1 laptop bag purchased by BOE.		✓		Computer and supplies used for administrative function.	
683	11-0-230-340-340-101-12-6	5283	7/1/2005	EDUCATIONAL DATA SERVICES, INC	\$13,830.00	\$39,770.00	Invoices indicate the payments are licensing & maintenance fee 2005-06 3rd payment and Right To Know 2005-06 2nd payment		✓		Right to Know services.	
684	11-0-230-340-340-101-12-6	5283	7/1/2005	EDUCATIONAL DATA SERVICES, INC	\$13,830.00	\$39,770.00	Invoices indicate the payments are bidding services 2005-06 1st payment and Right To Know 2005-06 1st payment		✓		Right to Know services.	
685	11-0-230-530-530-101-12-6	5284	7/1/2005	NEXTEL COMMUNICATIONS	\$10,448.44	\$62,733.18	Payment for 38 cell phone charges equipped to school bus drivers for August and September 2005			✓	The monthly charge (over \$120/person) appears high.	
686	11-0-261-420-420-125-12-6	5285	7/1/2005	ARCH WIRELESS	\$933.99	\$4,000.00	Payment for 39 pagers equipped to facility personnel for period from February to May 2006.		✓		Pager service for facility department.	
687	11-0-262-441-447-125-12-6	5286	7/1/2005	PARK THEATER, INC.	\$15,000.00	\$15,000.00	Annual payment for leasing Park Theatre per Board resolution for year 05-06			✓	This facility is used for DARE graduations, Multi Arts Festival and special assembly programs. Unable to determine the fair market value of the lease payment.	
688	11-0-261-420-420-125-12-6	5287	7/1/2005	NORTH JERSEY EXTERMINATORS	\$7,062.00	\$21,869.50	Pest Control service for the whole district for period from March to June 2006		✓		Pest Control.	
689	15-0-222-600-122-122-10-6	5315	7/25/2005	JOSSEY-BASS INC, PUBLISHERS	\$187.22	\$242.82	8 various books purchased by Jose Marti School.		✓		Library books.	
690	15-0-240-600-610-9905-5-6	5321	7/25/2005	PERFECTION LEARNING CORPORATION	\$622.67	\$1,326.29	Sets of various practice workbooks purchased by Hudson School.		✓		Practice workbooks.	
691	15-0-240-600-610-9909-9-6	5323	7/25/2005	SCOTT FORESMAN	\$1,588.17	\$12,299.15	9 sets of practice books for different grades purchased by Robert Waters School.		✓		Practice workbooks.	
692	15-0-240-600-610-9909-9-6	5327	7/25/2005	ADDISON WESLEY PUBLISHING GROUP	\$1,593.59	\$5,943.49	5 sets of practice books for different grades purchased by Robert Waters School.		✓		Practice workbooks.	
693	15-0-222-600-610-9915-15-6	5366	7/25/2005	SCIENTIFIC DEVICES DIST	\$1,899.36	\$1,899.36	6 HP Fast Ethernet Printer Server Cards for color printers.		✓		Library Supplies.	
694	15-0-222-600-610-9908-8-6	5402	7/25/2005	ABDO PUBLISHING CO.	\$1,019.00	\$1,019.00	Sets of various books and disks purchased by George Washington School		✓		Library books.	
695	15-0-222-600-610-9908-8-6	5403	7/25/2005	CAPSTONE PRESS	\$1,323.20	\$1,323.20	Sets of various books and disks purchased by George Washington School		✓		Library books.	
696	15-0-221-600-610-9908-8-6	5409	7/25/2005	US SCHOOL SUPPLY	\$949.15	\$1,019.77	14 Units of Pencils and 50 units of Stickers purchased by George Washington School		✓		Supplies used in day-to-day operations.	
697	15-0-240-600-610-9908-8-6	5411	7/25/2005	SCHOOL SPECIALTY	\$5,530.63	\$5,530.63	32 Maker boards purchased by Washington School		✓		Admin supplies used in day to day operations.	
698	15-0-222-600-610-9908-8-6	5424	7/25/2005	MARSHALL CAVENDISH	\$682.40	\$682.40	Sets of books purchased by George Washington School		✓		Library books.	

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699	15-0-222-600-610-9908-8-6	5426	7/25/2005	ELLISON EDUCATIONAL EQUIPMENT INC	\$509.25	\$509.25	2 Sets of Ellison Surecut Alphabet Die Sets purchased by George Washington School		✓		Admin supplies used in day to day operations.	
700	15-0-222-600-610-9908-8-6	5428	7/25/2005	ENSLow PUBLISHERS,INC	\$580.35	\$580.35	Sets of various books purchased by George Washington School		✓		Library books.	
701	15-0-240-600-610-9901-1-6	5498	7/27/2005	SCHOOL SPECIALTY	\$7,169.00	\$18,469.00	100 Sets of Study Top Desk with Bookrack purchased by Union Hill High School		✓		Replacements of student desks for Union Hill High School.	
702	15-0-240-600-610-9901-1-6	5498	7/27/2005	SCHOOL SPECIALTY	\$6,300.00	\$18,469.00	100 Sets of Study Top Desk with Bookrack purchased by Union Hill High School		✓		Study Desks.	
703	11-0-230-590-590-101-12-6	5506	8/2/2005	JERSEY JOURNAL	\$618.72	\$618.72	Landscaping service and maintenance for BOE; Uniform rent and athletic supplies.		✓		Landscaping services and uniform rentals for facilities work.	
704	11-0-230-530-530-101-12-6	5507	8/2/2005	VERIZON	\$29,595.24	\$153,331.74	Local Phone Bill for the whole district for March 2006		✓		Local phone service.	
705	11-0-262-420-421-125-12-6	5509	8/2/2005	G S ELEVATOR	\$7,582.57	\$56,250.00	Maintenance and Service of elevators in the Union City School District		✓		Elevator maintenance.	
706	11-0-230-530-530-101-12-6	5510	8/2/2005	VERIZON	\$3,406.55	\$16,395.99	Local Phone Bill for the whole district for September 2005		✓		Local phone service.	
707	11-0-230-590-590-101-12-6	5511	8/2/2005	RESERVE ACCOUNT	\$20,000.00	\$40,000.00	Reserve Account for Postage Machine		✓		Automatic mailing system.	
708	11-0-230-590-590-101-12-6	5512	8/2/2005	DONOHUE, GIRONDA & DORIA	\$20,000.00	\$100,000.00	Audit fee paid for financial statement audit for year ended 6/30/2005		✓		Financial Statements Audit.	
709	11-0-230-530-530-101-12-6	5513	8/2/2005	A T & T	\$4,523.73	\$32,427.12	Long distance phone service for the whole district for April 2006		✓		Long distance phone service.	
710	11-0-230-331-331-101-12-6	5514	8/2/2005	SUAREZ, ESTHER	\$795.00	\$8,000.00	Payment for legal services of writing and reviewing inter-local agreement.			✓	Legal services regarding inter-local agreement.	
711	11-0-230-530-530-101-12-6	5515	8/2/2005	VERIZON	\$937.74	\$5,613.89	Local Phone Bill for August 2005		✓		Local phone service.	
712	15-0-222-600-122-122-14-6	5519	8/2/2005	CREATIVE COMPANY	\$332.12	\$362.05	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
713	15-0-222-600-122-122-14-6	5520	8/2/2005	HEINEMANN LIBRARY	\$293.25	\$293.25	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
714	15-0-222-600-122-122-14-6	5522	8/2/2005	MASON CREST PUBLISHERS	\$426.50	\$426.55	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
715	15-0-222-600-122-122-14-6	5523	8/2/2005	ENSLow PUBLISHERS,INC	\$599.80	\$599.80	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
716	15-0-222-600-122-122-14-6	5525	8/2/2005	ADBO PUBLISHING CO	\$569.15	\$569.15	Sets of various books and disks purchased by Woodrow Wilson Central School		✓		Library books.	
717	15-0-222-600-122-122-14-6	5529	8/2/2005	LIBRARY VIDEO COMPANY	\$755.10	\$756.14	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
718	15-0-240-600-610-9914-14-6	5559	8/2/2005	HAMMOND & STEPHENS	\$1,355.75	\$1,401.95	Awards for student attendance and Honor Roll.		✓		Student awards.	

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719	15-0-240-500-580-9907-7-6	5569	8/2/2005	PROMEDIA TECHNOLOGY SERVICES	\$818.40	\$1,800.00	Computer repair and service for Thomas Jefferson School for year 05-06.		✓		Computer repairs.	
720	15-0-223-600-122-122-7-6	5570	8/2/2005	EPLUS TECHNOLOGY	\$1,852.20	\$1,856.81	17 Xerox Phaser maintenance kits and HP toner.		✓		Computer Supplies.	
721	15-0-240-300-320-9902-2-6	5573	8/2/2005	PROMEDIA TECHNOLOGY SERVICES	\$1,558.26	\$5,000.00	Repairs to computers not repairable by on-site technicians.		✓		Computer repairs.	
722	15-0-222-600-122-122-14-6	5577	8/2/2005	LERNER PUBLISHING GROUP	\$628.35	\$628.36	Sets of various books and disks purchased by Woodrow Wilson Central School.		✓		Library books.	
723	15-0-240-600-610-9914-14-6	5579	8/2/2005	SCHOOL MATE	\$1,683.00	\$1,738.17	450 Student planners.		✓		Student planners.	
724	11-0-290-600-610-122-12-6	5593	8/2/2005	ROYAL PRINTING SERVICE	\$1,240.00	\$1,240.00	Student attendance record forms.		✓		Admin supplies used in day-to-day operations.	
725	15-0-221-500-500-9910-10-6	5600	8/2/2005	CES NATIONAL	\$500.00	\$500.00	Renew affiliation of Jose Marti School with Coalition of beneficial Schools.		✓		Membership with an educational association.	
726	15-0-240-600-610-9902-2-6	5637	8/2/2005	HARVARD BUSINESS SCHOOL PRESS	\$589.76	\$723.75	25 books titled "Changing Minds-The Art And Science Of Changing Our Own And Other People's Minds" purchased by Emerson High School.			✓	The usage of the books under this PO is questionable.	
727	11-0-218-800-890-200-12-6	5642	8/3/2005	TREASURER, STATE OF NEW JERSEY	\$875.00	\$1,000.00	8 Union City Administrators attending the "keeping the promise" conference in AC. \$125 each person. List of attendees provided.		✓		Approved by the NJDOE.	
728	15-0-222-600-122-122-2-6	5649	8/3/2005	JUNIOR LIBRARY GUILD	\$1,776.20	\$2,088.60	Numerous books on many educational subjects and barcodes.		✓		Library books.	
729	15-0-222-600-122-122-2-6	5650	8/3/2005	THOMSON GALE	\$443.60	\$764.10	A couple dozen books on various subjects that can be educationally related and barcodes.		✓		Library books.	
730	11-0-218-800-890-200-12-6	5662	8/3/2005	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$21,350.00	\$28,832.00	Pre-college academy summer 2004 program tuition & fees for 14 High School students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
731	11-0-290-600-610-204-12-6	5717	8/3/2005	FLO-TECH	\$895.00	\$895.00	5 toner cartridges.		✓		Admin supplies used in day-to-day operations.	
732	15-0-222-600-610-9903-3-6	5726	8/3/2005	SCHOLASTIC, INC	\$1,104.30	\$1,104.30	125 scholastic magazines for several classes		✓		Library books.	
733	15-0-222-600-610-9903-3-6	5729	8/3/2005	RAINTREE PUBLICATIONS	\$1,911.45	\$1,911.45	Numerous books on various subjects to Thomas Edison school.		✓		Library books.	
734	15-0-222-600-610-9903-3-6	5730	8/3/2005	LERNER PUBLISHING GROUP	\$1,501.54	\$1,501.56	Numerous books on various subjects to Thomas Edison School.		✓		Library books.	
735	15-0-222-600-610-9903-3-6	5740	8/3/2005	ABDO PUBLISHING CO.	\$2,312.65	\$2,312.65	Numerous books on various subjects to Thomas Edison school.		✓		Library books.	
736	15-0-222-600-610-9903-3-6	5741	8/3/2005	WEEKLY READER CORP.	\$4,478.80	\$4,543.39	Numerous books on various subjects to Thomas Edison school.		✓		Library books.	

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737	15-0-222-600-610-9903-3-6	5742	8/3/2005	PERFECTION LEARNING CORPORATION	\$2,684.28	\$2,697.44	Per invoice - numerous books on various subjects to Thomas Edison school.		✓		Library books.	
738	15-0-222-600-610-9903-3-6	5772	8/3/2005	CAPSTONE PRESS	\$3,212.05	\$3,232.05	Numerous books on various subjects to Thomas Edison school.		✓		Library books.	
739	11-0-261-420-420-125-12-6	5789	8/8/2005	CITY OF UNION CITY	\$44,000.01	\$176,000.00	Rent payment for July, Aug and Sept for recreation center.			✓	This building is needed because Edison school has no cafeteria. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
740	15-0-222-600-610-9907-7-6	5798	8/9/2005	WEEKLY READER CORP.	\$1,657.75	\$1,790.05	Numerous weekly reader books to Thomas Edison school.		✓		Library books.	
741	15-0-240-600-610-9907-7-6	5800	8/9/2005	PREMIER SCHOOL AGENDA'S	\$2,905.05	\$2,905.05	Student agendas for 05-06 School Year.		✓		Admin supplies used in day-to-day operations.	
742	15-0-240-600-610-9901-1-6	5813	8/9/2005	BAUDVILLE COMPUTER SERVICE PRODUCTS	\$741.56	\$741.56	Plastic beaded neck chains.		✓		ID card chains.	
743	11-0-230-331-331-101-12-6	5824	8/9/2005	KRIVIT & KRIVIT, P.C.	\$1,531.00	\$3,516.00	Legal advice for school security application.		✓		Legal advice for school security application.	
744	11-0-230-890-890-101-12-6	5825	8/9/2005	PAUL TERRY OFFICE FURNITURE	\$640.00	\$640.00	Custom made mahogany cabinet.		✓		Storage furniture.	
745	15-0-222-600-610-9903-3-6	5830	8/9/2005	LIBRARY VIDEO COMPANY	\$909.60	\$922.00	Various movies purchased by the library		✓		Library video materials.	
746	11-0-230-331-331-101-12-6	5836	8/9/2005	KRIVIT & KRIVIT, P.C.	\$15,000.00	\$15,000.00	Performance fee for the integrated English language and civics education program.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
747	15-0-240-600-610-9909-9-6	5865	8/9/2005	PREMIER SCHOOL AGENDA'S	\$5,048.10	\$7,048.10	2005 - 2006 agenda enhancements and supplement choices front cover selection artwork			✓	Items appear to be unnecessary.	
748	15-0-240-600-610-9909-9-6	5890	8/9/2005	BMI EDUCATIONAL SERVICES INC	\$610.34	\$5,697.44	This amount was an increase to the initial PO to account for shipping and price differences.		✓		Shipping and handling charges for Library books purchased.	
749	15-0-222-600-610-9903-3-6	5938	8/9/2005	FOLLETT LIBRARY RESOURCES	\$2,203.11	\$2,334.42	Numerous library books for the Thomas Edison school library.		✓		Library books.	
750	11-0-270-890-810-204-12-6	5939	8/10/2005	JW MARRIOTT DESERT RIDGE RESORT	\$1,228.28	\$1,228.28	Payment for BA's attendance of 2005 Filemaker Conference, hotels.		✓		This out-of-state conference was approved by NJDOE.	
751	12-0-230-730-730-122-12-6	5940	8/10/2005	FLUKE NETWORKS	\$17,538.25	\$17,538.25	IT Infrastructure repairs and maintenance.		✓		IT network maintenance.	
752	11-0-261-420-420-125-12-6	5941	8/10/2005	ALPINE PAINTING & SANDBLASTING	\$149,421.00	\$463,052.00	Painting of the Union City school district buildings: basements, 1st floors and stairways.		✓		Facilities maintenance.	
753	11-0-262-420-421-125-12-6	5942	8/11/2005	WILLIAMS SCOTSMAN, INC.	\$6,280.00	\$17,026.30	Rental of trailers at 22nd street. Delivery and installation.		✓		The district is renting mobile offices because the current facilities are not big enough to accommodate the number of students.	
754	12-0-400-931-0-100-12-6	5943	8/11/2005	EPIC INCORPORATED	\$47,040.00	\$96,000.00	Payment for construction costs to the new high school.		✓		Constructing new facilities for a district with a rising student population.	



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755	11-0-290-890-890-100-12-6	5946	8/11/2005	IRIZARRY, CHRISTOPHER	\$231.88	\$231.88	Food for board meeting and office meeting, newspapers for July and August 05.	✓			Food prepared for Board meeting.	
756	15-0-240-600-610-9906-6-6	5959	8/11/2005	SCHOOL SPECIALTY	\$2,451.79	\$2,499.93	Electric hole punch, ball inflator, markers, etc.		✓		Admin supplies used in day-to-day operations.	
757	15-0-240-600-610-9906-6-6	5966	8/11/2005	SCHOOL SPECIALTY	\$2,490.72	\$2,499.91	Tape, binders, workbooks, folders, etc		✓		Admin supplies used in day-to-day operations.	
758	11-0-261-420-420-125-12-5	45181	10/28/2004	AUTOMATED BUILDING CONTROLS, INC	\$19,586.60	\$162,103.00				✓	Documentation Not Provided.	
759	15-0-222-600-610-9910-10-6	47022	1/26/2005	DEMCO INC	\$4,123.94	\$4,297.64	PO indicates various office supplies were purchased by Jose Marti School, such as DJ Inkers DOT Uppercase Starter Set, Newspaper shelves, Sony CD recorder		✓		Admin supplies used in day-to-day operations.	
760	15-0-240-600-610-9907-7-6	47727	2/28/2005	CARRIE FEINER ENTERPRISES	\$700.00	\$700.00	Musical performers for Community Day Assembly for students in Thomas Jefferson School		✓		The event is for students.	
761	15-0-240-600-610-9907-7-6	47730	2/28/2005	MICKEY'S RIDES N MORE	\$2,645.00	\$2,745.00	Equipment rental for Community Day activities			✓	Community day activities.	
762	15-0-240-600-610-9910-10-6	47797	2/28/2005	LIFETOUCH PUBLISHING INC	\$5,421.10	\$5,421.10	301 copies of yearbooks for Jose Marti School.		✓		School yearbooks.	
763	15-0-240-300-320-9907-7-6	47956	3/11/2005	MICKEY'S RIDES N MORE	\$1,000.00	\$1,000.00	Equipment rental for Community Day activities			✓	Community day activities.	
764	15-0-240-600-610-9902-2-6	48036	3/11/2005	PAPERDIRECT, INC	\$917.50	\$980.15	Various awards items for Emerson High School Academic Awards Dinner Ceremony.		✓		Student awards.	
765	15-0-218-600-610-9903-3-6	48057	3/11/2005	BUREAU FOR AT-RISK YOUTH	\$1,523.80	\$1,585.31	Various materials, such as banners and videos were purchased for community activities.			✓	Community day activities.	
766	15-0-222-600-610-9910-10-6	48103	3/11/2005	DAVIDSON TITLES, INC	\$2,326.66	\$2,440.03	Various books and disks purchased by Jose Marti School		✓		Library books.	
767	15-0-218-500-520-9902-2-6	48111	3/11/2005	CTB/MCGRAW-HILL	\$17,145.00	\$130,905.13	Terra Nova Test Assessment materials.		✓		Assessment tests.	
768	15-0-218-500-520-9902-2-6	48111	3/11/2005	CTB/MCGRAW-HILL	\$2,000.00	\$130,905.13	Terra Nova Test Assessment materials.		✓		Assessment tests.	
769	11-0-290-600-610-122-12-6	48172	3/16/2005	TRANSNET CORPORATION	\$744.00	\$781.00	HP 20 inches Flat Panel Display.		✓		Equipment for operations.	
770	11-0-290-600-610-100-12-5	48184	3/17/2005	SSE TECHNOLOGIES	\$4,259.00	\$11,759.00				✓	Documentation Not Provided.	
771	15-0-218-390-390-9902-2-6	48237	3/18/2005	UNION CITY BOARD OF EDUCATION	\$637.50	\$637.50	Luncheon for career/college fair on Mar 15 and 22, 2005.			✓	Providing food at career and college fairs would appear to be outside of the districts educational scope.	
772	15-0-221-320-105-9903-3-6	48331	3/28/2005	NEW JERSEY CITY UNIVERSITY	\$3,300.00	\$3,300.00	Payment for experts coming on site to teach Chess for grades 6-8th. One day a week for 5 months.		✓		Teaching chess to students.	
773	11-0-213-800-890-112-12-6	48610	4/14/2005	GREAT EVENTS PUB.	\$512.23	\$512.23	Bags and cards were purchased for staff appreciation.			✓	Staff appreciation gifts.	
774	11-0-262-800-890-100-12-6	48697	4/21/2005	STAN'S SPORT CENTER	\$610.05	\$610.05	Ribbons purchased for Earth day activities.	✓			Ribbons for an Earth day celebration.	

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775	15-0-218-320-105-9903-3-6	48796	4/26/2005	PEACEROOTS	\$1,950.00	\$1,950.00	Character Education Training for students.		✓		Character Education Training for students.	
776	15-0-240-600-610-9906-6-6	48800	4/26/2005	BORDER RIDGE PLANT	\$505.00	\$550.00	Pots and Basket Ferns for Robert Waters School	✓			Flower arrangement.	
777	11-0-240-300-340-114-12-5	48824	4/26/2005	DECISION STRATERGIES INCORPORERATED	\$1,875.00	\$4,043.50		✓			Documentation Not Provided.	
778	15-0-240-600-610-9914-14-6	48884	5/3/2005	LITTLE FALLS TROPHY & ENGRAVING, INC	\$500.00	\$651.25	50 Student Awards at \$10 each.		✓		Student awards.	
779	11-0-251-340-340-201-12-6	48940	5/5/2005	OCE-USA	\$1,137.31	\$1,681.00	18 Toners purchased by Union Hill High School.		✓		Printer supplies used for day to day operations.	
780	11-0-230-890-890-101-12-6	49000	5/11/2005	KRIVIT & KRIVIT, P.C.	\$1,985.02	\$5,000.00	Legal services, such as documentation review.		✓		Normal legal services.	
781	15-0-240-600-610-9906-6-6	49015	5/12/2005	IT'S ELEMENTARY	\$1,565.25	\$1,565.25	Invoices indicate the payment is for awards for student's academic excellence and attendance.		✓		Student awards.	
782	15-0-240-600-610-9910-10-6	49187	5/20/2005	JOHN THE FLORIST	\$350.00	\$350.00	Flowers for graduation ceremony	✓			Flowers for graduation ceremony.	
783	15-0-240-600-610-9905-5-6	49192	5/20/2005	LA BELLA SALUMERIA	\$275.00	\$275.00	Awards for students.		✓		Student awards.	
784	11-0-261-420-420-125-12-5	49269	4/25/2005	E.R. TESHKOYAN & CO.,INC.	\$3,773.30	\$37,733.00		✓			Documentation Not Provided.	
785	15-0-240-600-610-9905-5-6	49322	6/1/2005	THE MUNTION GROUP, LLC	\$795.00	\$795.00	2 Shows of "Magic Books and Secret Codes"	✓			Magic shows.	
786	15-0-240-600-610-9908-8-6	49552	6/16/2005	KEYSTONE APPLIANCE CO	\$600.00	\$600.00	1 Air conditioner replacement for the nurse's office in George Washington School		✓		Facilities maintenance.	
787	11-0-251-340-340-112-12-6	49575	6/16/2005	MEDCO SCHOOL FIRST AID	\$2,312.15	\$2,359.80	Invoices indicate that antiseptic hand wash, lotions, wall transformers, etc. were purchased by medical department of BOE.		✓		Basic medicine for school.	
788	15-0-240-600-610-9914-14-6	49609	6/16/2005	CUT ONE	\$300.00	\$300.00	Flowers for graduation ceremony	✓			Flowers for graduation ceremony.	
789	15-0-240-600-610-9901-1-6	49685	6/20/2005	UNION HILL HIGH SCHOOL GENERAL FUND	\$256.00	\$256.00	Small plaques for scholarship dinner for Union Hill High School.		✓		Student awards.	
790	11-0-218-800-890-200-12-6	49757	6/27/2005	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$51,400.00	\$51,400.00	Tuition for 69 students to participate in pre-college center summer program.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
791	11-0-240-300-340-114-12-6	49760	6/27/2005	KID CLAN, LLC	\$555.00	\$800.00	Occupational Therapy Evaluations		✓		This is included as part of the services included in the Child Study Team Program.	
792	11-0-218-800-890-200-12-6	49761	6/27/2005	N.J. PERFORMING ARTS CENTER	\$800.00	\$800.00	Tuition for a student for participation in summer youth performance workshop			✓	Paying for individual student's pre-college workshop appears to be outside the scope of the district's responsibilities.	
793	11-0-240-300-340-114-12-6	49762	6/27/2005	THERAPRO INC.	\$458.81	\$513.77	2 Chairs purchased by BOE		✓		Office furniture for district office.	
794	11-0-213-800-890-112-12-6	49763	6/27/2005	MEDCO SCHOOL FIRST AID	\$6,369.15	\$6,374.25	6 Diagnostic sets and other misc. supplies		✓		Basic medicine for school.	
795	11-0-213-800-890-112-12-6	49776	6/27/2005	MOORE MEDICAL CORP.	\$1,428.50	\$1,428.50	One touch ultra test strips and accu-check drums		✓		Basic medicine for school.	

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796	11-0-240-300-340-114-12-6	49814	6/29/2005	HEALTH SCIENCE, INC	\$4,774.00	\$4,774.00	E-talk software for augmentative evaluation for support services of district office.		✓		Software used for augmentative evaluation.	
797	11-0-218-800-890-200-12-6	49846	6/30/2005	JUNIOR STATESMEN SUMMER SCHOOL	\$1,800.00	\$1,800.00	Junior Statesmen Summer School at Georgetown University site.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
798	11-0-218-800-890-200-12-6	49853	6/30/2005	HARVARD UNIVERSITY	\$1,800.00	\$1,800.00	Summer Program at Harvard University site.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
799	11-0-218-800-890-200-12-6	49857	6/30/2005	AMERICAN CHEMICAL SOCIETY	\$30,000.00	\$30,000.00	Payment for matching funds to American Chemical Society for project seed students in summer 2005.			✓	Providing funds for college scholarships appears to be outside the scope of the districts educational responsibilities.	
800	11-0-218-800-890-200-12-6	49860	6/30/2005	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$1,672.85	\$27,100.00	Tuition for 52 students to participate in pre-college center summer program.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
801	11-0-218-800-890-200-12-6	49863	6/30/2005	ST PETER'S COLLEGE	\$1,800.00	\$1,800.00	Tuition for students participated in St. Peter's college summer school program "Civilization & Disease" & "Literature & Psychology".			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
802	11-0-218-800-890-200-12-6	49867	6/30/2005	FASHION INSTITUTE OF TECHNOLOGY	\$1,270.00	\$1,270.00	Tuition payments for a pre-college programs for 2 students.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
803	11-0-213-800-890-112-12-6	49894	6/30/2005	EASTERN ACOUSTICS CO	\$702.95	\$1,360.00	Calibration for Audiometers Services and Vision Services		✓		Repair of medical equipment.	
804	11-0-262-441-442-125-12-6	49913	6/30/2005	UNION CITY PUBLIC LIBRARY	\$112,551.00	\$120,000.00	Lease payment for use of the library services for the operation of the public library in the district offered by the Free Public Library			✓	Outsourced library services.	
805	11-0-213-800-890-112-12-6	49936	6/30/2005	ROYAL PRINTING SERVICE	\$1,233.00	\$1,233.00	Admit slips, physician forms etc purchased by medical center of BOE		✓		Admin supplies used in day-to-day operations.	
806	11-0-240-800-890-204-12-6	49940	6/30/2005	JEFF YALDEN	\$2,000.00	\$2,000.00	Administrative retreat-Speaking Engagement.			✓	Administrative retreat.	
807	11-0-261-420-420-125-12-6	49949	6/30/2005	BUCKLEY PETERSEN GLOBAL, INC.	\$7,074.00	\$7,074.00	Consulting service provided on facility hardware spec review, research and selection.		✓		Consulting service on facilities.	
808	12-0-400-931-0-100-12-6	49956	6/30/2005	RIVARDO, SCHNITZER, CAPAZZI	\$95,610.00	\$121,000.00				✓	Documentation Not Provided.	
809	12-0-290-730-730-204-12-6	49958	6/30/2005	CALVO, LEONARD	\$1,169.83	\$1,169.83	Reimbursement of trip for NJSBA annual conference.		✓		Approved by NJDOE.	
810	11-0-240-800-890-204-12-6	49968	6/30/2005	ADVISOR MEDIA INC.	\$1,295.00	\$1,295.00	Payment for BA's Filemaker Development Conference registration.		✓		This out-of-state conference was approved by NJDOE.	

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811	15-0-240-600-610-9909-9-6	51079	8/11/2005	SCHOOL SPECIALTY	\$2,207.44	\$2,210.84	Misc. Supplies, such as 100 record books, 100 lesson plan books batteries and marker boards purchased by Roosevelt School		✓		Admin supplies used in day-to-day operations.	
812	15-0-240-600-610-9903-3-6	51179	8/11/2005	SCHOOL SPECIALTY	\$1,838.70	\$1,860.86	Misc. Supplies, such as 20 binders, shredder, Dry Erase Boards purchased by Edison School		✓		Admin supplies used in day-to-day operations.	
813	15-0-240-600-610-9903-3-6	51187	8/11/2005	SCHOOL SPECIALTY	\$16,280.53	\$16,417.81	Misc. Supplies, such as 2006 Earths capes desk calendars, High speed letter folder, 30 boxes of anti-dusk chalks, electronic staplers, purchased by Edison School		✓		Admin supplies used in day-to-day operations.	
814	15-0-240-600-610-9903-3-6	51202	8/11/2005	SCHOOL SPECIALTY	\$1,971.95	\$1,999.60	Misc. Supplies, such as electronic pencil sharpeners, mark erasers purchased by Edison School		✓		Admin supplies used in day-to-day operations.	
815	15-0-240-600-610-9903-3-6	51264	8/11/2005	SCHOOL SPECIALTY	\$1,710.89	\$1,991.48	Misc. Supplies, such as Literature organizer, electronic pencil sharpeners purchased by Edison School		✓		Admin supplies used in day-to-day operations.	
816	15-0-240-600-610-9905-5-6	51337	8/11/2005	SCHOOL SPECIALTY	\$2,619.62	\$2,686.75	Misc. Supplies, such as 100 record books, electronic staplers purchased by Hudson School		✓		Admin supplies used in day-to-day operations.	
817	15-0-240-600-610-9908-8-6	51388	8/11/2005	SCHOOL SPECIALTY	\$4,916.30	\$5,000.78	Misc. Supplies, such as 50 electronic pencil sharpeners, electronic staplers purchased by Washington School		✓		Admin supplies used in day-to-day operations.	
818	15-0-240-600-610-9902-2-6	51451	8/11/2005	SCHOOL SPECIALTY	\$9,106.96	\$9,219.31	Misc. Supplies, such as 900 presentation folders, electronic 3-hole punches purchased by Emerson High School		✓		Admin supplies used in day-to-day operations.	
819	15-0-240-600-610-9902-2-6	51465	8/11/2005	SCHOOL SPECIALTY	\$2,994.70	\$2,994.70	Misc. Supplies, such as 2 storage cabinets purchased by Emerson High School		✓		Admin supplies are used for the day-to-day operations.	
820	15-0-240-600-610-9901-1-6	51508	8/11/2005	SCHOOL SPECIALTY	\$3,486.62	\$3,539.08	Misc. Supplies, such as 100 ruled pads purchased by Union Hill High School		✓		Admin supplies used in day-to-day operations.	
821	15-0-240-600-610-9910-10-6	51595	8/11/2005	SCHOOL SPECIALTY	\$2,378.22	\$2,505.72	Misc. Supplies, such as punches and bulletin bars purchased by Jose Marti School		✓		Admin supplies used in day-to-day operations.	
822	11-0-290-890-890-100-12-6	51609	8/19/2005	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$25,803.00	\$25,803.00	Membership due 05-06 for New Jersey School Board Association		✓		Membership with an educational association.	
823	11-0-262-490-491-125-12-6	51636	8/19/2005	REGIONAL RISK MANAGERS, LLC	\$658,000.00	##### ###	New Jersey Board Association Insurance Group		✓		Insurance is part of the collective bargaining agreement.	
824	11-0-262-490-491-125-12-6	51636	8/19/2005	REGIONAL RISK MANAGERS, LLC	\$85,000.00	##### ###	New Jersey Board Association Insurance Group		✓		Insurance is part of the collective bargaining agreement.	
825	11-0-262-420-421-125-12-6	51684	8/19/2005	HUDSON KOREAN PRESBITERIAN CHURCH	\$6,000.00	\$33,000.00	Lease payment for August and September 2006 for use of parking spaces.			✓	The rent for additional parking spaces is because the school does not have enough parking space. Unable to determine the fair market value of the lease.	

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826	11-0-240-600-610-204-12-6	51721	8/23/2005	DRAGONA, ANTHONY	\$406.53	\$406.53	Reimbursement for luncheon, Postage, Office supplies.	✓			Food and postage.	Petty Cash
827	11-0-270-890-810-204-12-6	51722	8/23/2005	BAGELS PLUS & DELI	\$440.00	\$440.00	Breakfast for 80 people. About \$5 per person.		✓		Food for students and teachers.	
828	11-0-230-590-590-101-12-6	51723	8/23/2005	LA NOTICIA	\$2,700.00	\$2,700.00	3 newspaper advertisements at \$900/each. One is for Early Childhood education.			✓	Advertisements in a Spanish newspaper on various school events. Early Childhood education is mentioned. Appears to go beyond the districts need to inform.	
829	11-0-230-339-339-101-12-6	51752	8/23/2005	FURIA RUBEL COMMUNICATIONS,INC	\$21,262.00	\$21,262.00	Website Development			✓	Website development cost appears to be high.	
830	11-0-222-600-611-204-12-6	51753	8/23/2005	SCHOOL BASE	\$12,180.00	\$12,180.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
831	11-0-290-890-890-204-12-6	51754	8/23/2005	ROYAL PRINTING SERVICE	\$1,060.00	\$1,060.00	6000 post cards and 1000 flyers for Ottmar Liebert Concert.			✓	Fund-raising concert for Jose Marti School culture center	
832	11-0-222-500-530-204-12-6	51755	8/23/2005	CREATIVE ENTERTAINMENT ASSOCIATES	\$1,700.00	\$1,700.00	Karaoke and Comedian for Administrative Retreat	✓			Entertainment for Administrative Retreat.	
833	11-0-222-500-530-204-12-6	51757	8/23/2005	INFORMATION DESIGN, INC.	\$3,211.25	\$3,211.25	Quarterly support for Financial accounting, purchasing and budget preparation		✓		Normal operational support service.	
834	11-0-252-340-340-122-12-6	51766	8/23/2005	EPLUS TECHNOLOGY	\$34,875.00	\$34,875.00	One year renewal for website content filtering service		✓		Website filtering.	
835	11-0-262-420-421-125-12-6	51773	8/23/2005	BUCKLEY PETERSEN GLOBAL,INC.	\$32,400.00	\$32,400.00	Safety and security assessment for all schools in the district		✓		Safety and security assessment.	
836	11-0-230-530-530-101-12-6	51784	8/23/2005	JERSEY JOURNAL	\$2,112.00	\$2,112.00	Advertisement for graduation ceremony			✓	Advertisement for a graduation ceremony.	
837	11-0-230-890-890-101-12-6	51785	8/23/2005	ROYAL PRINTING SERVICE	\$4,900.00	\$4,900.00	Brochures for summer 2005.		✓		Printing summer brochures.	
838	15-0-222-600-610-9908-8-6	51817	8/23/2005	FOLLETT LIBRARY RESOURCES	\$1,713.97	\$1,769.68	Sets of various books purchased by George Washington School		✓		Library books.	
839	15-0-222-600-610-9904-4-6	52500	7/1/2005	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$1,382.80	\$1,382.80	The invoice indicates the payment is for purchase of multimedia 3 piece speaker system, 1 DVD player and 20 Epson Cartridge		✓		Normal electronic equipment.	
840	15-0-222-600-122-122-2-6	52508	7/1/2005	NATIONAL AUDIO-VISUAL SUPPLY	\$2,607.50	\$2,607.50	The invoice indicates the payment is for purchase of 2 CD/DVD duplicators and 2 digital voice recorder		✓		Normal electronic equipment.	
841	15-0-222-600-122-122-2-6	52509	7/1/2005	RAY SUPPLY	\$520.40	\$520.40	The invoice indicates the payment is for purchase of 150 video cassettes.		✓		Normal electronic equipment.	
842	15-0-222-600-610-9901-1-6	52514	7/1/2005	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$2,520.66	\$2,959.44	The invoice indicates the payment is for purchase of 1 portable DVD player, 2 flat screens and other misc. supplies .		✓		Equipment used for operations.	

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843	15-0-240-600-610-9904-4-6	52521	7/1/2005	PAPER MART, INC	\$3,401.74	\$3,401.74	The invoice indicates the payment is for purchase of 128 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
844	15-0-240-600-610-9903-3-6	52522	7/1/2005	PAPER MART, INC	\$7,935.15	\$7,935.15	Payment for more than 350 cases of copy papers.		✓		Admin supplies used in day-to-day operations.	
845	15-0-240-600-610-9908-8-6	52523	7/1/2005	PAPER MART, INC	\$3,956.00	\$5,470.79	Payment for more than 250 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
846	15-0-240-600-610-9901-1-6	52526	7/1/2005	PAPER MART, INC	\$11,454.35	\$11,454.35	Payment for more than 550 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
847	11-0-290-600-610-100-12-6	52528	7/1/2005	PAPER MART, INC	\$11,908.70	\$35,667.90	Payment for 1500 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
848	11-0-290-600-610-100-12-6	52528	7/1/2005	PAPER MART, INC	\$3,419.20	\$35,667.90	Payment for 160 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
849	15-0-240-600-610-9915-15-6	52529	7/1/2005	PAPER MART, INC	\$3,489.35	\$3,489.35	Payment for 150 cases of copy papers		✓		Admin supplies used in day-to-day operations.	
850	15-0-240-600-610-9902-2-6	52580	7/1/2005	MICRO BIO-MEDICS, INC	\$1,801.44	\$1,801.44	The invoice indicates the payment is for purchase of vital spot Monitor and stand.			✓	The usage of this equipment is questionable is does the price.	
851	15-0-240-600-610-9902-2-6	52614	7/1/2005	ALLIED OFFICE PRODUCTS	\$4,785.54	\$4,785.54	The invoice indicates that the payment is for 6 black chairs and other misc. supplies		✓		School and office furniture.	
852	15-0-240-600-610-9902-2-6	52614	7/1/2005	ALLIED OFFICE PRODUCTS	\$4,785.54	\$4,785.54	The invoice indicates that the payment is for 6 black chairs and other misc. supplies		✓		Furniture and supplies with reasonable prices.	
853	15-0-222-600-122-122-2-6	52619	7/1/2005	ALLIED OFFICE PRODUCTS	\$21,508.63	\$23,198.54	Misc. supplies, such as Xerox inks, USB storage drive, memory sticks and etc.		✓		Admin supplies used in day-to-day operations.	
854	15-0-222-600-122-122-2-6	52619	7/1/2005	ALLIED OFFICE PRODUCTS	\$21,508.63	\$23,198.54	Misc. supplies, such as Xerox inks, USB storage drive, memory sticks and etc.		✓		Admin supplies used in day-to-day operations.	
855	11-0-290-600-610-100-12-6	52628	7/1/2005	ALLIED OFFICE PRODUCTS	\$2,043.46	\$2,099.14				✓	Documentation Not Provided.	
856	11-0-290-600-610-100-12-6	52628	7/1/2005	ALLIED OFFICE PRODUCTS	\$2,043.46	\$2,099.14				✓	Documentation Not Provided.	
857	15-190-100-320-105-9910-10-6	52804	8/30/2005	N.J. PERFORMING ARTS CENTER	\$4,690.00	\$4,690.00	Invoice indicates that the payment is for New Jersey Performance Arts Center Residence Program, including breakfast, workshops, performances and classes.			✓	This workshop appears to be unnecessary.	
858	15-190-100-320-105-9910-10-6	52805	8/30/2005	EIRC	\$330.00	\$330.00	Registration for Symposium for the arts; Mini Model Congress and Rogate school		✓		Student Activities fees.	
859	15-0-240-600-610-9902-2-6	52857	8/31/2005	STEWART INDUSTRIES	\$13,912.60	\$13,912.60	Toners and Inks for all copy machines in Emerson High School		✓		Admin supplies used in day-to-day operations.	
860	15-0-222-600-610-9908-8-6	52858	8/31/2005	APPLE COMPUTER, INC	\$29,276.00	\$29,596.00	Invoice indicates that the payment is for 6 Apple Adaptors, 5 CD ROMs, 50 extra portable adaptors, 6 Apple Powerbook Combos and other Apple computer supplies.		✓		Computers and supplies used for school.	

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861	11-0-221-500-580-198-12-6	52861	8/31/2005	NELSON BAEZ ASSOCIATES INC.	\$2,350.00	\$2,350.00	Professional fee paid for services rendered to provide 2 and half day workshop for the retreat in Connecticut.			✓	Out of state administrative retreat	
862	11-0-240-800-890-198-12-6	52863	8/31/2005	SIMPLY DELICIOUS CATERING	\$628.05	\$628.05	Breakfast for new teacher's orientation.	✓			Catering for new teachers.	
863	11-0-230-890-890-101-12-6	52869	8/31/2005	URBAN SCHOOLS SUPERINTENDENTS OF NJ	\$4,000.00	\$4,000.00	05-06 membership for Urban Schools Superintendents of New Jersey		✓		Membership with an educational association.	
864	11-0-262-420-422-125-12-6	52887	8/31/2005	MAX ADAMO CONSTRUCTION INC	\$2,850.00	\$2,850.00	Removal and Replacement of concert patio. (related to Ottmar Liebert concert)			✓	Fund-raising concert for Jose Marti School culture center	Not related to conference, was done as a result of damages to property during renovation to Veterans School.
865	15-0-222-300-105-9903-3-6	52894	8/31/2005	PROMEDIA TECHNOLOGY SERVICES	\$717.45	\$2,000.00	Repairs to computers.		✓		Computer repairs.	
866	15-0-240-600-610-9902-2-6	52907	9/2/2005	AMERICO'S PIZZERIA	\$2,100.00	\$2,100.00	Food ordered for "Today's Men Celebration" activity.	✓			Food provided for a celebration event.	
867	11-0-230-890-890-101-12-6	52951	9/2/2005	ROYAL PRINTING SERVICE	\$2,545.00	\$2,545.00	1000 copies of Code of Conduct brochures		✓		Printing code of conduct.	
868	15-0-240-600-610-9905-5-6	52956	9/2/2005	MAMA'S BAGELS	\$2,500.00	\$2,500.00	Faculty and Staff welcome back breakfast.	✓			Food for faculty and staff	
869	15-0-222-600-610-9910-10-6	52961	9/2/2005	WORLD BOOK, INC.	\$1,708.25	\$1,708.25	Sets of various educational disks		✓		Normal educational materials.	
870	15-0-222-600-610-9910-10-6	52962	9/2/2005	DEAN EQUIPMENT & FURNITURE CO.,INC.	\$2,691.00	\$2,691.00	2 reading tables and 4 chairs.		✓		School furniture.	
871	15-0-240-600-610-9903-3-6	52973	9/19/2005	KEYSTONE APPLIANCE CO	\$1,300.00	\$1,300.00	2 air-conditioner equipped to teacher's rooms.		✓		Air-conditioners equipped to teacher's rooms.	
872	11-0-230-610-610-101-12-6	52985	9/9/2005	ALLIED OFFICE PRODUCTS	\$583.77	\$1,123.08	Various office supplies, including envelopes, and paper.		✓		Admin supplies used in day-to-day operations.	
873	11-0-230-610-610-101-12-6	52985	9/9/2005	ALLIED OFFICE PRODUCTS	\$583.77	\$1,123.08	Various office supplies, including envelopes, and paper.		✓		Admin supplies used in day-to-day operations.	
874	11-0-270-890-810-204-12-6	52996	9/9/2005	DRAGONA, ANTHONY	\$1,499.56	\$1,499.56	Reimbursement for BA's trip expense to W. Cornwall C.T. for Filemaker Conference.		✓		This out-of-state conference was approved by NJDOE.	Reimbursement for two district approved activities, FileMaker Developer Conference in Phoenix, AZ and Districts Administrative Retreat in West Cornwall, CT.
875	11-0-221-500-580-198-12-6	53006	9/9/2005	TORTORELLA, LAURIE	\$1,834.91	\$1,834.91	Reimbursement to Vice Superintendent for expenses incurred while attending NJASA conference at Princeton University.		✓		The district is a member of NJASA.	
876	11-0-251-340-340-200-12-6	53018	9/9/2005	SCANTRON	\$1,505.20	\$2,055.20	Parscore Test Scoring and Grade book Software and training.		✓		Scoring software and related training.	
877	11-0-221-320-321-119-12-6	53019	9/9/2005	PAUL TERRY OFFICE FURNITURE	\$2,350.00	\$2,350.00	L-shape desk purchased by BOE.		✓		Office furniture for district office.	
878	11-0-221-320-321-119-12-6	53020	9/9/2005	PAUL TERRY OFFICE FURNITURE	\$1,050.00	\$1,050.00	L-shape desk purchased by BOE.		✓		Office furniture for district office.	



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879	15-0-240-600-610-9909-9-6	53023	9/9/2005	HOLT RINEHART AND WINSTON INC	\$81.89	\$34,474.64	Sets of textbooks purchased by Roosevelt School.		✓		These textbooks are included in the district's approved Curriculum Guide.	
880	15-0-222-600-122-122-2-6	53063	9/13/2005	DELL MARKETING L.P.	\$1,828.46	\$1,828.46	2 Dell USB server power and replacement batteries used for servers as backup power to protect against power outage.		✓		Computer Supplies.	
881	11-0-251-340-340-204-12-6	53065	9/13/2005	MORTIMER CONSULTING ASSOC.	\$5,125.00	\$5,125.00	Meetings with DOE personnel on 8/25 and 9/15 of 2005. These meetings and services have to do with projecting student enrollment and facility capabilities.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
882	11-0-230-339-339-101-12-6	53066	9/13/2005	FURIA RUBEL COMMUNICATIONS,INC	\$21,516.89	\$21,516.89	Website Development			✓	Website development cost appears to be high.	
883	11-0-270-890-810-204-12-6	53067	9/13/2005	TOTAL AQUATICS	\$1,750.00	\$1,750.00	Maintenance for fish tanks in schools.	✓			Maintenance for fish tanks in schools.	Extension of Science class laboratory in the school.
884	11-0-230-590-590-101-12-6	53068	9/13/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Advertisement for 40th Anniversary.	✓			Advertisements for a 40th Anniversary.	
885	11-0-270-890-810-204-12-6	53069	9/13/2005	TRINITY CONFERENCE CENTER	\$9,268.00	\$9,268.00	Hotel expense incurred for Admin Retreat in Connecticut.			✓	Out of state administrative retreat	
886	15-0-222-600-122-122-2-6	53070	9/13/2005	THOMSON GALE	\$3,175.00	\$3,175.00	Online education database		✓		An online database used for educational purposes.	
887	11-0-252-340-340-122-12-6	53086	9/13/2005	CHANCERY SOFTWARE, LTD	\$3,524.96	\$3,524.96	Technical support for computers in schools		✓		Technical support for computers in schools.	
888	11-0-221-500-580-122-12-6	53087	9/13/2005	RAS TECHNOLOGY CONSULTANTS	\$3,053.75	\$16,150.00	PowerSchool Technical support service to all schools in the district		✓		School management system technical support.	
889	11-0-221-500-580-122-12-6	53087	9/13/2005	RAS TECHNOLOGY CONSULTANTS	\$1,116.25	\$16,150.00	PowerSchool Technical support service to all schools in the district.		✓		School management system technical support.	
890	11-0-221-500-580-200-12-6	53091	9/13/2005	TORTRELLA, LAURIE	\$801.00	\$801.00	Reimbursement to Superintendent for conference "Keeping the Promise; Maximizing Achievement across the Curriculum" in Atlantic City.		✓		Sponsored by the NJDOE.	
891	11-0-290-600-610-100-12-6	53106	9/14/2005	ALLIED OFFICE PRODUCTS	\$836.00	\$920.00	400 pocket expandable files		✓		Admin supplies used in day-to-day operations.	
892	11-0-290-600-610-100-12-6	53106	9/14/2005	ALLIED OFFICE PRODUCTS	\$836.00	\$920.00	400 pocket expandable files		✓		Admin supplies used in day-to-day operations.	
893	11-0-230-590-590-101-12-6	53133	9/14/2005	DIMENSON, INC.	\$475.00	\$475.00	Advertisement on newspaper for "No Child Left Behind" program		✓		No Child Left Behind program advertising.	
894	11-0-230-590-590-101-12-6	53133	9/14/2005	DIMENSON, INC.	\$475.00	\$475.00	Advertisement on newspaper for "No Child Left Behind" program		✓		No Child Left Behind program advertising.	
895	15-0-240-600-610-9902-2-6	53147	9/14/2005	PREMIER SCHOOL AGENDA'S	\$6,040.00	\$6,040.00		✓			Documentation Not Provided.	
896	11-0-240-600-610-204-12-6	53160	9/14/2005	PCMALLGOV	\$1,110.66	\$1,110.66	1 Photoshop for PC and 1 Photoshop for Mac		✓		Photoshop for photography class.	
897	15-0-240-600-610-9914-14-6	53164	9/14/2005	LYNN CARD COMPANY	\$87.50	\$87.50	100 Cards		✓		Admin supplies.	
898	15-0-240-600-610-9901-1-6	53189	9/19/2005	OLD NATIONAL BANK	\$4,980.00	\$46,788.00	Payment for rent of copiers in all schools in the district for period August-November 2005.			✓	Copiers used for day to day operation.	



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899	11-0-262-420-421-125-12-6	53190	9/19/2005	HUFNAGEL LANDSCAPE CONTRACTORS, INC.	\$11,414.96	\$16,296.66	Landscaping for Jose Marti School for year 2005-06		✓		Facilities maintenance.	
900	11-0-262-420-421-125-12-6	53191	9/19/2005	STEWART INDUSTRIES	\$44,051.00	\$148,678.00	First payment for lease agreement for copiers and maintenance service		✓		Copiers and regular maintenance.	
901	11-0-230-331-331-101-12-6	53198	9/20/2005	KRIVIT & KRIVIT, P.C.	\$32,302.00	\$32,302.00	Performance fee paid to lawyer firm for searching for potential funds			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
902	11-0-221-320-320-200-12-6	53234	9/20/2005	COLLEGE BOARD-AP MSRO WORKSHOPS	\$450.00	\$450.00	Payment for Administrator's registration of College Board's Forum 2005.		✓		Reasonably priced conference to assist high school student in getting into college.	
903	11-0-240-500-440-200-12-6	53236	9/20/2005	MAMA'S BAGELS	\$825.80	\$825.80	Breakfast for 195 people in Jose Marti School. About \$4/person.		✓		Food for students and teachers at reasonable prices.	
904	11-0-240-500-440-200-12-6	53239	9/20/2005	MAMA'S BAGELS	\$318.00	\$318.00	Breakfast for 75 people in Veteran's School. About \$4/person.		✓		Food for students and teachers at reasonable prices.	
905	11-0-230-890-890-101-12-6	53244	9/20/2005	THE HUDSON REPORTER	\$947.47	\$947.47	Advertisement on newspaper for "No Child Left Behind" program		✓		No Child Left Behind program advertising.	
906	15-0-222-600-122-122-14-6	53247	9/20/2005	HOLT RINEHART AND WINSTON INC	\$4,560.00	\$6,323.60	Sets of various textbooks		✓		These textbooks are included in the district's approved Curriculum Guide.	
907	15-0-218-320-105-9909-9-6	53258	9/20/2005	MOTIVATIONAL PRODUCTIONS	\$973.00	\$973.00	Payment for Assembly Program, including 3 shows, 2 codes of honor and 1 pressure point		✓		Expense related to violence awareness week activities.	
908	11-0-230-890-890-101-12-6	53265	9/20/2005	HUDSON COUNTY SUPERINTENDENT'S ASSOC	\$1,600.00	\$1,600.00	Assessment due from Hudson County Superintendent's Association.		✓		Membership with an educational association.	
909	11-0-230-331-331-101-12-6	53286	9/20/2005	MASTRIANI, JAMES W.	\$600.00	\$600.00	Arbitration service regarding disagreement between BOE and an employee.		✓		The district must pay for legal fees to defend its employees in work related matters.	
910	15-0-240-600-610-9914-14-6	53287	9/20/2005	LITTLE FALLS TROPHY & ENGRAVING, INC	\$1,000.00	\$1,000.00	100 trophies as student awards.		✓		Student awards.	
911	15-0-240-500-580-9902-2-6	53299	9/20/2005	GATEWAY CLEANERS	\$1,864.50	\$1,864.50	Uniforms for Choir and marching band.		✓		Student Uniforms.	
912	15-0-222-300-105-9909-9-6	53300	9/20/2005	PROMEDIA TECHNOLOGY SERVICES	\$1,210.81	\$3,700.00	Repair for I-Book computer		✓		Repair to computers at a reasonable amount.	
913	11-0-270-890-810-204-12-6	53330	9/20/2005	ASBURY PARK PRESS	\$1,783.70	\$1,783.70	Advertisements on newspapers for Ottmar Liebert concert			✓	Fund-raising concert for Jose Marti School culture center.	
914	11-0-270-890-810-204-12-6	53331	9/20/2005	THE RECORD	\$1,923.60	\$1,923.60	Advertisements on newspapers for Ottmar Liebert concert			✓	Fund-raising concert for Jose Marti School culture center.	
915	11-0-270-890-810-204-12-6	53332	9/20/2005	STAR LEDGER	\$2,129.28	\$2,129.28	Advertisements on newspapers for Ottmar Liebert concert			✓	Fund-raising concert for Jose Marti School culture center.	
916	11-0-290-890-890-204-12-6	53333	9/20/2005	EL MUNDO DE HOY	\$3,000.00	\$3,000.00	Advertisements for Back to School Night activity			✓	Advertisements for a Back to School Night activity.	
917	11-0-270-890-810-204-12-6	53334	9/20/2005	THE HUDSON REPORTER	\$718.40	\$718.40	Advertisements on newspapers for Ottmar Liebert concert			✓	Fund-raising concert for Jose Marti School culture center.	
918	11-0-270-890-810-204-12-6	53352	9/21/2005	ROYAL PRINTING SERVICE	\$1,780.00	\$1,780.00	7000 postcards for Ottmar Liebert Concert			✓	Fund-raising concert for Jose Marti School culture center	
919	11-0-290-600-610-122-12-6	53354	9/21/2005	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$2,879.36	\$3,019.54	1 DVD duplicator, 1 Canon printer and 1 Canon Camera		✓		Equipment used for operations.	
920	11-0-290-600-610-122-12-6	53356	9/21/2005	HUDSON CAMERA CORP	\$834.18	\$834.18	Camera supplies and photo paper.		✓		Camera supplies and photo paper used for student IDs and photography class.	

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921	15-402-100-600-610-9901-1-6	53362	9/21/2005	STAN'S SPORT CENTER	\$1,715.00	\$1,715.00	Invoice indicates 50 T-shirts, 20 shorts, 2 tennis scorebooks, 25 boxes of tennis ball 20 knee pads and 20 Tachikana balls were purchased by Union Hill High School		✓		This is included as part of the costs of the athletics program.	
922	15-402-100-600-610-9901-1-6	53363	9/21/2005	STAN'S SPORT CENTER	\$6,863.00	\$6,863.00	Invoice indicates 7 hooded sweaters, 2 stop watches, 7 NIKE sneakers, 60 Russell Mock T'Neck, 24 footballs and 10 Mesh Jerseys were purchased by Union Hill High School.		✓		This is included as part of the costs of the athletics program.	
923	15-402-100-600-610-9901-1-6	53364	9/21/2005	STAN'S SPORT CENTER	\$2,896.80	\$2,896.80	Invoice indicates 30 Arsenal Jerseys, 20 NIKE tennis shoes, 20 Navy shorts and 20 ADIDAS tennis shoes were purchased by Union Hill High School.		✓		This is included as part of the costs of the athletics program.	
924	15-0-240-600-610-9901-1-6	53365	9/21/2005	ROYAL PRINTING SERVICE	\$1,165.00	\$1,165.00	2000 H-8 student academic achievement folders.		✓		Admin supplies used in day-to-day operations.	
925	15-0-240-600-610-9906-6-6	53366	9/21/2005	KEYSTONE APPLIANCE CO	\$1,050.00	\$1,050.00	1 air conditioner and 1 electronic self clean stove.		✓		Facilities equipment.	
926	15-0-240-300-105-9909-9-6	53379	9/21/2005	COMMAND RADIO	\$168.65	\$168.65	Security radios repairs.		✓		Security radios repair.	
927	11-0-221-500-590-110-12-6	53380	9/21/2005	BNOS SANZ	\$21,900.00	\$109,500.00	Kindergarten tuition payment for May and June for 15 children at \$730 each.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
928	11-0-221-500-590-110-12-6	53380	9/21/2005	BNOS SANZ	\$10,950.00	\$109,500.00	Kindergarten tuition payment for October for 15 children at \$730 for each.		✓		An Outsourced Kindergarten vendor is used because the district does not have enough space in their current facilities to accommodate the children.	
929	15-0-240-600-610-9902-2-6	53399	9/22/2005	SOUTH-WESTERN EDUCATIONAL PUBLISHING	\$1,756.89	\$6,235.59	Various sets of textbooks purchased by Emerson High School.		✓		These textbooks are included in the district's approved Curriculum Guide.	
930	15-0-240-600-610-9902-2-6	53423	9/22/2005	ASCD	\$1,959.30	\$2,195.00	100 books titled " Great Picture-Education Is Everyone's Business" to support professional development plan for instructional staff.		✓		Textbooks for students.	
931	11-0-221-500-590-110-12-6	53428	9/23/2005	UNION CITY DAY CARE PROGRAM INC	\$109,500.00	\$547,500.00	Kindergarten tuition payment for May and June for 75 children at \$730 for each.		✓		Outsourced Kindergarten vendor is used because the district does not have enough facilities to accommodate the kids.	
932	11-0-221-500-590-110-12-6	53429	9/23/2005	UNION CITY DAY CARE 2	\$154,061.00	\$534,360.00	Kindergarten tuition payment for April and May for 61 children at \$730 for each		✓		Outsourced Kindergarten vendor is used because the district does not have enough facilities to accommodate the kids.	
933	11-0-290-600-610-204-12-6	53430	9/23/2005	STEWART INDUSTRIES	\$1,671.58	\$1,671.58	Supplies for copiers in schools.		✓		Admin supplies are used for the day-to-day operations.	
934	11-0-290-890-890-100-12-6	53432	9/23/2005	IRIZARRY, CHRISTOPHER	\$420.51	\$420.51	Food for Board Meeting.	✓			Food prepared for Board meeting.	

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935	15-0-240-600-610-9902-2-6	53433	9/23/2005	PAPER MART, INC	\$824.00	\$824.00	Items to support the student relations forms and graduation: colored paper.		✓		Admin supplies used in day-to-day operations.	
936	11-0-230-590-590-101-12-6	53458	9/27/2005	ROYAL PRINTING SERVICE	\$9,700.00	\$9,700.00	15,100 copies of a school newsletter, half in English and half in Spanish, 4 colors.		✓		Required communication to the community.	
937	15-0-240-600-610-9909-9-6	53468	9/27/2005	PATHMARK STORES, INC.	\$684.89	\$2,455.82	Supplies for the parent workshop. Snacks and drinks.	✓			Snacks and drinks for parent workshop.	
938	15-0-240-600-610-9909-9-6	53468	9/27/2005	PATHMARK STORES, INC.	\$624.39	\$2,455.82	Supplies for the parent workshop. Snacks and drinks.	✓			Snacks and drinks for parent workshop.	
939	11-0-290-600-610-122-12-6	53472	9/27/2005	A PHOTO IDENTIFICATION	\$625.02	\$625.02	PVC Ultra cards and YMCKO ELTRON Ribbons used for the student photo IDs.		✓		Student IDs.	
940	11-0-290-600-610-122-12-6	53473	9/27/2005	DISC MAKERS	\$640.00	\$640.00	Paper sleeves, CDs and ink used for a CD burner		✓		Admin supplies used in day-to-day operations.	
941	15-0-222-600-122-122-14-6	53475	9/27/2005	FOLLETT LIBRARY RESOURCES	\$2,432.28	\$2,439.05	196 titles in audio books.		✓		Library books.	
942	15-0-240-600-610-9902-2-6	53487	9/27/2005	ALLIED OFFICE PRODUCTS	\$1,452.48	\$1,452.48	4 office chairs and 4 file cabinets.		✓		School and office furniture.	
943	15-0-240-600-610-9902-2-6	53487	9/27/2005	ALLIED OFFICE PRODUCTS	\$1,452.48	\$1,452.48	4 office chairs and 4 file cabinets.		✓		School and office furniture.	
944	11-0-262-420-421-125-12-6	53488	9/27/2005	LAWN,MULLIN & GOOD INTERNATIONAL LTD	\$1,500.00	\$1,500.00	Security survey/threat assessment and technical evaluation survey - 10 hours at \$150/hour.		✓		Evaluations of the districts security.	
945	15-0-240-300-320-9902-2-6	53489	9/27/2005	CARD DATA SYSTEMS	\$1,557.00	\$1,557.00	Support contract for 9/05 - 8/06 school year for the ID machine system.		✓		Student IDs and the support contract.	
946	11-0-230-340-340-198-12-6	53505	9/27/2005	TEACHERS-TEACHERS.COM, INC	\$3,950.00	\$3,950.00	Teachers.com annual membership fee 10/20/05-10/19/06. Website for job recruiting.		✓		Job recruiting software	
947	11-0-230-320-320-198-12-6	53507	9/27/2005	HUDSON COUNTY PRO.DEV.CONSORTIUM	\$1,000.00	\$1,000.00	Annual consortium membership for 05-06 school year		✓		The consortium helps the school district obtain supplies at cheaper prices than it would get on its own.	
948	15-0-222-600-610-9910-10-6	53509	9/27/2005	DEMCO INC	\$5,424.35	\$5,972.22	Laminate packs, accu cut shape die sets, fold up display, clips, shelf tape, etc.		✓		These items are used in library.	
949	15-402-100-600-610-9901-1-6	53532	9/27/2005	STAN'S SPORT CENTER	\$3,953.60	\$3,953.60	Jerseys, practice pants, shoulder pads, shin guards, soccer balls, shorts, etc		✓		This is included as part of the costs of the athletics program.	
950	15-402-100-600-610-9901-1-6	53533	9/27/2005	STAN'S SPORT CENTER	\$7,189.20	\$7,189.20	Knee pads, pants, helmets, mouthpieces, etc		✓		This is included as part of the costs of the athletics program.	
951	15-0-240-600-610-9906-6-6	53535	9/27/2005	COMMAND RADIO	\$2,051.25	\$2,051.25	Security radios for staff.		✓		Items used for operations.	
952	15-0-240-600-610-9906-6-6	53537	9/27/2005	KEYSTONE APPLIANCE CO	\$750.00	\$750.00	6 tornado fans at \$125 each.		✓		Facilities equipment.	
953	11-0-270-890-810-204-12-6	53550	9/27/2005	JOHNSON'S RESTAURANTE EQUIPMENT, INC	\$19,146.96	\$19,146.96	Drainage rack, frying pans, cart, coffee machine, etc		✓		Admin supplies used in day-to-day operations.	

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954	11-0-222-600-611-204-12-6	53552	9/27/2005	MORTIMER CONSULTING ASSOC.	\$1,949.23	\$1,949.23	Meetings with DOE personnel on 8/25 and 9/15 of 2005. These meetings and services have to do with projecting student enrollment and facility capabilities.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
955	11-0-230-590-590-101-12-6	53553	9/27/2005	LA NOTICIA	\$3,600.00	\$3,600.00	Newspaper advertisement for hurricane Katrina, BOE welcome and Also for Early Childhood program			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
956	11-0-251-340-340-204-12-6	53554	9/27/2005	THE SUPPORT GROUP, INC.	\$1,500.00	\$1,500.00	Filemaker Pro test score database development and onsite consultation.		✓		The Filemaker system is used for the daily functions and records retention of the district.	
957	15-0-240-600-610-9909-9-6	53557	9/28/2005	ORIENTAL TRADING CO INC	\$232.43	\$232.43	Suede like bean bag chairs and Halloween activity pads	✓			Items used for a holiday celebration.	
958	15-0-222-600-122-122-5-6	53561	9/28/2005	SCOTT FORESMAN	\$4,200.00	\$4,200.00	Fluency coach network version. Per the Business Administrator - all elementary schools use this online language coach.		✓		Materials used for language education.	
959	11-0-230-340-340-198-12-6	53570	9/28/2005	POSSIBLE SOLUTIONS INC	\$640.00	\$640.00	Training and programming of job posting database.		✓		Searching for qualified staff.	
960	11-0-230-340-340-198-12-6	53571	9/28/2005	SCHOOL BASE	\$32,000.00	\$34,020.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
961	15-0-222-500-520-9905-5-6	53572	9/28/2005	TELE-MEASUREMENTS, INC	\$6,500.00	\$16,941.40	Hudson and Gilmore schools computer equipment - servers.		✓		IT infrastructure.	
962	11-0-270-890-810-204-12-6	53575	9/28/2005	MOUNT VERNON GROUP ARCHITECTS	\$16,000.00	\$16,000.00	Demographic enrollment projections and Building/site analysis.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
963	15-0-240-600-610-9902-2-6	53586	9/29/2005	STEWART INDUSTRIES	\$1,862.00	\$2,129.50	Ink for copiers.		✓		Admin supplies used in day-to-day operations.	
964	11-0-290-600-610-122-12-6	53600	9/29/2005	REYES, LUIS	\$480.00	\$480.00	6 TVs repaired at 80/each.		✓		Repairs to equipment.	
965	11-0-290-600-610-100-12-6	53605	10/6/2005	STEWART INDUSTRIES	\$1,660.80	\$1,660.80	5 Toner cartridges at \$310/each and 1 developer at \$109/each.		✓		Admin supplies used in day-to-day operations.	
966	15-0-240-500-580-9902-2-6	53607	10/6/2005	KEY CLUB	\$473.00	\$473.00	Dues for 40 students and 3 advisors.		✓		Membership Dues.	This is a school club that requires membership
967	15-0-240-600-610-9909-9-6	53612	10/6/2005	K & K TROPHY MART	\$183.75	\$183.75	35 "Student of the month" trophies at \$5.25/each.		✓		Student awards.	
968	11-0-240-800-890-198-12-6	53613	10/6/2005	AGRESTA, EDMUND	\$3,000.00	\$3,000.00	New teacher program and orientation. Conferences with administrators concerning teachers.			✓	The need for a consultants expertise in bringing in newly hired teachers needs further analysis.	
969	15-0-240-600-610-9908-8-6	53616	10/6/2005	PRIME TIME SIGNS	\$350.00	\$350.00	100 hall passes.		✓		Hall passes enable staff to keep track of students.	
970	15-0-240-500-580-9902-2-6	53621	10/6/2005	HUDSON CAMERA CORP	\$1,320.00	\$1,320.00	Repairs to the cameras for the photography class - 10 cameras, 9 at \$130 each and 1 at \$150.		✓		Repairs to the photography class equipment.	
971	12-0-100-731-0-200-12-6	53629	10/6/2005	DELL MARKETING L.P.	\$2,738.58	\$2,738.58	1 Dell computer and accessories		✓		Computers used for operations.	
972	15-402-100-600-610-9901-1-6	53630	10/6/2005	STAN'S SPORT CENTER	\$5,674.20	\$5,674.20	Soccer shoes, soccer balls, shirts, briefs, shoes, etc.		✓		This is included as part of the costs of the athletics program.	

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973	15-402-100-600-610-9901-1-6	53631	10/6/2005	STAN'S SPORT CENTER	\$2,575.20	\$2,575.20	Athletic tape, splints, braces, etc.		✓		This is included as part of the costs of the athletics program.	
974	15-0-240-500-580-9902-2-6	53637	10/6/2005	PATHMARK STORES, INC.	\$710.10	\$4,118.93	Groceries purchase	✓			Purpose of the items is undetermined.	
975	15-190-100-320-105-9910-10-6	53645	10/6/2005	MOTIVATIONAL PRODUCTIONS	\$720.00	\$720.00	A student assembly called pressure points for violence awareness week.		✓		Expense related to violence awareness week activities.	
976	15-0-240-600-610-9902-2-6	53652	10/6/2005	ASCD	\$2,028.53	\$2,842.50	Qualities of effective teachers - items to support the professional development plan for teachers.		✓		Items used to support teacher's professional development.	
977	15-0-240-600-610-9901-1-6	53661	10/6/2005	STAN'S SPORT CENTER	\$2,100.00	\$2,100.00	70 Holloway jackets with front logo and back paint logo.		✓		Uniforms for staff are in the collective bargaining agreement.	
978	11-0-221-500-580-122-12-6	53671	10/6/2005	VERIZON NETWORK INTEGRATION	\$13,945.95	\$30,000.00	ATM dedicated internet access at \$2500/month for 1 year.		✓		Internet access.	
979	11-0-270-890-810-204-12-6	53672	10/6/2005	STEPPIN' OUT MAGAZINE	\$1,040.00	\$1,040.00	Advertisement in stepping out magazine - 1/2 page at 260/day for 4 days. Ottmar Liberty and Luna Negara concert advertisement.			✓	Fund-raising concert for Jose Marti School culture center.	
980	11-0-270-890-810-204-12-6	53673	10/6/2005	VIACOM OUTDOOR	\$2,550.00	\$2,550.00	Advertisement on viacom billboard for Ottmar Liberty and Luna Negara concert.			✓	Fund-raising concert for Jose Marti School culture center.	
981	15-0-223-600-610-9909-9-6	53674	10/6/2005	SCHOOL SPECIALTY	\$2,118.37	\$2,406.18	5 porcelain markers boards at \$470/each, 2 wall screens, report covers and pocket portfolios.			✓	Certain admin supplies appear expensive.	
982	12-0-230-730-730-142-12-6	53683	10/7/2005	STAN'S SPORT CENTER	\$2,250.00	\$2,250.00	50 ASIC track uniforms.		✓		This is included as part of the costs of the athletics program.	
983	15-0-240-600-610-9909-9-6	53685	10/11/2005	REMINDER BAND	\$1,372.50	\$1,372.50	Navy blue peace reminder bands.	✓			Giveaways for Peace day and earth day.	
984	15-0-222-600-610-9915-15-6	53698	10/14/2005	FOLLETT LIBRARY RESOURCES	\$6,782.16	\$7,203.01	Numerous books and items for the library.		✓		Library books.	
985	15-0-222-600-610-9915-15-6	53699	10/14/2005	HEINEMANN LIBRARY	\$645.50	\$970.50	Encyclopedias for 1st and 2nd grade.		✓		Library books.	
986	15-0-240-600-610-9909-9-6	53701	10/14/2005	LA GRAN VIA BAKERY	\$705.10	\$1,600.00	Purchases for parent workshops. Bakery items.	✓			Snacks and drinks for parent workshop.	
987	15-0-222-600-122-122-2-6	53709	10/14/2005	FOLLETT SOFTWARE CO	\$1,383.54	\$1,383.54	Destiny manager solution to integrate the library and textbook management software into one database to facilitate the accurate tracking of books on loan.		✓		The integrated book management system is used for better tracking of school property on loan.	
988	15-0-240-600-610-9915-15-6	53722	10/14/2005	PEOPLES PUBLISHING GROUP INC.	\$2,673.99	\$2,698.30	NJ Measure Up Math and LAL ASK 5 Tests. These were purchased to help acquaint the teachers with the NJ ASK test format for next year.		✓		Training teachers to become familiar with the specific assessment tests.	
989	11-0-270-890-810-204-12-6	53723	10/14/2005	BANANA SOUND PRODUCTIONS	\$3,012.50	\$3,012.50	Equipment rentals for the Ottmar Leibert & Luna Negara concert. Mixing console, keyboards, amp, etc.			✓	Fund-raising concert for Jose Marti School culture center	
990	11-0-290-600-610-122-12-6	53724	10/14/2005	B & H PHOTO-VIDEO, INC	\$3,404.80	\$3,404.80	Digital camcorder and digital camera with warranties. These items are for the High School Video production class.		✓		Items are used in Video Production class.	

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991	15-0-222-600-122-122-2-6	53737	10/14/2005	FOLLETT SOFTWARE CO	\$355.05	\$355.05	Barcode labels to maintain text inventory for new books.		✓		Items are used in keeping track of the schools books.	
992	15-0-222-600-610-9915-15-6	53749	10/14/2005	CAPSTONE PRESS	\$1,682.00	\$1,700.95	Numerous library books for the Veterans Memorial school library.		✓		Library books.	
993	15-0-240-600-610-9909-9-6	53758	10/14/2005	PRESENTATION SYSTEMS INC.	\$2,639.35	\$6,595.00	1 poster printer at \$4000, 1 laminator at \$1200, 1 12 pack of paper at \$1200 and 1 dual sided lamination at \$240.		✓		Equipment for print shop in library. Some equipment appears expensive.	
994	11-0-251-340-340-201-12-6	53759	10/14/2005	MOTIVATIONAL PRODUCTIONS	\$1,588.00	\$1,588.00	4 shows of Pressure Points for violence awareness week.		✓		Expense related to violence awareness week activities.	
995	15-0-240-500-580-9902-2-6	53762	10/14/2005	VICTOR'S HOUSE OF MUSIC	\$670.00	\$2,000.00	Instrument repairs on 10 trumpets, 6 flutes, and 8 clarinets.		✓		Repair of the schools musical instruments.	
996	11-0-221-500-580-114-12-6	53778	10/14/2005	ENGAGED LEARNING SOLUTIONS	\$1,000.00	\$1,000.00	A consultant to train teachers on how to better teach special educate students.		✓		Teachers training.	
997	15-0-240-800-890-9902-2-6	53789	10/14/2005	PAPER MART, INC	\$970.20	\$970.20	15 cases of paper at 65 each for production of the school newspaper.		✓		Admin supplies used in day-to-day operations.	
998	11-0-230-590-590-101-12-6	53796	10/14/2005	FURIA RUBEL COMMUNICATIONS,INC	\$24,754.50	\$24,754.50	Website redevelopment.			✓	Website development cost appears to be high.	
999	11-0-230-890-890-101-12-6	53801	10/14/2005	ROYAL PRINTING SERVICE	\$9,780.00	\$9,780.00	Progress reports for grades K - 12.		✓		Report Cards	
1000	11-0-230-340-340-198-12-6	53829	10/14/2005	POSSIBLE SOLUTIONS INC	\$2,880.00	\$2,880.00	18 hours at 160/hour for database corrections and enhancements.		✓		Corrections and enhancements to the districts HR database.	
1001	15-0-222-600-610-9908-8-6	53839	10/14/2005	B & H PHOTO-VIDEO, INC	\$545.50	\$572.55	Excalibur lighting kit for pictures with Santa.	✓			Lighting kits for pictures with Santa.	
1002	15-0-240-600-610-9902-2-6	53842	10/14/2005	LA GRAN VIA BAKERY	\$680.00	\$680.00	Graduation day reception for parents and students 6/28/05.			✓	Graduation reception	
1003	11-0-240-600-610-204-12-6	53860	10/14/2005	STAN'S SPORT CENTER	\$2,820.00	\$2,820.00	Ultra-sound equipment for athletic department		✓		This is included as part of the costs of the athletics program.	
1004	15-0-223-600-610-9909-9-6	53872	10/14/2005	PAPER MART, INC	\$2,230.15	\$2,230.15	100 cases of white copy paper at \$18/each and 3 cases of antique gold copy paper at \$62/each.		✓		Admin supplies used in day-to-day operations.	
1005	15-0-222-600-610-9915-15-6	53914	10/14/2005	SOPRIS WEST, INC.	\$595.64	\$595.64	Several different books on literacy and training.		✓		Library books.	
1006	15-0-240-800-890-9903-3-6	53915	10/14/2005	GREEN MEADOW'S CULTURAL EVENTS INC.	\$700.00	\$700.00	Field trip to Green Meadows Farm.		✓		Student field trip.	
1007	15-0-222-600-610-9910-10-6	53925	10/14/2005	JUNIOR LIBRARY GUILD	\$1,499.00	\$1,614.16	Various non fiction books, quizzes and labels.		✓		Library books.	
1008	11-0-252-340-340-122-12-6	53926	10/14/2005	INTEGRITY TECHNOLOGY SOLUTIONS	\$5,000.00	\$5,000.00	Sacs Cpsi Sif connect server renewal.		✓		IT infrastructure.	
1009	11-0-251-340-340-204-12-6	53930	10/14/2005	SCHOOL BASE	\$8,960.00	\$8,960.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1010	11-0-230-610-610-101-12-6	53933	10/14/2005	BOATHOUSE SPORTS	\$1,827.00	\$1,827.00	36 pullover jackets over \$51 each.		✓		This is included as part of the costs of the athletics program.	
1011	11-0-230-340-340-198-12-6	53942	10/14/2005	HUDSON COUNTY ETTC	\$800.00	\$800.00	Payment to technology trainers to conduct 1/2 day workshop on 10/17/05.		✓		Technology training.	

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1012	15-0-222-600-610-9910-10-6	53943	10/14/2005	CREATIVE COMPANY	\$1,559.50	\$1,559.50	Numerous books on weather, science, history, art, etc.		✓		Library books.	
1013	15-0-222-800-890-9910-10-6	53945	10/14/2005	WORLD ALMANAC EDUCATION	\$457.80	\$457.80				✓	Documentation Not Provided.	
1014	15-0-240-600-610-9906-6-6	53946	10/14/2005	COMMAND RADIO	\$314.25	\$314.25	Security radios for staff.		✓		Items used for operations.	
1015	15-0-222-600-610-9910-10-6	53948	10/14/2005	MARSHALL CAVENDISH	\$3,023.77	\$3,173.23	Numerous titles on history, health, etc.		✓		Library books.	
1016	11-0-221-500-580-198-12-6	53949	10/14/2005	MARY POMERANTZ ADVERTISING	\$911.08	\$1,514.14	Advertisement for a chemistry teacher position.		✓		Board policy requires to advertise new job openings.	
1017	11-0-252-340-340-122-12-6	53954	10/14/2005	FOG TECHNOLOGIES	\$799.00	\$819.00	A site license agreement for "object" which is software used to run a school database.		✓		IT infrastructure.	
1018	15-0-218-320-105-9909-9-6	53961	10/17/2005	JEDLIE CIRCUS PRODUCTIONS	\$800.00	\$800.00	Assembly for 'Bully free is the choice for me' 10.27.05 grades K-3.		✓		Student assembly.	
1019	11-0-290-600-610-100-12-6	53965	10/18/2005	JOSE MARTI CENTER OF CULTURAL EDUCATION	\$3,500.00	\$3,500.00	Tickets purchased for the Board members for the Ottmar Liebert & Luna Negara concert.			✓	Fund raising concert for Jose Marti School culture center.	
1020	11-0-290-600-610-204-12-6	53969	10/19/2005	F & E CHECK PROTECTOR SALES COMPANY	\$649.00	\$649.00	Renewal of extended warranty for a folder inserter for 10/1/05 to 9/30/06.		✓		Warranty renewal.	
1021	11-0-270-890-810-204-12-6	53974	10/19/2005	DRAGONA, ANTHONY	\$349.41	\$349.41	Reimbursements for gas, parking, picture frame and food/drinks while attending a street fair.		✓		Petty Cash expenses include expenditures for student volunteers from the Business Entrepreneurship program that were promoting the concert as a class activity.	
1022	11-0-230-331-331-101-12-6	53977	10/20/2005	LUM, DANZIS DRASCO & POSITAN, LLC	\$1,628.15	\$1,628.15	Legal fees arising from the complaint against the HR department.		✓		Legal fees arising from the complaint against the HR department.	
1023	15-0-240-600-610-9910-10-6	53985	10/20/2005	ROYAL PRINTING SERVICE	\$315.00	\$315.00	A 1 employee sign in books		✓		Employee sign-in book	
1024	15-0-222-600-610-9910-10-6	53992	10/20/2005	GARETH STEVENS	\$3,418.13	\$3,431.40	Numerous books on weather, history, careers for the Jose Marti School library.		✓		Library books.	
1025	15-0-222-600-610-9910-10-6	53993	10/20/2005	LEARNER PUBLISHING GROUP	\$1,132.07	\$1,132.19	Numerous books on science, history, countries - for the Jose Marti library.		✓		Library books.	
1026	15-190-100-320-102-9902-2-6	54000	10/20/2005	AMTNJ	\$143.00	\$143.00	Payment for a teacher attending Association of Mathematics teachers of NJ conference on 10/28/05 in Somerset, NJ.		✓		The conference provides a chance for the teachers to gain further experience and knowledge in their subject areas.	
1027	15-0-222-600-610-9910-10-6	54004	10/20/2005	RAINTREE PUBLICATIONS	\$1,835.00	\$1,967.00	Numerous books on science, history, animals, food, etc - for the Jose Marti library.		✓		Library books.	
1028	11-0-230-590-590-101-12-6	54009	10/19/2005	LA NOTICIA	\$2,700.00	\$2,700.00	3 advertisements for different functions in the district, including 1 for Early Childhood.			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
1029	11-0-213-800-890-112-12-6	54038	10/20/2005	BERGENLINE IMAGING CENTER LLC	\$400.00	\$400.00	Chest x-rays for the month of September 05.		✓		This is included as part of the services included in the Child Study Team Program.	
1030	11-0-262-420-421-125-12-6	54053	10/20/2005	BUCKLEY PETERSEN GLOBAL, INC.	\$1,800.00	\$1,800.00	Safety and security seminar.		✓		Safety and security training.	



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1031	11-0-270-890-810-204-12-6	54056	10/25/2005	VILLAGE VOICE	\$986.85	\$986.85	3 advertisements for the Ottmar concert in the village voice.			✓	Fund-raising concert for Jose Marti School culture center.	
1032	15-0-222-300-320-9906-6-6	54061	10/26/2005	MEIZNER, INC.	\$1,500.00	\$1,500.00	One day staff training for orchard software - which is student practice exercises software.		✓		Practice exercise software training.	
1033	15-0-223-600-610-9909-9-6	54065	10/25/2005	STEWART INDUSTRIES	\$1,903.80	\$1,903.80	Toners and ink.		✓		Admin supplies used in day-to-day operations.	
1034	15-190-100-320-105-9906-6-6	54069	10/25/2005	INSERVICE SOLUTIONS	\$270.00	\$270.00	Registration fees for the "Helping ELLs in the mainstream classroom" workshop.		✓		Educational workshop.	
1035	15-0-223-600-610-9906-6-6	54070	10/25/2005	PATHMARK STORES, INC.	\$1,069.16	\$3,000.00	Graduation program covers, diplomas and envelopes for kindergarten.		✓		Graduation items for kindergarten.	
1036	15-0-240-600-610-9903-3-6	54071	10/25/2005	HERMITAGE ART	\$164.97	\$169.50	Terra Nova assessment tests.		✓		Assessment tests.	
1037	15-0-218-600-610-9901-1-6	54083	10/25/2005	CTB/MCGRAW-HILL	\$2,991.81	\$6,334.00				✓	Documentation Not Provided.	
1038	15-0-218-390-390-9901-1-6	54084	10/25/2005	ACADEMY BUS TOURS INC	\$794.25	\$794.25	Field trip to Mercer County College to compete in the FBLA (Future Business Leaders of America) competition.		✓		Student field trip.	
1039	11-0-222-600-611-204-12-6	54088	10/25/2005	MORTIMER CONSULTING ASSOC.	\$1,574.44	\$1,574.44	Consultation with Bus Admin Office.			✓	Consultation with Bus Admin Office.	
1040	11-0-270-890-810-204-12-6	54089	10/25/2005	MOUNT VERNON GROUP ARCHITECTS	\$10,000.00	\$10,000.00	Demographic enrollment projections and Building/site analysis.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
1041	15-0-240-800-890-9902-2-6	54092	10/25/2005	WINCRAFT INC.	\$819.49	\$819.49	Items to support PEP rally for annual thanksgiving day game		✓		Normal School activities.	
1042	15-0-240-800-890-9902-2-6	54093	10/25/2005	ANDERSON'S	\$288.37	\$288.37	Cheer float to support squads at annual thanksgiving day parade	✓			Floats for Thanksgiving day Parade.	
1043	11-0-290-890-890-100-12-6	54105	10/25/2005	TROPICANA CASINO AND RESORT	\$1,549.00	\$1,890.00	Trip for New Jersey School Board Association annual conference held in Atlantic City		✓		The district is a member of NJSBA.	
1044	11-0-290-890-890-100-12-6	54105	10/25/2005	TROPICANA CASINO AND RESORT	\$270.00	\$1,890.00	Trip for the New Jersey School Board Association annual conference held in Atlantic City.		✓		The district is a member of NJSBA.	
1045	11-0-251-340-340-204-12-6	54108	10/26/2005	PLUMMER, DAVID	\$2,500.00	\$2,500.00	Payment is for a children's author and musician to provide literacy training for students demonstrating the importance of language, music and poetry in language arts.		✓		Literacy training to students.	
1046	11-0-251-340-340-204-12-6	54109	10/26/2005	ARCHAMBAULT, JOHN	\$3,600.00	\$3,600.00	PO indicates that this payment is for a children's author and musician to provide literacy training for students demonstrating the importance of language, music and poetry in language arts.		✓		Literacy training to students.	
1047	11-0-262-300-340-125-12-6	54117	10/27/2005	TREASURER OF WEST NEW YORK	\$5,430.00	\$5,000.00	Payment to West New York Police for security service for football games.		✓		It is required on-duty police be in place for sports events.	
1048	15-0-222-600-610-9908-8-6	54132	10/28/2005	DAVIDSON TITLES, INC	\$2,069.19	\$2,069.19	Various books purchased by Jose Marti School		✓		Library books.	



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1049	11-0-270-890-810-204-12-6	54170	10/28/2005	DRAGONA, ANTHONY	\$2,903.83	\$2,903.83	Reimbursement for NJ School Board conference in Atlantic City.		✓		The in-state conference provides a forum for administrators to see others ways of doing business and hopefully cut costs within the district.	
1050	11-0-221-610-610-119-12-6	54186	10/31/2005	SANTILLANA PUBLISHING CO INC	\$4,763.08	\$18,497.35	Classroom Kits purchased by George Washington School.		✓		Materials used for education.	
1051	11-0-221-610-610-119-12-6	54187	10/31/2005	SANTILLANA PUBLISHING CO INC	\$3,500.00	\$12,001.60	Classroom Kits purchased by Veteran Memorial School.		✓		Materials used for education.	
1052	11-0-221-610-610-119-12-6	54188	10/31/2005	SANTILLANA PUBLISHING CO INC	\$5,000.00	\$38,524.45	Classroom Kits purchased by Thomas Edison School		✓		Materials used for education.	
1053	11-0-221-610-610-119-12-6	54189	10/31/2005	SANTILLANA PUBLISHING CO INC	\$5,000.00	\$11,961.78	Classroom Kits purchased by Robert Water School		✓		Materials used for education.	
1054	11-0-221-610-610-119-12-6	54190	10/31/2005	SANTILLANA PUBLISHING CO INC	\$3,500.00	\$10,437.84	Classroom Kits purchased by Hudson School		✓		Materials used for education.	
1055	11-0-221-610-610-119-12-6	54191	10/31/2005	SANTILLANA PUBLISHING CO INC	\$3,500.00	\$6,158.80	Classroom Kits purchased by Jeffery Elementary School		✓		Materials used for education.	
1056	15-0-222-300-320-9906-6-6	54207	10/31/2005	PROMEDIA TECHNOLOGY SERVICES	\$1,538.99	\$9,300.00	Technical support for printers in schools.		✓		Printer repairs.	
1057	15-0-240-600-610-9908-8-6	54216	10/31/2005	PREMIER SCHOOL AGENDA'S	\$3,845.00	\$3,845.00		✓			Documentation Not Provided.	
1058	11-0-262-420-421-125-12-6	54225	10/31/2005	BUCKLEY PETERSEN GLOBAL,INC.	\$3,240.00	\$3,240.00	Consulting service regarding safety/security of the schools		✓		Safety and security training.	
1059	11-0-218-800-890-200-12-6	54247	11/12/2005	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$66,900.00	\$66,900.00	Tuition for 57 high school students enrolled in the pre-college academy.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
1060	15-0-222-600-610-9910-10-6	54249	11/12/2005	WORLD ALMANAC EDUCATION	\$2,165.57	\$2,188.66	Various books purchased by Jose Marti School		✓		Library books.	
1061	11-0-240-600-610-204-12-6	54264	11/3/2005	ROYAL PRINTING SERVICE	\$1,877.00	\$1,877.00	2000 DAC posters.			✓	Items appear to be unnecessary.	
1062	11-0-251-340-340-204-12-6	54265	11/3/2005	INFORMATION DESIGN, INC.	\$3,211.25	\$3,211.25	Quarterly support for Financial accounting, purchasing and budget preparation		✓		Normal operational support services.	
1063	11-0-290-890-890-204-12-6	54267	11/3/2005	TOTAL AQUATICS	\$2,100.00	\$2,100.00	Maintenance for fish tanks in schools.	✓			Maintenance for fish tanks in schools.	Extension of Science class laboratory in the school.
1064	15-0-240-300-320-9902-2-6	54271	11/3/2005	NOTIFICATION TECHNOLOGIES,INC.	\$5,382.00	\$41,839.20	Enrollment in Emergency Notification System for all students.		✓		Security system installed.	
1065	15-0-240-300-320-9905-5-6	54280	11/3/2005	SCHOOL SPECIALTY	\$2,707.82	\$2,965.48	Laminator system purchased by Hudson Elementary School.		✓		Equipment for print shop in library.	
1066	15-0-240-600-610-9902-2-6	54289	11/3/2005	ALLIED OFFICE PRODUCTS	\$1,212.85	\$1,721.25	50 boxes of envelopes.		✓		Admin supplies used in day-to-day operations.	
1067	15-0-223-600-610-9902-2-6	54295	11/14/2005	INSTITUTO CERVANTES	\$50.00	\$50.00	Individual school membership to support National Hispanic Honor Society.		✓		Hispanic National Honor Society Charter Fee.	Hispanic National Honor Society Charter Fee
1068	15-0-222-500-590-9901-1-6	54304	11/3/2005	WORLD BOOK, INC.	\$625.00	\$625.00	Annual payment for online education database access.		✓		An online education database.	
1069	15-0-240-800-890-9914-14-6	54308	11/3/2005	PASTORE'S MUSIC CENTER INC	\$250.00	\$250.00	Repair for Peavey Electronic Amplifier.		✓		Facilities maintenance.	
1070	11-0-221-610-610-119-12-6	54312	11/3/2005	SANTILLANA PUBLISHING CO INC	\$2,680.33	\$6,600.55	Classroom Kits purchased by Jose Marti School.		✓		Materials used for education.	

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1071	11-0-221-610-610-119-12-6	54314	11/3/2005	SANTILLANA PUBLISHING CO INC	\$3,500.00	\$16,885.85	Classroom Kits purchased by Roosevelt School.		✓		Materials used for education.	
1072	11-0-230-890-890-101-12-6	54358	11/4/2005	KRIVIT & KRIVIT, P.C.	\$4,500.00	\$4,500.00	Performance fee paid to lawyer firm for searching for potential funds.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
1073	11-0-270-890-810-204-12-6	54400	11/9/2005	M.P.I.	\$16,000.00	\$16,000.00	Payment for musicians for performance (Ottmar Liebert & Luna Negara).			✓	Fund raising concert for Jose Marti School culture center.	
1074	11-0-290-600-610-122-12-6	54423	11/15/2005	APPLE COMPUTER, INC	\$3,495.00	\$3,495.00	5 Apple Flat Panels purchased by BOE		✓		Computer updates.	
1075	11-0-252-340-340-122-12-6	54424	11/15/2005	GE CAPITAL	\$175,377.00	\$175,377.00	Annual payment for 3 years' lease of Apple computers for all schools		✓		Computers rented for students in schools.	
1076	15-0-222-500-106-9903-3-6	54425	11/15/2005	CLASSLINK TECHNOLOGIES, INC	\$24,395.00	\$66,675.00	Annual payment for technical support and training for ClassLink Software		✓		Software technical support and training.	
1077	15-0-222-500-106-9903-3-6	54425	11/15/2005	CLASSLINK TECHNOLOGIES, INC	\$16,582.00	\$66,675.00	Annual payment for technical support and training for ClassLink Software		✓		Software technical support and training.	
1078	15-0-222-500-106-9903-3-6	54425	11/15/2005	CLASSLINK TECHNOLOGIES, INC	\$13,022.00	\$66,675.00	Annual payment for technical support and training for ClassLink Software		✓		Software technical support and training.	
1079	15-0-222-500-106-9903-3-6	54425	11/15/2005	CLASSLINK TECHNOLOGIES, INC	\$10,288.00	\$66,675.00	Annual payment for technical support and training for ClassLink Software		✓		Software technical support and training.	
1080	15-0-222-600-610-9908-8-6	54431	11/15/2005	FLO-TECH	\$7,269.70	\$8,557.00	Toners for different printers purchased by George Washington School		✓		Admin supplies used in day-to-day operations.	
1081	15-0-218-600-104-9902-2-6	54459	11/15/2005	CTB/MCGRAW-HILL	\$3,636.31	\$5,951.00	Terra Nova Assessment tests		✓		Assessment tests.	
1082	15-0-218-390-390-9901-1-6	54464	11/15/2005	KAPLAN	\$3,700.00	\$8,250.00	SAT preparation program			✓	SAT preparation courses appear outside the curriculum.	
1083	15-0-222-300-105-9909-9-6	54468	11/15/2005	MUSEUM OF TELEVISION & RADIO	\$625.00	\$625.00	Museum visits for 4 programs		✓		Student field trip.	
1084	11-0-221-500-580-114-12-6	54471	11/16/2005	ROSE & EDDY, INC.	\$402.00	\$402.00	Bus passes for Alternative Education students to get to their jobs.			✓	It appears outside the district's responsibility.	
1085	15-402-100-600-610-9901-1-6	54477	11/16/2005	STAN'S SPORT CENTER	\$16,463.00	\$16,463.00	Invoice indicates that 80 Speedo swimsuits, 80 swim tops, 36 wrestling shoes and hooded sweatshirts were purchased by Union Hill High School		✓		This is included as part of the costs of the athletics program.	
1086	15-190-100-320-105-9910-10-6	54480	11/16/2005	EIRC	\$902.00	\$902.00	41 Students' Registrations for Mini Model Congress		✓		Student Activities fees.	
1087	11-0-270-890-810-204-12-6	54487	11/17/2005	OLA TAPAS RESTAURANT	\$1,150.00	\$1,150.00	Cocktail dinner for 50 people.	✓			Food for staff.	
1088	12-0-290-730-730-204-12-6	54488	11/17/2005	SCHOOL BASE	\$24,220.00	\$24,220.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1089	11-0-270-890-810-204-12-6	54489	11/17/2005	FEDEX KINKO'S	\$1,200.00	\$1,200.00	Program for Ottmar Liebert & Luna Negara performance			✓	Fund-raising concert for Jose Marti School culture center	

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1090	11-0-270-890-810-204-12-6	54492	11/18/2005	SHERATON SUITES ON THE HUDSON	\$6,352.08	\$6,352.08	Payment for 14 rooms with 2 nights hotel's stay for the band for concert of Ottmar Liebert & Luna Negara			✓	Fund raising concert for Jose Marti School culture center.	
1091	11-0-270-890-810-204-12-6	54499	11/23/2005	FURIA RUBEL COMMUNICATIONS,INC	\$26,079.06	\$26,079.06	Website redevelopment.			✓	Website development cost appears to be high.	
1092	11-0-251-340-340-201-12-6	54500	11/23/2005	PERONI, CARL	\$1,075.00	\$1,075.00	Radio city music hall trip for the cognitive disabled group.		✓		This trip is in accordance with the curriculum for special education students.	
1093	15-0-240-600-610-9915-15-6	54501	11/23/2005	JONES SCHOOL SUPPLY CO INC	\$841.68	\$738.16	Science fair items including ribbons for contestants and display boards.		✓		These items were used for a science fair competition.	
1094	11-0-290-890-890-100-12-6	54503	11/23/2005	EMERSON-UNION HILL FOOTBALL DINNER	\$600.00	\$600.00	10 tickets at Landmark for the Union Hill High School Football dinner.	✓			The tickets were purchased for Board members.	
1095	11-0-262-800-890-125-12-6	54505	11/23/2005	BLOOMFIELD DRAPERY COMPANY, INC	\$1,742.00	\$1,742.00	New window shades - 17 at Union Hill and 15 at Washington school.		✓		Facilities maintenance.	
1096	15-0-240-500-580-9902-2-6	54507	11/23/2005	JOHN SIMON INSTRUMENT	\$1,760.00	\$1,760.00	Repairs to 90 student microscopes		✓		Science equipment repairs.	
1097	11-0-262-420-421-125-12-6	54508	11/23/2005	MATHUSEK, INC	\$6,593.70	\$6,593.70	Refinishing of the gym floors at the 2 high schools.		✓		Refinishing the high schools gymnasium floors.	
1098	11-0-262-800-890-125-12-6	54513	11/23/2005	A PENZA MODERN MOVERS	\$1,450.00	\$1,450.00	Rental of High School equipment storage.		✓		The storage is used to salvage equipment from an old building for a new High School.	
1099	15-0-222-600-610-9910-10-6	54516	11/23/2005	FOLLETT LIBRARY RESOURCES	\$17,478.84	\$17,489.76	850 books on topics from cultures and history to holidays and classic fiction novels.		✓		Library books.	
1100	15-0-240-300-340-9901-1-6	54534	11/23/2005	GERBER TOURS INC.	\$5,000.00	\$7,625.00	3 day trip to Washington DC for 37 members of the Union Hill High School History Club - bus, meals and accommodations.		✓		The trip is approved by the board.	
1101	15-0-240-600-610-9902-2-6	54564	11/29/2005	OPTIONS PUBLISHING, INC	\$5,000.00	\$10,000.00	Training of all content area teachers and purchasing numerous books on many subjects - student development included.		✓		Teacher/student development and books.	
1102	11-0-213-800-890-112-12-6	54589	11/30/2005	G & F ENTERPRISE, INC.	\$2,100.00	\$2,100.00	CPR and defibrillator training.		✓		CPR and defibrillators training.	
1103	11-0-230-590-590-101-12-6	54610	11/30/2005	DIMENSON, INC.	\$900.00	\$900.00	School uniform policy newspaper advertisement.			✓	School uniform advertisement. Appears to go beyond the districts need to inform.	
1104	11-0-222-600-611-204-12-6	54612	11/30/2005	AGNES COLANERI	\$2,000.00	\$2,000.00	Administration of the Wechsler Individual Achievement Test-individualized testing and reports for 10/05-11/05.		✓		Consultant helping on student assessment tests.	
1105	12-0-290-730-730-204-12-6	54617	11/30/2005	MORTIMER CONSULTING ASSOC.	\$4,500.00	\$4,500.00	Service rendered during Nov 15, 05 - Jan 15, 06. These meetings and services have to do with projecting student enrollment and facility capabilities.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
1106	11-0-221-500-580-114-12-6	54659	11/30/2005	TAEYOUNG LEE	\$500.00	\$500.00	Nonviolent Crisis Intervention Workshop 12/13/05 for teachers.		✓		It is useful for teachers who work with special and violent students to learn methods on handling and teaching these students.	

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1107	15-0-240-600-610-9909-9-6	54666	11/30/2005	SCHOLASTIC BOOK CLUB	\$1,472.98	\$2,008.06	390 books called 'If you take a mouse to the movies' - for readers below the normal level.		✓		Library books.	
1108	11-0-221-320-320-200-12-6	54670	11/30/2005	BUSCETTI, ANTHONY	\$700.00	\$700.00	A retired administrator gives speeches to young students about mediation and avoiding conflict.		✓		Student training on mediation.	
1109	11-0-221-500-580-198-12-6	54705	11/30/2005	MARY POMERANTZ ADVERTISING	\$911.08	\$911.08	Advertisement for a chemistry teacher position.		✓		Board policy requires advertising new job openings.	
1110	11-0-290-600-610-122-12-6	54764	12/5/2005	DELL MARKETING L.P.	\$5,314.65	\$5,314.65	3 Dell laptops at almost \$1800/each.		✓		Computers used for operations.	
1111	11-0-230-340-340-101-12-6	54784	12/5/2005	TRANSACT	\$1,530.00	\$1,530.00	Subscription for a company to provide NCLB notifications. NCLB (No Child Left Behind) Parent Notifications.		✓		No Child Left Behind program is required.	
1112	11-0-221-320-320-200-12-6	54786	12/6/2005	UNITED LEARNING	\$5,500.00	\$5,500.00	Subscription service for IT - teachers can download educational videos.		✓		Educational IT services.	
1113	11-0-240-300-320-101-12-6	54787	12/6/2005	SCACCHETTI, DINA	\$9,000.00	\$9,000.00	Consulting services from July 15 - October 31, 2005. 63 hours, \$1000/day. Data input, precoding and warehousing.			✓	The appropriateness of the fee rate needs to be determined.	
1114	12-0-230-730-730-204-12-6	54790	12/8/2005	PCMALLGOV	\$2,314.15	\$2,314.15	Per the PO and invoice - projector.		✓		Projector for presentations.	
1115	15-0-218-320-105-9902-2-6	54813	12/13/2005	KAPLAN	\$3,600.00	\$8,250.00	Kaplan college prep testing. Instructor, materials and grading provided.			✓	SAT preparation courses appear outside the curriculum.	
1116	15-0-222-300-105-9909-9-6	54819	12/13/2005	CAMDEN CHILDREN GARDEN EDUCATION	\$250.00	\$375.00	Video conference field trip. The children can 'go' places without having to leave.		✓		Video conference field trip.	
1117	15-0-240-300-105-9909-9-6	54845	12/13/2005	COMPASSLEARNING INC.	\$6,530.00	\$6,530.00	Hosted full and basic support network administration service.		✓		Network technical support	
1118	12-0-290-730-730-204-12-6	54858	12/13/2005	MOUNT VERNON GROUP ARCHITECTS	\$14,000.00	\$14,000.00	Demographic enrollment projections and Building/site analysis.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
1119	15-0-222-500-106-9903-3-6	54867	12/13/2005	FAIRFIELD LANGUAGE TECHNOLOGIES	\$2,939.95	\$2,939.95	Level 1-3 US English Rosetta Stone Network.		✓		Materials used for education.	
1120	11-0-270-890-810-204-12-6	54895	12/14/2005	B & H PHOTO-VIDEO, INC	\$1,860.35	\$1,867.85	1 Digital camera and 3 flash drives, etc		✓		Items are used in Video Production class.	
1121	11-0-270-890-810-204-12-6	54932	12/16/2005	AGNES COLANERI	\$3,000.00	\$3,000.00	Professional development and strategic planning at \$1000 and administration of the Wechsler Individual Achievement Test at \$2000.		✓		Professional development and planning on assessment tests.	
1122	11-0-251-340-340-204-12-6	54934	12/16/2005	SCHOOL BASE	\$22,400.00	\$22,400.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1123	11-0-230-331-331-101-12-6	54964	12/20/2005	KRIVIT & KRIVIT, P.C.	\$3,000.00	\$3,000.00	Services involving grant searching and goals & operations of the district.			✓	The appropriateness of fees paid on grants obtained needs to be determined.	

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1124	15-0-222-600-122-122-2-6	54968	12/20/2005	ENSLow PUBLISHERS,INC	\$3,604.85	\$3,721.55	Sets of books on language and humanities subjects.		✓		These books support the humanities/language arts curriculum.	
1125	15-0-222-800-890-9902-2-6	54969	12/20/2005	FILMS FOR THE HUMANITIES & SCIENCES,	\$1,048.35	\$1,048.35	Several videos for the humanities curriculum.		✓		These videos support the humanities/language arts curriculum.	
1126	11-0-230-590-590-101-12-6	54972	12/20/2005	LA NOTICIA	\$3,600.00	\$3,600.00	4 newspaper advertisements at \$900/each. One is for Early Childhood education.			✓	Advertisements in a Spanish newspaper on various school events. Appears to go beyond the districts need to inform.	
1127	15-0-223-600-122-122-7-6	54976	12/20/2005	EPLUS TECHNOLOGY	\$3,032.00	\$3,062.32	5 cartridges each of cyan, magenta and yellow and 7 of black ink.		✓		Printer supplies used for day to day operations.	
1128	15-0-240-800-890-9902-2-6	54989	12/20/2005	SCHOOL SPECIALTY	\$3,948.44	\$3,948.44	Folding table, storage cabinets.		✓		School and office furniture.	
1129	11-0-230-590-590-101-12-6	54998	12/20/2005	AVANCE/NUUESTRA CUBA	\$1,150.00	\$1,150.00	Newspaper advertisement for a holiday tribute-Christmas.	✓			Newspaper advertisement for a holiday tribute.	
1130	11-0-262-420-421-125-12-6	55016	12/21/2005	AUTOMATED BUILDING CONTROLS, INC	\$34,394.15	\$223,073.00	Cleaning and replacement of filters throughout district buildings and heating system checks.		✓		Maintenance of the heating systems.	
1131	11-0-290-890-890-100-12-6	55022	12/21/2005	IRIZARRY, CHRISTOPHER	\$269.20	\$269.20	Reimbursement for table covers, food, newspapers, etc.	✓			Food, newspapers, etc for Board meetings.	Petty Cash
1132	12-0-400-450-1-125-12-6	55032	12/22/2005	ARCO ELECTRICAL CONTRACTORS, INC.	\$60,705.00	\$144,080.00	New lighting for the Jose Marti Football field.		✓		Lighting for the football field at the new school.	
1133	11-0-261-800-810-125-12-6	55036	12/22/2005	CONTENT PARTY RENTALS INC	\$180.00	\$180.00	Fan rental	✓			Renting fans in December appears unnecessary.	
1134	15-0-222-600-610-9901-1-6	55038	12/22/2005	APPLE COMPUTER, INC	\$33,360.00	\$33,360.00	25 Apple ibooks purchased.		✓		Computers used for school.	
1135	15-0-218-600-610-9908-8-6	55041	1/3/2006	ETS PULLIAM	\$2,146.50	\$48,250.00	Professional development training and IDMS (Instructional Database Management System) completion.		✓		Professional development training.	
1136	11-0-230-610-610-101-12-6	55050	1/5/2006	CORPORATE EXPRESS, INC.	\$6,957.20	\$6,957.20	Fax, computer desk, electric hole punch, tape, etc.		✓		Furniture and supplies used for day to day operations.	
1137	11-0-290-600-610-122-12-6	55086	1/6/2006	VALIANT I.M.C./QUALITY VIDEO SUPPLY	\$500.00	\$860.00	PA system for Jefferson School		✓		Useful for school announcements and emergencies.	
1138	15-0-240-600-610-9906-6-6	55089	1/6/2006	FULL MOON SALOON	\$2,600.00	\$2,600.00	Party for 200 people on 12/21/05.	✓			A party for staff.	
1139	11-0-261-800-810-125-12-6	55100	1/6/2006	OPEN SYSTEMS	\$1,730.18	\$1,730.18	Clocks, service bells and phone repair at several buildings.		✓		Facilities maintenance.	
1140	11-0-221-500-580-198-12-6	55111	1/6/2006	POSSIBLE SOLUTIONS INC	\$2,360.00	\$2,360.00	Additional work on the HR/job posting database.		✓		Having an up to date HR and job database.	
1141	11-0-261-800-810-125-12-6	55119	1/6/2006	CS WELDING & IRONWORKS	\$950.00	\$950.00	Repairs to fencing and gates.		✓		Repairs to the buildings and grounds.	
1142	15-0-240-600-610-9910-10-6	55132	1/6/2006	OAK HALL INDUSTRIES, INC	\$3,330.00	\$3,330.00	Gowns for graduation for Jose Marti School		✓		Gowns for graduation ceremony.	
1143	11-0-261-800-810-125-12-6	55134	1/6/2006	OLYMPIA PETROLEUM CORPORATION	\$995.24	\$995.24	4 cases of cleaners		✓		Admin supplies are used for school's day to day operations.	
1144	11-0-252-340-340-122-12-6	55151	1/6/2006	POWER SCHOOL	\$29,307.50	\$41,350.27	PowerSchool School Management System License and training.		✓		School Management System.	
1145	15-190-100-320-125-9907-7-6	55165	1/6/2006	DELLA ROWLAND	\$0.00	\$5,000.00	Payment for writing workshop for the first half year for 3rd and 4th grades.		✓		A writing workshop.	

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1146	11-0-261-800-810-125-12-6	55170	1/6/2006	A PENZA MODERN MOVERS	\$3,464.00	\$3,464.00	Lease payment for renting a warehouse to store equipment for the fire house museum.	✓			All costs associated with the conversion and maintenance of the city Firehouse to a museum appear to be outside of the scope of the district's educational responsibilities.	
1147	11-0-262-800-890-125-12-6	55176	1/13/2006	PEPPERMINT PLAYHOUSE PUPPETEERS	\$6,250.00	\$6,725.00	16 puppet shows in elementary school for the school year 2005-06.			✓	Puppet shows.	
1148	11-0-262-441-447-125-12-6	55179	1/13/2006	PARKING AUTHORITY	\$18,000.00	\$18,000.00	Annual payment for rent of parking spaces and storage for year 05-06			✓	Parking spaces are rented because the district does not have enough spaces. Unable to determine the fair market value of the payment.	
1149	11-0-270-890-810-204-12-6	55193	1/17/2006	FURIA RUBEL COMMUNICATIONS,INC	\$23,185.72	\$23,185.72	Website Development			✓	Website development cost appears to be high.	
1150	11-0-270-890-810-204-12-6	55199	1/17/2006	APPLE COMPUTER, INC	\$16,399.00	\$17,984.95	Invoice indicates that the payment is for 4 Apple computers and 1 iPod.		✓		Computers used for school and the iPod is used for language education.	
1151	11-0-230-590-590-101-12-6	55200	1/17/2006	EL ESPECIALITO	\$600.00	\$600.00	Display advertisement for Christmas on newspaper	✓			Advertisement for Christmas.	
1152	11-0-221-320-321-119-12-6	55203	1/17/2006	CALVO, LISETTE	\$1,359.84	\$1,359.84		✓			Documentation Not Provided.	
1153	11-0-221-320-321-119-12-6	55207	1/17/2006	MARTI, ANA	\$670.53	\$670.53		✓			Documentation Not Provided.	
1154	15-0-222-600-122-122-10-6	55213	1/17/2006	SCIENTIFIC DEVICES DIST	\$5,828.76	\$5,828.76	18 HP color LaserJet cartridges		✓		Printer supplies used for day to day operations.	
1155	15-0-240-300-320-9907-7-6	55257	1/17/2006	MARVEL CHARACTERS APPEARANCE PROGRAM CO.	\$1,300.00	\$1,300.00	Payment for Marvel Character appearance for Anti-Violence week activities	✓			The appearance of cartoon characters for anti violence activities.	
1156	15-0-218-320-105-9909-9-6	55270	1/17/2006	STOLZENBERGE, MARK	\$2,500.00	\$2,500.00	1 Anti-Violence musical performance		✓		Anti-Violence education.	
1157	15-0-240-600-610-9906-6-6	55271	1/17/2006	ABILITATIONS/SPORTIME	\$2,659.84	\$2,659.84	14 wall mats purchased by Robert Waters School		✓		Wall mats are used for Gym class.	
1158	15-0-240-600-610-9902-2-6	55287	1/17/2006	STAN'S SPORT CENTER	\$5,000.00	\$5,000.00	300 plaques used for EHS academic dinner.			✓	The quantity and total cost appear high.	
1159	15-0-240-600-610-9908-8-6	55294	1/17/2006	CREATIVE VISUALS SYSTEMS	\$935.04	\$935.04	2 Thermal transfer printers and thermal papers purchased by George Washington School		✓		Admin supplies used in day-to-day operations.	
1160	11-0-230-590-590-101-12-6	55298	1/17/2006	ROYAL PRINTING SERVICE	\$21,125.00	\$21,125.00	25000 Brochures "Keys to the City", Booklets and Cover Letters. The brochures were sent to all mail boxes in the district.			✓	The level of Public Relations appears to be outside the district's responsibility to communicate to the public.	
1161	11-0-270-890-810-204-12-6	55373	1/23/2006	SCHOOL BASE	\$17,360.00	\$17,360.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1162	11-0-270-890-810-204-12-6	55377	1/23/2006	FURIA RUBEL COMMUNICATIONS,INC	\$32,961.12	\$32,961.12	Website Development			✓	Website development cost appears to be high.	
1163	15-0-240-600-610-9909-9-6	55408	1/23/2006	PAPER MART, INC	\$2,296.00	\$2,296.00	100 cases of copy paper		✓		Admin supplies used in day-to-day operations.	
1164	15-0-218-320-320-9906-6-6	55418	1/23/2006	AMERICAN THEATRE ARTS FOR YOUTH INC.	\$537.46	\$537.46	Deposit for one day Little Mermaid class trip		✓		Student class trip.	

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1165	15-0-218-390-390-9901-1-6	55422	1/23/2006	HILTON/CHERRY HILL	\$1,186.00	\$1,186.00	Payment for hotels for a teachers and 4 students attending FCCLA (Future Child Career Leader of America) conference.		✓		Competition for students in a career program for child care certification.	
1166	11-0-262-420-421-125-12-6	55432	1/24/2006	GUARINI PLUMBING	\$17,658.43	\$59,647.05	Plumbing services for schools in the district		✓		Plumbing services.	
1167	11-0-221-500-580-114-12-6	55449	1/25/2006	INSTITUTE FOR MULTI-SENSORY EDUCATION	\$875.00	\$875.00	30 hours comprehensive training on multi-sensory strategies on reading, writing and spelling for a teacher		✓		Teacher's training to improve skill.	
1168	15-0-222-600-610-9909-9-6	55452	1/25/2006	PERFECTION LEARNING CORPORATION	\$1,731.71	\$1,734.95	Various books purchased by Theodore Roosevelt School		✓		Library books.	
1169	15-0-240-500-580-9902-2-6	55459	1/25/2006	MUSIC THEATRE INTERNATIONAL	\$1,510.00	\$1,510.00	Script rental to support school play performance.		✓		School play performances are part of the curriculum.	
1170	11-0-240-800-890-150-12-6	55463	1/25/2006	STAN'S SPORT CENTER	\$4,450.47	\$4,450.47	Payment for hats, t-shirts, tees and pants, boxing supplies, jackets, etc.		✓		This is included as part of the costs of the athletics program.	
1171	15-0-240-600-610-9909-9-6	55469	1/25/2006	APPLE COMPUTER, INC	\$3,903.50	\$4,163.50	20 Apple mouse and 50 USB drives		✓		Computer supplies used for school.	
1172	15-0-222-600-610-9901-1-6	55479	1/25/2006	BOOKSMITHS, L & R SMITH	\$2,294.17	\$2,294.17	Various books purchased by Union Hill High School		✓		Library books.	
1173	11-0-213-800-890-112-12-6	55487	1/25/2006	MOORE MEDICAL CORP.	\$2,172.82	\$2,307.33	Medicines		✓		Basic medicine for school.	
1174	15-0-240-600-610-9909-9-6	55625	1/31/2006	STAN'S SPORT CENTER	\$2,020.00	\$2,020.00	Various athletic wear		✓		This is included as part of the costs of the athletics program.	
1175	12-0-230-730-730-122-12-6	55634	1/31/2006	DELL MARKETING L.P.	\$7,637.82	\$7,637.82	2 Dell Mobile Workstations		✓		Workstations used as system servers.	
1176	12-0-230-730-730-142-12-6	55650	1/31/2006	STAN'S SPORT CENTER	\$19,305.00	\$19,305.00	Various athletic wear		✓		This is included as part of the costs of the athletics program.	
1177	15-0-240-600-610-9915-15-6	55694	2/6/2006	SCHOLASTIC, INC	\$2,208.89	\$2,208.89	Various books purchased by Veterans Memorial School		✓		Library books.	
1178	11-0-230-890-890-101-12-6	55709	2/16/2006	SANGER, STANLEY	\$3,603.55	\$3,603.55	Superintendent's trip to Dallas for national conference for distinguish schools award.			✓	Out of state conference which is not on the travel log approved by NJDOE.	Required by Title I to receive Distinguished School Award.
1179	11-0-230-610-610-101-12-6	55720	2/9/2006	ROYAL PRINTING SERVICE	\$4,010.00	\$4,010.00	Business cards, student record cards, and student academic achievement folders		✓		Admin supplies used in day-to-day operations.	
1180	11-0-270-890-810-204-12-6	55722	2/9/2006	LAS BRISAS CAFE	\$3,270.00	\$3,270.00	Food at a Tribute to Jose Marti for 400 people in Jose Marti School.	✓			Tribute to school founder. (Jose Marti school birthday celebration)	School function honoring the school founder.
1181	12-0-290-730-730-204-12-6	55753	2/9/2006	MOUNT VERNON GROUP ARCHITECTS	\$6,000.00	\$6,000.00	Demographic enrollment projections and Building/site analysis.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	
1182	11-0-270-890-810-204-12-6	55807	2/14/2006	APPLE COMPUTER, INC	\$23,952.60	\$26,614.00	3 Apple servers, software and server maintenance		✓		IT infrastructure.	
1183	11-0-251-340-340-204-12-6	55856	2/16/2006	SCHOOL BASE	\$16,800.00	\$16,800.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1184	11-0-240-800-890-204-12-6	55858	2/16/2006	MORTIMER CONSULTING ASSOC.	\$34,198.88	\$34,198.88	The consulting services have to do with projecting student enrollment and facility capabilities.			✓	Consulting service on projecting enrollment and facility capabilities. The cost needs to be further analyzed.	



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1185	15-0-240-600-610-9903-3-6	55895	2/16/2006	PAUL TERRY OFFICE FURNITURE	\$2,400.00	\$2,400.00	15 bookcases		✓		School and office furniture.	
1186	11-0-262-441-447-125-12-6	55946	2/17/2006	ST. ANTHONY OF PADUA SCHOOL	\$12,290.00	\$12,290.00	First payment for lease agreement for additional classrooms to support kindergarten and pre-kindergarten program			✓	Unable to determine the fair market value of the payment.	
1187	11-0-262-441-447-125-12-6	55981	3/2/2006	ST. ANTHONY OF PADUA SCHOOL	\$18,435.00	\$29,080.00		✓			Documentation Not Provided.	
1188	15-0-240-600-610-9909-9-6	55989	3/3/2006	MCGRAW-HILL SCHOOL PUBLISHING CO.	\$2,225.37	\$2,347.10	Terra Nova Assessment test books purchased by Theodore Roosevelt School		✓		Assessment tests.	
1189	15-0-240-600-610-9909-9-6	56018	3/3/2006	POSITIVE PROMOTIONS, INC	\$2,136.23	\$2,970.02		✓			Documentation Not Provided.	
1190	11-0-230-890-890-101-12-6	56094	3/3/2006	ROYAL PRINTING SERVICE	\$7,685.00	\$7,685.00	15300 newsletters and 27000 reprinted newsletters		✓		School newsletter.	
1191	11-0-230-339-339-101-12-6	56098	3/3/2006	KRIVIT & KRIVIT, P.C.	\$24,000.00	\$24,000.00	Performance fee paid to lawyer firm for searching for potential funds.			✓	The appropriateness of fees paid on the grants obtained needs to be determined.	
1192	15-0-222-600-122-122-6-6	56136	3/3/2006	ADDISON WESLEY PUBLISHING GROUP	\$17,498.57	\$17,498.57	Practice workbooks		✓		Practice workbooks.	
1193	15-0-218-600-610-9906-6-6	56139	3/3/2006	EDUCATIONAL DESIGNS, INC	\$3,830.75	\$3,830.75	NJ Ask Assessment testing materials.		✓		Assessment tests.	
1194	15-0-240-600-610-9901-1-6	56140	3/3/2006	PROMO DIRECT	\$2,654.06	\$2,720.00	Various athletic wear items.		✓		This is included as part of the costs of the athletics program.	
1195	11-0-262-800-890-125-12-6	56157	3/3/2006	MAX ADAMO CONSTRUCTION INC	\$8,000.00	\$8,000.00	Emergency snow removal - 3 payloads at 8 hours and 1 plow for 8 hours.		✓		Snow removal.	
1196	15-402-100-600-610-9901-1-6	56175	3/3/2006	STAN'S SPORT CENTER	\$10,579.00	\$10,624.20	20 Baseball jerseys, 20 Baseball pants and 7 dozen pairs of socks.		✓		This is included as part of the costs of the athletics program.	
1197	15-0-240-600-610-9914-14-6	56200	3/8/2006	LIFETOUCH NATIONAL SCHOOL STUDIOS INC	\$3,024.00	\$3,024.00	76 student yearbooks at 39/each for Woodrow Wilson High School.		✓		School yearbooks.	
1198	15-190-100-320-105-9905-5-6	56304	3/15/2006	DELLA ROWLAND	\$2,565.00	\$10,000.00	Artist in Residency Program 05-06 School Year. Individual Writing workshops for grades 3 and 4.		✓		A writing workshop.	
1199	11-0-262-441-447-125-12-6	56326	3/15/2006	400-38TH STREET LLC.	\$42,013.96	\$42,013.96	Payment for 9 months and 5 days rental for the school facility at 400 38th street.			✓	Conversation with Business Administrator indicates that the space is used for the daytime Adult Education Program which is approved by NJDOE. Unable to determine the fair market value of the payment.	
1200	11-0-240-600-610-204-12-6	56395	3/20/2006	FORMAL FASHION INC.	\$2,031.12	\$2,061.40	Choir uniforms: 24 stretch velvet with glitter, 24 shirts, 14 tux shirts/pants/tie/cummerbund packages, 4 children's bow ties, 4 children's cummerbund and S&H.		✓		Student Uniforms.	



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1201	12-0-290-730-730-204-12-6	56399	3/20/2006	FURIA RUBEL COMMUNICATIONS,INC	\$16,610.93	\$16,610.93	Website redevelopment and wellness fair marketing.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
1202	11-0-230-610-610-101-12-6	56402	3/20/2006	ROYAL PRINTING SERVICE	\$3,890.00	\$3,890.00	Code of Conduct brochures 2000 in English and 2000 in Spanish.		✓		Admin supplies used in day-to-day operations.	
1203	15-0-240-600-610-9908-8-6	56407	3/21/2006	CTB/MCGRAW-HILL	\$1,981.62	\$2,089.80	Tera Nova Test booklets levels 10-12 for Washington School.		✓		Assessment tests.	
1204	12-0-400-450-4-125-12-6	56408	3/22/2006	LUCAS ELECTRIC. CO.	\$43,725.00	\$176,225.00	New lighting for the Jose Marti Football field.		✓		Lighting for the football field at the new school.	
1205	11-0-221-500-590-110-12-6	56409	3/22/2006	WILLIAMS SCOTSMAN, INC.	\$34,500.00	\$34,500.00				✓	Documentation Not Provided.	
1206	11-0-262-800-890-125-12-6	56451	3/22/2006	METROPOLITAN METAL WINDOW CO.	\$6,452.00	\$6,452.00	Installation of windows - 2 in room 303 of Jefferson School at \$2874, 1 in room 205 of Jefferson School at \$1147, 1 in room 303 of Edison School at \$1268, 1 in room 300 of Emerson School at \$1163.		✓		Installation of windows in school buildings.	
1207	11-0-230-890-890-101-12-6	56491	3/24/2006	ROYAL PRINTING SERVICE	\$4,355.00	\$4,355.00	Report cards and envelopes for Early Childhood, Kindergarten and grades 5-8.		✓		Admin supplies used in day-to-day operations.	
1208	11-0-230-890-890-101-12-6	56492	3/24/2006	ROYAL PRINTING SERVICE	\$4,250.00	\$4,250.00	Post cards sent to the whole district announcing opening a new high school.			✓	The level of Public Relations appears to be outside the district's responsibility to communicate to the public.	
1209	15-0-222-600-610-9910-10-6	56504	3/24/2006	DEMCO INC	\$6,544.45	\$6,544.45	1 security cabinet at \$1270, 1 pencil machine at \$250, numerous types of labels and other admin supplies.		✓		These items are used in library.	
1210	11-0-270-890-810-204-12-6	56505	3/24/2006	PLAZA SPAIN	\$3,150.00	\$3,150.00	Catering for 625 people on February 24, 2006 for the Dominican Cultural Celebration at Jose Marti Middle School.			✓	Food for a culture event.	
1211	15-0-240-600-610-9909-9-6	56513	3/24/2006	COMMAND RADIO	\$1,695.00	\$1,695.00	Portable security radios, several chargers and batteries used by security.		✓		Items used for operations.	
1212	15-0-240-600-610-9906-6-6	56524	3/27/2006	CONTENT PARTY RENTALS INC	\$3,346.50	\$3,346.50	Tents, platforms, rope, etc for Robert Waters School.		✓		Equipment used for school activities.	
1213	15-402-100-600-610-9901-1-6	56526	3/27/2006	STAN'S SPORT CENTER	\$5,500.00	\$5,500.00	8 Jackets, 14 basketball uniforms, 25 track uniforms and 18 volleyball uniforms.		✓		This is included as part of the costs of the athletics program.	
1214	11-0-262-800-890-125-12-6	56533	3/27/2006	METROPOLITAN METAL WINDOW CO.	\$7,312.00	\$7,312.00	4 window replacements at Jefferson School, 1at Edison School and 1 at Emerson School.		✓		Installation of windows in school buildings.	
1215	11-0-251-340-340-204-12-6	56538	3/27/2007	SCHOOL BASE	\$23,660.00	\$23,660.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1216	11-0-290-890-890-100-12-6	56554	3/27/2006	NORTH HUDSON COMMUNITY ACTION FOUNDATION	\$4,000.00	\$4,000.00	Spring Gala 2006 - advertisement and 10 tables reserved for the administrators and trustees.			✓	Advertising for this event appears to fall outside the district's services.	

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1217	15-190-100-320-105-9910-10-6	56592	3/30/2006	HUDSON CATHOLIC FORENSIC	\$220.00	\$210.00	Registration fees for the 8th grade from Jose Marti School to attend a debate tournament.		✓		Field trips for the debate team.	
1218	15-0-240-600-610-9909-9-6	56634	4/5/2006	PAPER MART, INC	\$2,415.00	\$2,415.00	100 cases of white copy paper at \$23/each for Roosevelt School.		✓		Admin supplies used in day-to-day operations.	
1219	15-0-222-600-610-9905-5-6	56682	4/11/2006	BOOKSMITHS, L & R SMITH	\$2,493.33	\$4,639.81	New and replacement library books in math, based literature and good children's literature.	✓			No list of item purchased attached.	
1220	15-0-240-600-610-9906-6-6	56683	4/11/2006	SCHOOL ANNUAL PUBLISHING CO.	\$3,232.15	\$3,232.15	180 Level 3 black/white soft cover 76 page yearbooks for the 8th grade class at Robert Waters. \$17 for each.		✓		School yearbooks.	
1221	15-0-222-600-610-9910-10-6	56685	4/11/2006	LIBRARY VIDEO COMPANY	\$5,876.61	\$6,138.15	Numerous videos on history, culture, animals, etc.		✓		Library video materials.	
1222	11-0-218-800-890-200-12-6	56689	4/11/2006	NJIT CENTER FOR PRE-COLLEGE PROGRAMS	\$20,000.00	\$20,000.00	21 High School students enrolled in the Pre-College Academy for Spring 06.			✓	Tuition payments for students to attend pre-college programs at colleges and universities appear to fall outside the education scope of the school district.	
1223	11-0-251-340-340-204-12-6	56768	4/18/2006	FURIA RUBEL COMMUNICATIONS,INC	\$11,403.12	\$11,403.12	Website redevelopment and wellness fair marketing.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
1224	11-0-230-890-890-101-12-6	56789	4/24/2006	DELL MARKETING L.P.	\$3,968.13	\$3,968.13	Dell computers at under \$1300 each.		✓		Computers used for operations.	
1225	11-0-262-420-421-125-12-6	56791	4/25/2006	CITY OF UNION CITY	\$11,798.35	\$22,990.53	Snow removal costs for 2006 dates 2/11, 2/12, 2/13, 3/2, 3/11, 3/17, 3/21.			✓	Snow removal. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
1226	11-0-240-800-890-204-12-6	56802	4/26/2006	EDUCATION LAW CENTER	\$5,000.00	\$5,000.00	"Kids in Concert" Sponsorships - Silver level ad.		✓		This program showcases the work of talented students within the school district - assisting them on the path to further education in their respective areas of achievement.	
1227	11-0-240-600-610-204-12-6	56805	4/26/2006	EXECUTIVE NEW YORK	\$7,200.00	\$7,200.00	Custom sound system - feedback suppressor, rack mount, 2 speakers, 6 channel mixer, 4 microphones and labor for auditorium/cafeateria in Jose Marti Middle School.		✓		Sound system in the cafeteria/auditorium for performances and announcements.	
1228	11-0-251-340-340-204-12-6	56814	4/26/2006	SCHOOL BASE	\$13,440.00	\$13,440.00	Custom HR database development - personnel records, evaluations, budget, transportation and professional development.		✓		HR Database development and maintenance.	
1229	11-0-270-890-810-204-12-6	56839	4/26/2006	KR SPORTS & RESORTS, INC.	\$7,740.00	\$7,740.00	60 Emerson High School students attending football camp from 8/17 - 8/20 2006. \$126 per person.		✓		Football camp.	
1230	11-0-240-600-610-204-12-6	56852	4/27/2006	STAN'S SPORT CENTER	\$3,199.10	\$3,199.10	Shirts for the wellness fair.	✓			T shirts with logos to give away.	
1231	15-0-240-600-610-9905-5-6	56917	5/4/2006	MEDIEVAL TIMES D/T INC.	\$2,315.90	\$2,315.90	Field trip to Medieval Times for 80 people on June 5, 2006.	✓			Trips to "Medieval Times" appear to be unnecessary.	

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1232	11-0-252-340-340-122-12-6	56942	5/4/2006	FOLLETT SOFTWARE CO	\$18,583.69	\$18,583.69	Renewal of destiny manager solution to integrate the library and textbook management software into one database to facilitate the accurate tracking of books on loan.		✓		The integrated book management system is used for better tracking of school property on loan.	
1233	11-0-290-600-610-204-12-6	56946	5/5/2006	DRAGONA, ANTHONY	\$1,722.99	\$1,722.99	Shopping bags and signs for the wellness fair and 3 books purchased by BA.	✓			A wellness fair appears to fall outside the district's educational scope and the cost is high.	Expenses are related to Health and Wellness fair, bags were used for attendees to put information packets and items from the fair. Two signs were for the event.
1234	11-0-240-600-610-204-12-6	56949	5/5/2006	CHRISTIA'S ELECTRIC	\$1,825.00	\$1,825.00	Replacement of light bulbs and transformers at the 38th street parking deck. Per the interlocal agreement, the district does repairs and gets 2 free parking spaces.			✓	The school district is paying for repairs to the Union City parking authority's parking deck. Although a contractual agreement under the inter-local agreement, the expenditure appears to be, in part, a municipal subsidy.	
1235	11-0-230-339-339-101-12-6	56977	5/8/2006	FURIA RUBEL COMMUNICATIONS,INC	\$13,000.00	\$13,000.00	Website redevelopment and wellness fair marketing.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
1236	11-0-270-890-810-125-12-6	56996	5/10/2006	A.W.ROSS,INC.	\$5,267.20	\$5,267.20	Cabinets for Jefferson School and the Uptown Career Academy.		✓		School and office furniture.	
1237	11-0-270-890-810-125-12-6	57000	5/10/2006	ACCREDITED LOCK SUPPLY CO	\$6,087.00	\$6,087.00	600 lock pieces. The schools have a master key and make their own locks.		✓		Locks for district buildings.	
1238	11-0-240-300-340-114-12-6	57001	5/10/2006	DECISION STRATERGIES INCORPORERATED	\$15,627.50	\$15,627.50	Payment to nurses being hired because the district does not have enough to cover all facilities.		✓		Payment to nurses being hired because the district does not have enough to cover all facilities.	
1239	11-0-270-890-810-125-12-6	57019	5/17/2006	CONTENT PARTY RENTALS INC	\$5,177.50	\$5,177.50	Tents, podiums, chairs, linen, etc for the Wellness Fair dated 4/28/06.	✓			A wellness fair appears to fall outside the district's educational scope and the cost is high.	
1240	15-0-240-600-610-9905-5-6	57053	5/18/2006	STAN'S SPORT CENTER	\$2,183.00	\$2,183.00	238 medals and ribbons, 225 trophies for outstanding achievement at Hudson School.		✓		Student awards.	
1241	11-0-270-890-810-125-12-6	57070	5/18/2006	AMERICAN PROTECTIVE SYSTEMS INC.	\$16,437.44	\$16,437.44	Maintenance and repairs to the security systems.		✓		Maintenance to the security and fire systems.	
1242	11-0-230-610-610-101-12-6	57120	5/24/2006	MAMA'S BAGELS	\$6,264.00	\$6,264.00	Breakfast for Teachers appreciation week at all schools.	✓			Breakfast for teachers appreciation.	
1243	11-0-290-600-610-204-12-6	57229	6/1/2006	TOTAL AQUATICS	\$1,964.00	\$1,964.00	Maintenance and supplies for Veterans and Edison schools for 3/10, 3/24, 4/7 and 4/21 - 2006.	✓			Maintenance for fish tanks in schools.	Extension of Science class laboratory in the school.

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1244	15-0-240-800-890-9901-1-6	57345	6/12/2006	CREATIVE ENTERTAINMENT ASSOCIATES	\$11,900.00	\$11,900.00	Entertainment for "Project Graduation June 23, 2006." Including: Comedy show, hypnosis, air hockey, digital photos, mentalist show, etc.		✓		Project Graduation is State initiative.	
1245	12-0-400-450-4-125-12-6	57408	6/16/2006	LUCAS ELECTRIC. CO.	\$11,685.00	\$11,685.00	New lighting for the Jose Marti Football field.		✓		Lighting for the football field at the new school.	
1246	11-0-222-500-530-204-12-6	57455	6/19/2006	JEFFERS, RON	\$18,000.00	\$18,000.00	Duties performed to establish a Union City Fire Museum	✓			Establishing a Museum appears to be beyond the district's educational scope.	
1247	11-0-230-590-590-101-12-6	57482	6/21/2006	FURIA RUBEL COMMUNICATIONS, INC	\$10,748.04	\$10,748.04	Website redevelopment and wellness fair marketing.	✓			The Public Relations services / costs appear to significantly exceed the required district communication to the public.	
1248	11-0-290-890-890-100-12-6	57524	6/22/2006	UNION CITY EDUCATION ASSOCIATION	\$5,882.00	\$5,882.00	Teacher Recognition for 25 years of service	✓			Teacher Recognition.	
1249	11-0-252-340-340-122-12-6	57617	6/27/2006	PROMEDIA TECHNOLOGY SERVICES	\$32,481.34	\$32,481.34	Per the PO and invoice - antivirus software support renewal.		✓		Technical support.	
1250	11-0-230-610-610-101-12-6	57669	6/30/2006	ROYAL PRINTING SERVICE	\$10,940.00	\$10,940.00	Newsletter in English and Spanish.		✓		School newsletter.	

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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
1	15-000-291-270-000-9906-0	53	7/1/2005	DELTA DENTAL OF NEW JERS	\$39,090.60	\$1,941,984.24	Payment for the dental plan to the State Employees. The \$39,090 is a partial payment of total invoice of 122,409.70 for the month of July 2005.		✓		Dental insurance premium for district employees required by the Collective Bargaining Agreement.	
2	15-000-291-270-000-9906-0	53	7/1/2005	DELTA DENTAL OF NEW JERS	\$39,021.77	\$1,941,984.24	Payment for the dental plan to the State Employees. The \$39,021 is a partial payment of total invoice of 122,409.70 for the month of July 2005.		✓		Dental insurance premium for district employees required by the Collective Bargaining Agreement.	
3	15-000-291-270-000-9906-0	565	7/1/2005	BLUE CROSS & BLUE SHIELD	\$19,543.17	\$16,854,416.90	Payment for health plan to the State Employees. The \$19,543.17 is a partial payment of total invoice of 122,809.18 for the month of July 2005.		✓		Medical insurance premium for district employees required by the Collective Bargaining Agreement.	
4	15-000-291-270-000-9906-0	570	7/1/2005	BENECARD SERVICES INC.	\$19,532.17	\$4,770,795.05	Payment for vision plan to the State Employees. The \$19,543.17 is a partial payment of total invoice of \$358,367.25 for the month of July 2005.		✓		Vision insurance premium for district employees required by the Collective Bargaining Agreement.	
5	15-000-291-270-000-9906-0	5113	7/20/2005	ISLAND MAGAZINE SERVICE	\$1,008.30	\$13,671.60	Magazines including People, Time, computer magazines, National Geographic, Men's Health, etc. Many titles are in English and Spanish.		✓		Numerous magazines for all school libraries.	
6	15-000-291-270-000-9906-0	5239	7/21/2005	WAKEFERN FOOD CORPORATIO	\$11,173.27	\$11,173.27	Multiple invoices for different days from Shoprite for "Business Enterprise Program" - Union City Career Academy.		✓		These purchases are for the store in career center for the Business Enterprise Program: the students are encouraged to run the store. The income is reinvested into the school general fund.	
7	15-000-291-270-000-9906-0	5276	7/21/2005	GREAT SOURCE EDUCATION G	\$1,011.24	\$1,244.63	25 write source 2000 and 50 skills books shipped to George Washington School.		✓		Workbooks	

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8	15-000-291-270-000-9906-0	5279	7/21/2005	PERMA-BOUND	\$1,902.67	\$3,902.67	Books purchased in quantity.(The Wave Novel; Roll of Thunder hear my Cry; Romeo - Juliet; House on Mango street) shipped to George Washington School.		✓		Textbooks	
9	15-000-291-270-000-9906-0	5302	7/25/2005	PEOPLES PUBLISHING GROUP	\$4,703.92	\$4,703.93	8 Classroom pack GEPA (Grade Eight Proficiency Assessment); 200 Science Grade 8 Student workbook; 3 Teachers edition Grade 8 shipped to Jose Marti School.		✓		Textbooks	
10	15-000-291-270-000-9906-0	5337	7/25/2005	PERMA-BOUND	\$329.50	\$362.45	25 Lyddie (Spanish edition) shipped to Robert Waters School.		✓		Textbooks	
11	15-000-291-270-000-9906-0	5358	7/25/2005	PERFECTION LEARNING CORP	\$499.66	\$499.66	Books for Grade 4 shipped to Robert Waters School.		✓		Textbooks	
12	15-000-291-270-000-9906-0	5373	7/25/2005	SCOTT FORESMAN	\$2,736.65	\$4,262.18	Pupil edition textbooks and Math Practice Workbooks (English and Spanish).		✓		Textbooks	
13	15-000-291-270-000-9906-0	5489	7/27/2005	MODERN CURRICULUM	\$357.50	\$375.72	50 textbooks purchased for Thomas Jefferson High School.		✓		Textbooks	
14	15-000-291-270-000-9906-0	5555	8/2/2005	HARCOURT ACHIEVE	\$414.68	\$418.48	Strategies for Success writing; Phonis Grade 1/2 level C; Language Practice and Math Grade 1/2/3/4/5 shipped to Woodrow Wilson School.		✓		Textbooks	
15	15-000-291-270-000-9906-0	5590	8/2/2005	HAPPY TIMES TOO	\$1,385.36	\$1,385.36	Reimbursement for a field trip to New York Aquarium (Early Childhood Program).		✓		Included in the ECPA Budget (Early Childhood).	
16	15-000-291-270-000-9906-0	5597	8/2/2005	GREAT SOURCE EDUCATION G	\$455.25	\$1,446.98	90 Write on track for Grade 2		✓		Textbooks	

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17	15-000-291-270-000-9906-0	5655	8/3/2005	SCIENTIFIC DEVICES DIST	\$1,487.39	\$4,462.16	Color printer cartridges of which the unit price of 7 are more than \$450 each shipped to Emerson High School.			✓	The cost of some printer cartridges at \$450 per each appears high.	
18	15-000-291-270-000-9906-0	5664	9/14/2005	PEARSON EDUCATION	\$482.60	\$1,482.60	Cisco Lab Companions for Grade 1/2/3/4 shipped to Union City Career Academy.		✓		Textbooks	
19	15-000-291-270-000-9906-0	5759	8/3/2005	TRIUMPH LEARNING	\$182.00	\$182.00	Terra Nova Reading/Language Arts for Grade 6 shipped to George Washington School.		✓		Textbooks	
20	15-000-291-270-000-9906-0	5870	8/9/2005	SANTILLANA PUBLISHING CO	\$5,297.67	\$10,297.67	90 / 80 Language student books and 2 personal student kit for \$1149.95 each shipped to Theodore Roosevelt School.		✓		Textbooks	
21	15-000-291-270-000-9906-0	5878	8/9/2005	ZANER-BLOSER, INC	\$553.05	\$3,235.83	110 Spelling Corrections and Handwriting books shipped to Theodore Roosevelt School.		✓		Textbooks	
22	15-000-291-270-000-9906-0	5896	8/9/2005	AMSCO SCHOOL PUBLICATION	\$1,224.85	\$1,649.70	130 books Prep for NJ GEPA (Grade Eight Proficiency Assessment) English shipped to Theodore Roosevelt School.		✓		Textbooks	
23	15-000-291-270-000-9906-0	5898	8/9/2005	GLOBE FEARON	\$100.00	\$361.79	22 books: Stories with a Twist shipped to Theodore Roosevelt School.		✓		Textbooks	
24	15-000-291-270-000-9906-0	5922	8/9/2005	SCOTT FORESMAN	\$12,147.54	\$12,147.54	Student books used for education - "Leveled reader kit" shipped to Veterans Memorial School.		✓		Textbooks	
25	15-000-291-270-000-9906-0	44875	10/13/2004	PERFECTION LEARNING CORP	\$165.10	\$330.15	Multiple books purchased with various titles shipped to Hudson School. **PURPOSE - LIBRARY, CLASS??		✓		Textbooks	
26	15-000-291-270-000-9906-0	44979	10/19/2004	AMERICAN TIME RECORDER I	\$92.86	\$92.86	2 boxes of time cards shipped to Union City Education Center.		✓		Time cards.	

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27	15-000-291-270-000-9906-0	45112	10/26/2004	SILVER BURDETT GINN	\$532.40	\$532.40	40 textbooks shipped for Grade 5 shipped to Woodrow Wilson High School.		✓		Textbooks	
28	15-000-291-270-000-9906-0	45144	10/27/2004	BARNES, KELLY	\$0.00	\$879.45	Applied Linguistics: Reimbursement for Teachers continued education.		✓		As per discussion with the Business Administrator, this is a reimbursement to a teacher for completing college courses and is covered by the Collective Bargaining Agreement.	
29	15-000-291-270-000-9906-0	45267	10/29/2004	BAUVILLE COMPUTER SERVI	\$631.52	\$631.52	1500 Metallic Beaded neck chains purchased for 0.39 cents each shipped to Union Hill High School.		✓		ID Card. chains.	
30	15-000-291-270-000-9906-0	45290	11/8/2004	RIVERA, JACQUELINE	\$879.45	\$879.45	Tuition reimbursement for teachers to obtain 3 credits at NJCU for continued education.		✓		As per discussion with the Business Administrator, this is a reimbursement to a teacher for completing college courses and is covered by the Collective Bargaining Agreement.	
31	15-000-291-270-000-9906-0	45353	11/8/2004	SCOTT FORESMAN	\$1,241.26	\$1,390.92		✓			Documentation Not Provided.	
32	15-000-291-270-000-9906-0	45390	11/8/2004	CORPORATE EüPRESS, INC.	\$980.56	\$1,180.20	Calendars, Clipboards, wristrest and other office supplies. Also noted a 20" TV/DVD/VCR 4 HEAD shipped to the district office. As per the BA - for Early Childhood.		✓		EARLY CHILDHOOD PROGRAM	
33	15-000-291-270-000-9906-0	45439	11/8/2004	SCHOOL SPECIALTY	\$490.95	\$498.96	Films, chisels, etc purchased from a contracted vendor for Edison School.		✓		Stationery.	
34	15-000-291-270-000-9906-0	45446	11/8/2004	SCHOOL HEALTH SUPPLY CO	\$9.58	\$140.38	Value Price Facial Tissue pack shipped to Robert Waters School.		✓		Basic supplies.	
35	15-000-291-270-000-9906-0	45475	11/10/2004	ST.MATTHEWS COMMUNITY OU	\$25,957.50	\$25,957.50	Tuition Payment for Early Childhood for a day care center.		✓		Tuition Payment for Early Childhood	
36	15-000-291-270-000-9906-0	45614	11/16/2004	MOREDA, MORAYMA	\$83.80	\$83.80	Reimbursement for mailing student post cards.		✓		Stamps purchased for mailing students postcards for Union City Adult Learning center.	



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37	15-000-291-270-000-9906-0	45675	11/19/2004	HUNT, THERESA	\$0.00	\$879.45	Applied Linguistics: Reimbursement for Teachers continued education.		✓		As per discussion with the Business Administrator, this is a reimbursement to a teacher for completing college courses and is covered by the Collective Bargaining Agreement.	
38	15-000-291-270-000-9906-0	45755	11/22/2004	CLASSLINK TECHNOLOGIES,I	\$318.89	\$40,180.00	Classlink System 2000; Console license and Electronics portfolio system shipped to Woodrow Wilson High School.		✓		This expenditure is to satisfy a district wide deployment for online communication.	
39	15-000-291-270-000-9906-0	45784	11/22/2004	SCHOOL HEALTH SUPPLY CO	\$795.50	\$795.50	Basic medical supplies purchased; 40 insulated reusable Icepacks shipped to Union Hill High School.		✓		Basic medical supplies	
40	15-000-291-270-000-9906-0	45843	11/29/2004	HOUGHTON MIFFLIN COMPANY	\$97.68	\$2,527.56	Parliamo Italiano; Instructors resource manual; Lab Manual shipped to Union Hill High School.		✓		Textbooks	
41	15-000-291-270-000-9906-0	45866	11/29/2004	HAPPY TIMES TOO	\$1,363.56	\$1,363.56	Reimbursement for a field trip for daycare students to Demarest Farm. (Early Childhood Program)		✓		Included in the ECPA Budget (Early Childhood).	
42	15-000-291-270-000-9906-0	45956	12/2/2004	DELL MARKETING L.P.	\$1,517.16	\$4,551.48	4 Optiplex systems purchased along with MS Office licenses for \$1,137/system shipped to Emerson High School.		✓		Computer and software.	
43	15-000-291-270-000-9906-0	45959	12/2/2004	ACADEMY BUS TOURS INC	\$722.11	\$722.11	Biology Class trip to Science DNA Lab for Emerson High School students.		✓		A field trip to a Science DNA lab for students from Biology class.	
44	15-000-291-270-000-9906-0	46008	12/3/2004	UNITY SCHOOL BUS PARTS	\$414.82	\$414.82				✓	Documentation Not Provided.	
45	15-000-291-270-000-9906-0	46024	12/7/2004	LITTLE LAMBS DAY CARE CE	\$16,151.98	\$16,151.98	Tuition payment for Little Lambs Day Care Center for the Early Childhood Program.		✓		Tuition Payment for Early Childhood	

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46	15-000-291-270-000-9906-0	46102	12/8/2004	J.W. GOODLIFFE & SON INC	\$274.50	\$274.50	9 - 50lbs Carbon dioxide cylinders shipped to Recreational Centers used for the students swimming pool maintenance.			✓	The item is used for maintaining the swimming pools at recreational centers used by the students. The amount is not significant but if the swimming pool is rented, it does not seem that maintenance costs should be incurred by the district.	
47	15-000-291-270-000-9906-0	46109	12/8/2004	HUDSON COUNTY COMMUNITY	\$1,095.75	\$1,095.75	Fees for the Union City Para Professionals enrolled at the Hudson County Community College for Spring 2004.		✓		No Child Left Behind	
48	15-000-291-270-000-9906-0	46192	12/10/2004	TRANSNET CORPORATION	\$303.00	\$303.00	3 Toners for Elite 12 Series and Apple shipped to Woodrow Wilson High School.		✓		Administrative supplies.	
49	15-000-291-270-000-9906-0	46303	12/15/2004	CORPORATE EÜPRESS, INC.	\$236.62	\$312.80	3 Interior Folders letters; 1 manila legal; and 2 portable USB drives. All shipped to the Union City Board of Education.		✓		Administrative supplies.	
50	15-000-291-270-000-9906-0	46323	12/15/2004	GLENCOE MCGRAW HILL	\$760.55	\$781.75	Union City Career Academy: 25 Textbooks shipped. (Glencoe Marketing Series: Student Edition).		✓		Textbooks	
51	15-000-291-270-000-9906-0	46403	1/4/2005	EDUCATORS PUBLISHING SER	\$373.40	\$398.55	Word demons; Language toolkit; Language toolkit; Reading workbooks shipped to BNOZ SANZ School.		✓		General books for reading purposes.	
52	15-000-291-270-000-9906-0	46425	1/5/2005	NIÜON COMPANY INC	\$206.00	\$206.00	Miscellaneous. items purchased like Banners; Letters; Sport Emblem; Nylon and Tackle Twill shipped to Emerson High School.		✓		This is included as part of the costs of the athletics program	
53	15-000-291-270-000-9906-0	46440	1/5/2005	DISCOUNT SCHOOL SUPPLY	\$1,247.88	\$1,247.88	A 4-seat Circle cycle; Dressing dolls shipped to ABC Daycare.		✓		Included in the ECPA Budget (Early Childhood).	

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54	15-000-291-270-000-9906-0	46502	1/6/2005	ABC SCHOOL SUPPLY, INC	\$537.77	\$606.14	Neighborhood Carpet; Magnavox AM/FM Boombox; Collage kit; crayons and other playful items shipped to Junior Prep Pre-School 2.		✓		Included in the ECPA Budget (Early Childhood).	
55	15-000-291-270-000-9906-0	46505	1/6/2005	MOORE MEDICAL CORP.	\$319.98	\$352.96	6 examination table paper; 6 gallons liquid soap used for Early Childhood Health Screening shipped to Jose Marti School.		✓		Early Childhood	
56	15-000-291-270-000-9906-0	46508	1/6/2005	NJ DIVISION OF FIRE SAFE	\$2,490.00	\$2,490.00	Annual Life Hazard Use Fee and it is in accordance with the Uniform Fire Safety Act NJSA 52:27 D-192 et seq, for the Union City Board of Education building.		✓		Safety requirements for the Union City Department of Education building.	
57	15-000-291-270-000-9906-0	46556	1/11/2005	CORPORATE EXPRESS, INC.	\$267.04	\$267.04	1 Executive Leather Chair for \$229; Wall Calendar; Desk Calendar, etc. shipped to Human Resources at Union City Education Center.		✓		General office stationery.	
58	15-000-291-270-000-9906-0	46568	1/11/2005	ON-SITE FLEET SERVICE, I	\$346.03	\$346.03	Mechanic Charges for School bus (UC#6 7719 AS1) for checking air leaks and replacing belts.		✓		Regular school bus maintenance	
59	15-000-291-270-000-9906-0	46598	1/11/2005	HARCOURT BRACE & CO	\$298.73	\$311.36	5 books shipped (US History Horizontes) shipped to Sara Gilmore School.		✓		General books for reading purposes.	
60	15-000-291-270-000-9906-0	46618	1/12/2005	AGS/AMERICAN GUIDANCE SE	\$1,099.97	\$1,121.98	1 Algebra and 1 Geometry Curriculum Class Set for Emerson High School.		✓		Algebra and Geometry Class set for the students.	
61	15-000-291-270-000-9906-0	46653	1/12/2005	VALLEY LITHO SUPPLY	\$16.08	\$1,210.08	Shipping and handling charges for the order of camera accessories for the dark room at Union Hill High School.		✓		Shipping and handling charges.	

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62	15-000-291-270-000-9906-0	46824	1/18/2005	CTB/MCGRAW-HILL	\$2,185.00	\$4,848.57	Students and Teachers edition books bought in bulk for Grade 1/2/5/6/7 for Theodore Roosevelt School.		✓		Textbooks.	
63	15-000-291-270-000-9906-0	46877	1/20/2005	COMPASS POINT BOOKS	\$47.55	\$47.55	3 Reading books were shipped to Hudson School.		✓		General books.	
64	15-000-291-270-000-9906-0	47004	1/25/2005	SCHOLASTIC, INC	\$1,633.82	\$1,960.22	Several children story books shipped to Junior Annex Daycare.		✓		Included in the ECPA Budget (Early Childhood).	
65	15-000-291-270-000-9906-0	47038	1/27/2005	CHILDCRAFT EDUCATION COR	\$630.63	\$833.67	Student Microscope set; Water blocks; Parts of the body; Tackling Math; etc. shipped to a daycare center, "The Tiny Seed of the Big Future"		✓		Included in the ECPA Budget (Early Childhood).	
66	15-000-291-270-000-9906-0	47049	1/27/2005	SADDLEBACK EDUCATIONAL I	\$668.49	\$668.49	Learning books to improve a students reading / writing skills shipped to Jose Marti School.		✓		General books.	
67	15-000-291-270-000-9906-0	47063	1/27/2005	PERFECTION LEARNING CORP	\$413.68	\$413.69	General books purchased to improve a students reading/writing skills shipped to Hudson School.		✓		General books.	
68	15-000-291-270-000-9906-0	47075	1/27/2005	SCHOOL SPECIALTY	\$1,098.77	\$1,354.33	Grosspacks, Files, Composition books, pencils, erasers, tapes, binder clips, etc. shipped to Hudson School.		✓		General administrative supplies.	
69	15-000-291-270-000-9906-0	47175	2/1/2005	WRIGHT GROUP/MCGRAW HILL	\$145.05	\$249.54	General reading books being delivered to a daycare Institute.		✓		Included in the ECPA Budget (Early Childhood).	
70	15-000-291-270-000-9906-0	47198	2/1/2005	HARCOURT ACHIEVE	\$1,069.29	\$1,069.29	General books for reading shipped to BNOS Sanz School.		✓		General books for improving reading/writing skills.	
71	15-000-291-270-000-9906-0	47266	2/8/2005	VALIANT I.M.C./QUALITY V	\$759.98	\$7,599.80	10 cameras, 10 memory cards, 10 batteries, 10 Epson picture mate printers and card readers shipped to Academic Programs at district office.		✓		As per discussion with the Business Administrator, this is for one of the 6 programs offered by the Union City Career Academy to encourage students in photography.	

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72	15-000-291-270-000-9906-0	47330	2/8/2005	BALLARD & TIGHE	\$268.95	\$269.50	3 packs of IPT Oral - Writing and Answer sheets shipped to Hudson School.		✓		Testing materials.	
73	15-000-291-270-000-9906-0	47354	2/8/2005	MOORE MEDICAL CORP.	\$487.68	\$755.23	Table Paper 18" ; Wood 2sters ; Ear Speculum and other medical supplies shipped to Jose Marti School.		✓		Basic medical supplies	
74	15-000-291-270-000-9906-0	47443	2/10/2005	J.W. GOODLIFFE & SON INC	\$71.71	\$71.71	Rental of Cylinder to use Carbon dioxide for the swimming pools at the recreational centers.			✓	The item is used for maintaining the swimming pools at recreational centers used by the students. The amount is not significant but if the swimming pool is rented, it does not seem that maintenance costs should be incurred by the district.	
75	15-000-291-270-000-9906-0	47471	2/10/2005	EAST MOUNTAIN SCHOOL	\$27,429.50	\$30,000.00	Private tuition for an emotionally disturbed student.		✓		Tuition for an emotionally disturbed student.	
76	15-000-291-270-000-9906-0	47550	2/22/2005	ALLIED OFFICE PRODUCTS	\$1,526.30	\$1,544.42	Multipurpose paper, Inkjet Cartridges, Erasers, pencils, Zip disks, Quickpro 2004 edition shipped to Support Services at Union City Board of Education.		✓		General office stationery items.	
77	15-000-291-270-000-9906-0	47568	2/22/2005	STAPLES, INC.	\$179.99	\$359.98	2 - High back Mesh chairs shipped to 3912 Bergen Turnpike, Union City NJ.		✓		2 chairs purchased for district office.	
78	15-000-291-270-000-9906-0	47629	2/24/2005	APPLE COMPUTER, INC	\$474.00	\$489.00	250 MB USB Drive; Brenthaven Titanium Computer product; Application for Powerbook.		✓		Technology purchases.	
79	15-000-291-270-000-9906-0	47713	2/24/2005	SCHOOL NURSE SUPPLY INC.	\$8.45	\$262.80	2 packs of napkins and 3 facial tissue packs shipped to Theodore Roosevelt School		✓		Misc. items shipped to the school for daily usage.	
80	15-000-291-270-000-9906-0	47720	2/25/2005	DELTA DENTAL PLAN OF NEW	\$1,791.52	\$908,608.03	Commitment for the 2004-05 school year for Dental Benefits.		✓		Dental insurance premium for district employees required by the Collective Bargaining Agreement.	

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81	15-000-291-270-000-9906-0	47724	2/28/2005	STEWART INDUSTRIES	\$7,705.37	\$18,780.05	Savin Digital Imaging Systems; Toners and other accessories for the Main Office Teachers / Staff room of Hudson School.		✓		Copier.	
82	15-000-291-270-000-9906-0	47760	2/28/2005	SCHOLASTIC, INC	\$569.25	\$869.28	Vocabulary; Phonemic Awareness; Phonics; Vocabulary; Comprehension shipped to Sara Gilmore School.		✓		General books.	
83	15-000-291-270-000-9906-0	47911	3/11/2005	CORPORATE EüPRESS, INC.	\$224.48	\$313.60	Magic Tape, legal size paper, Staplers, etc. shipped to Bruce Walters recreation center.		✓		General administrative supplies purchased for the Aquatics coordinator and the secretary assigned by the District at the two Recreation Centers.	
84	15-000-291-270-000-9906-0	47937	3/11/2005	TRANSNET CORPORATION	\$174.00	\$174.00	6 USB Keyboards for Mac. Shipped to Woodrow Wilson High School.		✓		Computer supplies	
85	15-000-291-270-000-9906-0	48071	3/11/2005	SAü ARTS & CRAFTS	\$598.44	\$1,196.88	Tissue flower kit, Chubbi Wax Crayons, Feathers duck quills, Liquitex glossies, etc. shipped to Thomas Edison School.		✓		Items are purchased for the "Fine and performing Arts" class for the students.	
86	15-000-291-270-000-9906-0	48111	3/11/2005	CTB/MCGRAW-HILL	\$6,418.40	\$130,905.13	Terra Nova Test Assessment materials.		✓		Testing materials.	
87	15-000-291-270-000-9906-0	48144	3/16/2005	ANGELS WORLD	\$21,386.40	\$21,386.40	Tuition payment for 30 children at daycare center for the Early Childhood program.		✓		Tuition Payment for Early Childhood	
88	15-000-291-270-000-9906-0	48182	3/17/2005	A PLUS INVESTIGATIONS IN	\$1,595.00	\$1,595.00	Surveillance Equipments - Shipped to Union City Education Center, Human Resources Center.		✓		Security surveillance systems at the HR center	
89	15-000-291-270-000-9906-0	48208	3/17/2005	HCIAA	\$1,038.00	\$1,038.00	2004-2005 Indoor track Championship paid to the Hudson County Interscholastic Athletic Association for Relays and Individuals for Union Hill high school students.		✓		This is included as part of the costs of the athletics program.	

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90	15-000-291-270-000-9906-0	48225	3/18/2005	SCHOOL SPECIALTY	\$22.80	\$52.23	6 packs of Heavyweight Neon Bond Color Paper purchased for Graduation ceremony 2005 shipped to George Washington School.		✓		Misc. purchases for graduation ceremony.	
91	15-000-291-270-000-9906-0	48250	3/21/2005	APPLE COMPUTER, INC	\$2,160.00	\$76,643.57	Apple computer maintenance		✓		Repair to the computers used by the students.	
92	15-000-291-270-000-9906-0	48250	3/21/2005	APPLE COMPUTER, INC	\$9,504.00	\$76,643.57	Apple computer maintenance. 04-05 SY.		✓		Student computer maintenance	
93	15-000-291-270-000-9906-0	48301	3/21/2005	SCHOOL SPECIALTY	\$336.37	\$360.61	Baby Folding; Puzzle racks; 16 piece blocks, magnets shipped to a day care center.		✓		Included in the ECPA Budget (Early Childhood).	
94	15-000-291-270-000-9906-0	48305	3/21/2005	SCHOLASTIC, INC	\$212.06	\$212.06	Dynamath books shipped to Woodrow Wilson High School (Grammar School).		✓		Learning materials	
95	15-000-291-270-000-9906-0	48344	3/30/2005	ON-SITE FLEET SERVICE, I	\$402.02	\$402.02	Mechanic Charges for School bus (UC#12 5525AS2) for checking electrical damage.		✓		Regular school bus maintenance	
96	15-000-291-270-000-9906-0	48368	3/30/2005	NORTH JERSEY BOBCAT, INC	\$283.97	\$283.97	Union City BOA/753/LIFT/TILT INTERMITTANT and Push to Operate kit.		✓		Regular maintenance work. An accessory purchased for their Bobcat equipment, a sporting tractor for ploughing and minor moving work.	
97	15-000-291-270-000-9906-0	48380	3/30/2005	HUDSON MEDICAL LABORATOR	\$390.00	\$390.00	Water testing services for the month of Aug 04 to Nov 04 for the swimming pools at the recreational centers.			✓	The item is used for maintaining the swimming pools at recreational centers used by the students. The amount is not significant but if the swimming pool is rented, it does not seem that maintenance costs should be incurred by the district.	
98	15-000-291-270-000-9906-0	48384	3/30/2005	SCHOLASTIC, INC	\$5,313.75	\$5,362.50	5 Learning center sets / Science and Social Studies shipped to Head Start III Center.		✓		Included in the ECPA Budget (Early Childhood).	
99	15-000-291-270-000-9906-0	48427	4/5/2005	CHILDCRAFT EDUCATION COR	\$272.46	\$330.81	Trains sets, toys, books etc. shipped to Jersey Kids Learning Center.		✓		Included in the ECPA Budget (Early Childhood).	

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100	15-000-291-270-000-9906-0	48465	4/5/2005	HUDSON SHAKESPEARE COMPA	\$166.66	\$500.00	Play by an outside vendor at Emerson High School for the performance of "Romeo and Juliet".		✓		Outside production of "Romeo and Juliet".	
101	15-000-291-270-000-9906-0	48474	4/5/2005	UNION CITY DAY CARE PROG	\$70,471.45	\$103,500.00	Multipurpose paper, magic tape, Erasers, staplers, paper clips, Quickpro 2004 edition.		✓		General administrative supplies purchased for day to day operations.	
102	15-000-291-270-000-9906-0	48532	4/12/2005	BNOS SANZ	\$385.00	\$385.00	One hour balloon sculpting show on 3/22/05.	✓			Balloon show.	
103	15-000-291-270-000-9906-0	48628	4/14/2005	AMERICAN SCHOOL BOARD JO	\$57.00	\$57.00	1 year renewal of the American School Board Journal.		✓		1 year renewal of the American School Board Journal.	
104	15-000-291-270-000-9906-0	48643	4/14/2005	YA GROUP INC.	\$570.00	\$1,570.00	Teacher aprons for Early Learning Assessment System - (ELAS) Student Performance Based Assessment.	✓			As per the Business Administrator, giveaway aprons for an Early Childhood celebration.	
105	15-000-291-270-000-9906-0	48725	4/21/2005	G S ELEVATOR	\$1,237.50	\$1,237.50	Elevator repairs at Edison and Washington High School.		✓		Facilities repairs	
106	15-000-291-270-000-9906-0	48789	4/26/2005	DELL MARKETING L.P.	\$2,523.40	\$2,523.40	20 Windows XP Professional packs, 20 Office Professional 2003 packs, etc for the Career Academy.		✓		Software purchase for the Career Center.	
107	15-000-291-270-000-9906-0	48900	5/3/2005	HARCOURT BRACE & CO	\$608.79	\$632.50	100 Response Booklets and Record Forms.		✓		Student Assessment forms.	
108	15-000-291-270-000-9906-0	48930	5/5/2005	EMERSON HIGH SCHOOL ATHL	\$2,500.00	\$2,500.00	Payments to officials, workers for overtime working at school sporting events at Emerson High School.			✓	Overtime payments for officials, workers.	
109	15-000-291-270-000-9906-0	49250	5/24/2005	REINO MAGICO	\$50.00	\$50.00	Field trip to the Central Park Zoo for 15 children and 5 adults.		✓		Field trip to the Central Park Zoo.	
110	15-000-291-270-000-9906-0	49257	5/24/2005	CHILDCRAFT EDUCATION COR	\$287.41	\$375.16	Stencils, glue, paint, clay, etc. Items for young children to play with - sent to BNOS SANZ daycare.		✓		Included in the ECPA Budget (Early Childhood).	
111	15-000-291-270-000-9906-0	49407	6/7/2005	AURIEMMA, ANA	\$500.00	\$500.00		✓			Documentation Not Provided.	



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112	15-000-291-270-000-9906-0	49520	6/10/2005	FURIA RUBEL COMMUNICATIO	\$21,264.75	\$21,264.75	Out of Pocket expenses (Amersand Design, Translators and other Misc. Vendors) for Website redevelopment and and Benefit concert for Jose Marti Cultural Center.			✓	Website re/development and marketing expenditures seem to be excessive.	
113	15-000-291-270-000-9906-0	49568	6/16/2005	LAKESHORE LEARNING MATER	\$1,819.46	\$2,613.85				✓	Documentation Not Provided.	
114	15-000-291-270-000-9906-0	49626	6/17/2005	ABC DAY CARE	\$23,865.60	\$23,865.60	Tuition payments for June 2005 of \$795.52/child for 30 children.		✓		Tuition Payment for Early Childhood	
115	15-000-291-270-000-9906-0	49640	6/17/2005	TINY SEED II	\$20,979.30	\$20,979.30	Tuition payment for June 2005 of 30 children at \$699.31/child.		✓		Tuition Payment for Early Childhood	
116	15-000-291-270-000-9906-0	49798	6/27/2005	CHAPPIE'S FLORIST	\$475.00	\$475.00	Roses and other flowers for the multi arts program held on May 18 and 19 2005 at the Park Theatre.	✓			Flowers for a multi-cultural program.	
117	15-000-291-270-000-9906-0	49813	6/29/2005	LEE AVE SFARIM CENTER	\$1,588.73	\$1,588.73	BNOS SANZ - "No child left behind" program funds distribution, in the form of books to a non public school.		✓		"No Child Left Behind" program funding to non-public school.	
118	15-000-291-270-000-9906-0	49908	6/30/2005	A PENZA MODERN MOVERS	\$700.00	\$700.00	For \$350 - 4 signs and 2 beams, 20" long for the football ground. Additional \$350 is used for the rental space for High School equipment storage.		✓		This is included as part of the costs of the athletics program.	
119	15-000-291-270-000-9906-0	49927	7/12/2005	ANGEL'S LEARNING	\$351.68	\$351.68	Payment for Wrap-around program - parents can drop kids off in the morning and come back at night. Non instructional - leisure activities. For 3 and 4 year olds only.		✓		Wrap-around program is required by the State.	

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120	15-000-291-270-000-9906-0	49969	6/30/2005	PAPERDIRECT, INC	\$842.95	\$842.95	1 deluxe portable 3 panel display, 1 portable presentation board, 1 black carry bag, 1 collapsible cart, business card magnets shipped to the District.		✓		These materials/display items are used for recruitment events, and will be reused.	
121	15-000-291-270-000-9906-0	51092	8/11/2005	SCHOOL SPECIALTY	\$1,305.33	\$1,498.84	Zoo books, microscope, science books, crayons, etc. shipped to Roosevelt school.		✓		Learning materials	
122	15-000-291-270-000-9906-0	51161	8/11/2005	SCHOOL SPECIALTY	\$400.00	\$400.00	Folders, files, markers, rulers, etc. shipped to Gilmore School.		✓		Office supplies.	
123	15-000-291-270-000-9906-0	51239	8/11/2005	SCHOOL SPECIALTY	\$224.70	\$223.70	Staples, clips, tape, etc. shipped to Edison School.		✓		Office supplies.	
124	15-000-291-270-000-9906-0	51294	8/11/2005	SCHOOL SPECIALTY	\$232.96	\$247.66	Envelopes, pens, etc. shipped to Edison School.		✓		Office supplies.	
125	15-000-291-270-000-9906-0	51396	8/11/2005	SCHOOL SPECIALTY	\$199.04	\$199.04	Portfolios, drawing paper, etc. shipped to Washington School.		✓		Office supplies.	
126	15-000-291-270-000-9906-0	51446	8/11/2005	SCHOOL SPECIALTY	\$110.15	\$110.15	Crayons, pencils, staples, etc. shipped to Wilson School.		✓		Office supplies.	
127	15-000-291-270-000-9906-0	51519	8/11/2005	SCHOOL SPECIALTY	\$14.41	\$14.41				✓	Documentation Not Provided.	
128	15-000-291-270-000-9906-0	51624	8/19/2005	YOUTH ADVOCATE PROGRAMS	\$717.15	\$717.15	Individual Education Plan for a student for the month of June 2005.		✓		This is included as part of the services in the Child Study Team Program.	
129	15-000-291-270-000-9906-0	51654	8/19/2005	SCHOOL SPECIALTY	\$602.64	\$602.64				✓	Documentation Not Provided.	
130	15-000-291-270-000-9906-0	51659	8/19/2005	SCHOOL SPECIALTY	\$899.43	\$899.43	Binders, envelopes, pens, etc. to Mrs. P's Small World.		✓		Included in the ECPA Budget (Early Childhood).	
131	15-000-291-270-000-9906-0	51660	8/19/2005	SCHOOL SPECIALTY	\$1,199.60	\$1,199.60	Glitter, crayons, paint, etc to Mrs. P's Small World, a day care institute.		✓		Included in the ECPA Budget (Early Childhood).	
132	15-000-291-270-000-9906-0	51682	8/19/2005	SCHOOL SPECIALTY	\$648.10	\$648.10	Reading/writing center, child's easel, tape recorder, paint, etc. to Junior Preschool Annex.		✓		Included in the ECPA Budget (Early Childhood).	
133	15-000-291-270-000-9906-0	51717	8/19/2005	ABBATO, SILVIA	\$905.70	\$905.70		✓			Documentation Not Provided.	

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134	15-000-291-270-000-9906-0	51718	8/19/2005	ANGELS WORLD	\$26,455.00	\$26,455.00	Tuition payments for Sept 2005 of \$881.83/child for 30 children.		✓		Tuition Payment for Early Childhood	
135	15-000-291-270-000-9906-0	51736	9/14/2005	SCOTT FORESMAN	\$1,310.67	\$1,649.27	Spelling books shipped to Holy Rosary Academy.		✓		Textbooks.	
136	15-000-291-270-000-9906-0	51747	8/23/2005	ALPHABETS DAY CARE	\$307.00	\$307.00	Field trips to The Land of Make Believe and the Turtle Back Zoo.		✓		Included in the ECPA Budget (Early Childhood).	
137	15-000-291-270-000-9906-0	51795	8/23/2005	VENTURA, HILDA	\$1,068.00	\$1,068.00	Reimbursement for NJCU college tuition for attending an Intro to Billing Multicultural class.		✓		As per discussion with the Business Administrator, this is a reimbursement to a teacher for completing college courses and is covered by the Collective Bargaining Agreement.	
138	15-000-291-270-000-9906-0	52560	7/1/2005	TRIARCO ARTS & CRAFTS, I	\$133.84	\$140.32	Art supplies and paper shipped to Emerson High School.		✓		Art supplies	
139	15-000-291-270-000-9906-0	52579	7/1/2005	MICRO BIO-MEDICS, INC	\$293.01	\$298.57		✓			Documentation Not Provided.	
140	15-000-291-270-000-9906-0	52708	7/1/2005	PAÛTON/PATTERSON	\$926.68	\$926.68		✓			Documentation Not Provided.	
141	15-000-291-270-000-9906-0	52769	7/1/2005	JOHN A EARL INC	\$1,233.20	\$1,233.20	Custodial supplies - toilet paper.		✓		Custodial supplies for operations.	
142	15-000-291-270-000-9906-0	52807	8/31/2005	SCOTT FORESMAN	\$560.67	\$1,592.64	10 middle school math textbooks and 145 workbooks.		✓		Textbooks.	
143	15-000-291-270-000-9906-0	52827	8/31/2005	PERMA-BOUND	\$1,054.15	\$1,054.15	3 sets of textbooks for Theodore Roosevelt School.		✓		Textbooks.	
144	15-000-291-270-000-9906-0	52847	8/31/2005	SOSA, MARIELA	\$1,939.80	\$1,939.80	Reimbursement for NJCU college tuition for Attending Applied Linguistics and Methods of Teaching classes.		✓		As per discussion with the Business Administrator, this is a reimbursement to a teacher for completing college courses and is covered by the Collective Bargaining Agreement.	
145	15-000-291-270-000-9906-0	52865	8/31/2005	SCHOLASTIC, INC	\$40,000.00	\$249,600.00	Scholastic Early Childhood Program English/Spanish - various books.		✓		Textbooks.	
146	15-000-291-270-000-9906-0	52891	8/31/2005	MILLER & CHITTY CO., INC	\$48.00	\$48.00	55 lbs of plastic firebrick for Facilities at Union City Board of Education.		✓		Maintenance and Infrastructure.	
147	15-000-291-270-000-9906-0	52949	9/2/2005	BERGEN COUNTY SPECIAL SE	\$13,624.61	\$62,800.00	Tuition payments for a special education student.		✓		This is included as part of the services in the Child Study Team Program.	

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148	15-000-291-270-000-9906-0	52952	9/2/2005	CASTELLI, ADRIENNE	\$6,779.19	\$6,779.19	Reimbursement for teachers' NJCU college tuition.		✓		Reimbursement for continuing education tuition.	
149	15-000-291-270-000-9906-0	53023	9/9/2005	HOLT RINEHART AND WINSTO	\$1,792.20	\$34,474.64	Sets of textbooks purchased by Roosevelt School.		✓		Textbooks.	
150	15-000-291-270-000-9906-0	53074	9/13/2005	PERMA-BOUND	\$1,194.55	\$1,532.60	30 "Josefina aprende una leccion", 1 "island of the Blue Dolphin", 1 "La casa del bosque", 35 "Pocahontas", 35 "A More perfect Union", and 35 "Lyddie" shipped to Roosevelt School.		✓		Textbooks.	
151	15-000-291-270-000-9906-0	53077	9/13/2005	PERFECTION LEARNING CORP	\$2,992.91	\$3,096.46	60 of "A more As perfect union", 102 "What if you'd been at Jamestown?", 60 "Tales of American Indians", 60 "Schoolhouse on the Praire", 60 "The code of the drum" shipped to Roosevelt School.		✓		Textbooks.	
152	15-000-291-270-000-9906-0	53109	9/14/2005	HOLT RINEHART AND WINSTO	\$31.50	\$31.50	Live Ink HS&T 2005 Mod K/6 Year shipped to Robert Walters School; also includes Registration for online access.		✓		Online learning products	
153	15-000-291-270-000-9906-0	53228	9/20/2005	NACAW	\$110,121.30	\$110,121.30	Monthly Tuition Payment for the Early Childhood Program. 15 children for \$815.71/month/child.		✓		Tuition Payment for Early Childhood	
154	15-000-291-270-000-9906-0	53238	9/20/2005	CEREBRAL PALSY OF NEW JE	\$790.16	\$790.16	Augmentative Communication 8 hours as per the timesheet and mileage reimbursements.		✓		Student Evaluations	
155	15-000-291-270-000-9906-0	53242	9/20/2005	ALLIED OFFICE PRODUCTS	\$862.53	\$862.54	Shipped to Academic Programs at Union City Education Center: Calendars, Clipboards, binders, staplers and other office supplies.		✓		General office stationery items.	

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156	15-000-291-270-000-9906-0	53284	9/20/2005	AMSCO SCHOOL PUBLICATION	\$1,201.00	\$1,701.00	Purchased 150 copies of the NJ GEPA (Grade Eight Proficiency Assessment) shipped to Theodore Roosevelt School.		✓		General administrative supplies purchased for daily operations.	
157	15-000-291-270-000-9906-0	53324	9/20/2005	CAROLINA BIOLOGICAL SUPP	\$195.00	\$585.22	Ten Commandments of Math Set; Mathematical Quotations; KIM Wipes boardgames shipped to Union Hill High School.		✓		Boardgames and other learning products purchased for students of Union Hill High School.	
158	15-000-291-270-000-9906-0	53415	9/22/2005	HOLT RINEHART AND WINSTO	\$3,000.00	\$9,519.73	Bulk Purchases; Books titled Modern: Chemistry / Physics / Biology.		✓		Textbooks.	
159	15-000-291-270-000-9906-0	53637	10/6/2005	PATHMARK STORES, INC.	\$484.77	\$4,118.93	Groceries purchase for the "Food Trends Class"		✓		Per the BA - inventory for the Home Ec class.	
160	15-000-291-270-000-9906-0	53696	10/14/2005	ALLIED OFFICE PRODUCTS	\$1,862.80	\$1,599.90	40 Binders for Blueprint, Monitoring and Data Collection and 20 Batteries shipped to Veterans Memorial School.		✓		General office stationery items.	
161	15-000-291-270-000-9906-0	53744	10/14/2005	HCIAA	\$2,865.00	\$2,865.00	HCIAA Membership dues and to support the EHS Athletic Dept. (Baseball; Softball; Basketball; Football) for Emerson High School students		✓		This is included as part of the costs of the athletics program.	
162	15-000-291-270-000-9906-0	53767	10/14/2005	HOLT RINEHART AND WINSTO	\$1,138.18	\$2,491.02	40 student textbooks shipped to Union Hill High School.		✓		Textbooks.	
163	15-000-291-270-000-9906-0	53797	10/14/2005	INSIGHT MEDIA	\$510.30	\$510.30	Management of Aggressive Behavior; Forensic Files; World Cup VHS and Professional Ethics in Law Enforcement for Union City Career Academy.		✓		DVD's and VHS purchased for students to improve their understanding of public behavior.	
164	15-000-291-270-000-9906-0	53798	10/14/2005	COIN EDUCATIONAL PRODUCT	\$1,016.00	\$2,032.00	Coin Career Community - Internet based Career Exploration Renewal License for 10/01/05 - 09/30/06 for Emerson and Union Hill High Schools.		✓		An Internet based Career exploration tool.	

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165	15-000-291-270-000-9906-0	53820	10/14/2005	ALLIED OFFICE PRODUCTS	\$86.70	\$49.00				✓	Documentation Not Provided.	
166	15-000-291-270-000-9906-0	53832	10/14/2005	BMI EDUCATIONAL SERVICES	\$251.73	\$251.73	Novels and Student Packets; Various titles for Woodrow Wilson High School.		✓		General books for reading purposes.	
167	15-000-291-270-000-9906-0	53893	10/14/2005	CONTINENTAL BOOK CO INC	\$236.68	\$236.68	General books purchased. Literature/ Novels/ Dictionary for Union Hill High School.		✓		General books for reading purposes.	
168	15-000-291-270-000-9906-0	53913	10/14/2005	MEADOWLANDS ENVIROMENT C	\$360.00	\$360.00	2 day admission fees to a convocation "Environment through the eyes of the Artist" for fourth graders (40 students for \$9 each) from Woodrow Wilson School.		✓		Based upon the review of the invoice, this seems to be an admission fee at an educational convocation for the students.	
169	15-000-291-270-000-9906-0	54047	10/20/2005	RAG SHOPS, INC.	\$450.00	\$2,200.46	Items for the fashion designing class for Emerson High School.		✓		The items are used in fashion class.	
170	15-000-291-270-000-9906-0	54143	10/28/2005	CTB/MCGRAW-HILL	\$940.40	\$1,995.40	Test booklets and Envelopes purchased in bulk.		✓		Supplies for student assessments	
171	15-000-291-270-000-9906-0	54191	10/31/2005	SANTILLANA PUBLISHING CO	\$2,658.80	\$6,158.80	Bilingual/ESL Classroom Kits purchased by Jeffery Elementary School.		✓		Educational Materials	
172	15-000-291-270-000-9906-0	54198	10/31/2005	ALLIED OFFICE PRODUCTS	\$2,879.24	\$1,895.58	Binders of different sizes; 3 Toner cartridges; 2 - 4pack Polaroid Film; Pendalflex Folders, etc.		✓		General office stationery items.	
173	15-000-291-270-000-9906-0	54205	10/31/2005	W.W. GRAINGER, INC.	\$98.10	\$147.15	2 Oscillating Wall Fans for Union Hill High School.		✓		Wall fans purchased for Union Hill High School	
174	15-000-291-270-000-9906-0	54242	11/12/2005	G & F ENTERPRISE	\$177.00	\$177.00	2 Badges, 2 ID Cases and 1 Metal Clip board.		✓		Items appear to be for faculty security badges and school monitoring.	
175	15-000-291-270-000-9906-0	54272	11/3/2005	J & H RADIO INC.	\$299.91	\$299.91	Faceplate Bronze; Extended Battery, Battery Wall Charger; etc		✓		Misc. items purchased	

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176	15-000-291-270-000-9906-0	54273	11/3/2005	ON-SITE FLEET SERVICE, I	\$565.60	\$565.60	Mechanic Charges for School bus (UC# 15: 905xS1): for checking loose electrical power and exhaust leaks.		✓		Regular school bus maintenance	
177	15-000-291-270-000-9906-0	54311	11/3/2005	INSTRUCTIVISION	\$656.70	\$656.70	60 GEPA (Grade Eight Proficiency Assessment) Math Student Workbooks and 2 Teachers edition for Thomas Edison School.		✓		Textbooks.	
178	15-000-291-270-000-9906-0	54405	11/14/2005	SCHOOL SPECIALTY	\$239.90	\$239.90				✓	Documentation Not Provided.	
179	15-000-291-270-000-9906-0	54459	11/15/2005	CTB/MCGRAW-HILL	\$1,000.00	\$5,951.00	Terra Nova Assessment tests		✓		Assessment tests.	
180	15-000-291-270-000-9906-0	54518	11/23/2005	GUARINI PLUMBING	\$5,698.90	\$5,698.90	Shutdown and drained sprinkler system to replace sprinkler heads in rooms 402 and 402A for Veterans Memorial School.		✓		Regular plumbing and maintenance work.	
181	15-000-291-270-000-9906-0	54523	11/23/2005	LAKESHORE LEARNING MATER	\$1,772.49	\$1,773.59	Materials for new teachers classroom. Magnetic Board; Alphabet big book; Play Carpet; Playsets; etc. for Thomas Jefferson School.		✓		Educational materials.	
182	15-000-291-270-000-9906-0	54582	11/30/2005	SCHOOL SPECIALTY	\$90.91	\$125.03				✓	Documentation Not Provided.	
183	15-000-291-270-000-9906-0	54623	11/30/2005	PEARSON EDUCATION	\$2,192.83	\$2,267.88	Pacemaker Economics 3rd edition; Class set. for Jose Marti School.		✓		Textbooks.	
184	15-000-291-270-000-9906-0	54639	11/30/2005	SCHOOL SPECIALTY	\$95.59	\$119.49	Rainbow Numbers; School Smart Zoo; Magnetic Farm Basic Skills for Veterans Memorial School.		✓		Misc. items purchased for classroom use	
185	15-000-291-270-000-9906-0	54743	12/5/2005	INSTRUCTIVISION	\$20.50	\$20.50	2 Teachers Guide to HSPA Success work, a language textbook for Union Hill High School.		✓		General books for reading purposes.	
186	15-000-291-270-000-9906-0	54760	12/5/2005	LRP PUBLICATIONS	\$202.00	\$202.00	A Publication for the Section 504 Compliance		✓		Section 504 is a guide used by the district to modify students education	
187	15-000-291-270-000-9906-0	54762	12/5/2005	CTB/MCGRAW-HILL	\$2,872.99	\$4,482.50		✓			Documentation Not Provided.	

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188	15-000-291-270-000-9906-0	54780	12/5/2005	ON-SITE FLEET SERVICE, I	\$774.55	\$774.55	Mechanic Charges for School bus for checking loose electrical power and exhaust leaks.		✓		Regular school bus maintenance	
189	15-000-291-270-000-9906-0	54836	12/13/2005	SCHOOL SPECIALTY	\$300.78	\$397.19	Dry Erase boards for science teachers shipped to Jefferson Elementary School.		✓		Supplies for the schools	
190	15-000-291-270-000-9906-0	54890	12/14/2005	CHILDCRAFT EDUCATION COR	\$291.30	\$350.55	Teddy Bears; Rainbow Puzzles; Early Learning Rhythm Set; Crayons; Washable Markers; etc. shipped to a daycare center.		✓		Included in the ECPA Budget (Early Childhood).	
191	15-000-291-270-000-9906-0	55006	12/20/2005	ADAMS BOOK CO, INC	\$2,666.56	\$2,848.01	Certain books purchased in quantity and some general reading books shipped to Union Hill High School.		✓		General books for reading purposes.	
192	15-000-291-270-000-9906-0	55094	1/6/2006	UNITED LEARNING	\$850.00	\$10,200.00	United Streaming license for 10 elementary / middle schools and 2 high schools.		✓		As per discussion with the Business Administrator, this service is for streaming educational videos online for the students.	
193	15-000-291-270-000-9906-0	55107	1/6/2006	HUDSON COUNTY COMMUNITY	\$4,201.00	\$4,201.00	Reimbursement for Union City Para Professional enrolled at Hudson County Community College.		✓		No Child Left Behind	
194	15-000-291-270-000-9906-0	55112	1/6/2006	SCHOOL SPECIALTY	\$244.66	\$276.35	Pens, Clipboards, binders, staplers and other office supplies shipped to Union Hill High School.		✓		General administrative supplies.	
195	15-000-291-270-000-9906-0	55136	1/6/2006	AMERICAN MUSEUM OF NATUR	\$500.00	\$632.00	A 21st Century field trip from Jose Marti Middle School to attend the "American Museum of Natural History".		✓		Field trip was to an American Museum of Natural History.	
196	15-000-291-270-000-9906-0	55218	1/17/2006	SCOTT FORESMAN	\$1,922.94	\$3,436.64	Phonics Songs and Rhymes; Leveled readers A/B/C shipped to Theodore Roosevelt School.		✓		General books	



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197	15-000-291-270-000-9906-0	55233	1/17/2006	ALLIED OFFICE PRODUCTS	\$3,081.20	\$3,081.20	4 Credenza Mahogany Shell; 8 Pedestal Mahogany; shipped to Union City Early childhood Center.		✓		Included in the ECPA Budget (Early Childhood).	
198	15-000-291-270-000-9906-0	55252	1/17/2006	PERFECTION LEARNING CORP	\$6,337.57	\$6,905.20		✓			Documentation Not Provided.	
199	15-000-291-270-000-9906-0	55358	1/19/2006	STECK-VAUGHN COMPANY	\$208.58	\$2,338.60	Maps, Globes; and Graph levels; Writers Dictionary shipped to Theodore Roosevelt School.		✓		Misc. items purchased to develop students learning.	
200	15-000-291-270-000-9906-0	55390	1/23/2006	NJ FCCLA	\$555.00	\$555.00	FCCLA (Family, Career and Community Leaders of America) State Leadership Conference fee for 9 students; 2 advisors for Emerson Hill High School.		✓		Entrance fee for attending a conference for 9 students and 2 advisors.	
201	15-000-291-270-000-9906-0	55400	1/23/2006	RALLY EDUCATION	\$72.67	\$439.00	Prep for NJ Pass Rehearsal (Language Arts Literacy for 5th Graders) from Hudson School.		✓		This purchase pertains to an Arts Literacy program for the students.	
202	15-000-291-270-000-9906-0	55450	1/25/2006	HOLT RINEHART AND WINSTO	\$3,225.60	\$10,169.60	Textbooks on Modern Chemistry, Physics and Biology.		✓		Textbooks.	
203	15-000-291-270-000-9906-0	55476	1/25/2006	ALLIED OFFICE PRODUCTS	\$2,500.00	\$5,095.41	As per the PO - replacement parts for technology in classrooms and computer labs. Calendar refill, 400 computer mouse, 40 wrist pillows, 40 mouse support pillows and pens all for Emerson High School.		✓		Regular office supplies.	
204	15-000-291-270-000-9906-0	55482	1/25/2006	SCOTT FORESMAN	\$493.76	\$493.76	28 textbooks purchased; Bulk purchases for students book and a teachers edition.		✓		Textbooks.	
205	15-000-291-270-000-9906-0	55547	1/30/2006	CORPORATE EXPRESS, INC.	\$52.46	\$76.94	12 Compartment set and Shipping charges shipped to Union City Board of Education.		✓		Storage equipment that can be used for operations and records retention.	

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206	15-000-291-270-000-9906-0	55565	1/30/2006	KAPLAN EARLY LEARNING CO	\$977.32	\$981.57	Clubhouse climber, table with umbrella and a basketball stand shipped to a daycare center		✓		Included in the ECPA Budget (Early Childhood).	
207	15-000-291-270-000-9906-0	55590	1/30/2006	JERSEY CITY PUBLIC SCHOO	\$58,305.00	\$58,305.00	Union City Adult Education Consortium for 4 districts: Jersey City, North Bergen, West NY and Union City. Grant Reimbursement for October 2005.		✓		Union city is the lead of the adult education consortium. They get a grant for adult education and have to divide it up to other members.	
208	15-000-291-270-000-9906-0	55772	2/9/2006	CASSESA. VINCENT	\$100.00	\$1,000.00	Saturday event held on February 4, 2006. A one day workshop on the literacy section of the 8th grade GEPA - Proficiency Test.		✓		A workshop for the 25 allowed participants to motivate and teach them about the required proficiency tests they will be preparing for.	
209	15-000-291-270-000-9906-0	55890	2/16/2006	VILLACIS, TERESA	\$100.00	\$100.00	Early childhood workshop on a Saturday.			✓	Missing invoice/receipts.	
210	15-000-291-270-000-9906-0	55934	2/16/2006	TRANSNET CORPORATION	\$30.80	\$30.80	Memorex 50 pack of DVD-R's.		✓		Administrative and technical supplies.	
211	15-000-291-270-000-9906-0	55984	3/3/2006	SCHOOL SPECIALTY	\$427.55	\$638.45	Admin supplies like Calculator; Pocket Charts; Crayon Utility box; File folders; etc. shipped to Woodrow Wilson High School.		✓		General administrative supplies.	
212	15-000-291-270-000-9906-0	56069	3/3/2006	SCIENTIFIC DEVICES DIST	\$2,323.48	\$2,323.48	Replacement ink cartridges for 2550 printer. 5 each of black, cyan, magenta and yellow and 2 imaging drums all for Emerson High School.		✓		Administrative and technical supplies.	
213	15-000-291-270-000-9906-0	56073	3/3/2006	BROADWAY COSTUMES INC.	\$1,188.50	\$1,115.50	Costume rentals for a play "Annie Get Your Gun" at Union Hill High School. 17 costumes at \$55 each, 3 at \$50 and 1 at \$41.		✓		Costume rentals for a students play.	
214	15-000-291-270-000-9906-0	56153	3/3/2006	INSTRUCTIVISION	\$2,830.75	\$3,830.75	NJ ASK Success Work A Test - Math workbooks and guides.		✓		Supplies for student assessment.	

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215	15-000-291-270-000-9906-0	56272	3/15/2006	CAMBRIDGE EDUCATIONAL	\$89.95	\$89.95	A+ Certification course curriculum materials. and "Lifting the Lid: How computers work DVD-R" shipped to Emerson High School.		✓		Computer education materials.	
216	15-000-291-270-000-9906-0	56289	3/15/2006	CENTER FOR MONTESSORI ED	\$7,884.50	\$7,884.50	Training a daycare provider to become an early education teacher.		✓		As per the Business Administrator, the district reimburses the provider for this training.	
217	15-000-291-270-000-9906-0	56365	3/15/2006	EPLUS TECHNOLOGY, INC	\$571.80	\$571.80	Memory upgrade for G Towers for UHTV. 10 - 512mb Power Mac GA DDR PC2700 ram upgrades shipped to Union Hill High School.		✓		Computer peripherals and other upgrades. As per discussion with the Business Administrator these items are regular upgrades.	
218	15-000-291-270-000-9906-0	56387	3/16/2006	SCHOOL NURSE SUPPLY INC.	\$19.95	\$591.46	\$19.95 is the freight charge on certain medical supplies purchased for Thomas Jefferson School. The medical supplies include: Stethoscope, digital finger oximeter, choking poster, first aid kit, etc.		✓		School medical supplies.	
219	15-000-291-270-000-9906-0	56389	3/16/2006	NATIONAL VISION ADMINIST	\$856.19	\$130,431.59	Eye glass plan for the Union City Board of Education Employees.		✓		Vision insurance for district employees, required as per the collective bargaining agreement.	
220	15-000-291-270-000-9906-0	56528	3/27/2006	RESERVE A RIDE INC.	\$736.00	\$736.00	Renting a ride to the Cherry Hill Hilton on 3/29/06 and returning on 3/31/06 - 3 teachers and 9 students. Fashion design and childcare (career academy programs) trip.		✓		Student state competition.	
221	15-000-291-270-000-9906-0	56609	3/31/2006	DELL MARKETING L.P.	\$11,115.40	\$11,115.40	4 - 512mb modules at \$120 each, 8 - 512mb modules at \$100 each, 280 windows terminals at \$31 each, 11 windows CDs at \$110 each, 2 windows cads at \$20 each all for Union Hill High School.		✓		IT Infrastructure - Hardware purchase.	

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222	15-000-291-270-000-9906-0	56682	4/11/2006	BOOKSMITHS, L & R SMITH	\$686.95	\$4,639.81	New and replacement library books in math, based literature and good children's literature,			✓	No detailed list of items purchased attached. The PO and invoice have no detail either - only a brief description of "books".	
223	15-000-291-270-000-9906-0	56753	4/18/2006	RIVERSIDE PUBLISHING CO	\$461.64	\$625.90	CDI Kit; STAI Kit and ACH tests Form A and B shipped to Support Services for a student at Emerson High School - CST (Child Study Team).		✓		This is included as part of the services included in the Child Study Team Program.	
224	15-000-291-270-000-9906-0	56830	4/26/2006	SIU FLAGS GREAT ADVENTUR	\$1,650.06	\$1,644.06	66 student and chaperone tickets to participate in the 2006 Annual Physics Day Program on May 5, 2006 at Six Flags Great Adventure.		✓		Field trip to Six Flags.	
225	15-000-291-270-000-9906-0	56836	4/26/2006	GUILD CRAFT ARTS & CRAFT	\$588.37	\$588.37	Sand, bottles, magnets, puppets, etc. For the art and craft shipped to Theodore Roosevelt School.		✓		Art supplies	
226	15-000-291-270-000-9906-0	56912	5/4/2006	GOLDSTEIN, RICHARD	\$235.82	\$235.82	Reimbursement for materials for Virtual Enterprise Class. Receipts show purchases for banners, pvc pipe, poles, tape, catalogs, signs etc. shipped to Union City Career Academy.		✓		Reimbursement for the Visual Enterprise Program offered by Union City Career Academy.	
227	15-000-291-270-000-9906-0	56953	5/5/2006	NEW READERS PRESS	\$2,309.00	\$6,345.50	"English - No Problem!" workbooks and teachers editions. 705 items purchased between \$10 and \$18 each.		✓		Textbooks and workbooks	
228	15-000-291-270-000-9906-0	57044	5/18/2006	CHANNING L BETE CO, INC	\$792.83	\$1,141.80	Self help books in English and Spanish for parents. Topics include school programs, education, parent involvement, etc shipped to Roosevelt School.		✓		These pamphlets aim to get parents more involved in their children's education.	

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229	15-000-291-270-000-9906-0	57069	5/18/2006	STAN'S SPORT CENTER	\$1,700.00	\$1,700.00	Plaques for the athletic awards dinner. 40 - 4 year plaques with engraving for \$20 each and 60 seniors plaques with engraving for \$15 each for Emerson High School.		✓		Engraved plaques to encourage students.	
230	15-000-291-270-000-9906-0	57091	5/23/2006	RESNICK'S TOOL & PARTY R	\$806.43	\$806.43	Cotton candy, popcorn, soda, coolers and games for the students that participated in the school based youth services workshop, wellness program, pregnancy prevention program and/or parent linking program and who have improved in academics, attendance and behavior at Emerson High School.		✓		Rewards for participating students.	
231	15-000-291-270-000-9906-0	57137	5/24/2006	STAN'S SPORT CENTER	\$286.00	\$286.00	Plaques for the student council at \$22 each shipped to Union City Board of Education.		✓		Engraved plaques to encourage students.	
232	15-000-291-270-000-9906-0	57197	6/1/2006	SCHUETZEN PARK, INC	\$1,500.00	\$1,900.00		✓			Documentation Not Provided.	
233	15-000-291-270-000-9906-0	57331	6/12/2006	RESERVE A RIDE INC.	\$761.24	\$2,512.80	Transportation for CBE students (Community Business Enterprise).			✓	Providing a means of transportation for students to go to their jobs seems excessive.	
234	15-000-291-270-000-9906-0	57337	6/12/2006	ERIC ARMIN, INC.	\$48,000.00	\$48,000.00	50 TI-84 Graphing Calculators at \$960 each shipped to Emerson High School. As per discussion with the Business Administrator these calculators are school's property and are purchased for the students.	✓			The cost of these calculators is very high.	
235	15-000-291-270-000-9906-0	57392	6/12/2006	FALCON MYRIAM	\$500.00	\$500.00	Per the BA - this is a reimbursement for non-instructional staff for their medical insurance.	✓			Documentation Not Provided.	

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236	15-000-291-270-000-9906-0	57395	6/12/2006	KRATKY LORETTA	\$500.00	\$500.00	Per the BA - this is a reimbursement for non-instructional staff for their medical insurance.	✓			Documentation Not Provided.	
237	15-000-291-270-000-9906-0	57516	6/22/2006	PINO & SON HARDWARE	\$54.65	\$54.65	Paper towels, soap, lights, etc for the Transportation dept. room 107.		✓		Misc items for daily usage.	
238	15-000-291-270-000-9906-0	3002272	8/11/2003	WOODS SERVICES	\$5,980.00	\$6,350.00	Tuition payments for November 03 - June 04 for a student. Special education student, a of the CST.		✓		This is included as part of the services included in the Child Study Team Program.	
239	15-000-291-270-000-9906-0	3002922	9/4/2003	OCE-USA	\$259.30	\$259.30	Digital scanner shipped to Jefferson High School.		✓		Hardware	
240	15-000-291-270-000-9906-0	3003392	9/24/2003	PATHMARK STORES, INC.	\$31.78	\$1,200.11	Multiple invoices from Shoprite for Film, flowers, food, etc for Edison School.			✓	Items do not appear to contribute to education. Per the BA, used as a part of the Child study team.	
241	15-000-291-270-000-9906-0	3005068	12/15/2003	ABC-CLIO-REGIONAL OFFICE	\$930.75	\$1,012.00		✓			Documentation Not Provided.	
242	15-000-291-270-000-9906-0	3006507	3/4/2004	WIDMER TIME RECORDER CO.	\$0.00	\$52.78		✓			Documentation Not Provided.	
243	15-000-291-270-000-9906-0	3006883	3/22/2004	LEISURE FITNESS	\$1,568.75	\$1,568.75		✓			Documentation Not Provided.	
244	15-000-291-270-000-9906-0	3006886	3/22/2004	GRAYBAR ELECTRIC CO INC	\$561.59	\$561.59		✓			Documentation Not Provided.	
245	15-000-291-270-000-9906-0	3007268	4/21/2004	PEACEROOTS	\$4,313.75	\$6,280.00		✓			Documentation Not Provided.	
246	15-000-291-270-000-9906-0	3007442	5/3/2004	AWS CONVERGENCE TECHNOLO	\$21,680.00	\$21,680.00		✓			Documentation Not Provided.	
247	15-000-291-270-000-9906-0	3007726	5/24/2004	PRO-ED INC	\$221.95	\$221.95	Communication and speech materials shipped to Roosevelt School.		✓		Communication and speech materials	
248	15-000-291-270-000-9906-0	3007753	5/24/2004	SUNBURST VISUAL MEDIA	\$142.95	\$142.95	Visual materials on drug use and violence prevention shipped to Roosevelt School.		✓		Materials on drug use and violence prevention.	
249	15-000-291-270-000-9906-0	3007829	5/28/2004	SCOTT FORESMAN	\$3,155.46	\$3,155.46		✓			Documentation Not Provided.	

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250	15-000-291-270-000-9906-0	3008075	6/9/2004	MC DOUGAL LITTELL	\$999.26	\$2,774.55	Algebra and Geometry Textbooks for students and 1 teachers edition. 50 Passport to Algebra and Geometry books at \$52 each, 1 Teachers Edition, 3 Multilanguage math glossaries, 1 resource pack at \$160 shipped to Jose Marti School.		✓		Textbooks.	
251	15-000-291-270-000-9906-0	3008076	6/9/2004	MC DOUGAL LITTELL	\$3,500.00	\$9,600.74	160 Math books at \$48 each and 30 Spanish books at \$48 each, and 2 Teachers Editions and resource packs/binders shipped to Jose Marti School. Titles - Passport to Math and Larson Passport Spanish.		✓		Textbooks.	
252	15-000-291-270-000-9906-0	3008082	6/9/2004	MEINEKE DISCOUNT MUFFLER	\$183.00	\$183.00	Repairs to a School bus billed to the Transportation Dept., Union City Board of Education.		✓		School vehicle repairs.	
253	15-000-291-270-000-9906-0	3008105	6/11/2004	FLORIAN GLASS SERVICE IN	\$375.00	\$375.00	Aluminum stucco and polished wire for the Roosevelt Stadium.		✓		Facility repairs.	
254	15-000-291-270-000-9906-0	3008229	6/16/2004	RAMOS, EVELYN	\$400.00	\$400.00	Professional Development ELAS Training 2003-2004. ELAS - English Language Assessment for Early Childhood Students		✓		As per discussion with the Business Administrator, this reimbursement is to comply with the "Early Childhood" program for minimum college education requirements and is required by the state.	
255	15-000-291-270-000-9906-0	3008330	6/16/2004	T & M CONTRACTING CO INC	\$3,250.00	\$3,250.00	Price and Labor for Veterans Memorial Auditorium Curtain for support at stage.		✓		Curtains for the stage auditorium.	
256	15-000-291-270-000-9906-0	3008379	6/22/2004	DELL MARKETING L.P.	\$500.37	\$8,954.00	100 FrontPage 2003, 100 Publisher 2003, 100 Encarta Deluxa 2004 shipped to Jose Marti Middle School.		✓		Software	

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257	15-000-291-270-000-9906-0	3008380	6/22/2004	K-12 MICROMEDIA PUBLISHI	\$4,027.95	\$4,210.26	100 Adobe Photoshop Elements CLP and 2 CDs, 10 Adobe Creative Suite CLP and 5 CDs to be shipped to Jose Marti Middle School.		✓		Software	
258	15-000-291-270-000-9906-0	3008398	6/22/2004	SANFORD LEVINE & SONS PA	\$1,242.00	\$1,242.00	Boxes and packing material to move items between schools and for storage shipped to the Facilities Dept. at Union City Board of Education.		✓		Storage and moving supplies for the Facilities Department.	
259	15-000-291-270-000-9906-0	3008402	6/22/2004	ON-SITE FLEET SERVICE, I	\$2,334.91	\$2,334.91	Repairs to a 2003 Bluebird Bus and a 93 GMC Vandura.		✓		School vehicle repairs.	
260	15-000-291-270-000-9906-0	3008456	6/25/2004	CENTRAL LEWMAR L.P.	\$1,042.50	\$1,042.50	50 cases of white letter size paper shipped to Union City Adult Learning Center.		✓		Regular printing paper purchased from a vendor not contracted by the department.	
261	15-000-291-270-000-9906-0	3008460	6/25/2004	AMERICAN PAPER TOWEL CO	\$177.30	\$177.30	10 orders of 12 rolls of Kraft Roll Towels shipped to Facilities Dept. at Union City Board of Education.		✓		Regular maintenance supplies.	
262	15-000-291-270-000-9906-0	3008527	6/29/2004	MARISOL AUTO PARTS	\$174.60	\$174.60	Misc. auto accessories like lamps, oil, WD-40, hoses, etc. purchased for a vehicle.		✓		Repairs to school vehicles.	
263	15-000-291-270-000-9906-0	3008569	6/29/2004	MERLINO JOSEPH D.	\$3,000.00	\$3,000.00	Boys and girls basketball clinic July 19, 2004 for Emerson High School students.		✓		This is included as part of the costs of the athletics program.	
264	15-000-291-270-000-9906-0	3008588	6/29/2004	DIAMOND DRY CLEANERS	\$642.00	\$642.00	Dry cleaning and alteration for 20 gowns from Emerson High School students.		✓		Dry cleaning and alteration for 20 band uniforms and choir gowns.	
265	15-000-291-270-000-9906-0	3008593	6/29/2004	PERFECTION LEARNING CORP	\$174.52	\$208.50	10 Lyddie Katerine Paterson, 10 Freedom Crossing M Clark, 5 each of George Orwell Animal Faces, The Diary of a young girl and Early acres and maybe a mule Robinet.		✓		Books for the students.	
266	15-000-291-270-000-9906-0	3008616	6/30/2004	ROEBLING STATIONERY	\$196.10	\$196.10	Beginner and Advanced Phonics Kits.		✓		Books for the students.	



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267	15-000-291-270-000-9906-0	3008723	6/30/2004	EAI EDUCATION	\$4,000.00	\$123,825.00	This payment is part of PO 3008723 which indicates 1300 Texas Instruments Scientific Calculators purchased at \$95.25/each for 7th and 8th grades for all schools in the district. One-time purchase.		✓		The calculators are used in class and managed as fixed assets of school. According to HR head, there were 1599 7th and 8th students in the district in 04-05.	
268	15-000-291-270-000-9906-0	3008730	6/30/2004	HAMPTON-BROWN BOOKS	\$17,163.82	\$71,638.39	Textbooks and class packs for 8 schools.		✓		These textbooks are included in the district's approved Curriculum Guide.	
269	15-000-291-270-000-9906-0	4000020	7/1/2004	PALISADE LUMBER & SUPPLY	\$1,804.89	\$38,757.23	Bidding services for the district to select wood. Per the BA - The purchases are used for the woodshops and the district maintenance dept.		✓		Bidding Services for lumber.	
270	15-000-291-270-000-9906-0	4000073	7/20/2004	AMERICAN FIRE & SAFETY E	\$19,213.70	\$21,000.00	Fire and Safety equipment. Items include fire extinguishers, fire blankets, hazmat labels, etc.		✓		Fire safety equipment.	
271	15-000-291-270-000-9906-0	4000081	7/20/2004	NCH CORPORATION CHEMSEAR	\$21,196.00	\$31,196.00	Cafeteria maintenance including many grease trap maintenance services along with a bioamp and super chem, etc. done annually for all the cafeterias in the school.		✓		As per the Facilities Manager, Annual Cafeteria maintenance cost for all the schools.	
272	15-000-291-270-000-9906-0	4000092	7/20/2004	SCIENTIFIC DEVICES DIST	\$2,513.46	\$2,513.46	20 toner for LaserJet 5M at \$107 each and 2 toner for LaserJet 8000 at \$ 187 each.		✓		Office supplies for day to day operation.	
273	15-000-291-270-000-9906-0	4000125	7/21/2004	PERFECTION LEARNING CORP	\$315.04	\$315.04	3 "How to get better test scores" and 8 "How to get better test scores" plus Shipping charges.		✓		General books for the students.	
274	15-000-291-270-000-9906-0	4000803	7/26/2004	NORTH HUDSON COMM ACTION	\$22,429.50	\$22,429.50	Summer Enrichment Tuition Payment for 75 students at \$299.06 each in July 2004.		✓		Tuition Payment for Early Childhood	

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275	15-000-291-270-000-9906-0	4000821	7/26/2004	SCOTT FORESMAN	\$1,051.00	\$1,051.00	50 reading practice books, 50 phonics books, 1 word wall cards and 25 test link in Terra Nova items shipped to Washington School.		✓		Workbooks for students	
276	15-000-291-270-000-9906-0	4000833	7/26/2004	HARCOURT ACHIEVE	\$2,000.00	\$6,044.77	90 America's story book to 1865 (workbook), 25 Primer Libro-Hasta 1865 (workbook), 150 strategies for success in writing, 150 strategies for math, 3 writing answer keys, 3 math answer keys, 15 Test Best on Terra Nova, 3 Teachers Edition on Terra Nova item shipped to Washington school. S&H charge of \$500.		✓		Workbooks for students	
277	15-000-291-270-000-9906-0	4000881	8/2/2004	SCHOOL SPECIALTY	\$202.80	\$202.80	Art supplies - 10 Mr. Sketch, 20 portfolios and 20 assist packs for Hudson School.		✓		Art supplies	
278	15-000-291-270-000-9906-0	4000919	8/2/2004	SCHOOL SPECIALTY	\$270.68	\$281.41	Phonics resource, interactive alphabet, foundations reading, ribbon sniffers, K-1 writing, markers, post its, portfolios, glue, etc shipped to Jefferson School.		✓		Office supplies for day to day operation.	
279	15-000-291-270-000-9906-0	4000980	8/2/2004	SCHOOL SPECIALTY	\$373.38	\$373.38	Crayons, connect 4, electric pencil sharpener, tape, markers, etc to Roosevelt School.		✓		Office supplies for day to day operation.	
280	15-000-291-270-000-9906-0	4000998	8/2/2004	SCHOOL SPECIALTY	\$386.78	\$399.48	Band set, markers, tape, binder, etc for Roosevelt School.		✓		Office supplies for day to day operation.	
281	15-000-291-270-000-9906-0	4000999	8/2/2004	SCHOOL SPECIALTY	\$1,190.36	\$1,200.45	Crayons, paper plates, Boombox at \$105, cassette player at \$32, pencils, awards, ribbons, binders, calendars, etc. shipped to Roosevelt School.		✓		Office supplies for day to day operation.	

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282	15-000-291-270-000-9906-0	4001014	8/2/2004	SCHOOL SPECIALTY	\$390.94	\$398.01	Desk Calculator, crayons, paint, white boards, stickers, etc for Roosevelt School.		✓		Office supplies for day to day operation.	
283	15-000-291-270-000-9906-0	4001170	8/2/2004	SCHOOL SPECIALTY	\$167.86	\$167.86	Folders, files, calendars, note pads, pencils, etc to Edison School.		✓		Office supplies for day to day operation.	
284	15-000-291-270-000-9906-0	4001195	8/2/2004	SCHOOL SPECIALTY	\$119.21	\$119.22	Laser pointer, highlighters, keyboard wrist rest, batteries, paper, etc for Edison School.		✓		Office supplies for day to day operation.	
285	15-000-291-270-000-9906-0	4001199	8/2/2004	SCHOOL SPECIALTY	\$129.48	\$129.63	Folders, post-its, mr sketch, etc for Edison School.		✓		Office supplies for day to day operation.	
286	15-000-291-270-000-9906-0	4001305	8/2/2004	SCHOOL SPECIALTY	\$643.03	\$643.20	Folders, post-its, files, etc for Wilson School.		✓		Office supplies for day to day operation.	
287	15-000-291-270-000-9906-0	4001308	9/16/2004	SCHOOL SPECIALTY	\$231.61	\$231.61	Letter racks, storage box, letters, white out, etc for Wilson School.		✓		Office supplies for day to day operation.	
288	15-000-291-270-000-9906-0	4001563	8/3/2004	PREMIER SCHOOL AGENDA'S	\$4,090.50	\$8,291.25	Agenda for different grades for Edison School.		✓		School Agenda.	
289	15-000-291-270-000-9906-0	4001616	8/4/2004	GREAT SOURCE EDUCATION G	\$676.00	\$1,351.99	150 writer express workbooks at \$8 each and 3 teachers editions at \$16 each shipped to Thomas Edison School.		✓		Workbooks for students	
290	15-000-291-270-000-9906-0	4001641	8/4/2004	SCOTT FORESMAN	\$1,143.45	\$2,286.90	120 practice workbooks, 120 problem solving workbooks, 120 daily cumulative review workbooks for Hudson School.		✓		Workbooks for students	
291	15-000-291-270-000-9906-0	4001647	8/4/2004	HARCOURT ACHIEVE	\$465.00	\$4,298.86	120 maps workbooks, 180 regions solving workbooks, 10 what about volcanoes books, and 30 ESPA success workbooks for Edison School.		✓		Workbooks for students	
292	15-000-291-270-000-9906-0	4001681	8/4/2004	EDUCATORS PUBLISHING SER	\$651.75	\$651.75	50 each of "Get Ready, Get Set and Go" For the Code books, etc for Jefferson School.		✓		Textbooks	

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293	15-000-291-270-000-9906-0	4001736	8/4/2004	PEARSON EDUCATION	\$256.58	\$266.91	26 1st grade Spelling Workout workbooks and 1 teachers edition.		✓		Workbooks for students	
294	15-000-291-270-000-9906-0	4001910	8/9/2004	AMSAN MID ATLANTIC	\$11.60	\$11.60		✓			Documentation Not Provided.	
295	15-000-291-270-000-9906-0	4001938	8/9/2004	SUPPLY KING, INC.	\$1,470.45	\$1,470.45	75 cases of paper towels, 3 vacuum cleaners, etc to Edison School.		✓		Admin supplies used for day to day operation.	
296	15-000-291-270-000-9906-0	4001969	8/9/2004	BURKE SUPPLY CO, INC	\$1,922.80	\$1,922.80	100 packages of toilet paper, 12 containers of floor finish, 4 bottles of cleaning solution, etc for Wilson School.		✓		Admin supplies used for day to day operation.	
297	15-000-291-270-000-9906-0	4002415	8/9/2004	COMMAND RADIO	\$1,976.25	\$1,976.25	Portable radios, several chargers and batteries. As per Business Administrator - security's radios shipped to Support Services at Union City Board of Education.		✓		Improve security staff communication	
298	15-000-291-270-000-9906-0	4002440	8/9/2004	QUEUE, INC.	\$1,223.53	\$1,246.19	GEPA Math Prep student workbooks, teacher workbooks.		✓		Student Assessment Tests.	
299	15-000-291-270-000-9906-0	4002467	8/9/2004	HARCOURT ACHIEVE	\$296.92	\$367.84	Phonics workbooks and teachers guides.		✓		Workbooks for students	
300	15-000-291-270-000-9906-0	4002471	8/9/2004	ZANER-BLOSER, INC	\$4,451.70	\$8,903.40	Spelling Connections books and teachers editions for Roosevelt School.		✓		Textbooks.	
301	15-000-291-270-000-9906-0	4002540	8/11/2004	PEARSON EDUCATION	\$165.91	\$176.55	5 America Early Years and 5 America After Independence both titles cost \$16 each.		✓		General books for reading purposes.	
302	15-000-291-270-000-9906-0	4002580	8/11/2004	LEARNING LINKS, INC	\$39.95	\$73.37	5 books titled "Legend of Indian Paint" for Robert Waters School.		✓		General books for reading purposes.	
303	15-000-291-270-000-9906-0	4002661	8/11/2004	CHILDCRAFT EDUCATION COR	\$1,102.84	\$1,102.84	Double Sided Writing Center at \$500 and Bird in a Hide Language Center at \$460 for Roosevelt School.			✓	The cost of these items, used for writing, seems high.	
304	15-000-291-270-000-9906-0	4003477	8/16/2004	SAü ARTS & CRAFTS	\$1,974.38	\$1,989.60	Art supplies including paint, crayons, jewelry, paper, metal, etc for Edison School.		✓		Art and Crafts supplies	

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305	15-000-291-270-000-9906-0	4003503	8/17/2004	PASSAIC COUNTY ELKS	\$49,332.24	\$49,333.00		✓			Documentation Not Provided.	
306	15-000-291-270-000-9906-0	4003590	8/17/2004	WRIGHT GROUP/MCGRAW HILL	\$1,224.44	\$1,266.10	Growing with Mathematics - Teachers file -Pre K and Classroom Kit.		✓		Learning Math Resource kit	
307	15-000-291-270-000-9906-0	4003700	8/26/2004	FELICIAN SCHOOL FOR EüCE	\$23,120.01	\$48,973.00	Special Education Tuition for 1 student billed on a monthly basis.		✓		This is included as part of the services included in the Child Study Team Program.	
308	15-000-291-270-000-9906-0	4003786	8/30/2004	CHILDCRAFT EDUCATION COR	\$2,328.98	\$2,328.98	Extra Large Seat Sack and Standard Seat Sack shipped to Theodore Roosevelt School.		✓		Seat sacks	
309	15-000-291-270-000-9906-0	4003795	8/30/2004	DISCOUNT SCHOOL SUPPLY	\$396.07	\$414.57		✓			Documentation Not Provided.	
310	15-000-291-270-000-9906-0	4003830	8/30/2004	PEOPLES PUBLISHING GROUP	\$2,343.30	\$8,354.85		✓			Documentation Not Provided.	
311	15-000-291-270-000-9906-0	4003856	8/30/2004	SCOTT FORESMAN	\$207.44	\$207.44		✓			Documentation Not Provided.	
312	15-000-291-270-000-9906-0	4003865	8/30/2004	SUNDANCE PUBLISHING	\$182.73	\$228.42	Literature Enrichment Activities - Cactus Hotel purchased in bulk - 25 copies shipped to Robert Walters School.		✓		Textbooks.	
313	15-000-291-270-000-9906-0	4003912	8/30/2004	WILLIAM H SADLIER, INC	\$264.83	\$264.83	Textbooks purchased along with the testing booklets shipped to Mother Seton Parochial School:		✓		Textbooks.	
314	15-000-291-270-000-9906-0	4003937	9/2/2004	ETA/CUISENAIRE	\$217.64	\$243.82	Primary Measurement Kit; Manipulate Tangrams Varsatote; Connecting Fraction Circles; Sell Sheet Math Practice, etc. shipped to Robert Waters School.		✓		Learning materials	
315	15-000-291-270-000-9906-0	4003951	9/2/2004	VELTRE, MELISSA	\$1,315.59	\$1,315.59	Tuition payment for a teacher for 2 courses - 6 credits (Play and Creativity / Early Childhood Education).		✓		As per discussion with the Business Administrator, this reimbursement is to comply with the "Early Childhood" program for minimum college education requirements and is required by the state.	

Control No.	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District's response	
	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
316	15-000-291-270-000-9906-0	4004174	9/14/2003	MACMILLAN/MCGRAW-HILL SC	\$3,350.20	\$4,662.90	90 student edition - Write IDEA Integrated Writing shipped to Theodore Roosevelt School.		✓		Textbooks.	
317	15-000-291-270-000-9906-0	4004347	9/22/2004	ABC DAY CARE	\$23,865.60	\$23,865.60	Tuition payment for 30 children at daycare center.(Early Childhood)		✓		Tuition Payment for Early Childhood	
318	15-000-291-270-000-9906-0	4004446	9/22/2004	CIRCLE SYSTEMS GROUP	\$13,757.70	\$13,757.70	Football and Soccer Equipment Reconditioning; New Football equipments; Jerseys, Trunks and Warm-up pants.		✓		This is included as part of the costs of the athletics program.	
319	15-000-291-270-000-9906-0	4004476	9/27/2004	PEARSON EDUCATION	\$7,480.26	\$7,961.92		✓			Documentation Not Provided.	
320	15-000-291-270-000-9906-0	4004591	9/28/2004	MTG INCORPORATED	\$2,029.40	\$2,029.40		✓			Documentation Not Provided.	
321	15-000-291-270-000-9906-0	4004603	8/26/2004	LECTORUM PUBLICATIONS IN	\$346.30	\$349.87	A Spanish publication: UNA UNION MAS PERFECTA, 30 copies ; \$11 each shipped to George Washington School.		✓		Spanish magazine for the students.	
322	15-000-291-270-000-9906-0	4004630	9/27/2004	SCHOOL SPECIALTY	\$294.37	\$671.93				✓	Documentation Not Provided.	
323	15-000-291-270-000-9906-0	4004681	9/29/2004	HEAVEN HILL FARM	\$297.00	\$313.50	A field trip organized to Heaven Hill Farm for third graders for 57 students shipped to Thomas Jefferson School.		✓		A field trip to a farm for 57 third graders at \$5.50 / student.	
324	15-000-291-270-000-9906-0	4004702	9/29/2004	GLENCOE MCGRAW HILL	\$840.08	\$2,186.05		✓			Documentation Not Provided.	
325	15-000-291-270-000-9906-0	4004702	9/29/2004	GLENCOE MCGRAW HILL	\$990.00	\$2,186.05		✓			Documentation Not Provided.	
326	15-000-291-270-000-9906-0	4004735	10/6/2004	GONZALEZ, LUISA	\$0.00	\$879.45		✓			Documentation Not Provided.	