



State of New Jersey
Department of
Education

Performance Audit of Long
Branch School District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

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

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

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

KPMG LLP



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
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Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



Contents

| | |
|--|----|
| Executive Summary..... | 1 |
| • Historical Expenditure Analysis..... | 1 |
| Project Overview | 13 |
| • Project Planning..... | 13 |
| Historical Expenditure Analysis | 18 |
| • Overview..... | 18 |
| • Purchase Order Review | 21 |
| • 13 Point Analysis | 28 |
| • Certified Staff Review | 38 |
| Assessment of Internal Controls..... | 39 |
| • General Observation | 40 |
| • Inventory..... | 41 |
| • Facilities Management..... | 44 |
| • Purchasing/Accounts Payable..... | 46 |
| • Human Resources/Payroll..... | 50 |
| • General Operations/Accounting | 53 |
| • Food Services..... | 55 |
| • Transportation..... | 57 |
| • Technology | 59 |
| • Student Activities | 63 |
| Appendices..... | 65 |
| • Appendix A – District Response | |
| • Appendix B – Subgroup Analysis Sample and Results of Testwork | |
| • Appendix C – Statistical Analysis Sample and Results of Testwork | |





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 Long Branch School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

Historical Expenditure Analysis

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

- **Purchase Order Review** – Review of individual purchase orders and supporting documentation to assess whether expenditures were reasonable. This included two separate populations:
 - Subgroup of accounts identified in the RFQ (*see breakout of subgroups on the following page*)
 - Statistical sampling of remaining accounts (*considered all expenditure accounts not included in the subgroup analysis on the following page; typically, instructional materials, salaries and benefits, and other routine expenditures*)
- **13 Point Analysis** – Analysis of electronic data provided by the District encompassing payroll transactions and vendor disbursements to identify outliers.
- **Certified Staff Review** – Review of certified teaching and nonteaching certified staff to assess whether they were 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 POs from remaining accounts by selecting a statistical sample. The population considered is summarized in the table below:

| Account Subgroup | Number of Transactions/ POs | Total Expenditure Amount | Number of Transactions Selected for Testwork | Dollar Value of Sample Selected |
|---|-----------------------------|--------------------------|--|---------------------------------|
| Subgroup Analysis (Total for Subgroups 1–6 Presented Below) | 3,373 | \$10,503,652 | 1,019 | \$4,162,549 |
| 1. Noninstructional Purchased Professional Educational, Technical, and Other Services | 1,211 | \$5,688,976 | 388 | \$2,038,260 |
| 2. Noninstructional Miscellaneous Purchases | 881 | \$545,135 | 260 | \$332,131 |
| 3. Noninstructional Supplies and Materials | 988 | \$474,988 | 214 | \$174,280 |
| 4. Regular Instructional Purchased Professional Educational Services | 40 | \$400,496 | 25 | \$80,580 |
| 5. School-Sponsored Athletic Supplies and Materials | 174 | \$168,912 | 78 | \$109,420 |
| 6. Capital Outlay | 79 | \$3,225,145 | 54 | \$1,427,877 |
| Statistical Sample of Remaining Accounts | 7,156 | \$55,337,817 | 324 | \$2,098,237 |
| Total PO Review | 10,529 | \$65,841,469 | 1,343 | \$6,260,785 |

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

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

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

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included textbooks purchased at the beginning of the fiscal year with an indication of a change in curriculum; one relocatable trailer used for additional classroom space at an elementary school; and two educational performances of “The Life of Rosa Parks” held during Women’s History Month.

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 an administrator's personal cell phone bill with charges incurred on a personal trip; an EZ Pass violation; and gifts for noneducational purposes (e.g., Christmas cards, travel mugs, and teacher appreciation Post-Its).

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 District purchased laptops and paid monthly Internet fee for fifth grade students; seven employees attended the "High Schools That Work Annual Conference" in Orlando, FL; and purchasing athletic equipment without documentation showing the need to upgrade or replace old equipment. For purchase identified in this category, further analysis and discussion between the Department and the District is required.

Based upon our audit, each PO/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) | 704 | \$ 3,243,086 | 146 | \$175,712 | 169 | \$743,752 |
| 1. Noninstructional Purchased Professional Educational, Technical, and Other Services | 346 | \$1,882,296 | 12 | \$27,165 | 30 | \$128,800 |
| 2. Noninstructional Miscellaneous Purchases | 142 | \$184,533 | 94 | \$105,037 | 24 | \$42,560 |
| 3. Noninstructional Supplies and Materials | 148 | \$107,758 | 33 | \$22,329 | 33 | \$44,193 |
| 4. Regular Instructional Purchased Professional Educational Services | 21 | \$65,143 | 1 | \$166 | 3 | \$15,271 |
| 5. School-Sponsored Athletic Supplies and Materials | 11 | \$11,872 | 4 | \$5,021 | 63 | \$92,528 |
| 6. Capital Outlay | 36 | \$991,484 | 2 | \$15,994 | 16 | \$420,400 |
| Statistical Sample of Remaining Accounts | 259 | \$1,958,743 | 18 | \$79,933 | 47 | \$59,560 |
| Total PO Review | 963 | \$5,201,829 | 164 | \$255,645 | 216 | \$803,312 |

13 Point Analysis

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

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

| Type | Query | Number of Occurrences | Number of Items Selected for Follow-Up | Results of Testwork |
|---------|--|-----------------------|--|---|
| Payroll | 1. Possible Questionable Employees – <i>Incomplete Employee Profile</i> | 650 | 25 | <p>As a result of our review, we noted that the District does not maintain all data elements available on the system for certain employees. These employees are student employees participating in a work-study program paid out of a grant, and temporary employees (substitute teachers, substitute nurses, paraprofessionals, etc.)</p> <p>We noted 15 employees were students participating in a work-study program, nine were substitutes (teachers, custodians, nurses, paraprofessionals), and one was a part-time coach.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p> |
| | 2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i> | 538 | 25 | <p>As a result of our review, we noted 11 employees were per diem employees and nine employees were part-time employees and are not eligible to receive benefits. Five employees were full-time salaried employees who did not elect benefits.</p> <p>Explanations provided and documentation reviewed appears reasonable; as such, further analysis is not considered necessary.</p> |
| | 3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i> | 3 | 3 | <p>Based on our review, we noted that two SSNs were entered in the system incorrectly, and a third SSN was invalid. The District could not locate an employee with that SSN.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p> |
| Payroll | 4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i> | 2 | 2 | <p>Based on our review, we noted both employees resigned and were paid for their last days of work after their termination date. We also noted that one of the employee’s termination dates on the personnel file did not match the termination date from the payroll system.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>Additionally, we noted that the termination date in the system for one employee did not match the personnel files.</p> |

| Type | Query | Number of Occurrences | Number of Items Selected for Follow-Up | Results of Testwork |
|---------|---|-----------------------|--|---|
| | 5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i> | 24 | 24 | <p>Based on our review, we noted that an employee is paid post termination when the individual is rehired or is due severance or unused sick time pay. If an employee is terminated and then rehired, the system still reflects the termination date.</p> <p>We noted the following exceptions: five individuals were rehired and received payment for working, although rehire dates did not appear in the personnel files; and, one employee received payment after being terminated because the employee was not removed from the payroll system prior to last day of work.</p> <p>Based on the above, further analysis should be considered to follow up on exceptions noted.</p> |
| Payroll | 6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i> | 356 | 25 | <p>Based upon our interviews, we noted stipend pay and overtime pay is paid via a separate paycheck.</p> <p>For the 25 employees sampled, we noted each employee participated in additional work activities and received supplementary checks for these activities in addition to their payroll checks. Further, we noted that employees eligible for overtime had approved overtime sheets documented within the payroll file and received separate checks for overtime worked.</p> <p>Explanations provided above and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |
| | 7. Possible Questionable Employees Payments – <i>Large Gross Pay Increase</i> | 111 | 25 | <p>Of the 25 employees sampled, we noted 15 employees received promotions, nine employees were hired during 2004–2005, and the gross pay difference was due to the partial year employment in 2004, and one employee received a payout of unused sick days (as per contract) over 35 years in 2005–2006.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |
| | 8. Possible Questionable Employees Payments – <i>Large Salary Increase</i> | 23 | 13 | <p>Of the 13 employees sampled, we noted eight employees were promoted in 2005–2006, three had new positions for the 2005—2006 year, and two employees received salary increases.</p> <p>Explanations provided above and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |

| Type | Query | Number of Occurrences | Number of Items Selected for Follow-Up | Results of Testwork |
|----------------------|--|-----------------------|--|---|
| Payroll | 9. Possible Questionable Employees Payments – <i>Large Portion of Gross Pay in Stipends</i> | 2,418 | 115 | <p>Based on our interviews, we noted there are various positions that are paid via a stipend, including coaching, tutoring, summer camp, summer school program, breakfast duty, and lunch duty. Stipends are identified in the system as part of Casual pay, which includes overtime, stipends, and hourly pay.</p> <p>Based on our review, the 115 employees were responsible for additional job functions for extracurricular activities (i.e., coaching, summer school) per review of board minutes.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |
| | 10. Possible Questionable Employees Payments – <i>Large Portion of Gross Pay in Overtime</i> | 124 | 19 | <p>Based on our interviews, we noted that the only employees eligible for overtime are Maintenance and Ground and Custodial workers and Bus Drivers.</p> <p>We noted 10 custodial workers received overtime for work performed in addition to their primary job function, six maintenance and ground workers received payment for overtime for other job responsibilities performed outside of their primary job function, and three bus drivers received payment for overtime to provide bus service for school functions on Saturdays and after school.</p> <p>Explanations provided above and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>Based on our review, we also noted that the overtime amount is not tracked or monitored by Payroll. Payroll does not conduct a review or analysis for overtime paid throughout the year.</p> |
| Vendor Disbursements | 11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i> | 1,051 | 67 | <p>Based on our review, we noted 41 POs had a beginning balance that was an estimate; 21 original POs had additional supplies services added to it; for two POs, the vendors had increased the price of services provided; and for three POs, there were manual errors that occurred.</p> <p>Based on the above, further analysis should be considered to follow up on the exception noted.</p> |
| | 12. Possible Questionable Payments – <i>Invoice Date Prior to Purchase Order Date</i> | – | – | <p>This analysis was not performed as the District does not record invoice dates in the Accounting System.</p> |

| Type | Query | Number of Occurrences | Number of Items Selected for Follow-Up | Results of Testwork |
|------|--|-----------------------|--|--|
| | 13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i> | 24 | 10 | <p>We noted that Business Certifications are only retrieved if the quote threshold (\$4,350) is exceeded. The quote threshold did not exceed for any POs associated with the vendors in our sample.</p> <p>During our review, we noted eight vendors are valid and active, and two of the vendors are no longer in use and remain in the system as “inactive.”</p> <p>Explanations provided above and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |

Assessment of Internal Controls

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

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

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

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

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

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

| Section | Area | Timing | | Potential Risk | | |
|---|--|-----------|------------|----------------|-----|-----|
| | | Long Term | Short Term | High | Med | Low |
| Inventory 4 observations 4 short term 4 high risk | Inventory Records not Properly Maintained | | √ | √ | | |
| | Formal Ordering Process | | √ | √ | | |
| | Access to Warehouse Inventory/Storage Area | | √ | √ | | |
| | Physical Inventory Documentation | | √ | √ | | |
| Facilities Management 1 observation 1 short term 1 medium risk | Documentation of Management Review of Overtime | | √ | | √ | |
| Purchasing/AP 6 observations 1 long term 5 short term 5 high risk 1 medium risk | Segregation of Duties | | √ | √ | | |
| | Reliance on Manual Process | √ | | √ | | |
| | Supporting Documentation | | √ | | √ | |
| | Update of Vendor Master File | | √ | √ | | |
| | Management Review | | √ | √ | | |
| | Approval of PO Adjustments | | √ | √ | | |
| Payroll/HR 4 observations 1 long term 3 short term 3 high risk 1 medium risk | Reliance on Manual Process | √ | | | √ | |
| | Pertinent Information in Employee Master File/Payroll System | | √ | √ | | |

| Section | Area | Timing | | Potential Risk | | |
|--|---|-----------|------------|----------------|-----|-----|
| | | Long Term | Short Term | High | Med | Low |
| | Employee Paid After Termination | | √ | √ | | |
| | Review of Overtime | | √ | √ | | |
| General Operations Accounting 1 observation 1 short term 1 high risk | Segregation of Duties and System Access Review | | √ | √ | | |
| Food Services 1 observation 1 short term 1 high risk | Timely Cash Deposits | | √ | √ | | |
| Technology 6 observations 6 short term 5 high risk 1 medium risk | Password Requirements Not Enforced | | √ | √ | | |
| | Formal System Access Request | | √ | √ | | |
| | Evidence of Periodic Access Review | | √ | √ | | |
| | Backup Procedures | | √ | √ | | |
| | Backup Media/Data Restoration Not Performed on a Periodic Basis | | √ | √ | | |
| | Documentation over Batch Job Procedures | | √ | | √ | |
| Student Activities 1 observation 1 short term 1 high risk | Student Account Maximum Balance | | √ | √ | | |





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

- Introduced members of KPMG's team and the Department, and discussed other key stakeholders.
- Discussed individual roles and responsibilities for each of the project team members.
- Discussed the scope and purpose of the audit in detail and any specifics related to the District.
- Confirmed the anticipated time line stipulated in the 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 KPMG's team, the Department, and other key stakeholders
- Discussed the role of District management throughout the audit
- Discussed the scope and purpose of the audit in detail
- Reiterated the initial documentation request provided to District management by the Department
- Confirmed the anticipated time line
- Answered questions posed by District officials regarding the overall scope of the audit and the expectations of District personnel.

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Superintendent, Assistant Superintendent, Business Administrator (BA), and Assistant Business Administrator (ABA) on March 20, 2007. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District 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. We requested the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ supplemented our structured interviews explained below.

Structured Interviews – Approximately 19 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

| District Personnel Interviewed | |
|---------------------------------------|---|
| Superintendent | Central Office Administrator (Transportation) |
| Assistant Superintendent | Transportation Director |
| Business Administrator | Grants Supervisor |
| Assistant Business Administrator | Grants Supervisor (Special Education) |
| Director of Human Resources | Treasurer of School Monies |
| Director of Purchasing | Fiscal Analyst |
| Payroll Specialist | New Facilities Manager |
| Accounts Payable Clerk | Business Administrator's Secretary |
| Accounts Payable Specialist | Funds and Agency Secretary/Assistant Payroll |
| Building Manager for Plant Operations | |

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 POs from a subgroup of account codes identified in the RFQ and statistically sampled additional POs from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditure in one of three categories. 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 from Form C as completed by the District. 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 District correctly identified the job functions of the certified staff employed and to assess if certified staff were performing the job function for which he or she was coded.

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

Validation and Reporting

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

The Historical Expenditure Analysis portion of this performance audit included two distinct components: a PO 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 AP, HR, 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 identified 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 PO number and comparing the amount from the check register to the AP file.
- Checking each PO from AP to determine if the District presented the totals of all payments for the PO 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 canceled out by a voided check reference for an equal and corresponding amount.

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements. The District was unable to provide the code because it came from a proprietary third-party system.

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 the Master File and the 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 PO in a subsequent fiscal year and flagged POs that are handled differently than the norm.

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

Specific Assumptions Relative to the Long Branch School District:

AP/Purchase Order Files

- POs generally start with a two-digit number to represent the fiscal year; "05" represents a PO for the 2004–2005 school year and "06" represents the 2005–2006 school year.
- Potential rolled over POs are those where the third character of the PO was either an "X" or a "Y," and the remaining digits matched the PO number of the previous school year. For example, 06X12345 is a potential rolled over PO of 05F12345.
- Amounts listed for voided checks (check type = "V") are assumed to be debit amounts (negative number is inferred), and negative void checks represent voided checks which were reversed.
- The check date was determined by identifying the minimum check date for a selected check number, as check dates do not necessarily represent the check date, but rather the entry date.
- PO Original amounts and PO Adjusted amounts were taken directly from the District's PO Summary data file.

HR and Payroll

- There are two different types of checks that are issued from the District's payroll system, "Casual" and "Regular" checks. Regular checks represent payments related to each employee's contractual pay, and Casual checks represent payments that are not related to regular pay such as stipends, overtime, etc.
- Additionally, to further distinguish casual checks, a separate Payroll Distribution Report was utilized. The following rules were utilized to update each District employee's salary.
 - Payroll account codes ending in 21 represent overtime payments
 - Payroll account codes ending in 10 represent stipend payments

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

- Invoice information is not stored electronically in their system for the 2004–2005 and 2005–2006 school year.
- The AP system allows for POs to be assigned to a generic vendor named "Vendor Various," with a vendor number of 999000, and used for one-time payments. Subsequently, payments are made to individuals and stored at the transaction level. Dummy vendor numbers are created starting at 99001 and will increment by one for each payment made against these types of POs.
- POs do not comply with expected rules related to rolling over outstanding amounts to a new fiscal year.

Purchase Order Review

The objective of this component was to understand how District money was spent and assess expenditures as reasonable or discretionary based on a series of framing questions developed in conjunction with and accepted by the Department. The PO 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 an object code 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 amounts 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 (Total for Subgroups 1–6 Presented Below) | 3,373 | \$10,503,652 | 1,019 | \$4,162,549 |
| 1. Noninstructional Purchased Professional Educational, Technical, and Other Services | 1,211 | \$5,688,976 | 388 | \$2,038,260 |
| 2. Noninstructional Miscellaneous Purchases | 881 | \$545,135 | 260 | \$332,131 |
| 3. Noninstructional Supplies and Materials | 988 | \$474,988 | 214 | \$174,280 |
| 4. Regular Instructional Purchased Professional Educational Services | 40 | \$400,496 | 25 | \$80,580 |
| 5. School Sponsored Athletic Supplies and Materials | 174 | \$168,912 | 78 | \$109,420 |
| 6. Capital Outlay | 79 | \$3,225,145 | 54 | \$1,427,877 |
| Statistical Sample of Remaining Accounts | 7,156 | \$55,337,817 | 324 | \$2,098,237 |
| Total PO Review | 10,529 | \$65,841,469 | 1,343 | \$6,260,785 |

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

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.), POs 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 POs were selected, the field teams requested supporting documentation, including purchase requisitions, POs, 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 POs/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> | 704 | \$ 3,243,086 | 146 | \$175,712 | 169 | \$743,752 |
| 1. Noninstructional Purchased Professional Educational, Technical, and Other Services | 346 | \$1,882,296 | 12 | \$27,165 | 30 | \$128,800 |
| 2. Noninstructional Miscellaneous Purchases | 142 | \$184,533 | 94 | \$105,037 | 24 | \$42,560 |
| 3. Noninstructional Supplies and Materials | 148 | \$107,758 | 33 | \$22,329 | 33 | \$44,193 |
| 4. Regular Instructional Purchased Professional Educational Services | 21 | \$65,143 | 1 | \$166 | 3 | \$15,271 |
| 5. School-Sponsored Athletic Supplies and Materials | 11 | \$11,872 | 4 | \$5,021 | 63 | \$92,528 |
| 6. Capital Outlay | 36 | \$991,484 | 2 | \$15,994 | 16 | \$420,400 |
| Statistical Sample of Remaining Accounts | 259 | \$1,958,743 | 18 | \$79,993 | 47 | \$59,560 |
| Total PO Review | 963 | \$5,201,829 | 164 | \$255,705 | 216 | \$803,312 |

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

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

- *General supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified 15 transactions with a dollar value of \$20,890 that were discretionary and 21 transactions with a dollar value of \$52,366 that were inconclusive. For example:
 - \$431 for two oak presentation easels
 - \$730 for 500 headphones for elementary school students
 - \$3,646 for 300 Texas Instruments calculators
 - \$214 for two desktop organizers for Administrators' offices

- *Student Activities Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified 26 transactions with a dollar value of \$19,701 that were discretionary and 78 transactions with a dollar value of \$120,680 that were inconclusive. For example:
 - \$2,009 for 250 Hanes Beefy Tees for “Athlete of the Week” and 120 pairs of soccer socks
 - \$639 for volleyball team supplies, including spandex shorts and volleyballs
 - \$1,080 for 30 girls' basketball jerseys and shorts
 - \$1,300 for 130 incentive gift certificates to the Loews Cineplex

- *Technology* – includes desktops, laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified two transactions with a dollar value of \$76,982 that were discretionary and 27 transactions with a dollar value of \$343,092 that were inconclusive. For example:
 - \$2,760 for Web hosting and dial-up internet access for 80 fifth grade students
 - \$300 for a Nikon Speedlight flash
 - \$1,177 for a wireless headset used at the Board Office

- \$8,379 for camera equipment, including a flash, camera, lens, battery, and a memory card
- \$2,006 for an Apple iMac and a three-year warranty
- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of facilities and maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified six transactions with a dollar value of \$32,837 that were discretionary and 15 transactions with a dollar value of \$200,632 that were inconclusive. For example:
 - \$6,500 for volleyball boundary lines and floor art in an elementary school gymnasium
 - \$51,247 for four cast bronze plaques
 - \$4,500 to dig a 190 foot trench
 - \$72,157 for playground equipment at an elementary school
- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVDs that either lack supporting documentation or appeared excessive in nature. In summary, we identified no transactions that were discretionary and 45 transactions with a dollar value of \$40,992 that were inconclusive. For example:
 - \$954 for 95 books for the high school library
 - \$2,500 for 250 Read It! Draw It! Solve It! Books for elementary school students
 - \$209 for 12 books, including Wonders of the World and Giving Tree
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as bowling or skiing, and tickets to sporting events. In summary, we identified 67 transactions with a dollar value of \$63,527 that were discretionary and eight transactions with a dollar value of \$15,166 that were inconclusive. For example:
 - \$640 for eight tickets to the Long Branch Free Public Library Dinner Dance
 - \$250 for two tickets to the Monmouth Medical Center Foundation Annual Crystal Ball
 - \$1,400 for a PTO Appreciation Dinner
 - \$1,425 for refreshments at “Back to School Night”
- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 12 transactions with a dollar value of \$13,632 that were discretionary and 19 transactions with a dollar value of \$25,991 that were inconclusive. For example:

- \$1,509 for airfare to Puerto Rico to attend Technology Tools Conference (teaches PC skills) for a parent and a guidance counselor
- \$1,013 for hotel and airfare for a number of Board members faculty to attend NJSB conference
- \$1,700 for three booths at the New Jersey School Boards Convention
- \$179 for refreshments at SFA Writing Training
- *Expenditures on Staff* – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 36 transactions with a dollar value of \$28,075 that were discretionary and three transactions with a dollar value of \$4,393 that were inconclusive. For example:
 - \$551 for an administrator’s cell phone rental while on personal vacation
 - \$1,111 for 72 staff shirts embossed with “Long Branch Bowling”
 - \$250 for teacher gifts, including Christmas cards, travel mugs, and teacher appreciation Post-Its
 - \$117 for an annual subscription to the Asbury Park Press Newspaper for Public Relations Department
 - \$1,910 for five professional licenses for Naturally Speaking (voice recognition software)

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

| Area | No. of Instances |
|---|------------------|
| Missing Proper Approvals – A Purchase Requisition, Vendor Invoice, or PO 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. | 22 |
| Improperly Coded – The transaction was coded to an incorrect Account Code. | 18 |

Refer to Appendices B and C for the detailed POs transactions tested and the results of each.

13 Point Analysis

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

Payroll

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

Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order –** Identified payments against any PO where the total of payments made was greater than the original PO amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date –** Identified payments against any PO where the date on the invoice received from the vendor was prior to the date of the PO.
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 650 employees whose system-maintained payroll/HR file was incomplete or missing data elements. Of the 650 employees:</p> <ul style="list-style-type: none"> ● 38 did not have a hire date recorded within the system ● 110 did not have an address recorded within the system ● 585 did not have a birth date recorded within the system. | <ul style="list-style-type: none"> ● Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. ● Selected a sample of 25 transactions from the listing of employees to further understand the anomalies presented. ● Requested the HR files for the sample of employees selected. ● Reviewed the HR file to identify the data elements that were missing within the system. ● Noted any data elements that could not be identified based on review of the HR file as an exception. | <p>Per our interviews with HR and Payroll Personnel, we noted that the District does not maintain all data elements available on the system for certain employees. These employees are student employees participating in a work-study program paid out of a grant and temporary employees (substitute teachers, substitute nurses, paraprofessionals, etc.).</p> <p>Based on our review, we noted the following:</p> <p>15 of the 25 employees were students participating in a work-study program paid out of a grant by the District. The missing data element for these students was confirmed through inspection of student records with the Director of Student employment.</p> <p>9 of the 25 employees were substitutes (teachers, custodians, nurses, paraprofessionals) and one employee was a part-time coach. The missing data elements for these employees were confirmed through inspection of personnel documents.</p> <p>We noted that the District's payroll/personnel system does not require date of birth and address to be entered for each employee paid via the District's payroll.</p> <p>Based on the above, further analysis should be considered to follow up on exceptions noted.</p> <p>We recommend that the District implement a policy to require all pertinent employee data be input into the system for all employees, including substitutes and student employees.</p> |
| 2 | Employees that do not have the applicable benefits deductions | <p>We noted 538 instances where an employee received a paycheck without any benefit deductions. The total amount paid to these employees was \$1,998,090. Of the 538 instances:</p> <ul style="list-style-type: none"> ● 454 were under \$5,000 ● 48 were greater than \$5,000 and less than \$10,000 ● 36 were more than \$10,000. <p>The largest gross pay remitted</p> | <ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel, the reason for payroll disbursements without any deductions. ● Selected a sample of 25 transactions from the listing of employees who received a payroll disbursement without any deduction. ● For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll | <p>Per the District, all full-time, permanent employees are eligible for free health benefits with no payroll deductions from their pay checks. Those employees eligible for benefits only pay for additional benefits such as disability. Part-time, temporary, hourly, or per diem employees are not eligible for benefits.</p> <p>For the 25 selected employees, we noted the following:</p> <ul style="list-style-type: none"> ● 11 were part-time per diem employees. ● 8 were part-time hourly employees. ● 5 were full-time salaried employees who did not elect benefits. ● 1 was a part-time salaried employee. <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 |
|-----|--|--|---|--|
| | | without any payroll deductions was for \$100,310 to the Communications Director. | <ul style="list-style-type: none"> – reimbursement, overtime, pension) – Identified the employee's: <ul style="list-style-type: none"> • Job title • Salaried or hourly • Full time or part time – Requested and reviewed the W-4 to assess if the applicable deductions were appropriate, if applicable | |
| 3 | Employee matches to the Social Security Administration death master file | We noted three instances where the Social Security Number (SSN) matched a record on the Social Security Administration's (SSA) death master file. | <ul style="list-style-type: none"> • Conducted interviews with the HR and payroll personnel to ascertain why the anomalies would exist. • Selected a sample of three employees noted in the results column. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file – Compared the Social Security Number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if HR did not have a copy of the social security card (i.e., I-9 and W4 form) | <p>Per discussion with the Payroll Clerk, personnel information is entered in the Payroll/Personnel System upon receiving appropriate documents from HR.</p> <p>Per our review, we noted the following:</p> <ul style="list-style-type: none"> • Two SSNs were entered in the system incorrectly. Per review of the employees' W-4s, we noted for one, the W-4 had a number that was similar to the number entered in the system, and for the other, the payroll clerk had entered an additional digit when entering it in the system. • The third SSN was invalid. The District could not locate an employee with that SSN. <p>Based on the above, further analysis should be considered to follow up on the exception noted.</p> <p>We recommend that the District perform a second review of all employee data after it is entered into the system to help ensure that incorrect employee information is captured and resolved timely to decrease the risk of intentional or unintentional errors or irregularities being perpetrated or concealed.</p> |
| 4 | Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after | We noted two employees that were terminated within 30 days of their hire date and received pay after their termination date. The total amount paid to these employees after termination was \$1,310. | <ul style="list-style-type: none"> • Ascertained through interview of HR and payroll personnel examples of when employees are terminated within 30 days of their hire date and are paid after their termination date. • For the two employees on the | <p>Per our interviews with HR and Payroll personnel, employees being hired and terminated within a short period of time could occur for various reasons.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> • Both employee resigned and were paid for their last days of work after their termination date. |

| No. | Analysis Performed | Results of Analysis | Follow-up Procedures | Results from Follow-up Procedures and Recommendations |
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| | their termination date | <ul style="list-style-type: none"> One employee received a total gross pay of \$2,039. One employee received a total gross pay of \$(211). | <p>listing of employees hired and terminated within a short period of time and paid after their termination date.</p> <ul style="list-style-type: none"> Reviewed the HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. Reverified termination dates, hire dates, and rehire dates, where applicable, in the system. Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. | <p>In addition, we noted that one of the employee's termination dates on the personnel file did not match the termination date from the payroll system.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>We recommend that the District implement a formal policy to require a review of employee personnel/payroll records when changes are made to help ensure that appropriate and correct information is kept for all employees.</p> |
| 5 | Employees paid greater than 30 days after their termination date | <p>We noted 24 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$221,369. The breakdown is as follows:</p> <ul style="list-style-type: none"> 10 employees were paid between 30 and 90 days after termination totaling \$9,021. 7 employees were paid between 90 and 365 days after termination totaling \$47,415. 7 employees were paid greater than 365 days after termination totaling \$164,933. | <ul style="list-style-type: none"> Ascertained through interview of HR and Payroll Personnel examples of when employees may receive pay after termination. Selected 24 employees who received payment 30 days after being terminated. For each sample item selected, we: <ul style="list-style-type: none"> Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed Inquired about potential settlement payments owed to the employee Reverified termination | <p>As per our interviews with HR and Payroll personnel, the most common reason an employee would be paid after their termination is when the individual is rehired or is due severance or unused sick time pay. If an employee is terminated and then rehired, the system still reflects the termination date. In addition, if a person was terminated, they may have worked during the summer period and as a result received pay after termination.</p> <p>Based on our review, we noted the following samples appeared reasonable:</p> <ul style="list-style-type: none"> One individual had received payment for severance and unused sick days. Eight individuals received payment for working for the District's Summer Program. Four employees were rehired and received payment for working as a Coach. One employee was terminated due to retirement but rehired as substitute teachers. Two individuals received payment for their last days of work. Two individuals received payment after being rehired as paraprofessional and Corridor Aide. Five employees were rehired as Home Instruction program workers. |

| No. | Analysis Performed | Results of Analysis | Follow-up Procedures | Results from Follow-up Procedures and Recommendations |
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| | | | <p>dates, hire dates, and rehire dates, where applicable, for the employees in the system.</p> <ul style="list-style-type: none"> - Reviewed HR personnel files to confirm actual termination dates, hire dates, and rehire dates where applicable. | <p>Based on our review, we noted the following samples were exceptions:</p> <ul style="list-style-type: none"> • Five individuals were rehired. However, we noted that there does not appear to be a rehire date in the personnel files. • One employee received payment after being terminated because the employee was not removed from the payroll system in a timely manner. <p>Based on the above, further analysis should be considered to follow up on exceptions noted.</p> <p>We recommend that the District implement a formal and documented policy that would enable them to track resigned or retired employees who are subsequently rehired. Having a rehire date in the system would help validate the receipt of payroll after the termination date.</p> |
| 6 | <p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p> | <p>We noted 356 employees that received greater than 52 checks in the two-year period covering 2004–2006 totaling \$22,283,000 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 127 employees received between 53 and 59 checks totaling \$7,403,070 in gross pay. • 173 employees received between 60 and 79 checks totaling \$11,103,344 in gross pay. • 56 employees received between 80 and 105 checks totaling \$3,776,585 in gross pay. | <ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 25 transactions from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item the engagement team: <ul style="list-style-type: none"> - Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team) | <p>Based upon our interviews, we noted that 10-month employees (i.e., teachers, paraprofessionals, guidance counselors) receive 20 checks per year. In addition, we noted that 10-month employees may elect to participate in a 12-month payment plan. 12-month employees and 10-month employees participating in the 12-month payment plan will receive a minimum of 24 checks per year (48 checks during 2004–2006). In addition, stipend pay (additional pay for extra activities such as coaching) and overtime pay is paid via a separate paycheck. Prior to the implementation of the Systems 3000 application, the District did not have the ability to enter more than one line item in the description of a check and each stipend, overtime payment, or retroactive payment would be paid on an individual check.</p> <ul style="list-style-type: none"> • 25 employees participated in additional work activities and received supplementary checks for these activities in addition to their regular payroll checks. Further, we noted that the employees eligible for overtime had approved overtime sheets documented within the payroll file and received separate checks for overtime worked. <p>Explanations provided above 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 |
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| 7 | Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006 | <p>We noted 111 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,756,418.06. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 59 employees received a gross pay increase between \$7,501 and \$12,500. ● 36 employees received a gross pay increase between \$12,501 and \$25,000. ● 16 employees received a gross pay increase greater than \$25,001. | <ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 25 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase | <p>Per our interviews with the HR and Payroll Personnel, increases in gross pay can be attributed to a promotion, additional responsibility, overtime, or having worked part time the prior year.</p> <p>In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006, we noted the following:</p> <ul style="list-style-type: none"> ● 15 of the 25 employees received promotions. ● Nine of the employees were hired during 2004–2005 and the gross pay difference was due to the partial year employment in 2004. ● One employee received a payout of unused sick days (as per contract) over 35 years in 2005–2006. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |
| 8 | Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006 | <p>We noted 23 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$361,344.00. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 13 employees received a salary increase between \$7,501 and \$12,500. ● 6 employees received a salary increase between \$12,501 and \$25,000. ● 4 employees received a salary increase greater than \$25,001. | <ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 13 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting a large salary increase | <p>Per our interviews with the HR and Payroll Personnel, salary increase may be due to promotion, change, or new positions.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> ● Eight employees were promoted in 2005–2006. ● Two employees received salary increases. ● Three employees had new positions in 2005–2006. <p>Explanations provided above 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 |
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| 9 | Employees who received greater than 10% of base salary in stipends | <p>We noted 531 employees that received greater than 10% of base salary in stipends. The total gross amount of stipends for these employees was \$4,032,945. The total regular gross paid out to these employees was \$ 20,608,956.</p> <ul style="list-style-type: none"> • 244 employees received a stipend pay greater than 10% and less than or equal to 15% of their base pay totaling \$1,182,114. • 168 employees received stipend pay greater than 15% and less than 25% of their base pay totaling \$1,298,851. • 119 employees received stipend pay greater than 25% of their base pay totaling \$1,551,978. | <ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount. • Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees. • Selected a sample of 115 employees receiving stipends in excess of 10% of their base salary. • For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee's eligibility for stipend pay – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract | <p>Based on our interviews with the BA, ABA, and Payroll Clerk, there are various positions that are paid via a stipend, including coaching, tutoring, summer camp, summer school program, breakfast duty, and lunch duty. Stipends are identified in the system as part of Casual pay, which includes overtime, stipends, and hourly pay.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> • 115 employees were responsible for additional job functions for extracurricular activities (i.e., coaching, summer school) per review of board minutes. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> |
| 10 | Employees who received greater than 10% of base salary in overtime | <p>We noted 19 employees that received greater than 10% of base salary in overtime. The total gross amount of overtime for these employees was \$97,157. The total regular gross paid out to these employees was \$554,691.</p> <ul style="list-style-type: none"> • 10 employees received overtime pay greater than 10% and less or equal to 15% of base pay totaling \$44,622. • 6 employees received overtime pay greater than 15% and less or equal to 25% of base pay totaling \$26,865. • 3 employees received | <ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary. • Selected a sample of 19 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 10%. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form). | <p>Based on our interviews with the BA, ABA, and Payroll Clerk, the District includes all supplemental pay on separate checks (casual checks), which are separate from their regular paycheck. This casual pay includes overtime, stipends, substitute wages, and extra duties paid by the hour. The only employees eligible for overtime are Maintenance and Ground and Custodial workers and Bus Drivers.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> • Ten custodial workers received overtime payment during the 2004–2006 fiscal years for work performed in addition to their primary job function. • Six maintenance and ground workers received payment for overtime for other job responsibilities performed outside of their primary job function. • Three bus drivers received payment for overtime to provide bus service for school functions on Saturdays and after school. <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 |
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| | | <p>overtime pay greater than 25% of base pay totaling \$25,670.</p> | <ul style="list-style-type: none"> - Reviewed the payroll disbursements to assess the amount is reasonable. • For the sample of employees who were paid overtime: <ul style="list-style-type: none"> - Compared overtime reports that the employee submitted to what the department submitted to Payroll and to the actual overtime hours input into the system. - Inquired about the need for an excessive amount of overtime. - Inquired about the District's consideration to hire an additional employee as opposed to approving overtime. | <p>Based on our review, we noted that the overtime amount is not tracked or monitored by Payroll. Payroll does not conduct a review or analysis for overtime paid throughout the year.</p> <p>We recommend that the District create and review an overtime exception report for each pay period to monitor the use of overtime within the District.</p> |
| 11 | <p>Payments that exceed the original PO amount</p> | <p>We noted 1,051 payments totaling \$9,522,647 in excess of the original PO amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 422 purchases made where the payment amount exceeded the original PO amount by less than 5% totaling \$105,481 in excess. • 232 purchases made where the payment amount exceeded the original PO amount by between 5% and 10% totaling \$273,550 in excess. • 209 purchases made where the payment amount exceeded the original PO amount by between 10% and 25% totaling \$380,594 in excess. | <ul style="list-style-type: none"> • Ascertained through interview of the purchasing and AP personnel why certain disbursements would be processed in excess of the PO. • Inquired as to why new POs are not issued when an increase is required. • Selected a sample of 67 POs from the listing of disbursements that exceeded against the PO amount. • For each sample item, the engagement team: <ul style="list-style-type: none"> - Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed - Noted if the increased amount caused the | <p>Per interviews with the BA and ABA, we noted that it is not uncommon for POs to be adjusted or increased after they have been generated. Adjustments may occur due to price estimates or adjustments for Blanket POs. In some instances, PO balances are rolled over from previous years. Additionally, new POs are not issued when an increase is required.</p> <p>We noted that a formal and documented process does not exist relating to adjustments made to the approved PO amount and the approval of invoices received that are greater than the original PO amount. In addition, we noted that the maintenance department places a general PO for a flat dollar amount against which many invoices of various items are applied. The total dollar amount of the invoices applied against the PO is often times more than double the amount approved per the original PO.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> • 41 POs had a beginning balance that was an estimate. For example, the District estimated disposal for 700 yards for wood chips but, the actual amount was 919 yards. • 21 original POs had additional supplies/services added to it. • For two POs, vendors had increased the price of services provided. • For three POs, there were manual errors that occurred. For example, one PO was for two workbooks (\$24 total) instead of 200 (\$2,400 total). |

| No. | Analysis Performed | Results of Analysis | Follow-up Procedures | Results from Follow-up Procedures and Recommendations |
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| | | <p>excess.</p> <ul style="list-style-type: none"> 188 purchases made where the payment amount exceeded the original PO amount by greater than 25% totaling \$8,763,022 in excess. | <p>purchase to exceed a bid or quote threshold</p> | <p>Based on the above, further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that the District create a formal policy to require payments that exceed the original PO to be approved similar to the process for approving original POs. The new policy could take into account a combination of dollar and percentage thresholds for approval. Furthermore, a report listing all payments made in excess of the approved PO amount should be generated and reviewed on a periodic basis to help ensure that all payments made are authorized.</p> |
| 12 | <p>Invoice dates that are prior to PO dates</p> | <p>This analysis was not performed as the District does not record the invoice dates in the Accounting System.</p> | <p>Not Applicable</p> | <p>Not Applicable</p> |
| 13 | <p>Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)</p> | <p>We noted 24 vendors that receive payment at known mail-drop locations.</p> | <ul style="list-style-type: none"> Selected a sample of 10 vendors who received payment at mail-drop locations. Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). Requested business certification forms and W-9 forms to confirm existence of the vendor and their address. | <p>We noted that Business Certifications are only retrieved if the quote threshold (\$4,350) is exceeded. The quote threshold did not exceed for any POs associated with the vendors in our sample. Per inquiry with the ABA, we noted that periodic review of vendors is performed only once a year.</p> <p>During our review, we noted the following:</p> <ul style="list-style-type: none"> Eight of the ten vendors are valid and active, as are their mailing addresses in the Vendor Master File. Two of the ten vendors are no longer in use and remain in the system as "inactive." <p>Explanations provided above and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</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 or she is coded and compare whether the building administrator classified them accordingly. In accordance with the RFQ, we requested that 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 85 certified teaching and 15 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 | 26 |
| | Middle School | 24 |
| | High School | 35 |
| Nonteaching Certified Staff | Guidance Counselors | 5 |
| | Department Chair | 3 |
| | Other | 7 |

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.

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

The specific findings noted during our school visit are:

- Six employees did not have ID badges with them. One of the six employees has been employed by the school District for at least six months and was not issued an ID badge.
- One employee was absent the day we attempted our review.

We recommend that the District implement a policy to require all employees to have and carry an ID badge.



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/AP
- HR/Payroll
- General Operations/Accounting
- Food Services
- Transportation
- Technology
- Student Activities

Through review of the ICQ 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, we selected a sample to test based on the population size, generally 25 items, 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.

General Observation

Outdated Policies and Procedures

Written policies and procedures codify management's criteria for executing an organization's operations. They document business processes, personnel responsibilities, departmental operations, and promote uniformity in executing and recording transactions. Thorough policies and procedures can also serve as an effective training tool for employees. If written policies and procedures are inaccurate, incomplete, or simply not current, the following could result:

- Inaccurate and unreliable financial records due to inappropriate recording of transactions
- Inconsistent practices among employees and/or departments
- Processing errors due to lack of knowledge

For several of the District's key functions and processes, Standard Operating Procedures (SOPs) are outdated and/or very high level. The processes affected are: (1) Inventory, (2) Facilities Management, (3) Purchasing/AP, (4) General Operations/Accounting, (5) Food Services, (6) Transportation, and (7) Student Activities. Although the District has a policies manual, these do not describe the daily area requirements, activities, and related controls.

We recommend that the District document SOPs for the key functions and processes identified in the above paragraph. 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.

Inventory

Overview

The Inventory and Fixed Assets process is managed by the Business Office (BO) and is centralized for the entire District. The individuals in the BO are responsible for processing purchasing orders for fixed assets and inventory. Items are classified either as fixed assets (e.g., building, equipment) or inventory, based on a state defined dollar amount threshold.

Fixed assets include tangible items such as buildings, trucks, buses, and high-end computer equipment (e.g., servers). In addition, fixed assets can include improvements to buildings and grounds. Items are classified as fixed assets if the purchase price exceeds \$2,000. Inventory includes all other items such as custodial, janitorial, and office supplies, and textbooks.

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

- Warehouse – Receipt and Distribution of Inventory
- Purchase Order
- Tagging, Tracking, and Monitoring Assets
- Safeguarding of Assets
- Reconciliation of Inventory
- Payment of Invoices
- Disposal Process

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

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

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

- Only authorized employees have access to records and that fixed asset and inventory acquisition, receipt, recording, and disposal duties are segregated.
- Property, plant, and equipment exist, are owned by the District, and used in operations.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded in accordance with District policy.
- Fixed assets and inventory are safeguarded, according to District policy.

Summary of Observations and Recommendations

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

Inventory Records not Properly Maintained

Prior to the implementation of the SchoolDude inventory management system in October 2006, documentation of records for all inventories other than fixed assets was manual. PO documentation is maintained on site with no backup or archive at an offsite storage location. In the event that these documents are lost, no record of insurable values would be available for inventories other than fixed assets.

We recommend that the District establish a policy and procedure to archive old PO documentation offsite for backup purposes.

Formal Ordering Process

Each school is responsible for ordering their own school and educational supplies. The ordering of supplies is not based on a documented inventory log; rather on an as-needed basis. The District is unaware of the supplies needed by each school. In addition, the District does not conduct a formal analysis to determine what supplies are required.

We recommend that the District implement a process to include the tracking of supplies received and distributed to schools. In addition, we recommend that the inventory log should be reviewed by management prior to purchasing supplies to help ensure supplies are needed. In addition, we recommend that the District conduct periodic physical inventory checks. This would help mitigate the risk of supplies being misappropriated.

Access to Warehouse Inventory/Storage Area

Access to the inventory storage area in the District's warehouse is not separately secured. In addition, periodic reviews of physical access to the warehouse storage area are not performed to determine if access is restricted or secure. This may allow for access to individuals to the warehouse that are not commensurate with their assigned job responsibilities.

We recommend that the District implement a process to secure access to inventory and review such access periodically to help ensure that access is restricted to individuals as required by their assigned job responsibilities. Access should be granted only to those individuals necessary.

Physical Inventory Documentation

A Districtwide physical inventory is performed annually by a third-party vendor. In addition, the District performs a periodic inventory count. However, this inventory count is not documented.

We recommend that the District perform a reconciliation of the fixed asset inventory to the accounting system periodically. Evidence of the review should be retained. Assets that are not appropriately recorded should be identified, researched, and resolved.

Facilities Management

Overview

The District is responsible for maintaining 12 school buildings and one business office building, which are all owned by the District. Facilities management consists of various activities including new construction, maintenance, special projects, grounds, and custodians.

The Facilities Director is responsible for new construction while there are two Building Managers involved with capital projects, regulatory reporting, grounds, and maintenance work. The Facilities Director reports to the Superintendent while the Building Managers report to the BA. The Assistant Facilities Manager is responsible for monitoring the environmental control systems (e.g., burglar alarms, smoke alarms, emergency generators, boilers, heating, ventilation, and air conditioning (HVAC) units) throughout the District.

The Building Managers supervise the trades staff, which includes two carpenters, one electrician, one plumber, one mason, one HVAC mechanic, one HVAC technician, one maintenance foreman, one grounds foreman, and four general maintenance mechanics. The maintenance and grounds workers are located in the maintenance shop. In addition, there are 39 custodians throughout the District.

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

- Facilities Budgeting
- Maintenance of the Infrastructure and Equipment
- Overtime Approval
- Health and Safety of Students and Staff
- Insurance Coverage
- Disaster Recovery

We identified key controls within the facilities 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:

- 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 regularly.
- District maintains a Crisis Response Plan.
- Once a job is complete, the work order is closed out.

Summary of Observations and Recommendations

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

Documentation of Management Review of Overtime

The District does not maintain evidence of approval of overtime. In addition, a periodic analysis of overall overtime is not performed by management.

We recommend that the District use overtime approval forms. The form should include all necessary approvals and should be maintained and reconciled to payroll. In addition, the District should implement a policy to conduct periodic reviews to monitor the use of overtime within the District. Evidence of the review should be maintained. This monitoring can be done by reviewing a system generated exception report on a periodic basis.

Purchasing/Accounts Payable

Overview

The Business Office (BO) includes accounting, accounts payable (AP), and purchasing. The AP Clerk is responsible for the payment of invoices for all vendors, issuing checks and processing reimbursement of employee's travel and expenses. Payments are processed and checks are printed once a month. The AP Clerk also monitors open POs. The Purchase Order Clerk's responsibilities include processing POs and updating vendor information. The BA and ABA are responsible for reviewing and approving all purchases and ensuring that all POs are completed accurately and adhere to the purchasing policies and procedures. In addition, the BA oversees the Request for Proposal (RFP) and bid process.

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

- Purchase Requisition and Purchase Orders
- Tracking/Closing POs
- Payment of Invoices
- Vendor Information
- Bid Process
- Supporting Documentation

We identified key controls within the purchasing/AP 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/AP 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:

- Documentation maintained to support expenditures is sufficient.
- Contracting requirements established by the State Bid Law are adhered to where applicable and that the District utilizes a competitive bid process as appropriate.
- Vendor information maintained in the AP system is reviewed and updated regularly.
- Amount reimbursed equals the amount on the PO.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the purchasing/AP 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 controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

During the course of our review, we noted the following:

- The person requesting a purchase (creating the POs) can be the same person who authorizes or approves the PO.
- The District's policy states that employees must not approve their own expenses. However, we found that there were instances where the Superintendent approved his own expenditures on the PO for reimbursed expenses such as uncovered medical expenses, cell phone charges, and long-term care insurance. These practices pose a segregation of duties concern.

We recommend that the person initiating a PO be separate from the person authorizing or approving the PO to avoid any separation of duties conflict. We recommend such conflicting responsibilities be separated to the extent possible. Management should perform periodic monitoring of this function. We also recommend the District establish a policy and procedure in regard to PO approvals. A person should not be able to approve POs for his or her own reimbursement of expenses.

Reliance on Manual Process

In conducting the review, we noted that the PO and AP processes are manual, labor intensive, and susceptible to error. POs are paper based and not system generated. When a request for a purchase is made, a paper copy of a purchase order is generated. This PO is then manually delivered to the appropriate parties for approval.

We recommend that the District assess if manual processes can be automated through the PO and AP system to the extent possible to help make the process more efficient and help eliminate areas susceptible to error.

Supporting Documentation

During the course of our PO review, we noted some instances where the reason for the purchase was not clearly described on the PO. Purchase requests should be properly documented with a clear indication of the request. In addition, upon review of a number of POs, it was noted that proper documentation was not maintained to support the requests for disbursements. For those that the District provided some level of documentation, it was sometimes insufficient to determine the educational need for the purchase.

We recommend that the District establish a policy as it relates to proper documentation. Specifically, the District should establish documentation requirements that prevent disbursements without proper support and complete documentation. For example, a checklist should be created listing all required documents in a PO package and indication of the reason for the purchase should be clearly stated on the PO.

Update of Vendor Master File

During the course of our review, we noted that some vendors have not been in use for several years; however, they remain on the vendor master file.

In addition, the District does not have a formal process in place to verify if a vendor is valid before entering the vendor information into the system. Vendors may be added that have not gone through the appropriate approval process to confirm quality, reliability, stability, and competitive pricing. The addition of inappropriate vendors may lead to vendors receiving payments for services never performed or services performed that do not meet the District's requirements for quotations, bids, and quality.

We recommend that the District review the vendor master file and consider purging those vendors that have not been in use for several years. In addition, we recommend that the District implement a formal process for verifying the validity of new vendors before adding vendors to the vendor master file. The District should also determine if the current system can generate periodic reports of new vendors. If so, these reports should be reviewed by the BA to help ensure that the file is appropriate.

Management Review

The District does not have a policy or procedure in place to periodically review payments and open POs.

Furthermore, many POs are blanket POs generated based on estimates. Blanket POs are generated for items that are purchased frequently such as maintenance supplies. The blanket PO indicates the vendor and an estimated amount but typically does not provide additional detail such as the items to be purchased. In addition, in some cases, the estimates are not based on actual items to be purchased. In several instances, the amounts paid on the blanket PO exceeded the estimated amount by a significant amount. These POs are not monitored to ensure that payments do not exceed the estimated amounts.

We recommend the District implement policies and procedures to periodically review payments for open and estimated POs to help ensure payments are within the approved amounts. Additionally, we recommend the District discontinues the use of blanket POs to minimize the opportunity for abuse.

Approval of PO Adjustments

The District does not have a formal policy or process to review and approve adjustments to POs, including payments made that are not consistent with the original PO. Furthermore, in some cases, the original PO is an estimated amount and invoices are applied to that PO as they are received, sometimes exceeding the amount of the estimate significantly.

We recommend that the District create a formal policy and procedure to require PO adjustments and payments that exceed the original PO to be approved by management, similar to the purchasing process. The policy should take into consideration a threshold for adjustments such as any adjustment greater than a predefined threshold. Furthermore, a report listing all payments made in excess of the approved PO amount should be generated and reviewed on a periodic basis to ensure that all payments made are authorized.

Human Resources/Payroll

Overview

The HR department is managed by the District Manager for Personnel and Special Projects with support from three individuals: an administrative assistant, a Benefits Administration clerk, and Certification and Licensing Professional.

Payroll is a function of the accounting/finance department. The payroll process is managed by the Payroll Clerk with support from an assistant. Payroll works in concert with HR to issue approximately 1,000 checks on a biweekly basis.

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

- New Hire Process
- Changes to Payroll
- Attendance Process
- Overtime Policy and Procedures
- Employee Benefits
- Buybacks
- Termination

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.
- Approval from the appropriate administrators has been received.
- Employee Status Change form for new hires, transfers, and terminations is completed for modifications in the Payroll system.
- The Board of Education approved transfers and terminations (resignations and retires).
- Existence and use of a time reporting system.
- Approval of attendance sheets.

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.

Reliance on Manual Processes

HR/payroll processes are manual, labor intensive, and susceptible to error. For example, the overtime recording process is a manual process. Employees enter their overtime hours on the timesheet manually. The Payroll Clerk requests the payroll report from the Principals. The hours are entered manually into the system. Manual processes are labor intensive and susceptible to errors.

We recommend that the District assess if the manual processes can be automated through the existing HR/payroll System to help minimize input errors and maximize productivity.

Pertinent Information in Employee Master File/Payroll System

The District's system does not require pertinent information such as date of birth, Social Security Number, and employee address to be entered. In addition, the District does not perform a periodic review of information in the employee master file or payroll system to verify that employee information is accurately recorded. During our analysis of the payroll data from the system, we noted that the SSN for two employees was not accurate. The difference appeared to be typographical errors. We also noted that a SSN existed on the system without any other employee information. This SSN matched an individual on the SSA's Death Master File. Upon further review, it appears that there is no corresponding employee employed by the District.

In addition, we noted that one of the employee's termination dates on the personnel file did not match the termination date from the payroll system. Furthermore the data entered into the payroll/personnel system is not reviewed resulting in the possibility of inaccurate information being entered in the system.

We recommend that the District put a system control in place to require all pertinent employee information be entered in the system. In addition, the District should perform a periodic review of all employee data to help ensure that missing pertinent information is identified and resolved in a timely manner. We also recommend the use of a system-generated management report of all modifications to payroll within the System to help ensure that all payroll information is accurate.

Employee Paid After Termination

Per review of payroll files, we noted that one employee was paid after being terminated. The HR Department did not inform the Payroll Department of the termination until after the employee's last day of employment. Once the Payroll Department received the Employee's Resignation Form from HR, the employee was removed from the payroll system and the funds were returned.

We recommend that the District implement additional employee termination process controls to help ensure that the terminated employee is flagged as such in the Payroll System timely.

Review of Overtime

Payroll does not conduct a review or analysis for overtime paid. An analysis could help to ensure that only authorized individuals are being paid overtime and that overtime is not being abused.

We recommend that the District create and review an overtime exception report for each pay period to monitor the use of overtime within the District.

General Operations/Accounting

Overview

The Financial Department is part of the Business Office and consists of the BA, ABA, and Grants Supervisor. The Department creates the overall annual budget, manages the overall accounting operations, and manages grants. The Department utilizes the Asbury Park Computer System for all accounting and financial reporting. The ABA is responsible for completing bank reconciliations, reviewing the automated journal entries, and other accounting procedures necessary. The BA is responsible for the budget process, reviewing and approving bank reconciliations, reviewing the automated journal entries, and other accounting and financial procedures necessary.

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

- Financial Accounting
- Budgeting
- Grants Management
- Bank Reconciliations

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

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

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

- Procedures as documented in policy and procedure manuals are generally followed.
- Any changes to a PO are properly approved.
- Reports required by grantees are developed in a timely manner and appropriately retained to evidence compliance with grant requirements.
- Bank reconciliations are completed, reviewed, and approved.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the financial management process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each

observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Segregation of Duties and System Access Review

The BA has been granted unrestricted access to business functions within the financial system, which is not commensurate with their assigned job responsibilities. This represents a potential segregation of duties conflict. In addition, management does not perform a periodic review of user access of the financial application. Lack of a proper user access review for applications may lead to excessive access being granted to employees.

We recommend that the District revoke system capabilities which provide unrestricted access to business functions. The BA should only have a read-only or view access to financial systems. The District should complete a periodic review of system access and revoke any unnecessary access. In addition, the District should identify what access level each user of the system should have in accordance with their job function and grant only that access. All system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duty and/or system access controls. Evidence of review should be retained.

Food Services

Overview

The District's Food Service Program is fully contracted to a third-party vendor. The vendor receives a management fee, and in return, is responsible for the entire food service operation including staffing, ordering, receiving, inventory, cash collections, and deposits. The District's 11 schools produce approximately 386,000 breakfasts and 592,000 lunches per year. Breakfast is free of charge for all students. The vendor manages the 11 schools with one Executive Chief Manager, one General Manager, 10 managers, and approximately 48 staff.

The District has two schools with operating kitchens: the Long Branch High School prepares meals on site for its students and the Long Branch Middle School prepares lunch and breakfast for its students and the remaining schools. The meals are picked up from the middle school and delivered by one of the delivery personnel to the other nine schools.

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

- Third-Party Contractor
- 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:

- Cash collections were deposited in a timely manner and as required by the District's policy.
- Bank reconciliations are performed.
- Vendor operating statements are provided to the District on a monthly basis.
- Request for Proposal (RFP) process is used to outsource food services.

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.

Timely Cash Deposits

During the course of our review, we noted three instances where cash collected at the schools were not deposited in a timely manner. The District's policy is to deposit funds within 48 hours. We noted that two of the deposits were made on a Monday for funds collected on a Friday. In addition, one deposit was made on a Tuesday for funds collected on Thursday. The District noted that the Monday was a holiday; however, they cannot determine why the funds were not deposited on Friday.

We recommend that the District implement a formal process to help ensure all cash collections are deposited within 48 hours.

Transportation

Overview

The District is responsible for providing transportation to approximately 2,700 students daily. Transportation services include trips to and from school and transportation for extracurricular activities (e.g., academic, athletic, etc.). All athletic practices require bus services because the District does not have fields at the school. The annual transportation budget is approximately \$3.4 million.

The transportation process is managed by the District's Central Office Administrator responsible for Transportation. The daily operations are managed by the Transportation Director with support from an administrative assistant. The Transfinder system is used to calculate the distance from each student's home to their assigned school, maintain a database of student information, and create routes.

Transportation operations are contracted out via a bidding process. Contractors have the opportunity to bid on individual routes and typically the lowest priced bids are selected for each route. The Transportation Director is responsible for all communications with the Contractors and overseeing day-to-day activities of the pupil transportation.

The District also maintains a vehicle inventory which includes 13 buses and two vans. The District directly employs four CDL licensed bus drivers. In addition, the transportation department has instituted a program where state employees (e.g., teachers) can get their CDL licenses and drive buses during their down time for a stipend.

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

- Procurement and Bidding
- Contract Management
- Route Management
- Monitoring

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

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

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

- The District has a signed contract with the external vendor(s) as appropriate.
- Proper Board approval was obtained for the vendor contract.
- Necessary approvals are obtained prior to payment of invoices.
- Payments made to external vendors are in accordance with the contract stipulations.

Summary of Observations and Recommendations

Based on discussions with the Transportation Director and our internal control testing, we identified one issue relating to the lack of standard operation procedures. Please see “General Observation” for the detailed observation and recommendation.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District has 10 buildings and each building itself is a local area network. The 10 buildings are connected to each other via digital subscriber line which constitutes a wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for more than 2,800 computers which are Microsoft Windows based. The IT Department is supported by eight staff members, including a Technology Manager, District Technical Specialists, Network Specialists, and selected teachers at each school. The District has a reliable IT environment, which has had minimum downtime during the recent past.

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

- Systems 3000 – This is a packaged solution that is used by the District to manage business functions like Accounting and Personnel. This application is hosted in-house and is used by approximately 15 staff members.
- Rediker Administrators Plus! – This is a packaged application used by the District for all student information, including report cards, attendance, and scheduling. This application is hosted in house and there are approximately 40 users with access to the application.
- Budgetary Accounting Application (provided by APITC) – This is a packaged application used by the District to manage budgeting for the District. There are approximately six users with access to the application.
- Maximus – This is a packaged application used by the District to manage fixed assets for the District. This application is hosted in house and there are two users with access to the application.
- SchoolDude – This is a packaged application used by the District for all maintenance requirements for the District. This application is hosted in house and there are approximately 19 users with access to the application.
- Cafe Terminal – This is a packaged application installed at each school location to track the lunch and breakfast program information. This program allows a student to swipe an ID card with a bar code and track food purchases at each location. There is a single register at each elementary school and multiple registers at the middle and high school. This system is maintained by the food service company, but the BO has oversight of the program. This application is hosted in house and there are approximately 10 staff users and all students who access this application.
- SNAP – This is a package application that maintains all the student medical records. This application is hosted in house and there are approximately 14 users with access to the application.

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

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

Summary of Observations and Recommendations

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

Password Requirements Not Enforced

Access to the network and key applications within the District is restricted to authorized users through the use of unique user names and passwords. The use of unique user names and passwords allows accountability within the network.

Our discussions with IT Management have identified that passwords for the network and applications are not forced to be changed and that password complexity (the use of letters and numbers) is not enforced. Without strong password parameters configured in the network and key applications, there is an increased risk that unauthorized users may obtain access to the network or applications.

We recommend that the District investigate the use of system-forced password expiration and complexity for the network and key applications.

Formal System Access Request

The process of creating, modifying, or deleting user accounts 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 Long Branch School District, the approval for the creation, modification, or removal of user accounts on the network and application is given by the board and communicated through the board meeting minutes. Although approval is given to create, modify, and delete the user accounts, approval at the board level is not

specific, as it lists only the role of the staff member, and not the actual access that the staff member requires. This may result in a staff member being assigned inappropriate access rights.

We recommend that the District modify the process for creating, modifying, and deleting user accounts on the network and key applications 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.

Evidence of Periodic Access Review

The periodic review of user access is a key detective control to allow organizations to identify users who have left the organization or have transferred and still have access to key applications and the network. Long Branch IT Management informed us that they perform this review on a semiannual basis, although there is no audit trail to verify the performance of this review. Without evidence to support the performance of a review, it is very difficult to substantiate, to auditors or management, that the review has taken place, that it was performed adequately, and that issues were rectified.

We recommend that the District keep, for each review the staff performs, documentation to provide an audit trail for review. This documentation could simply be a spreadsheet of the active accounts, employed staff, and the resulting comparison between the two, along with an e-mail to senior staff members indicating who performed the review, the date performed, and the issues that were identified.

Backup Procedures

During discussions regarding how backup of data is performed for the key applications, Management described a process for data backup.

The District does not have a documented policy or procedure for creating backups to key applications. Without policies and procedures for how backups should be implemented and documented, there is an increased risk that the backups may not be done appropriately because staff members do not know the desired process. This may result in the production of backup tapes that cannot be used in the restore process.

We recommend that the District formally document a backup process and outline the backup procedures to be implemented using this process. In addition, this document should outline the process to be followed in the case of an emergency.

Backup Media Data Restores Are Not Performed on a Periodic Basis

Backup devices should be tested periodically in order to validate that media is functioning appropriately and that the individuals performing the restore function are capable of performing the process to restore data in the event that it may be required.

During discussions with IT Management staff, it was determined that backup restores are not being performed on a periodic basis, and Management has not defined a procedure to perform such restores of backups. The lack of testing increases the risk that data may not be recoverable during an emergency, tape drives may prove to be inoperable, or individuals responsible for performing the restore function may not know how to restore data.

We recommend that the District's IT Management implement a procedure to test the validity of backup media and data, as well as to test the procedure of restoring data from backup media that are sent off site. This would help ensure that the quality of data backed up onto media is appropriate, and that the individuals performing this function are aware of the proper procedures required.

Documentation of Batch Job Procedures

There are batch job procedures which run periodically within the organization, such as payroll functions. Details relating to batch jobs should be documented to indicate the time these jobs are scheduled, the individuals authorized to perform these jobs, and the procedures for monitoring such jobs. Having such procedures in place will help ensure that batch jobs are performed and executed appropriately. Our review identified that the procedures related to batch jobs are not documented. Without policies and procedures for how backups should be implemented and documented, there is an increased risk that the backups may not be done appropriately because staff members do not know the desired process.

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

Student Activities

Overview

The District's Student Activities are made up of close to 80 clubs and organizations with roughly \$80,000 in funds. The usage of student activity funds is the responsibility of the school principals. Teachers and staff assist school principals by acting as advisors to the various clubs and organizations. All student clubs and organizations have an advisor. Advisors are responsible for initial approval of POs and depositing funds. The BA is responsible for monitoring the accounting records for student activities. He also provides technical guidance.

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

- Monitoring Student Activity Funds
- Funds Raised
- Withdrawal of Funds
- Remaining Funds upon Class Graduation

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:

- Cash collected resulting from student activities is logged and reconciled against bank statements appropriately.
- Existence of necessary approvals on expenditures occurs and occurs prior to expenditure.
- Purchases over \$150 have vendor signature.
- Two authorized individuals sign disbursement checks.

Summary of Observations and Recommendations

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

Student Account Maximum Balance

The District does not have a formal policy in place with regard to the maximum amount a student account can hold.

We recommend that the District develop a policy with regard to the maximum balance for student accounts. The funds available for student accounts should be limited to the required amount to support the activities of that club or organization. Limiting the amount of funds that can accumulate in an account helps to mitigate the risk of misappropriation of the funds.





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.

Long Branch BOE EXECUTIVE SUMMARY

There is no static blue print for conducting an audit of a Public School. The audit must be fluid, overarching, and thorough. When an entity relies too heavily on statistical data generated by third party computer software, verses "in-the-field" experience and knowledge to review the very unique and detailed workings of a school district; they due a disservice to all the stake holders. Annual audits are required by law in every school district. The format for these audits, are prescribed by the Department of Education and are carried out by experienced certified professionals. These licensed professionals generally, specialize in school audits, go beyond the surface of generality and "T" accounts, and are required to complete 40 hours a year in accounting and auditing with at least 20 hours every 2 years on governmental auditing. The District dedicated several months reviewing and conducting in-depth discussions with KPMG over every aspect of district operations including, but not limited to: payroll, accounts payables and receivables, purchase orders processing, inventory control, fixed asset management, and internal controls. After reviewing the various findings and recommendations reported by the KPMG team; it is unclear whether the team clearly understood the answers supplied by the District; or just did not have the necessary level of expertise or understanding of school operations required to perform the level of review that was required by the Department of Education.

The following are just a few examples that stood out during the District's review of KPMG's draft report. Following this summary, the details of these and many more observations can be reviewed further on in the districts' response:

1. KPMG, although felt no further analysis was required, stated in one of their findings there were 538 instances where employees received a paycheck without any benefit deductions. Since employees don't pay for benefits, there would not be a benefit deduction for anyone.
2. KPMG states throughout their report, overtime is not tracked or monitored. The fact is that not only overtime, but substitutes and stipends are all tracked in the budget. Each has their own chart of account and internal program codes to track every time overtime is paid. This amount is compared against the budget and reviewed by all senior staff and school principals weekly.
3. KPMG misunderstood the districts use of posting accounts, that under the existing accounting software was required when posting a non-expense item. A quick example, when the Board Warrant account sends funds to the Payroll agency account for the on-behalf FICA payments for TPAF members, it posts those items to a subsidiary ledger linked

- to an accounts receivable (verses an expense account). When the funds are received by the State of New Jersey, the entry is reversed out by posting the revenue and linking it to the same General Ledger account. After repeated explanations, KPMG still looked at this account as an expense account and stated the Purchase Order was over spent by \$3,131,405.
4. The District was cited for not keeping back up documentation off site (specifically purchase orders). As explained to KPMG, purchase orders are kept on site for the current year and one immediate prior year to respond to inquires and audits, after that the purchase orders are kept for 5 additional years off site.
 5. The District was cited for a similar issue with regards to fixed asset records not being maintained off site and therefore subject to loss of documentation to support insurable items. As explained to KPMG the District has a third party vendor and all back up records are kept on their server.
 6. KPMG stated a concern they had with our food service company that on two (2) occasions they deposited funds from a Friday on Monday. Since this is within the State's guidelines of depositing funds within 48 hours, this should not have been a finding at all.
 7. KPMG, states that the district should have a maximum amount that each student fund account can hold. The District's policy does allow for funds left over from a previous class (i.e.... Class of 2005 and it's now FY 2006) to be redistributed to the general student fund after all expenses have been satisfied. KPMG in their findings did not take into account, if a maximum were to be established, what do you do with the funds when children do an outstanding job raising money in excess of their target goal? You can not give the money back to those who contributed the funds for lets say a cookie sale; and I'm sure KPMG would not suggest that the District impose sanctions for a job well done.

Long Branch BOE: Historical Expenditure (13 Point Analysis) Response

Point #1 [Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key date elements]

KPMG analyzed Payroll records for missing or incomplete data elements. KPMG's focus appeared to be on missing birth dates on payroll records for students who participate in a work study program. The District explained to KPMG that the dates of birth of Student Work Study employees, is stored separately with the program coordinator whose task is to insure that all children are age eligible for the program; and the program coordinator also manages the change of address for all the children who participate in the program. To date the district stills has not seen any written requirement that does not allow for storage of student birth dates separately from the payroll file. The program is a federally funded program and has never been written up for inappropriate procedures.

Point #2 [Employees that do not have the applicable benefits deductions]

Although KPMG determined no further analysis is necessary as all documentation reviewed appeared reasonable, the District needs to clear up a mistake in the analysis made by KPMG. KPMG states "We noted 538 instances where an employee received a paycheck without any benefit deductions". Employees don't pay for their benefits and therefore no employee would have a deduction for this. They also state that "The largest gross pay remitted without any payroll deductions was \$100,310.00 which was paid to the Communications Director". This is absolutely false. Every person paid has payroll deductions. Additionally, the Board of Education has never had any Communications Director that received an annual wage in that amount. This salary was received over a two (2) year period.

Point #3 [Employee matches to the Social Security Administration death master file]

KPMG claims that 3 Social Security numbers were found to be inaccurate with regards to matches to the Social Security Administration. However, what they have failed to mention is that the District had found their error at the time of the occurrence, and had never posted wages to the incorrect file. We concur that mistakes happen, however the District was not only aware of the error, but corrected it at the time it happened.

In our system, the Social Security numbers must remain on file to prevent employees from changing numbers or deleting files. This is not a finding or discovery by KPMG; it was an error on their part to even record it and for that reason should never have been part of the report.

Point #4 [Employees that have been hired and terminated within a short period of time] & Point #5 [Employees paid greater than 30 days after their termination date]

KPMG refers to "Employees paid greater than 30 days after their termination date". They stated that one employee, received payment after being terminated, but failed to mention that the payment error had been caught by the District, and a refund had been received. Additionally, our old system (Asbury Park Computer System) was not able to retain a history for re-hires. Under the new system, (Systems 3000), we are able to track all re-entries.

Point #6 [Employees who received greater than 52 checks within the two-year period covering 2004-05 and 2005-06]

No further analysis required. Documentation reviewed appeared reasonable.

Point #7 [Employees whose gross pay increased by greater than \$7,500 from 2004-05 to 2005-06]

No further analysis required. Documentation reviewed appeared reasonable.

Point #8 [Employees whose salary increased by an amount greater than \$7,500 from 2004-05 to 2005-06]

No further analysis required. Documentation reviewed appeared reasonable.

Point #9 [Employees who received greater than 10% of base salary in stipends]

No further analysis required. Documentation reviewed appeared reasonable.

Point #10 [Employees who received greater than 10% of base salary in overtime]

KPMG concludes no further analysis required. Documentation reviewed appeared reasonable. However, KPMG goes on to say that overtime amounts are not tracked or monitored by Payroll, and that Payroll does not conduct a review or analysis for overtime paid throughout the year. This is not true. The District has designated special overtime accounts to track and monitor all subs, stipends, and overtime separately. Additionally, the Business Office reviews the payroll each pay period, and insures that there are enough funds to support the anticipated and budgeted overtime for the entire district. In addition to this, we annually determine whether there is the need to hire additional workers or continue with modest overtime payments as a way to keep costs down.

Point #11 [Payments that exceed the original PO amount]

Generally speaking, it is far more cost effective to adjust a purchase order than to create a new one and deal with invoices being split between multiple purchase orders. KPMG mistakenly extracted data electronically and let a software application do their analysis for them without reviewing and understanding the results. Additionally, by aggregating two fiscal years into one report, the results become very misleading to the reader; and in some cases since purchase orders were rolled over from a prior period, a third year is moved into the mix. Several groupings of purchase orders should have been reviewed in greater detail. These groups could be classified into the following categories:

1. Utilities
2. Employee Benefits
3. Out of District Tuition
4. Intergovernmental posting accounts
5. Internal posting accounts.

The first group was purchase orders encumbered to anticipate utility costs. These purchase orders are encumbered based on estimations of utilities throughout the district. New facilities came on line

during those years. These new facilities, such as the new Middle School and a new Anastasia School, had an increase in square footage by over 145,000 sq feet (equivalent to three (3) additional elementary schools). Additionally, the Middle School is in operation 24 hours a day 7 days a week, which was not the case in the old Middle School. Since there was no previous history on expenditures to rely on, the original amount of purchase orders were estimations as all utility purchase orders are. Approximately \$811,691 in Board approved district-wide adjustments were made based on actual costs. If KPMG understood these issues when they conducted their review with the District, it is likely that KPMG would have concluded that no further analysis would be required, and that the documentation reviewed appeared reasonable.

The second group dealing with employee benefits again is very unique and can not be analyzed in the way KPMG chose to review the data presented by their software. The district at year end makes adjustments to Fund 11, Fund 15, and Fund 20 with regards to the distribution of benefits by the fund for which the employee serves in. In FY06, \$1,673,478 was allocated to Fund 11 and \$709,460 was allocated to Fund 20, specifically the Early Childhood Program. In the aggregate, \$2,382,938 was moved from the purchase order to properly reflect the adjusted staffing patterns. KPMG failed to review the disbursement adjustments that would have clearly indicated what transpired with this particular purchase order. The balance of the purchase order increase is attributed to new hires and changes of coverage over those periods in the amount of approximately \$381,890. The \$85,799 in additional social security payments was an adjustment required to fund the additional expense of stipends and non-TPAF expense.

The third group deals with tuition for special needs children and accounts for approximately \$468,278 of their findings. As explained to KPMG on numerous occasions tuition for students for out of district placements is governed by the child's Individual Education Plan (IEP). Long Branch has a fairly fluid population and sends approximately 65 of the 550 special needs children out of district. Additionally, this year a child may not need special services or a one to one aide, but next year he may need not only these services but also have an extended school year. The purchase orders are put up for an estimated amount based on the population on September 1st. Children are placed in and removed from out of district schools throughout the entire school year; in fact there have been occasions where a child was placed out of district in May and required an adjustment to the purchase order. These adjustments were Board approved and necessary. If KPMG reviewed these issues with the District, it is likely that KPMG would have concluded that no further analysis would be required, and that the documentation reviewed appeared reasonable.

The fourth group of purchase orders to consider were purchases that would be reimbursed by another agency, such as the City of Long

Branch or funded as a pass through such as the Department of Human Services' wrap around program required by the State of New Jersey for Abbott districts. In the one instance, the City of Long Branch reimbursed the Board of Education for all expenditures related to a building project. As such, these are not chargeable expenses and should not have been included in KPMG's analysis. The other item reported by the firm was \$505,661 paid over the original amount of the purchase order for wrap around services. KPMG did not fully understand the concept of a pass through grant. The amount of money that the District will receive is based on the total bills for services from the provider. The State establishes a reimbursement ceiling which they adjust based on actual invoices. Therefore the amount put up on the original purchase order is truly an estimate of the amount of money that will pass through the district to the provider. If KPMG reviewed these issues with the District, it is likely that KPMG would have concluded that no further analysis would be required, and that the documentation reviewed appeared reasonable.

The fifth and final review of KPMG's findings, center around what the Board calls "Cafeteria Fund posting account" which represented \$963,096 and the "Payroll agency posting account" which represented \$3,131,405. These accounts (in our old system) had to be set up in order to track account payables or account receivables. We'll address the "Cafeteria fund posting account" first. What happens is the State wires state and federal funds for our food service program into our Warrant account (main operating account). The State is currently only set up to wire to one bank account. To record these funds they are picked up on the revenue side with a posting account and linked to a balance sheet account (Debit to 10-101 and a Credit to 10-402). Then the funds are sent to the Cafeteria Fund by way of a check. However, since this is not an expense, but an interfund payable, and limitations in the current accounting system requires a posting to a subsidiary account verses a direct posting to the balance sheet account; the net affect is a credit to cash (10-101) and a debit to interfund payable (10-402). Therefore though it appears that a purchase order is over committed versus the original amount, it truly is just a holding (posting) account and does not affect expenditures in the Board's Secretary Report. The next account to discuss is the Payroll agency posting account. This is similar to the previous account mentioned, in that it requires a posting to a subsidiary account verses a direct posting to the balance sheet account. During the payroll process, the Warrant account must transfer funds to the agency account for TPAF employers share for members for which it will be reimbursed by the State of New Jersey. When a check is sent to the agency account from the warrant account; the district in effect credits cash (10-101) and debits account receivable (10-141) for the employer share of the TPAF. When the funds are received from the State, the

reverse entries are made. The original amount of the purchase order again is just a place holder and has no relevance to the expenditures in the Board Secretary's Report. If KPMG reviewed these issues with the District, it is likely that KPMG would have concluded that no further analysis would be required, and that the documentation reviewed appeared reasonable.

These combined misunderstandings and misinterpretations by KPMG contained herein are nearly the entire amount of the "so-called" findings reported in this area.

Point #12 [Invoice dates that are prior to PO dates]

According to KPMG this area is non-applicable.

Point #13 [Vendors paid at known mail drops]

No further analysis required. Documentation reviewed appeared reasonable.

Long Branch BOE: Internal Controls Response

Inventory:

KPMG makes an observation that Inventory Records are not properly maintained. They state that Purchase Order documentation is maintained on site with no back up, or archived at an off site storage location. This is not an accurate observation. Purchase Orders are maintained for a minimum of 7 (seven) years, with the majority of that time being spent in an off site archive designation. We keep only 2 (two) years of Purchase Orders on site to review, as periodic requests will come up and the audit requires the previous year on site for evaluation.

KPMG states that the District inventory records are not properly maintained. They claim that the District is unaware of the supplies needed in each school, and does not conduct a formal analysis to determine what supplies are required. The district has explained to the on-site team, both the budget and purchase order processes. Prior to budget development, the schools conduct their own needs assessment as required by the Department of Education and then put together their orders through the "Ed-Data bid process", thus sharing their needs with their central office administrators. After that review, the Business Administrator reviews the entire budget, line by line, with each Principal

and Central Office Administrator. After all adjustments have been made, the Superintendent reviews each and every budget with the School Business Administrator/Board Secretary, the Central Office team and the Principals to insure that all purchases are educationally sound, necessary, and that all resources are taken into account before we send the budgets to the Board of Education.

KPMG also makes the suggestion that the District conduct periodic physical inventory checks. The district does this with regards to custodial, grounds, and maintenance supplies; however, it is not practical to conduct such a review for every classroom, in every building throughout the District for consumable supplies. There would be no cost benefit for this.

With regards to Warehouse Inventory/Storage area, KPMG states periodic reviews of physical access to the warehouse storage area are not performed to determine if access is restricted or secure. Every morning between 6:00 A.M. and 7:00 A.M., a manager opens up the shop and waits for the 2 foremen, 5 grounds men and 7 maintenance men to arrive in order to hand out their assignments for the day. Only those authorized individuals are in the shop. At lunch and at the end of each day, a manager is on site to meet with the men and to lock up. The district has also replaced a manual inventory system with an automated system called "School Dude", a third party Application Service Provider. The system is being tested and run for custodial supplies currently and will eventually be used for all maintenance items.

KPMG states that a District-wide physical inventory is performed annually by a third party vendor. In addition, the District performs a periodic inventory count. However, they claim that this inventory count is not documented. This statement is not correct. As explained to the team, the third party vendor used is "Maximus". They do not come out annually; they come out every 5 years and do a complete physical inventory of all fixed assets. They are tagged, logged into the computer and reports are generated for insurance values as prescribed by the Department of Education. Monthly, through the online system reporting, the District reports any additions or deletions of fixed assets to the records.

Facilities Management:

KPMG states the District does not maintain evidence of approval of overtime. In addition, they state that a periodic analysis of overall overtime is not performed by management. KPMG further recommends that the District use overtime approval forms. As explained to the on-site team, not only does the District have a designated form for overtime, but we track **ALL** over time expenditures in separate line items reviewed by

the Business Administrator. This enables us to do a detailed analysis of all over time expense to insure that:

1. All overtime is approved and necessary.
2. Overtime expenses are more cost effective than the hiring of an additional employee.

Purchasing / Accounts Payable:

KPMG provides a statement in their report that in essence states that the District Superintendent has the authority to approve his own reimbursements. This is untrue not only for the Long Branch Board of Education, but State-wide. The Superintendent can only request as can any employee, for reimbursement. It is the duty and responsibility of the School Business Administrator / Board Secretary on behalf of the Board of Education to authorize and approve all expenditures. Although this was explained to the on-site team, KPMG still recorded the comment in their report.

KPMG notes that the Purchase Order and Accounts Payable processes are manual, labor intensive, and susceptible to error. They further state that Purchase Orders are paper based and not system generated. Our current system, though labor intensive, has many levels of review that is required prior to a purchase order becoming a legal contract with a vendor. KPMG was told that the District has purchased "Systems 3000" software for payroll and personnel needs as of January 1, 2007, and that on July 1, 2007 the District would be implementing the fund accounting package as well. This new system will have the capability of using remote requisitions that can be approved electronically and then printed at the Central Office location. The levels of review will still not change. The District is concerned that KPMG does not acknowledge this fact in their recommendations, when the on-site team knew this fact, and witnessed the payroll portion while they were on site.

KPMG states that the District does not have a formal process in place to verify if a vendor is valid before entering the vendor information into the system. They allege that vendors may be added that have not gone through the appropriate approval process to confirm quality, reliability, stability, and competitive pricing. Further, KPMG states that "inappropriate vendors" may lead to vendors receiving payments for services never performed. This is an outrageous statement in light of the fact that KPMG did not note any vendor who fell into this hypothetical category during their audit. Additionally, KPMG was told that "inactive vendors" are maintained in the Asbury Park Computer system in order to run historical reports when needed. When "inactive vendors" are identified in the system, the system will not allow the use of these vendors for current or future purchases. The District has, year after year,

dealt with many of the current vendors both in and out of state. The district as per the P.L. 2004, c.57 requires a Business Registration Certificate (BRC) for any vendor, (established or new); to be produced prior to conducting business if the anticipated aggregated value for a fiscal year will exceed the quote threshold. Finally, no vendor can get paid until all deliverables are complete and verified by an employee. These represent various measures of controls that are in place.

KPMG states that the District does not have a policy in place to periodically review payment and open POs. This could not be any further from the truth. Every month, every purchase order that is prepared for payment goes under a detail review to insure all bills, vendor signatures (if necessary), and an employee signature (attesting that the delivery of goods or services was received) are present. Additionally, all valid open purchase orders are reviewed and adjusted only by the School Business Administrator.

KPMG further states that the District does not have a formal policy to review and approve adjustments to purchase orders, including payments made that are not consistent with the original purchase order. This comment is so closely related to the comment about "Lack of Management Review", that it really should not have been recorded for a second time. However, the District takes exception to the allegations that adjustments to purchase orders go un-approved. The Qualified Purchasing Agent (who is also the School Business Administrator/Board Secretary) reviews and approves any and all adjustments to purchase orders. Additionally, all payments are audited and certified by the Business Administrator in accordance with N.J.S.A. 18A:19-4.

Human Resources / Payroll:

KPMG has stated that HR/Payroll processes are manual and labor intensive. The District agrees, and had purchased a new HR/Payroll system in October of 2006. This was accomplished after four (4) months of intensive review to select the proper system that would be fully integrated with Financial Accounting. Unfortunately, KPMG failed to mention the effort the District took to secure the systems.

KPMG claims that the District's system, (Asbury Park Computer Center - which was replaced in January 2007), does not require pertinent information such as date of birth, social security number or employee address. However, although the system may allow the user to continue with the HR process without these fields filled in, the District does not. KPMG mentions 3 instances where Social Security numbers were an issue. Two (2) instances were typographical errors, which KPMG failed to mention, had no earnings posted and were caught and corrected by the District. The third instance was input incorrectly as well and never used, however the system (as part of its internal controls) does

not allow for the deletion of records once a Social Security number has been entered. Again no earnings were posted against it. It was discovered by the District immediately, and KPMG disregarded the positive actions taken by the District, even though it was pointed out during their review.

KPMG also makes a sweeping statement, "Furthermore the data entered into the payroll/personnel system is not reviewed". This is absolutely false. Though the review was only available manually, it was conducted regularly; and with the advent of "Systems 3000", there is a "mini-audit" that points out any irregularities between payroll and personnel.

Once again KPMG mentions the over time issue, and as stated above, they are inaccurate at best in their analysis. No further discussion is warranted here.

General Operations / Accounting:

KPMG states, "The Business Administrator has been granted unrestricted access to business functions within the financial system, which is not commensurate with "their" assigned job responsibilities". The Business Administrator has granted full access to his Assistant Business Administrator in order for her to fix problems and review entries made by other staff members. Written documentation is maintained for granting privileges and monitoring access in both systems. This insures timely adjustments and purchase order processing when others may be on vacation, sick, etc. In our old system, access had very little discernable levels, another reason for the new system that was put into place this year. With regards to KPMG's comment that management does not perform a periodic review of user access, this is entirely false. Every access is documented and controlled; in fact, only the Assistant Business Administrator has the authority of assigning privileges after reviewing security levels with the School Business Administrator.

Food Services:

KPMG states on two (2) separate occasions that deposits were made on a Monday for a Friday collections. This is within the Districts guidelines and should not be considered a finding. Additionally, for KPMG to state they recommend that the District implement a formal process to help ensure all cash collections are deposited within 48 hours is insulting. There is a district policy and it is enforced to its fullest.

Transportation:

Regarding transportation, under Summary of Observations, KPMG found only one issue relating to lack of standard operational procedures (SOP), and asked the reader to see "General Observations". In General Observations, KPMG suggests that the standard operational procedures are outdated and/or very high level. This observation should not have been made since KPMG never reviewed said policies.

Student Activities:

KPMG stated that the District does not have a formal policy in place with regards to the maximum amount a student account can hold. This is true for two reasons. First, it is not required, and second it does not make any sense for the following reason. Excluding the High School and Middle School, the accounts and clubs are relatively insignificant, totaling around \$6,000 in the aggregate for all six (6) elementary schools. The policy we do have in place is in regards to the High School, where a "Class of 20xx" has completed their year, and has not spent the balance of funds in their account; those funds go into the High School students' general fund only after all bills have been satisfied. Since this policy is already in place, there is no need to set a maximum. If a class were to raise for instance \$1,000 over their maximum, there would be no way to send the money back to those who bought wrapping paper or candy, for instance. Additionally, it is unclear as to what KPMG suggests the penalty be for children who do an outstanding job of raising funds in excess of their target goal.

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|---|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 1 | 15-000-211-800-490-03-00 | 5000035 | 10/1/04 | SCHOOL SPECIALTY INC | \$297.98 | \$297.98 | AAA FST WSR EXPENSES | Supplies for the Anastasia School including file folders and motivational stickers. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable | |
| 2 | 15-000-240-600-390-02-00 | 5000042 | 10/1/04 | SCHOOL SPECIALTY INC | \$1,003.18 | \$1,003.18 | MS ADMIN MISC. SUPPLIES | School supplies including 3-hole punch, legal pads, and masking tape for Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 3 | 11-000-219-592-312-11-00 | 5000087 | 7/13/04 | HENRIETTA GRABER | \$71.50 | \$71.50 | PPS SP-SRV WRKSH/TRA VEL | Mileage reimbursement for various meetings attended 9/24/03-5/13/04 | | ✓ | | Appears Reasonable as Professional development activities are required for certified staff. | |
| 4 | 15-000-218-600-206-01-00 | 5000297 | 10/1/04 | SCHOOL SPECIALTY INC | \$857.25 | \$857.25 | HS GUIDANCE OFFIC SUPPLY | LBHS supplies including pens, Sharpie markers, and tape. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 5 | 15-000-240-600-390-01-00 | 5000308 | 10/1/04 | SCHOOL SPECIALTY INC | \$2,766.35 | \$2,766.35 | HS ADMIN SUPPLIES | LBHS supplies including pencil sharpeners, envelopes and Post-It Notes. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 6 | 15-402-100-600-220-01-00 | 5000311 | 10/1/04 | SCHOOL SPECIALTY INC | \$919.10 | \$919.10 | ATH HS INST SUPPL | School supplies for the High School including pencils, pens, highlighters, and folders. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 7 | 15-402-100-600-221-02-00 | 5000328 | 7/7/04 | EFFINGER SPORTING GOODS | \$965.40 | \$965.40 | ATH MS INSTR SUPPLY | Equipment for LB Middle School Soccer including goalie gloves, soccer balls, and socks 9/1/04 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|---------------------|---|---------------------|--------------------|--------------|---|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 8 | 15-402-100-600-221-02-00 | 5000331 | 7/7/04 | EFFINGER SPORTING GOODS | \$1,501.18 | \$1,501.18 | ATH MS INSTR SUPPLY | Equipment for the Middle School Wrestling including earguards, shorts, and skin sanitizer 1/24/05. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 9 | 15-402-100-600-221-02-00 | 5000334 | 7/7/04 | EFFINGER SPORTING GOODS | \$752.50 | \$752.50 | ATH MS INSTR SUPPLY | Athletic Equipment for the Middle School including a baseball scorebook and bats (Invoice Date 12/3/04) | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 10 | 15-402-100-600-221-02-00 | 5000336 | 7/7/04 | M F ATHLETIC COMPANY | \$1,072.00 | \$1,072.00 | ATH MS INSTR SUPPLY | Athletic supplies for the High School | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 11 | 15-402-100-600-220-01-00 | 5000353 | 7/7/04 | EFFINGER SPORTING GOODS | \$1,798.90 | \$1,798.90 | ATH HS INST SUPPL | Tennis equipment for the High School including tennis balls, shirts, and skirts (Invoice Date 9/17/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|-------------------|---|---------------------|--------------------|--------------|---|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 12 | 15-402-100-600-220-01-00 | 5000354 | 7/7/04 | EFFINGER SPORTING GOODS | \$950.90 | \$950.90 | ATH HS INST SUPPL | Athletic equipment including a volleyball scorebook and volleyballs (Invoice Date 12/3/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 13 | 15-402-100-600-220-01-00 | 5000355 | 7/7/04 | EFFINGER SPORTING GOODS | \$1,105.60 | \$1,105.60 | ATH HS INST SUPPL | Field Hockey equipment for the High School including cones, arm pads, and pinnies (Invoice Date 12/15/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 14 | 15-402-100-600-220-01-00 | 5000359 | 7/7/04 | EFFINGER SPORTING GOODS | \$2,713.56 | \$2,713.56 | ATH HS INST SUPPL | Athletic equipment including cleats, pants, and jerseys. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 15 | 15-402-100-600-220-01-00 | 5000361 | 7/7/04 | EFFINGER SPORTING GOODS | \$564.70 | \$564.70 | ATH HS INST SUPPL | Basketball equipment for the High School including basketballs, scorebooks, and Rol-O-Bin (Invoice Date 9/24/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
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| 16 | 15-402-100-600-220-01-00 | 5000366 | 7/7/04 | EFFINGER SPORTING GOODS | \$1,116.00 | \$1,116.00 | ATH HS INST SUPPL | Athletic equipment including for wrestling. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 17 | 15-402-100-600-220-01-00 | 5000368 | 7/7/04 | EFFINGER SPORTING GOODS | \$2,578.05 | \$2,578.05 | ATH HS INST SUPPL | Swimming equipment for the High School including swimsuits and t-shirts. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 18 | 15-402-100-600-220-01-00 | 5000369 | 7/7/04 | EFFINGER SPORTING GOODS | \$987.68 | \$987.68 | ATH HS INST SUPPL | Baseball athletic equipment including including socks, bags, bats, shirts (Invoice Date 02/07/05). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 19 | 15-402-100-600-220-01-00 | 5000371 | 7/7/04 | EFFINGER SPORTING GOODS | \$2,736.19 | \$2,736.19 | ATH HS INST SUPPL | Baseball athletic equipment including including helmets, jerseys, and headgear (Invoice Date 02/07/05). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 20 | 15-402-100-600-220-01-00 | 5000372 | 7/7/04 | LEISURE SPORTING GOODS | \$566.10 | \$566.10 | ATH HS INST SUPPL | Equipment for the High School Baseball Team (Invoice Date 7/13/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 21 | 15-402-100-600-220-01-00 | 5000374 | 7/7/04 | LONGSTRETH SPORTING GDS | \$513.35 | \$513.35 | ATH HS INST SUPPL | Equipment for the High School Lacrosse team (Invoice Date 7/16/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 22 | 15-402-100-600-220-01-00 | 5000375 | 7/7/04 | EFFINGER SPORTING GOODS | \$1,183.00 | \$1,183.00 | ATH HS INST SUPPL | Track athletic equipment including whistles and track warm-ups (09/13/04) | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 23 | 15-402-100-600-220-01-00 | 5000376 | 7/7/04 | M F ATHLETIC COMPANY | \$264.85 | \$264.85 | ATH HS INST SUPPL | Athletic supplies including a starting cap gun and a box of caps. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Some items are needed for the conduct of athletic events and are consumable. |

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| 24 | 15-000-240-600-390-03-00 | 5000377 | 10/1/04 | PAPER MART INC | \$1,161.94 | \$1,161.94 | AAA ADMIN MISC. SUPPLIES | Multi-color copy duplicator paper at the Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 25 | 15-000-240-600-390-02-00 | 5000389 | 10/1/04 | PAPER MART INC | \$1,786.24 | \$1,786.24 | MS ADMIN MISC. SUPPLIES | Laser Paper for Anastasia School from Paper Mart Inc. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 26 | 15-402-100-600-220-01-00 | 5000401 | 10/1/04 | PAPER MART INC | \$1,508.60 | \$1,508.60 | ATH HS INST SUPPL | Multi-color copy duplicator paper for the High School athletics (10/1/04). | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 27 | 15-402-100-600-220-01-00 | 5000429 | 10/1/04 | HENRY SCHEIN INC. | \$3,334.63 | \$3,334.63 | ATH HS INST SUPPL | Athletic supplies including medical kits and medical tapes for the High School Athletic Program. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 28 | 15-402-100-600-220-01-00 | 5000486 | 10/1/04 | CORPORATE EXPRESS | \$392.00 | \$392.00 | ATH HS INST SUPPL | Supplies for the High School Athletic Department including two Dry-erase boards 6'x4' 9/20/04. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Items are used for instructional purposes such as diagramming plays and organizing activities. |
| 29 | 11-000-230-890-302-12-00 | 5000702 | 7/8/04 | JOSEPH FERRAINA | \$3,166.02 | \$3,166.02 | DST BRD MISC OTHER EXPSE | Superintendent's disability insurance at \$3166.02 per annum as the Superintendent's contract states that the money will be used as the superintendent deems appropriate to provide disability income. | | | ✓ | No invoice was included as the superintendent is responsible for finding his own insurance provider. | As per Superintendent's employment contract. |
| 30 | 11-000-230-890-305-10-00 | 5000717 | 7/7/04 | NJ ASSOC SCHOOL ADMIN. | \$5,080.00 | \$5,080.00 | CNT SUP MISC. EXPENSES | Membership in NJ Association of School Administrators for the Superintendent and two Assistant Superintendents. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 31 | 11-000-251-890-303-10-00 | 5000719 | 7/7/04 | NJ ASSOC OF SCH BUS OFF | \$1,800.00 | \$1,800.00 | CNT BSO MISC. EXPENSES | NJ Association of School Business Officials annual dues for BA and ABA | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 32 | 15-000-240-800-390-02-00 | 5000723 | 7/8/04 | W.W. GRAINGER, INC. | \$549.00 | \$549.00 | MS B&G CONT SERV (1X) | Four window air conditioners for LBMS from Grainger. | | | ✓ | It is unknown if the District needed the item purchased. | Computers and other technology equipment require a stable climate and air conditioners are essential to maintain that environment from June through September. |
| 33 | 11-000-262-420-311-12-01 | 5000731 | 7/8/04 | LIGHTNING BOLT ELECT | \$2,450.00 | \$2,450.00 | DST B&G MAIN CONT SERVICE | Anastasia School installed 2 Light Fixtures from Lightning Bolt Electric. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 34 | 15-190-100-320-414-06-00 | 5000736 | 7/8/04 | SUCCESS FOR ALL FOUNDAT. | \$1,375.00 | \$1,375.00 | AWC WRD LAB TRAINING | Training at Anastasia School, Clark School, Elberon School, Gregory Elementary, Conrow Elementary, LB PS, and West End Elementary services rendered from 5/1/04-7/19/05. | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives. | |
| 35 | 11-000-230-890-390-12-00 | 5000743 | 7/9/04 | DOLLAR TREE | \$1,000.00 | \$1,000.00 | DST ADMIN MISC. EXPENSES | 1,000 document frames from the Dollar Tree to be used District Wide. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of emphasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 36 | 11-000-230-890-390-12-00 | 5000747 | 7/9/04 | MONMOUTH UNIVERSITY | \$2,560.00 | \$2,560.00 | DST ADMIN MISC. EXPENSES | Pool facilities and services agreement for summer camp. Program from 7/6/04 - 8/13/04. | | ✓ | | Summer camp expenditure appears reasonable and benefits the students. | |
| 37 | 11-000-251-592-390-12-00 | 5000750 | 7/9/04 | NEW YORK TIMES | \$2,364.00 | \$2,364.00 | DST ADMIN RECRTMNT ADVER | Advertisement in NY Times July 11, 2004 Sunday Issue. The ad listed District Job Openings. | ✓ | | | Amount seems excessive. | We advertise predominately in the 1) Asbury Park Press in order to draw a wider network of candidates. We also advertise in 2) The Star Ledger and on even rarer occasions we advertise in 3) The New York Times to attract nearby out-of-state candidates who may be considering a job in NJ. The New York Times reaches higher educated people and at times we may use this more expensive option when a better pool of job candidates is required by the district. |
| 38 | 11-000-230-590-308-10-00 | 5000751 | 7/13/04 | NORWOOD AGENCY INC. | \$3,596.00 | \$3,596.00 | CNT FXD-CH SEC/TRES BOND | Selective Insurance Company policy renewal for Public Official Bond: | | ✓ | | Appears Reasonable as the expense is for insurance. | |
| 39 | 15-000-221-600-410-08-00 | 5000768 | 7/13/04 | CLASSROOM DIRECT COM. | \$127.06 | \$127.06 | LWC SFA FAC MISC SUPPLIE | Six Butterfly Gardens from Classroom Direct by the Conrow School. | | ✓ | | Butterfly gardens used in classrooms enhance student learning. | |
| 40 | 15-000-240-800-390-08-01 | 5000771 | 7/13/04 | ADVANCED PRINTING | \$558.00 | \$558.00 | LWC ADMIN PRINTING EXP | Stationery supplies for the Conrow School including envelopes, letterhead, and tardy passes. | | ✓ | | Purchase of supplies helps to support District programs. | |

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| 41 | 15-000-218-600-490-06-00 | 5000797 | 7/13/04 | ORIENTAL TRADING COMPANY | \$232.10 | \$232.10 | AWC FST ADVISOR SUPPLY | Art supplies for Clark School including Oriental Trading Company including pencils, erasers, and porcupine balls. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 42 | 11-000-270-800-317-12-00 | 5000807 | 7/13/04 | MOTOROLA | \$1,250.00 | \$1,250.00 | DST TRNS MISC. EXPENSES | Two Motorola HT-1250 with extended keypad, battery, charger, antenna purchased for the District. Used for security purposes by building and grounds department. | | | ✓ | Amount paid for items appears to be excessive. | The Motorola radios have a list price of \$1038.00. The state contract is \$825.00. We were able to purchase two radios at \$705.00. These radios are used to maintain security in the buildings and across the district. These radios also provide all B&G members to communicate affectively without ANY MONTHLY FEES. (Note: A trade in of \$160 for two old radios was taken to bring the invoice down to \$1250.) |
| 43 | 15-000-222-600-209-06-00 | 5000811 | 7/13/04 | PERMA-BOUND | \$208.69 | \$208.69 | AWC AV/LIBRARY SUPPLIES | Twelve books for the Clark School including Wonders of the World and Giving Tree. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 44 | 11-000-262-300-311-12-00 | 5000886 | 7/14/04 | JAMES T DALEY, ARCHITECT | \$2,800.00 | \$2,800.00 | DST B&G TECHNCL SERVICES | James T. Daley Architect And Associates for site planning documentation (7/7/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 45 | 15-000-240-600-390-06-00 | 5000900 | 7/14/04 | E J SCHUSTER | \$2,773.85 | \$2,773.85 | AWC ADMIN MISC. SUPPLIES | Paper (white, canary, blue, pink) purchased from EJ Schuster by Clark School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 46 | 15-000-221-600-410-08-00 | 5000901 | 7/14/04 | E J SCHUSTER | \$423.80 | \$423.80 | LWC SFA FAC MISC SUPPLIE | Paper (plain 3-holed, goldenrod, green, white) purchased from EJ Schuster by Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

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| 47 | 15-000-240-600-390-07-00 | 5000911 | 7/14/04 | PEARSON LEARNING | \$2,500.00 | \$2,500.00 | GRE ADMIN MISC. SUPPLIES | 250 Read It! Draw It! Solve It! books were purchased for Grades K-3 at Gregory School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. Quotes were not provided; PO totaled \$4,500. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. These particular books were excellent workbooks ordered to improve K-2 student problem solving skills. They were used to promote test score improvement as mandated by NCLB. |
| 48 | 15-000-222-600-209-07-00 | 5000943 | 7/14/04 | PERMA-BOUND | \$322.49 | \$322.49 | GRE AV/LIBRARY SUPPLIES | Books from Perma Bound Books by Gregory School ordered (Invoice Date 10/12/04). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 49 | 11-000-219-600-312-11-00 | 5000960 | 7/14/04 | NO. CENTRAL JERSEY PRIN | \$1,134.00 | \$1,134.00 | PPS STD SERV-SP SUPPLIES | Books including Parental Rights, and NJAC Title 6A, Chapter 14 for Pupil Personnel Services. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The NJAC 6A:14 and the Parental Rights books are required by State Law for dissemination to parents of students who are in the process of being evaluated, or who have already been classified as eligible to receive special education. |
| 50 | 15-402-100-600-220-01-00 | 5000974 | 7/15/04 | HOME DEPOT / GECF | \$558.00 | \$558.00 | ATH HS INST SUPPL | Two General Electric Super 7.0 Capacity Electric Dryer for the High School 8/3/04 | ✓ | | | The item(s) are discretionary to the education of children or in support of District programs. | Sanitary conditions are essential for health and fitness. Dryers are necessary since they encourage athletes to shower and maintain personal hygiene. |
| 51 | 11-000-230-530-311-02-01 | 5000976 | 7/15/04 | USPS | \$7,000.00 | \$7,000.00 | MS B&G POSTAGE EXPENSES | Middle School Postage by Mail paid to USPS | | | ✓ | Middle School Postage by Mail paid to USPS. Meter is electronic and no invoice is available. Supports daily conduct of business. | There is no invoice available for electronic transfers. The postage is wired directly into the meter as per our agreement with USPS and Neopost. |

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| 52 | 11-000-230-585-390-12-01 | 5000991 | 7/21/04 | ROCKHURST COLLEGE CONTIN | \$194.00 | \$194.00 | DST ADMIN TRVEL EXPENSES | Seminar - 'Handling Difficult & Demanding Customers - A Communication Course', Assertiveness Skills Handbook and Exceptional Service Handbook for staff | | ✓ | | Appears reasonable based on supporting documentation. | |
| 53 | 11-000-262-420-311-12-01 | 5000993 | 7/21/04 | GYM DOOR REPAIRS INC. | \$3,900.00 | \$3,900.00 | DST B&G MAIN CONT SERVCE | Gym Door Repairs to repair Middle School gym doors (Units 1 + 2) on 5/12/04 | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 54 | 15-000-240-800-390-02-00 | 5000996 | 7/21/04 | QUINLAN PUBLISHING GROUP | \$350.37 | \$350.37 | MS ADMIN MISC. EXPENSES | District renewed 2004-2005 subscriptions for 'Special Education, Student Discipline, School' from Quinlan Publishing. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 55 | 15-000-240-800-390-02-00 | 5000997 | 7/21/04 | BROWNSTONE PUBLISHERS | \$197.00 | \$197.00 | MS ADMIN MISC. EXPENSES | Eleven subscription to IEP Team Trainer for LBMS Principal. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 56 | 15-000-240-800-390-02-00 | 5000998 | 7/21/04 | NAT'L MIDDLE SCHOOL ASSO | \$59.00 | \$59.00 | MS ADMIN MISC. EXPENSES | NMSA membership dues. National Middle School Association Membership dues for Principal John Perri. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 57 | 11-000-230-339-302-12-01 | 5001014 | 7/21/04 | RELIANCE GRAPHICS | \$1,716.00 | \$1,716.00 | DST BRD ELECTION EXPENSE | 2004 School Election payment made for election design and print absentee ballots, provisional ballots, machine ballots and tally sheets that were delivered on April 5, 2004. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 58 | 15-000-240-500-390-02-00 | 5001040 | 7/21/04 | AMSTERDAM PRINT. & LITHO | \$529.91 | \$529.91 | MS ADMIN CONTRACTED SERV | School Supplies Main Office of Middle School including academic desk planners for 2004-2005. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 59 | 15-000-240-800-390-01-00 | 5001053 | 7/21/04 | STEWART INDUSTRIES | \$550.00 | \$550.00 | HS ADMIN OTH EXP | Renewal for annual time or usage maintenance agreement on the Savin 3200 duplicator from 7/19/04-7/18/05 or 200,000 copies including parts and labor. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 60 | 15-000-240-500-390-02-01 | 5001054 | 7/21/04 | FRED PRYOR SEMINARS | \$99.00 | \$99.00 | MS ADMIN TRAVEL EXPENSE | Middle School Staff attended one day MS Excel on 12/16/04 given by Fred Pryor Seminars | | ✓ | | Appears Reasonable as Professional development activities improve the quality of work performed by district employees. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|--|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 61 | 15-000-218-600-490-09-00 | 5001058 | 7/21/04 | ATLAS PEN & PENCIL CORP | \$246.92 | \$246.92 | WE FST SUPPLIES | Supplies including pens, pencils, folders, markers purchased from Atlas School Store by West End School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 62 | 11-000-230-890-302-12-00 | 5001063 | 7/21/04 | JEWISH WAR VETERANS | \$165.00 | \$165.00 | DST BRD MISC OTHER EXPSE | Full page advertisement in the War Veterans of the United States of America Journal. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Modeling the model is necessary to teach children. By taking an advertisement in support of the War Vets the district is demonstrating a commitment to those who serve and this example is set for the students to see. |
| 63 | 15-000-240-500-390-02-00 | 5001082 | 7/21/04 | EAST COAST DISTRIBUTING | \$447.85 | \$447.85 | MS ADMIN CONTRACTED SERV | 5,000 Middle School reports cards 7/30/04 purchased from East Coast Distributing. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 64 | 11-000-262-420-311-12-01 | 5001085 | 7/21/04 | E & L PAVING CO. | \$2,450.00 | \$2,450.00 | DST B&G MAIN CONT SERVICE | E & L Paving Co to clean away loose concrete and pave curb side at the Fareina school. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 65 | 11-000-262-420-311-12-01 | 5001086 | 7/21/04 | JERSEY STATE CONTROLS | \$1,970.00 | \$1,970.00 | DST B&G MAIN CONT SERVICE | Jersey State Controls (7/14/04) to install and repair humidity and de-humidification sensors at the JMF school. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 66 | 11-000-251-592-304-12-00 | 5001092 | 7/22/04 | BALDWIN BUSINESS SYSTEMS | \$1,206.00 | \$1,206.00 | DST PBC OTHER PURCH SVCS | Public Relations purchased 3 Boxes of Laser Well Blank Cards from Baldwin Business Systems. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 67 | 11-000-251-592-304-12-00 | 5001094 | 7/22/04 | PREMIER SPEAKERS BUREAU | \$539.70 | \$539.70 | DST PBC OTHER PURCH SVCS | Public Relations contracted Premier Speakers Bureau. This PO is for Travel Allowance. | | | ✓ | This does not seem to be a useful expense and is inconclusive. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 68 | 15-000-240-500-390-02-00 | 5001096 | 7/22/04 | BORO PRINTING, INC | \$551.00 | \$551.00 | MS ADMIN CONTRACTED SERV | Supplies including 26 boxes of envelopes with return address from BORO printing. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 69 | 15-000-222-300-209-01-00 | 5001130 | 7/22/04 | BOOK SYSTEMS | \$725.00 | \$725.00 | HS AV/LIBRARY EXPENSES | Software support from Book Systems. Renewal for network software support for Concourse L4n, eZcat Support, and Web OPAC Support for LBHS Library on 7/15/04. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 70 | 15-000-218-800-206-01-00 | 5001172 | 7/22/04 | METRO IMAGING SERVICES | \$295.00 | \$295.00 | HS GUIDANCE INST EXPENS | Contract for Micrographic Imaging for the 2004-2005 LBHS school year. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 71 | 11-000-240-600-905-12-00 | 5001188 | 7/23/04 | E J SCHUSTER | \$538.23 | \$538.23 | GNT FND-GRNT MISC SUPPLY | Office supplies including a compact workstation and a file cabinet from EJ Schuster for Funded Grants Department. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 72 | 15-000-240-600-390-07-00 | 5001190 | 7/23/04 | E J SCHUSTER | \$618.09 | \$618.09 | GRE ADMIN MISC. SUPPLIES | Supplies purchased by Gregory School including binders, pens and Post-Its. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 73 | 11-000-262-520-308-12-00 | 5001229 | 7/23/04 | FLEET INSURANCE SERVICES | \$17,807.00 | \$17,807.00 | DST FXD-CH STD INSURANCE | Fleet Insurance Company for Student Accident/Umbrella/General Accident Insurance | | ✓ | | Appears reasonable based on supporting documentation. | |
| 74 | 15-000-240-800-390-09-01 | 5001230 | 7/23/04 | ADVANCED PRINTING | \$179.00 | \$179.00 | HS SPED RR TEXTBOOKS | Two Boxes of letter head and one box of cards stock for the West End School. | | ✓ | | Purchase of supplies helps to support District programs. | |
| 75 | 15-000-240-600-390-02-00 | 5001243 | 7/27/04 | BJ'S WHOLESALE CLUB | \$424.99 | \$424.99 | MS ADMIN MISC. SUPPLIES | One Maytag Portable Air Conditioner 9,000 BTU for the old LBMS. | | | ✓ | It is unknown if the District needed the item purchased. | To replace a broken air conditioner in one of the Guidance Offices at the old middle school building to maintain proper temperature for records and equipment, computers, etc.. |
| 76 | 15-000-240-600-390-09-00 | 5001263 | 7/27/04 | STAPLES CREDIT PLAN | \$2,449.00 | \$2,449.00 | WE ADMIN MISC. SUPPLIES | 100 Reams of paper for the West End School | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 77 | 15-000-240-600-390-02-00 | 5001286 | 8/3/04 | CHILDSWORK/C HILDSPLAY | \$214.11 | \$214.11 | MS. MUSIC SUPPLIES (PE) | Music equipment purchased for LBMS including snare sticks, bell mallets, and clarinet reeds from 8/13-9/25/04. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 78 | 15-000-240-600-390-02-00 | 5001294 | 8/3/04 | SIPERSTEIN'S | \$55.60 | \$55.60 | MS ADMIN MISC. SUPPLIES | 34 containers of Minwax water base stains LBMS wood shop class. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 79 | 15-000-240-600-390-05-00 | 5001298 | 8/3/04 | NORTH EAST FOUNDATION | \$201.10 | \$201.10 | ELB ADMIN MISC SUPPLY | First Six Weeks Program for Conrow School. | | ✓ | | Part of state curriculum dealing with classroom management; includes training booklet with suggested activities for teachers | |
| 80 | 15-000-240-600-390-08-00 | 5001299 | 8/3/04 | HOMEROOM | \$250.40 | \$250.40 | LWC ADMIN MISC. SUPPLIES | Teacher gifts at the Conrow School including Christmas cards, travel mugs, and teacher appreciation Post-Its. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | General items were ordered by an Elementary School Principal and are typically used in the everyday running of an elementary school. Items ordered create a positive environment which directly effect students. Happy, knowledgeable staff do better jobs! |

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| 81 | 11-000-240-500-390-12-01 | 5001304 | 8/3/04 | JAMM PRINTING | \$1,125.00 | \$1,125.00 | DST ADMIN PRINTING EXPEN | 100 Teacher Comment Books from JAMM printing (Invoice Date 9/16/04). | | | ✓ | The amount is excessive, usefulness is inconclusive. | Walkabout books are used during informal observations of teachers. Administrators are required to conduct a minimum of 4 walkabouts per day. The comment book is used to record suggestions administrators give to teachers. The forms are in triplicate, therefore one copy is left with the teacher, the administrator keeps a copy and one goes to the District Administrator. |
| 82 | 11-000-230-890-305-10-00 | 5001305 | 8/3/04 | E J SCHUSTER | \$435.12 | \$435.12 | CNT SUP MISC. EXPENSES | Supplies for the superintendent including a tape dispenser, pen, and folders. | | | ✓ | No authorization of the PO was provided | A minimum of two signatures are required on every PO. When the Superintendent makes a requisition the BA is the second signature and the authorizer of the PO. |
| 83 | 15-000-240-800-390-01-00 | 5001320 | 8/4/04 | LOEW'S CINEPLEX | \$1,300.00 | \$1,300.00 | HS ADMIN OTH EXP | 130 incentive gift certificates for staff and students to Loews Cineplex. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Incentive for students and staff based on High Schools That Work (HSTW) Model that was approved by the State Department of Education. These incentives are utilized as a motivational tool to enhance learning. |
| 84 | 15-000-240-500-390-01-01 | 5001321 | 8/4/04 | VIVACE PRODUCTIONS INC | \$485.00 | \$485.00 | HS ADMIN TRAVEL EXP | Marching Band Workshop at West Chester University on 7/26-7/29/04 for High School Faculty. | | ✓ | | Appears reasonable as the expense supports District programs and directly benefits students. | |
| 85 | 11-000-230-339-390-12-00 | 5001330 | 8/4/04 | ROBERT SOPRANO | \$1,667.00 | \$1,667.00 | TITLE I PROF ED SERVICES | Technology supplemental education program consultant 2004-2005. | | | ✓ | Part of a larger blanket PO for \$40,000 for Technology Supplemental Education Program Consultant for 2004-2005 | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 86 | 11-000-262-420-311-12-01 | 5001337 | 8/5/04 | TREASURER STATE OF N.J. | \$765.00 | \$765.00 | DST B&G MAIN CONT SERVICE | Treasurer State of NJ Office-nine invoices for NJ Regulated Medical Waste Generator Registration Services. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 87 | 11-000-262-300-311-12-00 | 5001344 | 8/5/04 | JAMES T DALEY, ARCHITECT | \$400.00 | \$400.00 | DST B&G TECHNCL SERVICES | James T. Daley Architect And Associates for architectural services for trailer foundation (7/27/04). | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 88 | 11-000-230-890-302-12-00 | 5001364 | 8/10/04 | BREAKERS | \$3,576.03 | \$3,576.03 | DST BRD MISC OTHER EXPSE | Board retreat 6/23/04, Central Office retreat 6/24/04, and management team retreat 6/25/04 at the Breakers Hotel. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). Retreats with colleagues are an effective way to accomplish this task. This may include refreshments and meals. |
| 89 | 11-000-251-600-303-10-00 | 5001373 | 8/10/04 | DRAWING BOARD | \$92.55 | \$92.55 | CNT BSO MISC. SUPPLIES | 1,000 mailing labels ordered . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 90 | 11-000-240-600-905-12-00 | 5001375 | 8/10/04 | CENTRAL JERSEY OFFICE | \$543.25 | \$543.25 | GNT FND-GRNT MISC SUPPLY | One Nakajima Typewriter, six ribbons, and two boxes of lift off tapes for Funded Grants Office. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 91 | 11-000-251-592-390-12-00 | 5001385 | 8/10/04 | GREATER MEDIA NEWSPAPER | \$197.10 | \$197.10 | DST ADMIN RECRTMNT ADVER | Placement of Classified Ad in The Atlanticville 8/9-8/13/04 editions for bus drivers paid to Greater Media Newspaper. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 92 | 11-000-230-890-305-10-00 | 5001386 | 8/10/04 | URBAN SCHOOLS SUPT. NJ | \$3,500.00 | \$3,500.00 | CNT SUP MISC. EXPENSES | Membership for Urban Schools Superintendent of NJ for Special Needs District. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 93 | 11-000-251-592-390-12-00 | 5001389 | 8/10/04 | STAR LEDGER | \$312.48 | \$312.48 | DST ADMIN RECRTMNT ADVER | Classified ad in the Sunday 8/8/04 edition of the Newark Star Ledger. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 94 | 11-000-262-420-311-12-01 | 5001401 | 8/11/04 | STAVOLA ASPHALT CO. INC. | \$130.32 | \$130.32 | DST B&G MAIN CONT SERVICE | Stavola Asphalt Company to dispose of concrete debris. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 95 | 11-000-262-590-170-12-00 | 5001402 | 8/11/04 | T J TIRE AND AUTO CENTER | \$908.60 | \$908.60 | DST TCHNLGY INTRNET | Van Repairs on 7/23/04 and 7/27/04 from TJ Tire and Auto Center. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |

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| 96 | 15-000-240-600-390-08-00 | 5001404 | 8/11/04 | WORTHINGTON DIRECT INC. | \$2,011.00 | \$2,011.00 | LWC TAL K INST. SUPPLIES | Conrow School furniture including stacking chairs, folding chairs, and heavy-duty locking desk. | | | ✓ | Upon review of the invoice provided as support, it was noted that a disbursement was made for Long Branch District furniture. Although the purchase appears reasonable and the students may have directly benefited from the furniture purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the furniture in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. Furniture is needed to run the Conrow School; part of a larger PO for \$4,584 | Furniture is only ordered when a Principal requests it and the appropriate District Administrator approves it. Principals are trained to shop around for pricing. Furniture is ordered when older furniture has to be replaced or when classes are added to a school. If suitable furniture can be transferred from another location, it is arranged. In a district of this size, with accommodations made frequently to offer students a multitude of programs, there is no set policy that determines when furniture is ordered. Furniture does have to be in a school's budget line for a Principal to request it. |
| 97 | 12-000-260-730-309-12-40 | 5001406 | 8/11/04 | RICOH BUSINESS SYSTEMS | \$8,980.00 | \$8,980.00 | MS. SFA SCIENCE SUPPLIES | One RICOH 240W Copier, paper cassette, roll feeder, and hard drive 8/18/04. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 98 | 15-000-240-500-390-08-01 | 5001413 | 8/11/04 | BRENDA DOZIER | \$885.00 | \$885.00 | LWC ADMIN TRAVEL EXPENSE | Reimbursement for (Conrow School) for Responsive Classroom Summer Institute | | ✓ | | Appears Reasonable as Professional development activities improve the quality of work performed by district employees and in this case directly benefits students. | |
| 99 | 15-000-240-500-390-02-00 | 5001416 | 8/11/04 | ADVANCED PRINTING | \$1,092.00 | \$1,092.00 | MS ADMIN CONTRACTED SERV | Middle School ordered letterhead for Administrators from Advanced Printing | | | ✓ | It is unknown if item(s) was(were) needed | Letterhead is necessary for almost all written communication from schools. The letterhead in question was ordered as per bid specifications. |
| 100 | 15-000-240-600-390-02-00 | 5001421 | 8/11/04 | MOTOROLA | \$711.00 | \$711.00 | MS ADMIN MISC. SUPPLIES | One Motorola Professional Series Display portable radio HT-1250 and three year service plan purchased for LBMS. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 101 | 11-000-240-500-390-12-01 | 5001425 | 8/13/04 | A DOMBROWSKY & SONS, INC | \$2,675.00 | \$2,675.00 | DST ADMIN PRINTING EXPEN | 1,000 Quick response books Emergency Crisis Procedures Manual for all District Schools | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 102 | 11-000-240-500-390-12-01 | 5001426 | 8/13/04 | JAMM PRINTING | \$8,790.00 | \$8,790.00 | DST ADMIN PRINTING EXPEN | 6,500 District calendars 2004-2005 from Jamm Printing. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 103 | 15-000-240-500-390-01-01 | 5001458 | 8/16/04 | ROBERT M CLARK | \$167.97 | \$167.97 | HS ADMIN TRAVEL EXP | Expense reimbursement for transportation and meals 7/6 - 7/9 2004 for HSTW Staff Development Conference. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 104 | 11-000-251-592-390-12-00 | 5001463 | 8/16/04 | STAR LEDGER | \$468.72 | \$468.72 | DST ADMIN RECRMTNT ADVER | Classified ad in the Sunday 7/11/04 edition of the Newark Star Ledger. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 105 | 15-000-240-800-390-01-00 | 5001467 | 8/17/04 | SKIP'S SPORTS | \$1,152.00 | \$1,152.00 | HS ADMIN OTH EXP | 72 embroidered staff shirts for the A-Teacher at LBHS. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Incentive for students and staff based on High Schools That Work (HSTW) Model that was approved by the State Department of Education. These incentives are utilized as a motivational tool to enhance learning. |
| 106 | 15-402-100-600-220-01-00 | 5001470 | 8/17/04 | 2XL CORPORATION | \$648.44 | \$648.44 | ATH HS INST SUPPL | Two stainless steel stands and six buckets of refills of Gym Wipes. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 107 | 11-000-230-339-302-12-01 | 5001472 | 8/17/04 | MON COUNTY TREASURER | \$481.61 | \$481.61 | DST BRD ELECTION EXPENSE | Miscellaneous Election supplies (Ballots, Potage, advertisements) from Monmouth County Treasurer. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 108 | 15-000-240-600-390-02-00 | 5001497 | 8/18/04 | BJ'S WHOLESALE CLUB | \$1,699.96 | \$1,699.96 | MS ADMIN MISC. SUPPLIES | Four portable air conditioners purchased for the old LBMS from BJs Wholesale Warehouse. | | | ✓ | It is unknown if the District needed the item purchased. | To replace 4 old air conditioners at the old Middle School to maintain proper temperature for records and equipment, computers, etc... The central air conditioning unit for offices was too expensive to repair. It was a lot cheaper to purchase individual units. |
| 109 | 12-000-260-730-311-12-40 | 5001506 | 8/19/04 | HOWELL BOARD OF ED. | \$8,000.00 | \$8,000.00 | DST B&G TRAILER PURCHASE | One Relocatable trailer 14x50 purchased. | | ✓ | | Per the District, the trailer was used for additional classroom space at Gregory school. The expenditure appears reasonable based on supporting documentation. | |
| 110 | 11-000-262-420-311-12-01 | 5001519 | 8/24/04 | NJ DIV OF FIRE SAFETY | \$672.00 | \$672.00 | DST B&G MAIN CONT SERVICE | Annual Life Hazard Use Registration paid to NJ Division of Fire Safety (2004). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 111 | 11-000-262-420-311-12-00 | 5001533 | 8/24/04 | LDL | \$450.00 | \$450.00 | DST B&G CUST CNT SERVICE | LDL Mobile Office Services to Transport 14x50 Mobile Office Trailer from Howell District to Elberon School Long Branch (Date 8/20/04). | | ✓ | | Appears reasonable based on supporting documentation. | |

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|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|--|--|
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| 112 | 15-000-240-600-390-08-00 | 5001535 | 8/25/04 | HOME DEPOT / GECF | \$519.93 | \$519.93 | LWC ADMIN MISC. SUPPLIES | Seven 6x9 carpets and ten 8x10 carpets for the Lenna Conrow School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | As a desired practice, lower grade students in today's schools are instructed in small groups, sitting on the floor around the teacher. In the past ten years you can view this scene in most schools across our country as well as other countries such as New Zealand, Australia, etc. It is expected that children not sit on cold hard floors but be provided carpeting. This PO reflects a <u>very minimal</u> cost for such carpet. It is educationally sound that children come together to learn in this manner. Carpets need to be replaced at least once every two years for health/sanitary reasons. Some cheaper carpets only last one year. |
| 113 | 11-000-230-585-390-12-01 | 5001540 | 8/31/04 | C.E.P. ASSOCIATES | \$125.00 | \$125.00 | DST ADMIN TRVEL EXPENSES | License Renewal Training Seminar on 4/20/05. Given by CEP Associates. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 114 | 15-000-240-800-390-01-00 | 5001549 | 8/31/04 | W.W. GRAINGER, INC. | \$330.30 | \$330.30 | HS ADMIN OTH EXP | Window Air Conditioner Unit from Granger for the LBHS Faculty Room. | | | ✓ | It is unknown if the District needed the item purchased. | This item was needed to replace a broken window air conditioner in the high school faculty lounge. Teachers have meetings to discuss pupil progress and have common planning time. It is also need to regulate temperature for computers. |
| 115 | 11-000-230-610-390-12-00 | 5001553 | 8/31/04 | BOTTOM LINE SUPPLIES | \$240.00 | \$240.00 | DST ADMIN MISC SU | Forty 1" white binders . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 116 | 11-000-230-585-390-12-01 | 5001555 | 8/31/04 | AASPA AMER ASSOC OF SCH | \$585.00 | \$585.00 | DST ADMIN TRVEL EXPENSES | AASPA Annual Membership Dues and Conference Registration Atlanta night ticket for assistant superintendent 9/1/04. | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 117 | 15-402-100-600-220-01-00 | 5001557 | 8/31/04 | E J SCHUSTER | \$870.31 | \$870.31 | ATH HS INST SUPPL | Supplies for the Athletic Department including waste containers and print cartridges. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 118 | 11-000-262-420-311-12-00 | 5001573 | 8/31/04 | BRINKERHOFF ENVIR. SERV. | \$2,087.50 | \$2,087.50 | DST B&G CUST CNT SERVICE | Anastasia School Environmental review (RIR/RAW report). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 119 | 15-000-240-500-390-02-00 | 5001578 | 8/31/04 | EATONTOWN T.V. APPLIANCE | \$145.00 | \$145.00 | MS ADMIN CONTRACTED SERV | Middle School had Eatontown TV & Appliance Repair Washer Machine. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 120 | 11-000-252-600-170-12-00 | 5001584 | 9/1/04 | GRAYBAR | \$558.70 | \$558.70 | DST TCHNLGY ADMIN SPLY | Computer supplies ordered . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 121 | 11-000-252-600-170-12-40 | 5001588 | 9/1/04 | OFFICE BUSINESS SYSTEMS | \$1,840.00 | \$1,840.00 | DST TCHNLGY SUPPLIES (1X) | Technology equipment including for Windows Servers (1 CPU) backup software components. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| 122 | 11-000-230-890-304-12-00 | 5001589 | 9/1/04 | LINK NEWS | \$950.00 | \$950.00 | DST PBC MISC. EXPENSES | Two full pages color advertisements in The Linked News. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | According to Abbott code for early childhood education, school districts must utilize local newspapers to advertise and recruit 90% of the universal population of preschool-aged students. Therefore, the LINK NEWS was utilized to attract and inform families of registrations for the upcoming school year. |
| 123 | 15-000-218-320-900-01-00 | 5001602 | 9/1/04 | MOESC | \$1,000.00 | \$1,000.00 | DDS T - ADULT ED PROF SV | MOESC Educational Services (Director of Adult Evening Classes) | | ✓ | | School and Satellite Site Director from MOESC for Spring 2005. The District does not pay for the Director of Adult Evening classes salary. | |
| 124 | 11-000-223-800-060-12-00 | 5001603 | 9/1/04 | LBBOE CAFETERIA FUND | \$31.60 | \$31.60 | DST H-IN-H MISC EXPENSES | Breakfast and refreshments for staff district wide (\$3.95 p/p) provided by Sodexo Food Services. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards rights at schools. |
| 125 | 11-000-252-600-170-12-40 | 5001620 | 9/2/04 | GRAYBAR | \$323.16 | \$323.16 | DST TCHNLGY SUPLIES (1X) | Technology supplies including fiber patch cables, plugs, and voice connecting blocks . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 126 | 11-000-230-610-390-12-00 | 5001625 | 9/2/04 | PAPER MART INC | \$1,013.64 | \$1,013.64 | DST ADMIN MISC SU | 56 cases of Xerox duplicator paper 8.5x11. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 127 | 12-000-252-730-170-12-00 | 5001633 | 9/10/04 | OFFICE BUSINESS SYSTEMS | \$11,035.00 | \$11,035.00 | DST TCHNLGY EQUIPMNT 1X | One Cisco Radius Server using a State Contract (Invoice Dated 9/27/04). | | ✓ | | Purchase of the goods was a useful expenditure and appears reasonable. | |
| 128 | 11-000-252-340-170-12-00 | 5001636 | 9/10/04 | OFFICE BUSINESS SYSTEMS | \$3,600.00 | \$3,600.00 | WE. TCHNLGY PRCH SERVICE | Installation & configuration of Radius Server purchased from Office Business Systems. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 129 | 11-000-230-890-304-12-00 | 5001644 | 9/10/04 | BREAKERS | \$1,440.00 | \$1,440.00 | DST PBC MISC. EXPENSES | Employee of the Month gift certificates for \$120 each. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards rights at schools. |
| 130 | 11-000-262-420-311-12-01 | 5001645 | 9/10/04 | BRINKERHOFF ENVIR. SERV. | \$1,850.00 | \$1,850.00 | DST B&G MAIN CONT SERVICE | Brinkerhoo Environmental Services to perform Lead Based Paint Inspection. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 131 | 15-000-240-800-390-03-00 | 5001657 | 9/10/04 | JERSEY GRAPHICS | \$2,845.00 | \$2,845.00 | AAA ADMIN MISC. EXPENSES | 2,000 Patches with LB Public Schools logo. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | According to the GOVERNOR'S ANNOUNCEMENT FOR THE MOST RECENT SCHOOL SAFETY INITIATIVE: Strategic Actions for Violence Elimination Schools must begin to "take real steps towards making our schools truly secure". In order to ensure that students were safe the LBPS decided to take real steps to ensure that our students were safe the district decided to implement a unique uniformity of dress policy, which mandated detailed school patches to be attached to the shirt or blouse of the student. The detailed patch allows for a quick visual identification of LB students. Having a uniformity of dress policy also has educational benefits including, but not limited to, limitation of peer pressure with regards to designer clothing and expensive outfits. Furthermore, individuality is unveiled through personality rather than clothing. Students can finally attend school to focus on content rather than labels and designer clothes. |
| 132 | 11-000-262-420-311-12-01 | 5001662 | 9/10/04 | ALBERTO MORENO | \$2,600.00 | \$2,600.00 | DST B&G MAIN CONT SERVICE | General Carpentry to reconstruct Hand in Hand and replace it with two new classrooms. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 133 | 11-000-262-420-311-12-01 | 5001672 | 9/10/04 | SCHOOL DUDE | \$2,986.00 | \$2,986.00 | DST B&G MAIN CONT SERVICE | Software Licenses (Community Direct, Maintenance Direct, PM Direct Service) used for facilities and inventory management from SchoolDude.com. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 134 | 11-000-252-600-170-12-00 | 5001674 | 9/10/04 | SYSTEMS DESIGN TECH | \$995.00 | \$995.00 | DST TCHNLGY ADMIN SPLY | Soundcraft FX16 Mixer (sound mixer for music) and Comsonics Window Lite Installer Cable Field Strength Meter. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | The equipment is used for student performances at different locations throughout the district. The performances are for all topics including visual and performing arts. |
| 135 | 11-000-251-600-303-10-00 | 5001677 | 9/10/04 | E J SCHUSTER | \$909.82 | \$909.82 | CNT BSO MISC. SUPPLIES | Supplies including hanging folders, black pens, binder clips, Scotch tape, envelopes, and mechanical pencils. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 136 | 15-000-240-600-390-05-00 | 5001686 | 9/10/04 | W.W. GRAINGER, INC. | \$446.63 | \$446.63 | ELB ADMIN MISC SUPPLY | One window air conditioner for the Elberon School. | | | ✓ | It is unknown if the District needed the item purchased. | Standard practice by the District Administrator is to check to see if the air conditioner being replaced can be fixed by contacting the Buildings and Grounds department. The District Administrator also knows the size of the area needing the A.C. She only approves the request if it is an acceptable price for the new unit. The company this unit was purchased from is a reputable local dealer. |

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| 137 | 11-000-230-890-304-12-00 | 5001687 | 9/10/04 | DJ FRANKIE | \$550.00 | \$550.00 | DST PBC MISC. EXPENSES | Entertainment for Employee Welcome Back Party at Eatontown Sheraton. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 138 | 11-000-262-420-311-12-01 | 5001690 | 9/10/04 | LIGHTNING BOLT ELECTRIC | \$191.00 | \$191.00 | DST B&G MAIN CONT SERVICE | Lightning Bolt Electric to supply Labor and Material to replace switch and GFI outlet in one bathroom because the line was shorting out. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 139 | 11-000-262-590-309-12-00 | 5001691 | 9/10/04 | LORMAN EDUCATIONAL SERV | \$299.00 | \$299.00 | DST FACILITY TRAVEL EX | Registration for one to attend Lorman Education Services seminar on Construction Scheduling. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 140 | 11-000-213-800-312-11-00 | 5001698 | 9/16/04 | U S POSTMASTER | \$296.00 | \$296.00 | PPS HEALTH MISC EXPENSES | Eight rolls of 100 stamps were purchased for the West End School at \$0.37 per stamp. | | ✓ | | Purchase of supplies helps to support District programs appears reasonable. | |
| 141 | 11-000-230-530-311-06-01 | 5001719 | 9/16/04 | U S POSTMASTER | \$148.00 | \$148.00 | AWC B&G POSTAGE EXPENSES | Four rolls of self-adhesive stamps purchased from USPS. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 142 | 11-000-230-890-390-12-00 | 5001724 | 9/16/04 | TREASURER, STATE OF N.J. | \$1,500.00 | \$1,500.00 | DST ADMIN MISC. EXPENSES | Re-Inventing New Jersey's High Schools: Meeting the Unique Needs of Our Students As They Face Tomorrow's Challenges from 9/22-9/24/04. Registration fee for three High School employees, two Central Office employee, and one Board Member who attended the High School Summit. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 143 | 11-000-230-890-304-12-00 | 5001739 | 9/16/04 | JERSEY SPORTS NEWS | \$425.00 | \$425.00 | DST PBC MISC. EXPENSES | Full page advertisement in Football Preview for Long Branch Sponsor. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 144 | 11-000-230-890-390-12-00 | 5001744 | 9/16/04 | CHARACTER ED.PARTNERSHIP | \$425.00 | \$425.00 | DST ADMIN MISC. EXPENSES | Attendance to the Character Education Partnership National Forum from 10/21-10/23/04. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 145 | 15-000-240-300-390-06-00 | 5001745 | 9/16/04 | ASSOC OF MATH TEACHER NJ | \$120.00 | \$120.00 | AWC ADM PROF DEV | AMTNJ 17th Annual Conference Registration Form 10/14-10/15/2004 | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 146 | 11-000-230-331-302-12-00 | 5001750 | 9/17/04 | MICHAEL A. IRENE JR, ESQ | \$435.00 | \$435.00 | DST BRD LEGAL SERVICES | Legal review - subdivision of deeds (8/11/04) and review revised subdivision of deeds (8/31/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 147 | 11-000-219-592-312-11-01 | 5001763 | 9/17/04 | EDEN INSTITUTE | \$100.00 | \$100.00 | PPS PROFESSNL DEVELOPMNT | One day training workshop "Conducting an Effective Learning Evaluation for Students with Autism" (10/26/04). Paid to the Eden Institute (Invoice Date 11/1/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 148 | 11-000-213-800-312-11-00 | 5001765 | 9/17/04 | MON CTY TUBERCULOSIS | \$480.00 | \$480.00 | PPS HEALTH MISC EXPENSES | 24 people participated in Monmouth County Tuberculosis Control at the West End School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 149 | 15-000-240-800-390-03-00 | 5001770 | 9/17/04 | GBC CORPORATION | \$430.00 | \$430.00 | AAA ADMIN MISC. EXPENSES | Equipment maintenance agreement renewal for Ultima 65 Laminator at the Anastasia School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 150 | 11-000-230-890-305-10-00 | 5001776 | 9/21/04 | NJ PRINCIP. & SUPERVISORS | \$725.00 | \$725.00 | CNT SUP MISC. EXPENSES | New Jersey Principals & Supervisors Association dues renewal for Mr. Celli. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 151 | 15-000-240-600-390-06-00 | 5001778 | 9/21/04 | FLOWERS BY VAN BRUNT | \$4.00 | \$4.00 | AWC ADMIN MISC. SUPPLIES | One Rose each month for the Employee of the Month. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 152 | 15-000-240-600-390-06-00 | 5001779 | 9/21/04 | TONY'S TOMATO PIES | \$36.00 | \$36.00 | AWC ADMIN MISC. SUPPLIES | Three Pizzas for monthly School Leadership Committee meeting (Includes school staff, central office administrator and parents) at Audrey Clark School. | | ✓ | | Students were involved in the SLC meetings; students benefited from the expense. | |
| 153 | 11-000-230-530-311-01-01 | 5001808 | 9/22/04 | USPS | \$4,000.00 | \$4,000.00 | HS B&G POSTAGE EXPENSES | Postage for High School Mail Machine. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 154 | 15-000-240-500-390-03-00 | 5001812 | 9/22/04 | PATRICK CHENEY | \$47.88 | \$47.88 | AAA ADMIN TRAVEL EXPENSE | Mileage reimbursement for performing daily responsibilities 3/8/04-5/11/04 | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 155 | 11-000-240-600-170-12-00 | 5001817 | 9/23/04 | VILLAGE OFFICE SUPPLY | \$439.60 | \$439.60 | DST TCHNLGY ADMN SUPPLIES | Office supplies including copy paper, interoffice envelopes, and tape. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 156 | 11-000-262-420-311-12-00 | 5001821 | 9/23/04 | E & L PAVING CO. | \$1,500.00 | \$1,500.00 | DST B&G CUST CNT SERVICE | E & L Paving Co for Paving at the Elberon School for New Trailer Placement. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 157 | 11-000-262-420-311-12-01 | 5001822 | 9/23/04 | DLR GROUP | \$22,800.00 | \$22,800.00 | DST B&G MAIN CONT SERVICE | DLR Group performed architectural engineering services (240 hours * \$95/hr) at LBHS for renovations. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 158 | 15-402-100-600-220-01-00 | 5001837 | 9/23/04 | EFFINGER SPORTING GOODS | \$2,214.85 | \$2,214.85 | ATH HS INST SUPPL | 18 uniforms (jerseys and shorts) for the High School Men's Basketball (Invoice Date 4/19/05). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 159 | 15-000-240-500-390-01-00 | 5001845 | 9/23/04 | CLASSIC TRAVEL | \$4,223.00 | \$4,223.00 | HS ADMIN PRINCPL TRAVEL | Classic Travel Accommodations at the Westin Hotel in Texas and round trip airfare from NJ to TX for five individuals to attend Character Education Partnership Educational Forum. | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 160 | 11-000-262-420-170-12-00 | 5001862 | 9/24/04 | MOTOROLA | \$10,338.00 | \$10,338.00 | DST B&G MAIN CONT SERVICE | Three Year extended service plan for HT-1250 Portable radio and HT-1550 Portable radio | | | ✓ | The amount seems to be excessive for extended warranties. | If a warranty is not purchased, Motorola charges a flat fee of \$345.00 for repair of the 1250 or 1550 radios no matter what is repaired. Therefore, the warranty is extremely cost affective. |
| 161 | 11-000-252-600-170-12-00 | 5001863 | 9/28/04 | COUSIN'S VIDEO INC. | \$444.00 | \$444.00 | DST TCHNLGY ADMIN SPLY | Ten matte white wall screens 70"x70" for District Business Office. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 162 | 11-000-230-890-302-12-00 | 5001864 | 9/28/04 | LB FREE PUBLIC LIBRARY | \$640.00 | \$640.00 | DST BRD MISC OTHER EXPSE | Dance tickets for eight BOE members who attended Long Branch Free Public Library Dinner Dance at the Deal Country Club. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |

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| 163 | 11-000-230-890-390-12-00 | 5001872 | 9/28/04 | LBBOE CAFETERIA FUND | \$2,153.40 | \$2,153.40 | DST ADMIN MISC. EXPENSES | Five catered events at LBHS food provided included: Coffee/tea, baked chicken, baked ziti, soda, cookies, and chips | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | The Mission of the New Jersey Professional Teaching Standards Board (PTSB) and the Long Branch Public Schools is to provide visionary leadership to the education community by influencing the focus, scope, and quality of pre-service training and professional teaching practice by establishing a common core of teaching knowledge, skills and dispositions essential for all New Jersey educators and, thereby, ensuring that standards-based practice and professional growth enhance student learning. In order to influence the aforementioned skills and dispositions considered essential for professional development, the Long Branch Public Schools hosts a series of professional development workshops/in-services for new teachers. In order to maximize the learning experience we provide light refreshments to our guests (very similar to refreshments provided by the Asst. Commissioner of Education during our face to face visits to the Department of Education). |
| 164 | 15-000-218-800-206-01-00 | 5001879 | 9/29/04 | HUGH O'BRIAN YOUTH LEADE | \$150.00 | \$150.00 | HS GUIDANCE INST EXPENS | Registration fee for Sophomore Representative for Hugh O Brian Youth Leadership Seminar. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 165 | 11-000-223-800-060-12-00 | 5001894 | 9/29/04 | PLANNED PARENTHOOD OF NJ | \$80.00 | \$80.00 | DST H-IN-H MISC EXPENSES | Registration fee and travel expenses for Planned Parenthood Conference for Social Worker. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 166 | 11-000-240-600-170-12-00 | 5001908 | 9/29/04 | CRUTCHFIELD | \$909.98 | \$909.98 | DST TRNS MISC SUPPLIES | Electronics including a Digital Camera, DVD Camcorder, and a Battery from Crutchfield for Technology Department. | | ✓ | | This equipment was purchased for insurance purposes (take pictures of damages) and for administrators for graphics and PR. | |
| 167 | 11-000-262-420-311-12-01 | 5001916 | 10/1/04 | FIRE SECURITY TECHNOLOGY | \$2,001.90 | \$2,001.90 | DST B&G MAIN CONT SERVCE | Update and monitor ten facilities & trailers for security services throughout the district | | ✓ | | | |
| 168 | 11-000-240-500-390-12-00 | 5001919 | 10/1/04 | ROBERT A CELLI | \$78.96 | \$78.96 | DST ADMIN TRVEL EXPENSES | Mileage Reimbursements to attend Urban Superintendent's Meeting, Lunch also Reimbursed. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 169 | 12-000-260-730-311-12-40 | 5001926 | 10/1/04 | GARY VECCHIONE | \$3,500.00 | \$3,500.00 | HS SCIENCE CNTR SERVICE | 350 Hose Vac and High Pressure System (Invoice Dated 9/20/04). | | ✓ | | Purchase of server was a useful expenditure and appears reasonable. | |

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| 170 | 11-000-230-339-390-12-00 | 5001928 | 10/1/04 | VITO GAGLIARDI | \$750.00 | \$750.00 | DST ADMIN CONSULTING SVC | Consulting services for Quality Management Review provided for the District over 4 months by Vito Gagliardi | | | ✓ | Part of a larger blanket PO for 10 months of consulting services. Review focused on instructional leadership quality of principals/assistant principals in District and review/implementation of classroom management. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 171 | 15-402-100-600-220-01-00 | 5001975 | 10/6/04 | MCM ELECTRONICS | \$39.05 | \$39.05 | ATH HS INST SUPPL | Dantona Ni-MH 6V Battery for High School Athletics. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 172 | 15-000-240-600-390-01-00 | 5001983 | 10/6/04 | BETTER HOUSE KEEPING | \$970.00 | \$970.00 | HS ADMIN SUPPLIES | Kitchen appliances for LBHS Family and Consumer Science Department. | | ✓ | | Family and Consumer Science Department at the Long Branch LBHS ordered a GE Electric Range and a Refrigerator from Better Housekeeping (Invoice Date 10/12/04) Equipment is pertinent to class and adds educational value. | |
| 173 | 15-402-100-600-220-01-00 | 5001986 | 10/6/04 | EFFINGER SPORTING GOODS | \$2,214.85 | \$2,214.85 | ATH HS INST SUPPL | Basketball athletic equipment including jerseys and shorts. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 174 | 11-000-230-890-302-12-00 | 5001988 | 10/6/04 | SHERATON EATONTOWN HOTEL | \$13,937.00 | \$13,937.00 | DST BRD MISC OTHER EXPSE | Welcome Back Reception/ Dinner at the Sheraton Eatontown on 9/17/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of emphasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| 175 | 11-000-230-890-390-12-00 | 5001990 | 10/6/04 | NIRO'S ITALIAN BAKERY | \$179.00 | \$179.00 | DST ADMIN MISC. EXPENSES | Refreshments including sandwiches, wraps, and soda for SFA Writing Training on September 28th and 29th. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Refreshments were ordered for 35 teachers during a professional development session held after school on Sept. 28 & 29 2004. These sessions provided teachers with detailed training in the new SFA writing curriculum. The sessions ran from 4:00pm to 6:00 pm after the regular workday. Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). |
| 176 | 11-000-230-890-302-12-00 | 5001993 | 10/6/04 | LATINO AMERICAN ASSOC | \$540.00 | \$540.00 | CNT SUP MISC. EXPENSES | Annual Awards Banquet for the Latino American Association of Monmouth County on 10/15/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 177 | 11-000-230-585-390-12-01 | 5002000 | 10/6/04 | COLLEEN ALCOTT | \$40.96 | \$40.96 | DST ADMIN TRVEL EXPENSES | Reimbursement for meals at Big Eds BBQ for NJ LBHS Workshops | ✓ | | | Meals for meetings and workshops are discretionary. | |
| 178 | 11-000-252-600-170-12-00 | 5002001 | 10/7/04 | SONY ELECTRONICS | \$99.00 | \$99.00 | DST TCHNLGY ADMIN SPLY | One 25 mm 2.0X & 0.7X Twin Conversion Lens for a digital camera. | | | ✓ | It is unknown if the District needed the item purchased. | The camera lens is used for student photography class. |
| 179 | 11-000-230-890-302-12-00 | 5002002 | 10/7/04 | ORIENTAL TRADING COMPANY | \$434.61 | \$434.61 | DST BRD MISC OTHER EXPSE | 600 green and red glow bracelets and 72 light-up suction cup balls | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 180 | 11-000-230-890-302-12-00 | 5002004 | 10/7/04 | SALES GUIDES INT'L | \$760.00 | \$760.00 | DST BRD MISC OTHER EXPSE | 2,500 Debossed Logo Chocolate Coins. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 181 | 11-000-219-600-170-11-40 | 5002009 | 10/7/04 | DELL | \$7,426.40 | \$7,426.40 | PPS TCHNLGY SUPPLIES (1X) | 21 Dell Optiplex computers (twenty for Alternative School student use and one was for a child study team member at the High School). | | | ✓ | It is unknown if the District needed the item purchased. | Replaced 20 computers for students at the Alternate School and one computer in the Child Study Team Office at the High School. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| 182 | 15-000-240-800-390-01-00 | 5002012 | 10/7/04 | HOME DEPOT / GECF | \$699.00 | \$699.00 | HS ADMIN OTH EXP | 10x10 Princeton shed was purchased for 127 Myrtle Avenue. Used to store outdoor gross motor equipment including tricycles balance beams, and aerobic balls. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 183 | 11-000-230-339-390-12-00 | 5002016 | 10/7/04 | DIANE DELOCHE | \$900.00 | \$900.00 | | Consulting services for Quality Management Review provided for the District over ten months | | | ✓ | Part of a larger blanket PO for 10 months of consulting services. Review focused on instructional leadership quality of principals/assistant principals in District and review/ implementation of classroom management. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 184 | 11-000-240-600-170-12-00 | 5002019 | 10/7/04 | MCM ELECTRONICS | \$597.26 | \$597.26 | DST TCHNLGY ADMN SUPLIES | Miscellaneous supplies including pencils, cleaning supplies, fiberglass brush, and alcohol wipes. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 185 | 11-000-230-890-302-12-00 | 5002022 | 10/7/04 | MONMOUTH MEDICAL CENTER | \$250.00 | \$250.00 | CNT SUP MISC. EXPENSES | Two tickets for Monmouth Medical Center Foundation for 33rd Annual Crystal Ball. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 186 | 11-000-230-585-390-12-01 | 5002026 | 10/8/04 | CLASSIC TRAVEL | \$621.00 | \$621.00 | MS EWTI TRAVEL EXPENSE | Conference expenses (Success for All Whole School Reform); part of a larger PO for \$5,956 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 187 | 15-000-240-500-390-01-01 | 5002035 | 10/8/04 | RUTGERS CTR.FOR FAMILY | \$190.00 | \$190.00 | HS ADMIN TRAVEL EXP | Reimbursement for Class ("Create Powerful Student Responses to Open Ended Questions"). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 188 | 11-000-240-500-390-12-01 | 5002038 | 10/8/04 | ADVANCED PRINTING | \$1,084.60 | \$1,084.60 | DST ADMIN PRINTING EXPEN | 600 Legal Pads from Advanced Printing. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 189 | 11-000-262-420-311-12-01 | 5002039 | 10/8/04 | ALLIED BOILER REPAIR | \$1,250.00 | \$1,250.00 | DST B&G MAIN CONT SERVCE | PO for \$1250 for Repairs. District contracted Allied Boiler Repair for work on #2 heating boiler at LBHS (Invoice Date 10/26/04). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 190 | 11-000-262-420-311-12-01 | 5002040 | 10/8/04 | ALLIED BOILER REPAIR | \$4,863.00 | \$4,863.00 | GRE ADMIN MISC. SUPPLIES | Allied Boiler Repair to work on HB Smith 350 Heating Boiler at Conrow School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 191 | 12-000-251-730-304-12-40 | 5002041 | 10/8/04 | PHOTO CENTER | \$8,379.00 | \$8,379.00 | DST PBC EQUIPMENT (1X) | Camera Equipment including Flash, Lens, Battery, Camera, Memory Card for Public Relations Department. | | | ✓ | This equipment supports the PR function but the amount appears excessive. | See District Response 2 |
| 192 | 12-000-400-450-311-12-40 | 5002042 | 10/12/04 | ADT SECURITY SERVICES | \$13,000.00 | \$13,000.00 | DST B&G CONSTR SERVCE 1X | The District was switching security systems from ADT to Fire Security Technologies. ADT equipment was installed. | | ✓ | | Purchase of security system appears reasonable. | |
| 193 | 11-000-262-420-311-12-01 | 5002043 | 10/12/04 | ADT SECURITY SERVICES | \$2,407.43 | \$2,407.43 | DST B&G MAIN CONT SERVCE | ADT Security Services November 2004. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 194 | 11-000-230-890-302-12-00 | 5002046 | 10/12/04 | TEAMWORK | \$560.00 | \$560.00 | DST BRD MISC OTHER EXPSE | Two padded stools and rented a carpet from Teamwork. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 195 | 15-000-240-800-390-03-00 | 5002047 | 10/12/04 | BLUE SKY PUPPET THEATER | \$600.00 | \$600.00 | AAA ADMIN MISC. EXPENSES | Blue Sky Puppet Theater for "Sand Castle" for performance on 11/18/04. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 196 | 15-000-240-600-390-05-00 | 5002069 | 10/13/04 | SCHOOL SPECIALTY INC | \$629.07 | \$629.07 | ELB ADMIN MISC SUPPLY | Supplies including dry erase boards, standardized tests, and workbooks for the Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 197 | 15-000-240-500-390-01-01 | 5002076 | 10/13/04 | BUREAU OF ED. & RESEARCH | \$175.00 | \$175.00 | HS ADMIN TRAVEL EXP | Workshop "Practical Strategies or Strengthening Students Learning of Algebra Concepts" 10/12/04. Paid to Bureau of Education and Research. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 198 | 11-000-252-600-170-12-00 | 5002080 | 10/13/04 | RGM TECHNOLOGIES INC | \$431.78 | \$431.78 | DST TCHNLGY ADMIN SPLY | Cabling used for backup system purchased from RGM Technologies. | | | ✓ | It is unknown if the District needed the item purchased. | These cables were used for the backup system – see PO 05002093 |
| 199 | 11-000-230-610-304-12-00 | 5002081 | 10/13/04 | BAUDVILLE | \$1,223.21 | \$1,223.21 | DST PBC MISC. SUPP | Certificate folders, Student of the Month, Employee of the Month, and Excellence ribbons. | ✓ | | | Some item(s) (employee of the month) do not provide educational value or otherwise benefit students. | If Employee of the Month does not provide educational value or benefit students, why was it approved in our Professional Development Plan and why has it always been favorably considered by the County and State? It promotes better teaching and positively effects school climate. It also fosters parent/community awareness. |
| 200 | 15-000-240-500-390-01-01 | 5002083 | 10/13/04 | CROSS COUNTRY UNIVERSITY | \$139.00 | \$139.00 | HS ADMIN TRAVEL EXP | "Is It ADHD or Pediatric Bi-Polar? Differential Diagnosis and Effective Treatment Workshop at Cross Country University 10/28/04 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |

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| 201 | 11-000-230-890-304-12-00 | 5002084 | 10/13/04 | GOLDEN LINK CHP 24 O.E.S | \$25.00 | \$25.00 | DST PBC MISC. EXPENSES | Full page advertisement at the 24th Banquet Awards held on 9/30/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 202 | 11-000-262-420-311-12-00 | 5002085 | 10/13/04 | MASTERS CONSTRUCTIO N CO. | \$2,500.00 | \$2,500.00 | DST B&G CUST CNT SERVICE | Masters Construction Co. install one Play center #5 and Little Tikes Sculptures (8/3/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 203 | 11-000-251-592-390-12-00 | 5002086 | 10/13/04 | ASBURY PARK PRESS | \$361.88 | \$361.88 | DST ADMIN RECRTMNT ADVER | Classified ad in the Sunday 10/10/04 edition of the Asbury Park Press | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 204 | 15-000-240-800-390-01-00 | 5002091 | 10/14/04 | US NETCOM CORP. | \$2,926.30 | \$2,926.30 | HS ADMIN OTH EXP | High School purchased a Line Phone Master for Windows System from US Netcom Corp. System alerts parents district-wide in case of emergency. | | ✓ | | Appears reasonable and benefits the students. | |
| 205 | 11-000-252-600-170-12-00 | 5002093 | 10/14/04 | HP DIRECT | \$4,203.00 | \$4,203.00 | DST TCHNLGY ADMIN SPLY | Nine 146 GB 10,000 RPM Universal hard drives 1" for District. | | | ✓ | It is unknown if the District needed the item purchased. | This equipment backs up all the servers in the district providing security to the administration, teacher, and student files. |
| 206 | 11-000-262-420-311-12-01 | 5002094 | 10/14/04 | FANTASTIC SIGNS | \$250.00 | \$250.00 | DST B&G MAIN CONT SERVCE | Signage at 127 Myrtle Ave purchased from Fantastic Signs - "New Hand in Hand". | | ✓ | | Appears reasonable based on supporting documentation. | |
| 207 | 15-000-240-800-390-03-00 | 5002097 | 10/14/04 | INTERNATIONAL FLAG/ELEC | \$165.50 | \$165.50 | AAA ADMIN MISC. EXPENSES | Two nylon U.S.A. flags from International Electrical and Flag Decorating Corp. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 208 | 11-000-230-890-302-12-00 | 5002107 | 10/15/04 | DOLLAR TREE | \$75.00 | \$75.00 | DST BRD MISC OTHER EXPSE | Novelty items (75 Kids Sunglasses) from the Dollar Tree. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |

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| 209 | 11-000-230-339-390-12-00 | 5002109 | 10/15/04 | BERNICE WILLIS | \$3,400.00 | \$3,400.00 | DST ADMIN CONSULTING SVC | Consulting plan for Total Quality Management Review for the LB District over five months. | | | ✓ | Part of a larger blanket PO for 5 months of consulting services. Review focused on instructional leadership quality of principals/assistant principals in District and review/implementation of classroom management. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 210 | 15-000-218-800-206-01-00 | 5002110 | 10/15/04 | ERIC ARMIN INCORPORATED | \$3,646.20 | \$3,646.20 | HS GUIDANCE INST EXPENSE | 300 Texas Instruments 30X IIS/TK calculators for LBHS. | | | ✓ | Although calculators add educational value, benefit students, and be useful for many years but there is no way to determine the district practice when it comes to calculator's expenditure. | Educational equipment is purchased on a rotating basis with projections for student use and activity accounted for. In addition, the testing requirements of NCLB and the inception of new courses to meet NJDOE and federal mandated Whole School Reform have required us to purchase new equipment such as calculators, science supplies etc. |
| 211 | 11-000-262-300-311-12-00 | 5002119 | 10/18/04 | TREASURER STATE OF N.J. | \$250.00 | \$250.00 | DST B&G TECHNCL SERVICES | Treasurer State of NJ Office for Air Quality Permitting Program for the Early Childhood Learning Center. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 212 | 11-000-230-890-302-12-00 | 5002130 | 10/19/04 | N A A C P | \$390.00 | \$390.00 | DST BRD MISC OTHER EXPSE | Seven tickets to the NAACP Annual Freedom Fund Luncheon on 10/30/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 213 | 15-000-240-500-390-01-01 | 5002157 | 10/20/04 | DONALD CLARK | \$112.30 | \$112.30 | HS ADMIN TRAVEL EXP | New Jersey Science Convention on 10/12/04 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 214 | 15-000-240-600-390-03-00 | 5002168 | 10/21/04 | PIANO SHOWCASE | \$149.00 | \$149.00 | AAA ADMIN MISC. SUPPLIES | Piano cover from Piano Showcase for Elberon School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 215 | 11-000-230-585-390-12-01 | 5002173 | 10/21/04 | ROBERT A CELLI | \$127.56 | \$127.56 | DST ADMIN TRVEL EXPENSES | Reimbursement for Assistant Superintendent Meals and Cab for attendance at SFA Conference in Chicago. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 216 | 11-000-262-420-311-12-01 | 5002177 | 10/21/04 | ENCON MECHANICAL CORP. | \$225.00 | \$225.00 | DST B&G MAIN CONT SERVICE | Encon Mechanical Corp to replace 14x14 wall supply register. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 217 | 11-000-230-890-302-12-00 | 5002181 | 10/21/04 | SIGNS BY TOMORROW | \$45.00 | \$45.00 | DST BRD MISC OTHER EXPSE | The District ordered a banner from Signs By Tomorrow for JMF ECLC School 'Come Watch us Grow'. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 218 | 11-000-262-420-311-12-00 | 5002182 | 10/21/04 | FANTASTIC SIGNS | \$100.00 | \$100.00 | DST B&G CUST CNT SERVICE | Fantastic Signs - District Van Lettering. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 219 | 11-000-262-420-311-12-00 | 5002184 | 10/21/04 | FENCE GUYS | \$1,500.00 | \$1,500.00 | DST B&G CUST CNT SERVICE | The fence Guys Inc to install 10x10x10 Backstop at the Elberon School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 220 | 11-000-262-420-311-12-00 | 5002185 | 10/21/04 | FENCE GUYS | \$960.00 | \$960.00 | DST B&G CUST CNT SERVICE | The fence Guys Inc (Invoice Date 6/5/04) to install 6' chain link fence in front of team benches at the Elberon School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 221 | 11-000-240-500-905-12-00 | 5002193 | 10/25/04 | NJAFPA | \$360.00 | \$360.00 | GNT FND-GRNT MISC TRAVEL | Registration for three people to attend NJ Association of Federal Program Administrators Paid by the Office Of Funded Grants. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 222 | 11-150-100-320-312-11-00 | 5002197 | 10/25/04 | DENVILLE TWP. PUBLIC SCH | \$503.55 | \$503.55 | PPS SP-SRV HME INS CNTSR | Home instruction charges for a student residing at St. Peters Village, 6/1 - 6/22 2004 | | ✓ | | Home instruction is required. | |
| 223 | 15-000-240-500-180-02-00 | 5002211 | 10/25/04 | XEROX CORPORATION | \$306.00 | \$306.00 | MS CHALLENGE CNT SVCS | Two copy machines from Xerox Capital Services (Invoice Dated 04/1/04) | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 224 | 11-000-230-890-390-12-00 | 5002214 | 10/25/04 | COLOREST INC. | \$1,029.24 | \$1,029.24 | DST ADMIN MISC. EXPENSES | Six different styles of picture frames for District. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 225 | 15-000-240-500-390-01-00 | 5002218 | 10/25/04 | SHAN SHARMA | \$136.80 | \$136.80 | HS ADMIN PRINCPL TRAVEL | Reimbursement for attendance at 28th annual NJ Science Convention 10/13/04 | | ✓ | | The expense appears reasonable based on supporting documentation. | |

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| 226 | 11-000-230-585-390-12-01 | 5002219 | 10/25/04 | JOSEPH FERRAINA | \$491.55 | \$491.55 | DST BRD MISC OTHER EXPSE | Blanket PO for \$527 for lunch with superintendent | ✓ | | | Lunch with the Superintendent for 'Students of the Month' at Stewarts Rootbeer at Pier Village from November through June; discretionary as expense only benefits a select few students | Lunch with the Superintendent challenges children to want to be recognized both academically and behaviorally within the school system. By being leaders among their peers both in behavior and academics, these children are awarded and recognized by having lunch with the Superintendent. |
| 227 | 11-000-230-890-302-12-00 | 5002219 | 10/25/04 | JOSEPH FERRAINA | \$5,365.50 | \$5,365.50 | DST BRD MISC OTHER EXPSE | Fees incurred while attending NJ School Board Association Convention on 10/19/04. | | | ✓ | Late fees and finance charges totaled \$183.31 were incurred. | |
| 228 | 11-000-230-585-390-12-01 | 5002221 | 10/26/04 | RUTGERS ST. UNIV. OF NJ | \$310.00 | \$310.00 | DST ADMIN TRVEL EXPENSES | Two Buildings and Grounds personnel to attend "Basic Equipment Operation and Maintenance at Rutgers University. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 229 | 11-000-230-890-302-12-00 | 5002252 | 10/27/04 | CHEF VOLA | \$378.80 | \$378.80 | DST BRD MISC OTHER EXPSE | Dinner for nine employees at Chef Volta for a NJ School Board Association Convention. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 230 | 15-000-240-800-390-03-00 | 5002270 | 10/27/04 | WINDFALL | \$256.50 | \$256.50 | AAA ADMIN MISC. EXPENSES | 50 assorted library books from Windfall. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 231 | 11-000-251-600-303-10-00 | 5002273 | 10/27/04 | SPIRAL BINDING CO., INC. | \$45.16 | \$45.16 | CNT BSO MISC. SUPPLIES | Office supplies including one Box of Double Wire Binding for District. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 232 | 15-000-218-800-206-01-00 | 5002274 | 10/27/04 | PSAT/NMSQT | \$1,617.00 | \$1,617.00 | HS GUIDANCE INST EXPENS | PSAT Tests and Scoring for 147 LBHS students on 10/31/04 to enhance the success of the program or initiative. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 233 | 11-000-219-592-312-11-01 | 5002290 | 10/28/04 | DEVELOPMENTAL RESOURCES | \$238.00 | \$238.00 | PPS PROFESSNL DEVELOPMNT | Two attendees at Asperger's, Bi-Polar, Conduct Workshop in Atlantic City 12/10/04 | | ✓ | | Appears Reasonable as Professional development activities are required for certified staff. | |
| 234 | 11-000-262-420-311-12-01 | 5002292 | 10/29/04 | L. ROBERT KIMBALL & ASSO | \$7,400.00 | \$7,400.00 | DST B&G MAIN CONT SERVCE | L. Robert Kimball and Associates group to conduct analysis for strategic initiative "District Target Model Programs and Demographics" | | | ✓ | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | The New Jersey Administration Code requires all Abbott School Districts to update their target model program and demographics whenever they request the need for additional classroom space through the Department of Education. At this time the District submitted the application for construction for new schools to include Elberon, Lenna Conrow, and Audrey Clark School. This report provides the projected number of students that will be attending the District schools. This is a national standard. |
| 235 | 12-000-260-730-311-12-40 | 5002294 | 10/29/04 | MONMOUTH TRUCK EQUIPMENT | \$7,700.00 | \$7,700.00 | DST B&G EQUIP PURCH (1X) | Two Air Flo Stainless Steel 2-yard salt spreaders | | ✓ | | Purchase appears reasonable based on supporting documentation. | |

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| 236 | 11-000-230-585-390-12-01 | 5002331 | 11/1/04 | ARCHIE GREENWOOD | \$489.88 | \$489.88 | DST ADMIN TRVEL EXPENSES | American Association of School Personnel Administrators conference reimbursement included Hotel, Food, and Ground Transportation. (Dates 10/20/04 - 10/22/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 237 | 11-000-219-320-264-11-00 | 5002347 | 11/1/04 | DENNIS WONG, M.D. | \$200.00 | \$200.00 | PPS SPED BD EVALUATION | Psychological, learning, and social work evaluations for Pupil Personnel Services on 10/08/04 for one student | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 238 | 15-402-100-600-220-01-00 | 5002365 | 11/2/04 | EFFINGER SPORTING GOODS | \$1,111.40 | \$1,111.40 | ATH HS INST SUPPL | 72 staff shirts embossed with "Longbranch Bowling". | ✓ | | | The item(s) are do not benefit students or in support of District programs. | These shirts were purchased as uniforms for both the boys and girls bowling team. Each shirt could only be used for one year, but the quantity purchased lasted for several years. Uniforms are necessary for competition purposes and to identify team participants and coaches. |
| 239 | 11-000-219-592-312-11-01 | 5002371 | 11/2/04 | NJASSW | \$220.00 | \$220.00 | PPS PROFESSNL DEVELOPMNT | Two Registrations for NJASSW Fall Conference 2004, In Control: Helping "At Risk" Students Manage Anger held at the Princeton Westin 10/15/04 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 240 | 15-000-240-600-390-09-00 | 5002372 | 11/2/04 | W.W. GRAINGER, INC. | \$1,212.99 | \$1,212.99 | WE ADMIN MISC. SUPPLIES | Equipment to circulate air in the All Purpose room including an Open Pedestal Base, Air Circulator head at West End School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 241 | 15-000-240-800-390-01-00 | 5002419 | 11/8/04 | BETTER HOUSE KEEPING | \$375.00 | \$375.00 | HS ADMIN OTH EXP | Frigidaire refrigerator was delivered to LBHS Faculty Lounge. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | The old refrigerator was 25 years old and when it broke, a new refrigerator was required to store staff lunches. |
| 242 | 11-000-230-890-304-12-00 | 5002431 | 11/9/04 | AMERIGO VESPUCCI SOCIETY | \$150.00 | \$150.00 | DST PBC MISC. EXPENSES | Amerigo Vespucci Society full-page journal advertisement for "Man of the Year" Joe Mercadante. | | ✓ | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 243 | 11-000-230-890-390-12-00 | 5002471 | 11/10/04 | DR. CARMINA VILLA | \$54.28 | \$54.28 | DST ADMIN MISC. EXPENSES | Full-page advertisement | | ✓ | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |

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| 244 | 11-000-230-585-390-12-01 | 5002471 | 11/10/04 | DR. CARMINA VILLA | \$26.65 | \$26.65 | DST ADMIN MISC. EXPENSES | Reimbursement for mileage to the airport (82 miles) for the Character Education National Forum | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 245 | 11-000-262-300-309-12-00 | 5002473 | 11/10/04 | WIDDIS ASSOCIATES | \$885.00 | \$885.00 | DST FACILITY TEC SERV | Survey of 127 Myrtle Ave performed by Charles Widdis Professional Planners. Service included survey of property, computing lot area, setting iron pines, etc. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 246 | 15-000-240-500-390-01-00 | 5002474 | 11/10/04 | JULIANA MARTINO-STENDER | \$149.80 | \$149.80 | HS ADMIN PRINCPL TRAVEL | Workshop "Integrating Technology into the Classroom" by Curriculum connections 10/22/04. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 247 | 11-000-230-331-302-12-00 | 5002475 | 11/10/04 | MICHAEL A. IRENE JR, ESQ | \$435.00 | \$435.00 | DST BRD LEGAL SERVICES | Legal review of subdivision of deeds (8/11/04) and review revised subdivision of deeds (8/31/04). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 248 | 11-000-230-890-302-12-00 | 5002479 | 11/10/04 | SHERATON EATONTOWN HOTEL | \$240.00 | \$240.00 | DST BRD MISC OTHER EXPSE | Four carving stations at event held at Sheraton Eatontown Hotel. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards rights at schools. |
| 249 | 15-000-240-600-390-08-00 | 5002480 | 11/10/04 | E J SCHUSTER | \$1,988.00 | \$1,988.00 | LWC ADMIN MISC. SUPPLIES | Seventy boxes of white copy paper 8.5x11 for the Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 250 | 11-000-230-332-302-12-00 | 5002481 | 11/10/04 | PANIS & ATTNER, P. A. | \$21,500.00 | \$21,500.00 | DST BRD PRF SERVCE AUDIT | Audit for the District & Special Program Funds for the school year 7/1/03-6/30/04 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 251 | 11-000-240-500-390-12-00 | 5002483 | 11/10/04 | GEORGE CATRAMBONE | \$53.28 | \$53.28 | DST ADMIN TRVREL EXPENSES | Mileage Reimbursement for School Boards Convention in Atlantic City | | ✓ | | Appears Reasonable as conference attendance supports strategic initiatives. | |
| 252 | 15-000-240-800-390-01-00 | 5002490 | 11/10/04 | MONTCLAIR STATE UNIV | \$280.00 | \$280.00 | HS ADMIN OTH EXP | Registration fees at Archaeology Day. Carving Stations (4) at event held at Sheraton Eatontown Hotel. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 253 | 15-000-240-800-390-02-00 | 5002492 | 11/11/04 | MURRAY'S ARMY/NAVY | \$1,328.00 | \$1,328.00 | MS ADMIN MISC. EXPENSES | Embroidered hats (166) for LBMS. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Incentive for students and staff as a motivational tool that is directly related to student academic performances. A major goal of education is to develop self esteem in students. The best way to do that is to recognise students when they exert themselves and show academic success. These types of items are the means by which you accomplish recognition in an academic setting. |
| 254 | 15-000-240-800-390-01-00 | 5002505 | 11/11/04 | FLOWERS BY VAN BRUNT | \$50.00 | \$50.00 | HS ADMIN OTH EXP | Flower arrangements provided by Van Brunt Flowers for LBHS Awards Night on 6/3/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Flowers are needed for the stage for Senior Award Night prior to Graduation. Many parents attend this event and it is directly related to their youngsters' academic accomplishment throughout the year. The flowers help demonstrate the need to make the night special as well as emphasize academic progress. |
| 255 | 15-000-240-800-390-01-00 | 5002517 | 11/12/04 | ADV. VIDEO SURVEILLANCE | \$1,793.00 | \$1,793.00 | HS ADMIN OTH EXP | Up-upgrades to security system including exit buttons, service, installation of access control, and 100 key fobs (swipe cards). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 256 | 15-000-240-600-390-05-50 | 5002523 | 11/12/04 | CORPORATE EXPRESS | \$2,450.00 | \$2,450.00 | ELB ADMIN SUPPLIES | 100 cases of multi-purpose copy paper 8.5x11 for the Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 257 | 11-000-230-890-305-10-00 | 5002530 | 11/15/04 | GREAT HILL CORP | \$566.41 | \$566.41 | CNT SUP MISC. EXPENSES | 10 Software Licenses used to track vacations district wide | | ✓ | | Appears reasonable based on supporting documentation. | |
| 258 | 11-000-252-600-170-12-00 | 5002531 | 11/15/04 | MOTOROLA | \$337.50 | \$337.50 | DST TCHNLGY ADMIN SPLY | Fifteen Replacement 7.5V batteries for radios were purchased for LB Public Schools. | | ✓ | | All management, custodians and grounds, technology, guidance counselors, and nurses have radios. | |

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| 259 | 11-000-230-585-390-12-01 | 5002541 | 11/15/04 | CLASSIC TRAVEL | \$1,509.00 | \$1,509.00 | DST ADMIN TRVEL EXPENSES | Technology Tools 2003 in San Juan Puerto Rico - teaching PC skills to a parent and a guidance counselor (Invoice Date 11/9/04) | ✓ | | | International travel is not required | <p>Puerto Rico is a territory of the United States, and therefore traveling there would not be considered "international travel." Furthermore, attendance at this conference was approved by NJDOE. The following is our letter of application to Mr. Gordon MacInnes, Assistant Commissioner: November 10, 2004</p> <p>Mr. Gordon MacInnes, Assistant Commissioner State of New Jersey Department of Education PO Box 500 Trenton, NJ 08625-0500</p> <p>Dear Mr. MacInnes,</p> <p>I am requesting approval for attendance at the Technology Tools for Instruction and Management Conference 2004 sponsored by the ASPIRA National Association and the Council for Opportunity in Education to be held in San Juan, Puerto Rico on December 5-8, 2004 for Carlos Nieves, Middle School Student Advisor and Alberto Moreno, community parent at a cost not to exceed \$2799.90.</p> <p>It is of critical importance for me as a superintendent of schools and for the district staff and parents to maintain an accurate and current knowledge-base in order to initiate and encourage programs of merit in our schools. The Technology Tools for Instruction and Management Conferen</p> <p>Sincerely, Joseph M. Ferraina Superintendent of Schools</p> |
| 260 | 11-000-219-320-268-11-00 | 5002551 | 11/15/04 | LADACIN NETWORK INC. | \$500.00 | \$500.00 | PPS SPED MD EVALUATION | Psychological, learning, and social work evaluations for Pupil Personnel Services on 12/1/04 for one student performed by the Ladacin Network. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 261 | 15-000-240-800-390-03-00 | 5002578 | 11/17/04 | E J SCHUSTER | \$166.48 | \$166.48 | AAA ADMIN MISC. EXPENSES | purchase of a dual-arm, adjustable keyboard drawer. | | | ✓ | It is unknown if the District needed the item purchased. | The purchase was made to replace a broken item. |
| 262 | 15-000-240-800-390-03-00 | 5002580 | 11/17/04 | SYSTEMS DESIGN TECH | \$488.60 | \$488.60 | AAA ADMIN MISC. EXPENSES | ATW-3141D Hand-held wireless microphone system for the Morris Avenue School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 263 | 11-000-252-340-170-12-00 | 5002582 | 11/17/04 | OFFICE BUSINESS SYSTEMS | \$1,000.00 | \$1,000.00 | DST TCHNLGY TEC SRV | Office Business Systems Configure and Install Comm Vault Hard Drive (5 Hours charged). Invoice also training and implementation. | | | ✓ | The amount appears is excessive. | The COMMVAULT system is the backup sysytem for the entire districts technology servers and is used in the schools for educational purposes. This purchase was made under STATE CONTRACT PRICING. |
| 264 | 11-000-219-320-312-11-00 | 5002585 | 11/17/04 | DENNIS WONG, M.D. | \$200.00 | \$200.00 | PPS SP-SRV CONT SERVICES | Psychological, learning, and social work evaluations for Pupil Personnel Services on 11/12/04 for one student. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |

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| 265 | 11-000-219-320-262-11-00 | 5002600 | 11/17/04 | CANDIDA GIARDINA MACCC | \$450.00 | \$450.00 | PPS SPED SLD EVALUATION | Bilingual Psychological Evaluation for two students. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 266 | 15-000-211-800-901-01-00 | 5002606 | 11/18/04 | LBBOE CAFETERIA FUND | \$172.70 | \$172.70 | HS DSS OTH EXP | The District requested coffee/tea and a fruit platter for 22 people at LBHS 9/24/04; Coffee/ tea, fruit platter, bagels and donuts for 20 people in Anastasia School 11/19/04. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Refreshments ordered for the entire Guidance staff members to be consumed during Guidance Meetings held in each school location. These meetings are needed to review testing data and changes in the law regarding promotion policies, etc. These meetings are usually held after staff members have worked all day and refreshments set the tone for ensuring staff get the most out of the meeting. |
| 267 | 12-000-400-450-311-12-40 | 5002614 | 11/18/04 | NJ SCHOOLS CONSTRUCTION | \$146,000.00 | \$146,000.00 | DST B&G CONSTR SERVICE 1X | Landscaping for the new Gregory school. The school was paid for by the State (\$30,913,630) and the Districts share of the cost was \$146,000 allocated to landscaping. | | ✓ | | Appears reasonable and benefits the students. | |
| 268 | 12-000-400-450-311-12-40 | 5002614 | 11/18/04 | NJ SCHOOLS CONSTRUCTION | \$146,000.00 | \$146,000.00 | DST B&G CONSTR SERVICE 1X | Board of Ed used the NJ Schools Construction Corp for Landscaping Services at the New Gregory School | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 269 | 15-190-100-320-410-05-00 | 5002619 | 11/19/04 | SUCCESS FOR ALL FOUNDAT. | \$2,579.50 | \$2,579.50 | ELB SFA WORLD LAB | Word Power Start Up Kit for staff and students which benefits below level readers at the Elberon School for Grades 3-5. | | ✓ | | Success for All is a whole school reform program. This expense supports strategic initiatives. | |
| 270 | 15-000-240-800-390-01-00 | 5002621 | 11/19/04 | EDMEDIA ASSOCIATES | \$1,500.00 | \$1,500.00 | HS ADMIN OTH EXP | Two assembly programs to commemorate Black History Month at LBHS on 2/23/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 271 | 11-000-252-340-170-12-00 | 5002622 | 11/19/04 | OFFICE BUSINESS SYSTEMS | \$6,000.00 | \$6,000.00 | ELB TCHNLGY PRCH SERVICE | 14 Laptop Carts and one Special Ed Laptop Cart (with installation) from Office Business Systems. | | ✓ | | The state of NJ included a memo authorizing the cooperative bid. | |
| 272 | 11-000-219-592-312-11-01 | 5002623 | 11/22/04 | RUTGERS ST. UNIV. OF N.J | \$300.00 | \$300.00 | PPS PROFESSNL DEVELOPMNT | Enrollment in 'Social Skills Training and Frustration Management for Children and Teens with Autistic Spectrum Disorders' at Rutgers University 12/9/04 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 273 | 11-000-262-300-311-12-00 | 5002624 | 11/22/04 | INTERTECH ASSOC. INC. | \$1,612.50 | \$1,612.50 | DST B&G TECHNCL SERVICES | Continuing technology consulting and engineering services related to Districts Technology Standards Plan; | | ✓ | | Part of a larger PO for \$5,000. | |

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| 274 | 15-000-240-800-390-01-00 | 5002633 | 11/22/04 | KATHY O'CONNOR | \$158.51 | \$158.51 | HS ADMIN OTH EXP | Dinner expense reimbursement for four people Character Education Partnership Conference 10/20-10/23/04. | | | ✓ | Per the documentation, four people attended but their names were not included in invoice. | Registration and food reimbursement for attending the Character Education Partnership Conference in Houston, Texas. This is part of a State mandate. |
| 275 | 15-000-240-800-390-01-00 | 5002637 | 11/22/04 | CITY OF LONG BRANCH | \$925.95 | \$925.95 | HS ADMIN OTH EXP | Police officers (2) for the LBHS Senior Prom on 6/11/04 from 6-10PM to provide safe environment for students. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 276 | 11-000-251-592-304-12-00 | 5002647 | 11/22/04 | PREMIER SPEAKERS BUREAU | \$227.50 | \$227.50 | DST PBC OTHER PURCH SVCS | Motivational speaking and instruction during a teacher in-service meeting. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 277 | 15-000-240-800-390-01-00 | 5002650 | 11/23/04 | ANTHONY D'ANTONIO | \$169.32 | \$169.32 | HS ADMIN OTH EXP | Expense reimbursement for the Character Education Partnership Conference in Houston, TX from 10/20/04-10/23/04. | | | ✓ | Per the documentation, several people attended but their names were not included in invoice. | Registration and food reimbursement for attending the Character Education Partnership Conference in Houston, Texas. This is part of a State mandate. |
| 278 | 11-000-219-320-261-11-00 | 5002652 | 11/23/04 | BRIELLE TUTORING SCHOOL | \$2,500.00 | \$2,500.00 | PPS OHI EVALUATION | Psychological, learning, and social work evaluations performed by Brielle Tutoring School in November 2004. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 279 | 11-000-230-339-390-12-00 | 5002653 | 11/23/04 | GLEN MORGAN | \$1,500.00 | \$1,500.00 | DST ADMIN CONSULTING SVC | Consulting services for Quality Management Review provided to the District over four months. Review focused on instructional leadership quality of principals/assistant principals in District and review/implementation of classroom management. | | | ✓ | Usefulness of consulting services is inconclusive. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 280 | 11-000-262-590-309-12-00 | 5002656 | 11/23/04 | TOM MISERENDINO | \$85.25 | \$85.25 | DST FACILITY TRAVEL EX | Reimbursement for New Facilities Manager including mileage, meals, parking for AW Clark and Gregory projects | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |

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| 281 | 11-000-262-420-311-12-01 | 5002668 | 11/23/04 | CUSTOM LAWN SERVICE | \$2,290.00 | \$2,290.00 | DST B&G MAIN CONT SERVICE | Custom Lawn Sprinkler to make repairs at JFM Early Childhood Learning Center (Repairs due to drainage on 9/8/04 26 sprays and 11 rotors were reinstalled). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 282 | 11-000-230-890-305-10-00 | 5002692 | 11/29/04 | PARKWAY BUSINESS PROMOT | \$280.90 | \$280.90 | DST PBC MISC. SUPP | Frosted shopping bags (250) with logos, 8' table throw, and setup charges for LB Public Relations. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 283 | 11-000-230-610-304-12-00 | 5002692 | 11/29/04 | PARKWAY BUSINESS PROMOT | \$212.57 | \$212.57 | DST PBC MISC. SUPP | 250 Frosted shopping bags with logos, 8' table throw, and setup charges for LB Public Relations. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This purchase was supplies used by the Superintendent to recognize Students of the Month. This activity is highly regarded by the County/State. Fostering student self worth/esteem is a major focus of our schools. This activity also promotes positive parent support as well as community awareness. |
| 284 | 15-000-240-500-390-01-01 | 5002699 | 11/30/04 | ANGELA MATTY | \$19.53 | \$19.53 | HS ADMIN TRAVEL EXP | Mileage reimbursement for HSPA Seminar Rutgers University in November 2004. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 285 | 11-000-262-420-311-12-01 | 5002720 | 12/1/04 | STERN MOBILE FIELD OFFICES, INC. | \$212.00 | \$212.00 | DST B&G MAIN CONT SERVICE | Cost to move a large storage container from 540 Broadway to 175 South 7th Avenue, Maintenance Shop on 11/23/04. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 286 | 15-000-211-800-901-01-00 | 5002724 | 12/1/04 | STANDARIZED TEST SCORING | \$176.17 | \$176.17 | HS DSS OTH EXP | Complete materials, scoring services for HSPA Practice Test and Labels | | ✓ | | Appears reasonable based on supporting documentation. | |
| 287 | 11-000-230-530-311-03-01 | 5002747 | 12/2/04 | ROSEMARY BEALES | \$75.15 | \$75.15 | AAA B&G POSTAGE EXPENSES | Reimbursement for mailing cost AAA Support Our Troops Activity. | | ✓ | | The purchase appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|---|--|
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| 288 | 11-000-230-339-390-12-00 | 5002758 | 12/2/04 | DOROTHY DALLAH | \$1,000.00 | \$1,000.00 | DST ADMIN CONSULTING SVC | Total Quality Management Consulting Services at the following Locations: Gregory, West End, Middle School. Consulting services | | | ✓ | Review focused on instructional leadership quality of principals/assistant principals in District and review/ implementation of classroom management. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 289 | 11-000-240-600-170-12-00 | 5002761 | 12/2/04 | SUCCESSFUL EVENTS | \$1,074.02 | \$1,074.02 | DST TCHNLGY ADMN SUPPLIES | 850 ID badge holders for staff and students. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 290 | 11-000-219-320-312-11-00 | 5002762 | 12/2/04 | CHILD NEUROLOGY ASSOC PA | \$295.00 | \$295.00 | PPS SP-SRV CONT SERVICES | Pediatric neurological evaluation for Pupil Personnel Services 11/9/04 performed by Child Neurology Association of PA. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 291 | 11-000-213-800-312-11-00 | 5002784 | 12/6/04 | G.I.V. | \$899.00 | \$899.00 | PPS HEALTH MISC EXPENSES | Bottles of flu vaccine (10) for West End School on 10/19/04. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 292 | 11-000-262-420-311-12-01 | 5002811 | 12/7/04 | ALLIED BOILER REPAIR | \$9,200.00 | \$9,200.00 | DST B&G MAIN CONT SERVICE | Allied Boiler Repair Co. on 11/10/04 to repair Long Branch LBHS Boiler #2. (Welding Repairs were performed). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 293 | 15-000-240-500-390-02-00 | 5002813 | 12/7/04 | CITY MUSIC CENTER | \$304.00 | \$304.00 | MS ADMIN CONTRACTED SERV | Repair and maintenance of the musical instrument inventory at LB Middle School | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 294 | 11-000-230-890-302-12-00 | 5002817 | 12/7/04 | JERSEY GRAPHICS | \$7,900.00 | \$7,900.00 | DST BRD MISC OTHER EXPSE | Long Branch School embroidered 3" round patches (10,000). BOE has uniformity of dress for Pre-K to 2 Students must wear khaki color pants and white or green shirt. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | In accordance with our effort to comply with NCLB and state mandates uniformity of dress has been implemented and the patches are in accordance with this initiative to identify all students and have a common designation. |
| 295 | 11-000-230-585-390-12-01 | 5002831 | 2/10/05 | ARCHIE GREENWOOD | \$144.00 | \$144.00 | DST ADMIN TRVEL EXPENSES | Mileage Reimbursement for Travel to NJASA Committee meeting. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 296 | 11-000-230-585-390-12-01 | 5002836 | 12/9/04 | CHERYL CRUZ | \$74.58 | \$74.58 | DST ADMIN TRVEL EXPENSES | Mileage Reimbursement for Work Related Travel | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 297 | 11-000-230-530-311-01-01 | 5002841 | 12/9/04 | USPS | \$4,000.00 | \$4,000.00 | HS B&G POSTAGE EXPENSES | USPS for Postage at LBHS Mail Machine. The balance of the meter is maintained electronically. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 298 | 11-000-219-320-268-11-00 | 5002872 | 12/10/04 | MATTHEW SCHIFF, MD | \$400.00 | \$400.00 | PPS SPED MD EVALUATION | Neuropsychiatric Evaluation for two Students | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 299 | 11-150-100-320-312-11-00 | 5002878 | 12/10/04 | MOESC | \$1,200.00 | \$1,200.00 | PPS SP-SRV HME INS CNTSR | Home instruction at New Hope Center for two students (Five weeks each). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 300 | 11-000-230-530-311-10-01 | 5002886 | 12/14/04 | NEOPOST | \$613.00 | \$613.00 | CNT B&G POSTAGE EXPENSES | Neopost postage meter rental contract for 10/25/04-10/24/05 and rate change protection for 10/2/04-10/1/05 for the District. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 301 | 11-000-262-520-308-12-00 | 5002887 | 12/14/04 | TITLE AGENCY INC. | \$2,044.00 | \$2,044.00 | DST FXD-CH PROPERTY INS. | Title Agency for Title Insurance on 127 Myrtle Ave property. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 302 | 11-000-262-590-309-12-00 | 5002891 | 12/14/04 | TOM MISERENDINO | \$103.74 | \$103.74 | DST FACILITY TRAVEL EX | Reimbursement for travel to and from Trenton, NJ (110 miles) to attend DOE event for Alternative School and for NJSCC District event. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 303 | 11-000-230-610-304-12-00 | 5002893 | 12/14/04 | PHOTO CENTER | \$299.95 | \$299.95 | DST PBC MISC. SUPP | One Nikon SB-800 Speedlight flash for Public Relations. | | | ✓ | It is unknown if the District needed the item purchased. | This is a required flash for the Nikon camera which was justified in great detail on PO #05002041. |

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| 304 | 11-000-230-890-302-12-00 | 5002896 | 12/14/04 | JERSEY SPORTS NEWS | \$425.00 | \$425.00 | DST BRD MISC OTHER EXPSE | Full Page Advertisement in Jersey Sports News Thanksgiving Day Issue | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 305 | 12-000-260-730-311-12-40 | 5002898 | 12/14/04 | HOWELL HS BOWLING | \$16,000.00 | \$16,000.00 | DST B&G EQUIP PURCH (1X) | Two Trailers 14x50 for the Gregory School | | ✓ | | Per the District, the trailer was used for additional classroom space at the Gregory school. | |
| 306 | 11-000-262-420-311-12-01 | 5002908 | 12/15/04 | ALLIED BOILER REPAIR | \$2,175.00 | \$2,175.00 | DST B&G MAIN CONT SERVICE | Allied Boiler Repair Co. on 12/6/04 to repair Long Branch LBHS Boiler #1. (Remove and Replace 10 Boiler Tubes, Perform Pressure Treatment). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 307 | 11-000-219-320-312-11-00 | 5002913 | 12/16/04 | CROSS COUNTY CLINICAL | \$595.00 | \$595.00 | PPS SP-SRV CONT SERVICES | Psychological, learning, and social work evaluations for Pupil Personnel Services on 11/27/04 for one student performed by Cross Country Clinical (Invoice Date 12/7/04). | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 308 | 11-000-219-320-312-11-00 | 5002968 | 12/21/04 | CROSS COUNTY CLINICAL | \$595.00 | \$595.00 | PPS SP-SRV CONT SERVICES | Social Work Evaluation for one Student (performed by Cross Country Clinical) | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 309 | 15-000-240-800-390-09-01 | 5002982 | 1/3/05 | ADVANCED PRINTING | \$262.00 | \$262.00 | WE ADMIN PRINTING | 2 boxes of letter head and 2 boxes of carbonless tardy passes were purchased. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 310 | 15-000-218-600-206-08-00 | 5002987 | 1/4/05 | SMILE MAKERS | \$67.58 | \$67.58 | LWC GUIDANCE SUPPL | Fifteen Student of the Week Awards for the Lenna Conrow School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 311 | 11-000-252-600-170-12-00 | 5002991 | 1/4/05 | MCM ELECTRONICS | \$973.33 | \$973.33 | DST TCHNLGY ADMIN SPLY | Ten rectifiers, flashlights, batteries, and 300 headphones that the students use with Pearson software. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 312 | 11-000-262-420-311-12-01 | 5002993 | 1/4/05 | DETAILED CONST. & MON. | \$1,625.00 | \$1,625.00 | DST B&G MAIN CONT SERVICE | Repairs made to the roof in three classrooms at the Elberon School and roof repairs at the JMF ECLC. Repairs were also to closet area which had a hole in EPDM Membrane on 12/15/04. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 313 | 11-000-230-590-390-12-00 | 5002996 | 1/4/05 | ASBURY PARK PRESS | \$298.52 | \$298.52 | DST ADMIN LEG AD/PUR SVC | Classified Advertisement in Asbury Park Press December 26,2004 Sunday Issue. The ad listed District Job Openings. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |

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| 314 | 11-000-230-890-390-12-00 | 5002997 | 1/4/05 | EDUCATIONAL RESEARCH SER | \$22.50 | \$22.50 | DST ADMIN MISC. EXPENSES | Purchased "Resources for Planning the School Calendar" from Educational Research Service. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 315 | 15-000-240-600-390-05-00 | 5003005 | 1/4/05 | STAPLES CREDIT PLAN | \$319.96 | \$319.96 | ELB ADMIN MISC SUPPLY | HP DeskJet 450CI Portable Printer and two Tri-color ink cartridge for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 316 | 15-000-211-800-490-03-00 | 5003007 | 1/4/05 | LBBOE AAA PETY CASH | \$116.78 | \$116.78 | AAA B&G POSTAGE EXPENSES | Student Incentive Awards and Parent Involvement Program at Anastasia School to motivate children and parents about the importance of education. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 317 | 15-000-240-600-390-03-00 | 5003007 | 1/4/05 | LBBOE AAA PETY CASH | \$20.18 | \$20.18 | AAA B&G POSTAGE EXPENSES | Envelopes for Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 318 | 11-000-230-530-311-03-01 | 5003007 | 1/4/05 | LBDistrict AAA PETY CASH | \$49.96 | \$49.96 | AAA B&G POSTAGE EXPENSES | Postage for student record requests, school mailings, and three books of stamps | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 319 | 11-000-230-890-390-12-00 | 5003010 | 1/4/05 | BJ'S WHOLESALE CLUB | \$340.00 | \$340.00 | DST ADMIN MISC. EXPENSES | BJ Wholesale Club memberships. The District paid for BJ's Wholesale Club membership for 15 employees (school principals and program directors) to benefit from bulk discounts. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 320 | 12-000-260-730-311-12-40 | 5003011 | 1/6/05 | MONMOUTH TRUCK EQUIPMENT | \$3,250.00 | \$3,250.00 | DST B&G EQUIP PURCH (1X) | One installed Meyer Snow Plow Model B-37. | | ✓ | | Purchase of plow support District programs and appears reasonable. | |
| 321 | 11-000-230-890-305-10-00 | 5003013 | 1/6/05 | ROTARY CLUB OF L.B.N.J. | \$75.00 | \$75.00 | CNT SUP MISC. EXPENSES | Rotary Club of Long Branch membership fee for superintendent. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 322 | 15-000-240-600-390-08-00 | 5003027 | 1/6/05 | MC GRAW-HILL COMPANIES | \$261.88 | \$261.88 | LWC ADMIN MISC. SUPPLIES | Terra Nova Level II Test Book for Conrow School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 323 | 11-000-222-600-312-11-00 | 5003078 | 1/12/05 | COUNCIL FOR EXCEPTIONAL | \$102.00 | \$102.00 | PPS SP-SRV SUPPLY/PRD OCL | Membership for Director of Pupil Personnel Services for Council for Exceptional Children valid 2/05 - 2/06. | | ✓ | | Beneficial to student body. Helps Director to perform job responsibilities. | |
| 324 | 11-000-230-585-390-12-01 | 5003087 | 1/18/05 | BORGATA HOTEL CASINO-SPA | \$450.00 | \$450.00 | DST ADMIN TRVEL EXPENSES | NJ School Business Administrators Convention Hotel Room for 10/19/04 - 10/21/04. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 325 | 15-000-240-600-390-03-00 | 5003093 | 1/18/05 | SIGN-A-RAMA | \$150.00 | \$150.00 | AAA ADMIN MISC. SUPPLIES | One Set of green changeable 4" letters for the Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 326 | 11-000-251-340-303-12-00 | 5003099 | 1/18/05 | ASBURY PARK BD OF ED | \$1,855.69 | \$1,855.69 | DST BSO ASBPK CMP BUD/PY | Budget and payroll check printing, Avery label printing service. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 327 | 11-000-230-530-311-10-01 | 5003102 | 1/18/05 | NEOPOST | \$431.40 | \$431.40 | CNT B&G POSTAGE EXPENSES | Board of Ed ink cartridges and Postage Meter Tapes | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 328 | 15-000-240-600-390-06-01 | 5003114 | 1/19/05 | RICOH BUSINESS SYSTEMS | \$90.00 | \$90.00 | AWC ADMIN MISC. SUPPLIES | Supplies at the Clark School including Cartridge for Type H Staples. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 329 | 15-000-240-600-390-06-01 | 5003115 | 1/19/05 | PEOPLES PUBLISHING GROUP | \$258.27 | \$258.27 | AWC ADMIN MISC. SUPPLIES | 123 Language Arts Books purchased by Clark School. | | | ✓ | Upon review of the invoice provided as support, it was noted that a disbursement was made for Long Branch District textbooks. Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 330 | 15-000-240-600-390-01-00 | 5003145 | 1/21/05 | SAX ARTS & CRAFTS | \$56.78 | \$56.78 | HS ADMIN SUPPLIES | LBHS art supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 331 | 15-000-240-600-390-05-00 | 5003147 | 1/21/05 | SAM ASH MUSIC | \$99.99 | \$99.99 | ELB ADMIN MISC SUPPLY | Three Pack of Microphones for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 332 | 11-000-230-890-305-10-00 | 5003149 | 1/24/05 | GREATER LB CHAMBER COM | \$250.00 | \$250.00 | CNT SUP MISC. EXPENSES | Membership for Superintendent of Schools to Long Branch Chamber of Commerce. District will pay for Superintendent's membership fees up to \$5,000 | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 333 | 11-000-219-600-312-11-00 | 5003162 | 1/25/05 | NIRO'S ITALIAN BAKERY | \$194.00 | \$194.00 | PPS STD SERV-SP SUPPLIES | Catered meals including sandwiches, desserts, and refreshments for a Luncheon Audio Conference for Pupil Personnel Services. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Luncheon (sandwiches, macaroni salad & cold drinks) for 30 people prior to attending an audio-conference held from 12:00noon to 1:30 p.m. Audio conference was sponsored by the IRC (Learning Resource Center) entitled "The Reauthorized IDEA: What the Changes Mean to You." The LRC is a NJ State Department of Education supported network. |
| 334 | 11-000-219-320-312-11-00 | 5003167 | 1/25/05 | DENNIS WONG, M.D. | \$200.00 | \$200.00 | PPS SP-SRV CONT SERVICES | Psychological, learning, and social work evaluations for Pupil Personnel Services on 1/14/05 for one student | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 335 | 11-000-251-592-390-12-00 | 5003174 | 1/25/05 | NEW YORK TIMES | \$1,599.00 | \$1,599.00 | DST ADMIN RECRMTNT ADVER | Advertisement in NY Times January 23, 2005 Sunday Issue. The ad listed District Job Openings. | | | ✓ | Amount seems excessive for a job posting. | We advertise predominately in the 1) Asbury Park Press in order to draw a wider network of candidates. We also advertise in 2) The Star Ledger and on even rarer occasions we advertise in 3) The New York Times to attract nearby out-of-state candidates who may be considering a job in NJ. The New York Times reaches higher educated people and at times we may use this more expensive option when a better pool of job candidates is required by the district. |
| 336 | 15-000-240-500-390-03-00 | 5003190 | 1/25/05 | JOHN LUCKENBILL | \$47.88 | \$47.88 | AAA ADMIN TRAVEL EXPENSE | Mileage reimbursement for changing schools 9/2/04-10/29/04 | | ✓ | | Mileage reimbursement for performing daily responsibilities | |
| 337 | 15-000-240-500-390-03-00 | 5003206 | 1/25/05 | GEORGE MARUCCI | \$56.70 | \$56.70 | AAA ADMIN TRAVEL EXPENSE | Reimbursement for changing Schools (2 Miles Daily September through November) | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 338 | 15-000-240-500-390-06-00 | 5003208 | 1/25/05 | TERRY JOHNSON | \$70.98 | \$70.98 | AWC ADMIN TRAVEL | Reimbursement for Student Transportation (236 miles total September through November) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 339 | 11-000-262-420-311-12-01 | 5003222 | 1/26/05 | CENTURY OFFICE PRODUCTS | \$595.00 | \$595.00 | DST B&G MAIN CONT SERVCE | Copier maintenance agreement for machine located in Facilities Department includes parts and services. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 340 | 11-000-262-590-309-12-00 | 5003227 | 1/26/05 | NJ ASSOC SCHOOL ADMIN. | \$170.00 | \$170.00 | DST FACILITY TRAVEL EX | NJASA Facilities Conference for Developing Your Five-Year Plan on 2/4/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 341 | 11-000-252-600-170-12-00 | 5003241 | 1/27/05 | IMAGES UNLIMITED | \$1,011.00 | \$1,011.00 | DST TCHNLGY ADMIN SPLY | Repair of IT equipment including a number of printers. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 342 | 11-150-100-320-312-11-00 | 5003261 | 1/28/05 | MOESC | \$1,280.00 | \$1,280.00 | PPS SP-SRV HME INS CNTSR | Educational charges for the New Hope Program December 2004. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 343 | 11-000-219-320-262-11-00 | 5003282 | 1/28/05 | HAGG NEUROLOGY, P.A. | \$210.00 | \$210.00 | PPS SPED SLD EVALUATION | Psychological, learning, and social work evaluations for Pupil Personnel Services on 1/20/05 for two students | | ✓ | | Appears reasonable based on supporting documentation. | |
| 344 | 11-000-213-800-312-11-00 | 5003288 | 1/31/05 | G.I.V. | \$1,499.70 | \$1,499.70 | PPS HEALTH MISC EXPENSES | Single doses of Hepatitis-B adult vaccine (30) for West End School. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|---------------------------|---|---------------------|--------------------|--------------|--|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 345 | 11-000-252-340-170-12-00 | 5003302 | 1/31/05 | PROJECTOR DOCTOR | \$570.00 | \$570.00 | DST TCHNLGY TEC SRV | Repair of dx Proxima Video Projector for LB Middle School including cleaning, aligning, and testing on 2/16/05. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 346 | 11-000-230-890-304-12-00 | 5003304 | 1/31/05 | GO PROMO | \$600.66 | \$600.66 | DST PBC MISC. EXPENSES | The District ordered promotional items including balloons with imprinted logos from Go Promos. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 347 | 11-000-261-420-310-12-00 | 5003307 | 1/31/05 | FIRE SECURITY TECHNOLOGY | \$7,675.00 | \$7,675.00 | DST REQ MAINT REPAIRS | Installation of a new security and fire alarm devices in Gregory School trailer on 1/26/05; | | ✓ | | Multiple quotes were not provided as vender uses proprietary systems that would not integrate. | |
| 348 | 11-000-262-420-311-12-01 | 5003311 | 2/2/05 | JCP&L | \$5,012.26 | \$5,012.26 | DST B&G MAIN CONT SERVICE | Electrical installation for 2 relocatable trailer at the Gregory School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 349 | 15-000-211-800-490-03-00 | 5003314 | 2/2/05 | THE PARENT INSTITUTE | \$200.75 | \$200.75 | AAA FST WSR EXPENSES | Standardized test booklets. Q&A About Standardized Tests Booklets (250) for Anastasia School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 350 | 15-190-100-320-390-06-01 | 5003343 | 2/3/2005 | MC GRAW-HILL COMPANIES | \$3,095.54 | \$3,095.54 | AWC ADMIN TERRNOVA SCR | Scoring and Reporting for Spring '04 Terra Nova exam for grade 1,2,5,6, and 7 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 351 | 15-000-240-300-390-02-01 | 5003343 | 2/3/05 | MC GRAW-HILL COMPANIES | \$18,573.22 | \$18,573.22 | AWC ADMIN TERRNOVA SCR | The District ordered Scoring and Reporting for Spring '04 Terra Nova exam for grade 1,2,5,6,7 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 352 | 11-000-230-610-305-10-00 | 5003344 | 2/4/2005 | MC GRAW-HILL COMPANIES | \$3,096.54 | \$3,096.54 | AWC ADMIN TERRNOVA SCR | Scoring and Reporting for Spring '04 Terra Nova exam for grade 1,2,5,6, and 8 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 353 | 11-000-240-500-390-12-01 | 5003346 | 2/3/05 | LINK NEWS | \$263.00 | \$263.00 | DST ADMIN PRINTING EXPEN | Advertising Registration for Pre-K and Kindergarten in the Link News | | ✓ | | Purchase of the advertisement helps to support District programs. Based on supporting documentation the purchase appears reasonable. | |
| 354 | 15-000-240-800-390-08-02 | 5003392 | 2/7/05 | TAVELING LANTERN | \$425.00 | \$425.00 | LWC ADMIN SCHL ASMB EX | Conrow School ordered assembly performance for the entire school from the Traveling Lantern Theater Company on 4/13/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 355 | 15-000-240-500-390-01-01 | 5003399 | 2/8/05 | THEATRE DIRECT | \$499.00 | \$499.00 | HS ADMIN TRAVEL EXP | Broadway Teaching Lab on 7/14-7/16/05 in New York City | | ✓ | | Appears reasonable based on supporting documentation. | |
| 356 | 15-000-222-600-209-01-00 | 5003406 | 2/8/05 | BOTTOM LINE SUPPLIES | \$696.00 | \$696.00 | HS AV/LIBRARY SUPPLIES | Two Lexmark T622 Laser Print Cartridge for the main printer in LBHS Library. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 357 | 11-000-230-890-302-12-00 | 5003408 | 2/8/05 | TALCO AWARDS SHOWCASE | \$62.00 | \$62.00 | DST BRD MISC OTHER EXPSE | The District ordered a Flag Case from Talco Awards Showcase Inc. for Bernadette Sherman's son. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 358 | 11-000-230-610-305-10-00 | 5003412 | 2/9/05 | MACK CAMERA | \$263.10 | \$263.10 | CNT SUP MISC. SUPP | Films and laminates from Mack Camera. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable and benefits the students. | |
| 359 | 15-000-240-800-390-08-02 | 5003425 | 2/9/05 | BLUE SKY PUPPET THEATER | \$750.00 | \$750.00 | LWC ADMIN SCHL ASMB EX | Performances (2) by the Blue Sky Puppet Theatre of 'Sand Castles' for Lenna Conrow School on 5/25/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 360 | 11-000-262-300-311-12-00 | 5003428 | 2/9/05 | MASER CONSULTING | \$3,500.00 | \$3,500.00 | DST B&G TECHNCL SERVICES | Maser Consulting to conduct a preliminary assessment to identify areas of concern on the subject property on 127 Myrtle Avenue | | ✓ | | Appears reasonable based on supporting documentation. | |
| 361 | 11-000-230-890-305-10-00 | 5003445 | 2/11/05 | LB FEDERATION OF TEACHER | \$125.00 | \$125.00 | CNT SUP MISC. EXPENSES | Tickets to Retirement Dinner | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 362 | 11-000-252-600-170-12-00 | 5003456 | 2/11/05 | GRAYBAR | \$425.06 | \$425.06 | DST TCHNLGY ADMIN SPLY | Security intercom at JMF Early Childhood Learning Center. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable and benefits the students. | |
| 363 | 11-000-270-800-317-12-00 | 5003472 | 2/11/05 | TRANSFINDER | \$4,000.00 | \$4,000.00 | DST TRNS MISC. EXPENSES | Transfinder transpiration software annual technical support and upgrade for the LB BOE (Invoice date 2/4/05). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 364 | 15-190-100-320-390-01-00 | 5003483 | 2/14/05 | ACHIEVE 3000 | \$10,776.00 | \$10,776.00 | HS ADMIN EDUC SVCS A3 | Kid Bix Educational Services software for LBHS, LBMS, West End, Annex, Anastasia, and Clark Schools. | | | ✓ | Part of larger PO totaling \$69,000. Kid Bix Educational Software adds educational value and is beneficial to students district wide. The amount seems excessive. | See District Response 1 |
| 365 | 11-000-240-500-905-12-00 | 5003504 | 2/15/05 | ROSALIE MARCUS EIG | \$382.85 | \$382.85 | GNT FND-GRNT MISC TRAVEL | Mileage reimbursement for 1178 miles from 8/18/04-2/10/05 | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 366 | 11-000-230-890-302-12-00 | 5003516 | 2/15/05 | CREATIVE FILING SYSTEMS | \$1,070.27 | \$1,070.27 | DST BRD MISC OTHER EXPSE | 100 Certificate holders, padded imitation leather, and foil stamping dye was purchased. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |

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| 367 | 11-000-230-890-302-12-00 | 5003528 | 2/16/05 | SHORE ATHLETICS | \$240.00 | \$240.00 | DST BRD MISC OTHER EXPSE | The District ordered athletic supplies including logo hats from Shore Athletic Apparel for the LBHS. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Baseball team hats needed for the Middle School team (part of the uniform). Sports are an important component of the Middle School program. Sports are known to have a positive impact on academics. |
| 368 | 15-000-240-500-390-02-02 | 5003530 | 2/16/05 | U.S. NETCOM | \$748.00 | \$748.00 | MS ADMIN SOFTWARE SUPPT | Software maintenance and support agreement for Easy Caller (one year) and extended hardware warranty (three year) for LB Middle School 2/1/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 369 | 15-000-240-600-390-01-00 | 5003532 | 2/16/05 | REDIKER SOFTWARE INC. | \$1,223.00 | \$1,223.00 | HS ADMIN SUPPLIES | Six boxes of report cards, a press plate, and custom color box for LBHS report cards. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 370 | 11-000-230-890-305-10-00 | 5003539 | 2/17/05 | HOPE FOUNDATION | \$209.56 | \$209.56 | CNT SUP MISC. EXPENSES | The District ordered 6 copies of "Failure Is Not an Option: Six Principles That Guide Student Achievement in High Performing Schools" from the Hope Foundation (Invoice Date 2/28/05). | | ✓ | | Expenditure provides educational value and benefits the students. | |
| 371 | 11-000-230-530-311-01-01 | 5003550 | 2/17/05 | USPS | \$4,000.00 | \$4,000.00 | HS B&G POSTAGE EXPENSES | Replace postage in mail meter for LB LBHS; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 372 | 11-000-230-590-302-12-00 | 5003555 | 2/17/05 | TITLE AGENCY INC. | \$350.00 | \$350.00 | DST BRD PURCHSD SERVICES | Title Agency Inc to do Independent and Abstract Search (Invoice Date 2/7/05). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 373 | 11-000-261-420-310-12-00 | 5003567 | 2/18/05 | CUSTOM LAWN SERVICE | \$32,900.00 | \$32,900.00 | DST REQ MAINT REPAIRS | Custom Lawn Sprinkler for Snowplowing services District Wide for storm January 22,23 2005. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 374 | 11-000-261-420-310-12-00 | 5003581 | 2/22/05 | ALLIED BOILER REPAIR | \$2,000.00 | \$2,000.00 | DST REQ MAINT REPAIRS | Remove and replace five leaking boiler tubes in the #3 heating boiler at LB LBHS; | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 375 | 11-000-252-600-170-12-00 | 5003608 | 2/23/05 | OFFICE CALENDAR | \$629.70 | \$629.70 | DST TCHNLGY ADMIN SPLY | Six Office Calendar new licenses and annual upgrade protection plan. | | ✓ | | Software is needed to allow Outlook calendar sharing without needing an Application Service Provider. | |

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| 376 | 15-000-240-800-390-08-00 | 5003610 | 2/23/05 | SHARON HENNEBORN | \$100.00 | \$100.00 | LWC ADMIN MISC EXPENSES | Applied Mathematics Art and Mathematics Common Concepts professional development workshop on 2/18/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 377 | 15-000-211-800-490-03-00 | 5003611 | 2/24/05 | ORIENTAL TRADING COMPANY | \$488.76 | \$488.76 | AAA FST WSR EXPENSES | Anastasia School ordered novelty items from Oriental Trading Company Novelty. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 378 | 11-000-219-320-312-11-00 | 5003642 | 2/28/05 | TECH CONNECTION/F RA, INC | \$450.00 | \$450.00 | PPS SP-SRV CONT SERVICES | Evaluation performed for one student at West End by Tech Connection in May 2005. | | ✓ | | Pupil Personnel Services hired Tech Connection for an evaluation for 1 student at the West End School. This directly benefits students and enhances educational value. | |
| 379 | 11-000-230-530-311-01-01 | 5003652 | 2/28/05 | U S POSTMASTER | \$150.00 | \$150.00 | HS B&G POSTAGE EXPENSES | Mail Services (LBHS Post Office Presorted Rates). | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 380 | 11-000-230-890-302-12-00 | 5003658 | 2/28/05 | EFFINGER SPORTING GOODS | \$1,289.45 | \$1,289.45 | DST BRD MISC OTHER EXPSE | 22 Dark Green Jackets and 9 Dark Green Bags for LB High School Wrestling Jackets are discretionary | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The district recognizes superior performance as an incentive and believes motivation and desire to be a key to learning and achieving; a philosophy supported by educational research. These expenditures are for those purposes. |
| 381 | 12-120-100-730-753-12-40 | 5003676 | 3/1/05 | HP DIRECT | \$5,373.00 | \$5,373.00 | DST NEW AAA EQUIPMENT 1X | One Configurable-ProLiant DL380 G4 Intel Xenon Processor Rack Model Server and Two Universal Hard Drives | | ✓ | | The purchase appears reasonable. | |
| 382 | 11-000-262-420-311-12-00 | 5003684 | 3/2/05 | FENCE GUYS | \$4,080.00 | \$4,080.00 | DST B&G CUST CNT SERVICE | LBHS fence and cages installed by The Fence Guys | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 383 | 15-000-240-500-390-01-01 | 5003696 | 3/2/05 | SHERRY KOSBERG | \$24.00 | \$24.00 | HS ADMIN TRAVEL EXP | Mileage reimbursement for 80 miles on 2/1/05 for work related conference. Professional Development is required for certified staff.. | | ✓ | | The expense appears reasonable based on supporting documentation. | |

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| 384 | 11-000-262-300-309-12-00 | 5003721 | 3/4/05 | FITZPATRICK & ASSOCIATES | \$2,602.00 | \$2,602.00 | DST FACILITY TEC SERV | Boundary lines for main volleyball court and floor art work at the Anastasia School on 3/15/05; | | | ✓ | Floor lines benefit athletics at the Anastasia School but amount seems excessive | When the construction documents and specifications were prepared, the boundary lines for the volleyball court were omitted. In order to provide an adequate Physical Education program per the state of New Jersey's Curriculum Standards, the District rectified the omission. |
| 385 | 11-000-219-320-312-11-00 | 5003726 | 3/4/05 | CANDIDA GIARDINA MACCC | \$450.00 | \$450.00 | PPS SP-SRV CONT SERVICES | Bilingual speech and language evaluations for Pupil Personnel services on 2/18/05. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 386 | 15-000-240-600-390-06-01 | 5003739 | 3/4/05 | MCM ELECTRONICS | \$296.50 | \$296.50 | AWC ADMIN MISC. SUPPLIES | 200 - 4 ft. Headphone Cords Stereo Headphones used in Classroom. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable and benefits the students. | |
| 387 | 11-000-261-420-310-12-00 | 5003770 | 3/8/05 | FIRST ENVIRONMENT | \$6,500.00 | \$6,500.00 | DST REQ MAINT REPAIRS | Boundary lines for main volleyball court and floor art work at the Anastasia School on 3/15/05. | | | ✓ | Floor lines benefit athletics at the Anastasia School but amount seems excessive | Due to the environmental concerns that involved remediation throughout the site and in order to ensure health and safety of the kids on school property, the District contracted with First Environment to review the Remedial Action Workplan and Final Site Characterization as a precautionary measure. |
| 388 | 11-000-230-890-305-10-00 | 5003773 | 3/8/05 | MONMOUTH COUNCIL OF GIRL SCOUTS, INC. | \$150.00 | \$150.00 | CNT SUP MISC. EXPENSES | Ticket (1) to the 2005 Women of Distinction Dinner presented by the Monmouth Council of Girl Scouts. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 389 | 11-000-230-530-311-01-01 | 5003782 | 3/8/05 | PITNEY BOWES, INC. | \$1,385.96 | \$1,385.96 | HS B&G POSTAGE EXPENSES | LBHS Postage Machine reset charges and Postage meter(6/03 - 5/04) | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 390 | 11-000-262-420-311-12-00 | 5003802 | 3/10/05 | CUSTOM LAWN SERVICE | \$11,900.00 | \$11,900.00 | DST B&G CUST CNT SERVICE | Custom Lawn Sprinkler for Snowplowing services District Wide for storm January 25,28 2005. PO for \$11900. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 391 | 11-000-230-890-305-10-00 | 5003804 | 3/10/05 | DAY-TIMERS, INC. | \$43.97 | \$43.97 | CNT SUP MISC. EXPENSES | Tabbed dividers and supplies for superintendent. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 392 | 11-000-230-610-170-10-40 | 5003817 | 3/10/05 | SHORE SYSTEMS, L.L.C. | \$3,695.00 | \$3,695.00 | CNT TCHNLGY SUPL | One headset for Board Office was \$15.00. The remaining amount was for 80 computer memory upgrades, two packs of CDRs, and two PS2 extension cables. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 393 | 11-000-262-300-753-12-40 | 5003822 | 3/14/05 | 4CONNECTIONS LLC | \$16,400.00 | \$16,400.00 | DST NEW AAA B&G TECH 1X | Technology installation of eight dark fibers at the Anastasia School and 3 month fee for leased fiber 4/11/05. from 4 Connections. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 394 | 11-000-213-800-312-11-00 | 5003831 | 3/14/05 | AMERICAN RED CROSS | \$426.00 | \$426.00 | PPS HEALTH MISC EXPENSES | First Aid/CPR training materials. Rental fees for adult/infant manikin, face shields, authorized provider fees on 3/2/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 395 | 11-000-219-320-268-11-00 | 5003839 | 3/14/05 | UMDNJ-RWJ PED/DEVELOP. | \$485.00 | \$485.00 | PPS SPED MD EVALUATION | Medical evaluation | | ✓ | | Appears reasonable based on supporting documentation. | |
| 396 | 11-150-100-320-312-11-00 | 5003840 | 3/14/05 | MOESC | \$1,680.00 | \$1,680.00 | PPS SP-SRV HME INS CNTSR | Home instruction at New Hope Center for two students (one student for three weeks, one student for four weeks) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 397 | 11-000-230-585-390-12-01 | 5003850 | 3/14/05 | CHERYL CRUZ | \$65.52 | \$65.52 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for work-related activities from 11/04-2/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 398 | 11-000-219-320-262-11-00 | 5003854 | 3/14/05 | MATTHEW SCHIFF, MD | \$600.00 | \$600.00 | PPS SPED SLD EVALUATION | Evaluation of two students for Pupil Personnel Services (Invoice Date 3/4/05) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 399 | 11-000-230-530-311-02-01 | 5003856 | 3/14/05 | PITNEY BOWES, INC. | \$390.00 | \$390.00 | MS B&G POSTAGE EXPENSES | Middle School Pitney Bowes Postage Meter 02/05-06/05 | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 400 | 15-000-218-600-490-09-00 | 5003859 | 3/14/05 | NORKUS FOODTOWN INC. | \$38.29 | \$38.29 | WE FST SUPPLIES | West End School Pep Rally Refreshments (Soda, plates, cups, and napkins). | ✓ | | | Refreshments at the Pep Rally do not enhance educational value. | These items were used for a "Parent Pep Rally" in support of student test scores. An emphasis was put on scores by NJDOE/NCLB. Refreshments were served to encourage parents to attend. |
| 401 | 11-000-262-590-309-12-00 | 5003863 | 3/15/05 | TRUMP TAJ MAHAL | \$100.00 | \$100.00 | DST FACILITY TRAVEL EX | Travel Expense for Hotel Accommodations at Trump Taj Mahal for NJ buildings and Grounds Association (Invoice Date 6/8/05) | | | ✓ | It is difficult to determine the usefulness of the conference. The expenditure is deemed inconclusive. | This was a professional development conference which provided updated information pertaining to facilities management and buildings & grounds. Also equipment used to enhance the efficiency of the maintenance, grounds and custodial staff was demonstrated. Finally, to provide effective means to complete the tasks of all B&G personnel. |
| 402 | 11-000-262-420-311-10-00 | 5003864 | 3/15/05 | NEOPOST | \$3,300.00 | \$3,300.00 | CNT B&G POSTAL MAINTENAN | Maintenance equipment contract for the District from 1/05-1/06 | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 403 | 15-000-240-500-390-05-00 | 5003872 | 3/15/05 | CHERYL SCUORZO | \$49.23 | \$49.23 | ELB ADMIN TRVL EXPENSE | Conference. Reimbursement for 2nd Grade Teacher Conference in Atlantic City (Including Hotel, Mileage, Parking, and dinner) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 404 | 12-000-400-450-753-12-40 | 5003876 | 3/15/05 | ADV. VIDEO SURVEILLANCE | \$16,614.00 | \$16,614.00 | DST NEW AAA CONSTR SRVCS | The District purchased Surveillance Equipment for building security | | ✓ | | Appears reasonable based on supporting documentation. | |
| 405 | 15-190-100-320-390-06-01 | 5003883 | 3/16/05 | McGRAW-HILL COMPANIES | \$666.04 | \$666.04 | AWC ADMIN TERRNOVA SCR | Terra Nova Tests for All Schools K-2, 3-5, and Middle School. | | ✓ | | Testing appears reasonable for student learning and enhances educational value. | |

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| 406 | 15-000-240-300-390-02-01 | 5003883 | 3/16/05 | McGRAW-HILL COMPANIES | \$666.04 | \$666.04 | AWC ADMIN TERRNOVA SCR | Terra Nova Tests for all schools K-2, 3-5, and Middle School | | ✓ | | Appears reasonable as testing supplies support District programs and directly benefit students. | |
| 407 | 15-000-240-800-390-02-00 | 5003896 | 3/17/05 | ANDERSONS | \$452.40 | \$452.40 | MS ADMIN MISC. EXPENSES | The District ordered 175 personalized apple key tags (LBMS Staff) from Andersons (Invoice Date 4/12/05). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This purchase was an incentive for "Teachers Appreciation Week" to build their self-esteem that would enhance their performance. |
| 408 | 15-000-211-800-490-03-00 | 5003897 | 3/17/05 | PRESIDENT'S ED. AWARDS | \$51.00 | \$51.00 | AAA FST WSR EXPENSES | Anastasia School ordered 30 achievement pins from Presidents Education Awards (PEAP) | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 409 | 11-000-262-420-311-12-01 | 5003908 | 3/18/05 | BUHLER DODGE | \$627.55 | \$627.55 | DST B&G MAIN CONT SERVCE | Repairs for 1999 Dodge Ram pickup including replacing faulty ABS Module and Anti-Lock Brake Module | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 410 | 11-000-251-600-303-10-00 | 5003918 | 3/21/05 | ULTIMATE OFFICE | \$819.30 | \$819.30 | CNT BSO MISC. SUPPLIES | One 10 Pocket Arm Organizer, 12 Portafile boxes for the District. | | ✓ | | Purchase of the supplies helps to support District programs. | |
| 411 | 11-000-230-585-390-12-01 | 5003953 | 3/23/05 | GEORGE CATRAMBONE | -\$67.20 | \$67.20 | | Mileage reimbursement for the NJS/AA Sectional Basketball Group III Championship (166 mi) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 412 | 11-000-230-890-305-10-00 | 5003970 | 3/23/05 | BOTTOM LINE SUPPLIES | \$283.25 | \$283.25 | CNT SUP MISC. EXPENSES | Miscellaneous office supplies including toner, staplers, scissors ordered by the District from Bottom Line Supplies (Invoice Date 3/28/05) | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 413 | 15-000-240-800-390-01-00 | 5004001 | 3/30/05 | TRIMSTYLES, INC. | \$3,450.00 | \$3,450.00 | HS ADMIN OTH EXP | Girls and Boys Cap & Gown for LBHS Graduation on 5/3/05. | | ✓ | | Items benefits the students. | |
| 414 | 11-000-262-441-311-12-00 | 5004015 | 4/4/05 | CITY OF LONG BRANCH | \$4,152.85 | \$4,152.85 | DST B&G FACILITY RENTAL | Property tax for 127 Myrtle Avenue for Q4 2004, Q1/Q2 2005; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 415 | 15-000-240-500-390-07-00 | 5004044 | 4/5/05 | ROBERT BIASI | \$38.30 | \$38.30 | GRE ADMIN TEACHER TRAVEL | Expense Reimbursement 51 days at 2.5 miles daily traveling between schools (West End and Gregory). | | ✓ | | The expense appears reasonable based on supporting documentation. | |
| 416 | 11-000-230-331-302-12-00 | 5004047 | 4/6/05 | TITLE AGENCY INC. | \$350.00 | \$350.00 | DST BRD LEGAL SERVICES | Title Agency Inc to do County Search for Conrow and Elberon Schools (Invoice Date 3/24/05). PO for \$350. | | ✓ | | The expense appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|---|---|
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| 417 | 15-000-240-800-390-08-00 | 5004050 | 4/6/05 | BERG CHRISTIAN | \$280.12 | \$280.12 | LWC ADMIN MISC EXPENSES | 400 Field Day participation ribbons; 300 place awards; 2"x8" super satin ribbons at Lenna Conrow School 4/15/05 | | ✓ | | Items benefits the students. | |
| 418 | 11-000-230-890-302-12-00 | 5004052 | 4/7/05 | PERRYS TROPHY COMPANY | \$1,442.00 | \$1,442.00 | DST BRD MISC OTHER EXPSE | Brightest Star Teacher of the Year and Shooting Star District Teacher of the Year awards | | ✓ | | The event appears reasonable and documentation supported the procurement. | |
| 419 | 11-000-252-600-170-12-00 | 5004054 | 4/7/05 | RGM TECHNOLOGIES INC | \$901.40 | \$901.40 | DST TCHNLGY ADMIN SPLY | Technology supplies purchased including twelve Kingston 256MB USB drives. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 420 | 15-000-240-800-390-06-00 | 5004077 | 4/7/05 | TONY'S TOMATO PIES | \$61.50 | \$61.50 | AWC ADMIN MISC. EXPENSES | Pizzas for CyberSmart Parent Workshop at Audrey W. Clark School on 4/7/05. | | ✓ | | The event appears reasonable and documentation supported the procurement. | |
| 421 | 15-000-240-500-390-01-00 | 5004095 | 4/11/05 | RIVERVIEW MEDICAL CENTER | \$44.00 | \$44.00 | HS ADMIN PRINCPL TRAVEL | LBHS student admission / registration for the May 17th 2005 to address the nutrition, physical activity and self-esteem needs and reviewing the student's eating disorder. | | ✓ | | Appears reasonable as purchase supports District programs and directly benefit students. | |
| 422 | 15-000-240-800-390-01-00 | 5004100 | 4/11/05 | PERRYS TROPHY COMPANY | \$926.50 | \$926.50 | HS ADMIN OTH EXP | Learning Medallion Plaques for High School Seniors in June 2005. The vendor was Perry's Trophy Company. | | ✓ | | The event appears reasonable and documentation supported the procurement. | |
| 423 | 11-000-230-890-302-12-00 | 5004101 | 4/11/05 | NJ SCHOOL BOARDS ASSOC. | \$2,340.00 | \$2,340.00 | DST BRD MISC OTHER EXPSE | Group (\$1100) and Individual (\$525) registration for the 2005 Annual NJ School Boards Association (NJSBA) event in Atlantic City. This total amount also included \$715.00 for 11 lunch tickets | | | ✓ | Although the event appears reasonable and documentation supported the procurement, the lunch tickets expenditure (\$715) appears excessive. In addition, the rate appears excessive (group rate was \$1,100 and individual rate was \$525). | The event was essential and we had no control over the prices set by the NJ School Boards. |
| 424 | 11-000-251-592-304-12-00 | 5004102 | 4/11/05 | NJ SCHOOL BOARDS ASSOC. | \$1,700.00 | \$1,700.00 | DST PBC OTHER PURCH SVCS | Three booths at the 2005 NJ School Boards Convention. | | | ✓ | Having 3 booths seems to be excessive. | Long Branch Public Schools uses the NJ School Boards Convention as an opportunity to share our best educational practices with other schools in New Jersey. In 2005, the theme of our exhibit was IT in the classroom. We brought an entire class of students to demonstrate how LBPS uses technology in the classroom. Two extra booths were necessary to accommodate all the children. We won first prize for best booth. |
| 425 | 11-000-216-800-313-11-00 | 5004105 | 4/11/05 | AMERICAN INTER. COLLEGE | \$195.00 | \$195.00 | PPS SPEECH INST. EXPENSE | Registration (1) for ADHD in Children & Adolescents: Nature and Management Workshop on 5/13/05. | | ✓ | | The expenditure provides educational value and benefits the students. | |
| 426 | 15-000-240-800-390-08-00 | 5004111 | 4/11/05 | MASTER TEACHER | \$236.45 | \$236.45 | LWC ADMIN MISC EXPENSES | 24 Star Polisher Lapel Pin and 25 Extra Distance For Children Lapel Pin needed by April 25, 2005. | | ✓ | | The expenditure provides educational value and benefits the students. | |

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| 427 | 11-000-261-420-310-12-00 | 5004113 | 4/11/05 | CARPET FACTORY OUTLET | \$1,070.74 | \$1,070.74 | DST REQ MAINT REPAIRS | Carpet installation in renovated sitting area at the Anastasia School; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 428 | 11-000-261-420-310-12-00 | 5004117 | 4/11/05 | SHARP ELEVATOR COMPANY | \$1,585.00 | \$1,585.00 | DST REQ MAINT REPAIRS | Installation of a Vandal resistant emergency elevator phone at LBHS and a new hoist rope at LBMS. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 429 | 11-000-251-592-390-12-00 | 5004137 | 4/14/05 | ASBURY PARK PRESS | \$550.98 | \$550.98 | DST ADMIN RECRTMNT ADVER | Placement of Ad in Educational Classified Section of Sunday April 3, 2005 Asbury Park Press | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 430 | 11-000-213-800-312-11-00 | 5004145 | 4/14/05 | JERSEY SHORE MED. CTR. | \$105.00 | \$105.00 | PPS HEALTH MISC EXPENSES | Healthcare provider renewal class for CPR held on 3/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 431 | 11-000-262-800-309-12-00 | 5004149 | 4/14/05 | ULTIMATE OFFICE | \$339.88 | \$339.88 | DST FACILITY OFFICE EXP | Maintenance Department supplies. Supplies included 2 Mobil carts and 16 accordion files for the LB BOE Maintenance Department (Invoice date 4/20/05). | | ✓ | | The purchase of supplies appears reasonable and documentation supported the procurement. | |
| 432 | 11-000-252-600-170-12-00 | 5004158 | 4/18/05 | ACADEMIC LICENSES INC. | \$408.00 | \$408.00 | DST TCHNLGY ADMIN SPLY | Two Academic Licenses for Quark X Press 6.5 Software for Schools and Libraries. | | ✓ | | Purchase of supplies appears reasonable based on supporting documentation. | |
| 433 | 11-150-100-320-312-11-00 | 5004163 | 4/18/05 | MOESC | \$720.00 | \$720.00 | PPS SP-SRV HME INS CNTSR | Home instruction charges for the New Hope Program professional services for one student for 3 weeks, March 2005. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 434 | 11-000-216-800-313-11-00 | 5004174 | 4/19/05 | NJAPSA | \$160.00 | \$160.00 | PPS SPEECH INST. EXPENSE | PO was for the 9th Annual NJ Association of Pupil Services Administrators (NJAPSA) conference in May 2005. This was a one day event for the Long Branch School District member who attended the event. | | | ✓ | Although the PO appears essential, proper approval on the PO was not noted. The same person requested the PO also authorized the PO. | Conferences and workshops are required by the state and professional associations to disseminate information and training. When an administrator initiates a PO, the only approval necessary is the Superintendent and the Board Secretary. |
| 435 | 11-000-230-890-305-10-00 | 5004212 | 4/20/05 | BOTTOM LINE SUPPLIES | \$147.98 | \$147.98 | CNT SUP MISC. EXPENSES | PO for \$147 for supplies | | ✓ | | The purchase of supplies appears reasonable and documentation supported the procurement. | |
| 436 | 15-000-240-800-390-02-00 | 5004251 | 4/22/05 | CAMFEL PRODUCTIONS | \$695.00 | \$695.00 | MS ADMIN MISC. EXPENSES | PO for \$695 for school-wide assembly | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 437 | 11-000-230-585-390-12-01 | 5004253 | 4/25/05 | NJ ASSOC OF SCH BUS OFF | \$253.00 | \$253.00 | DST ADMIN TRVEL EXPENSES | Invoice indicated a payment of \$253.00 (\$51 for banquet, \$27.00 for Lunch and \$175.00 for registration fee) for the NJ Association of School Business Officials that took place in Atlantic City, NJ on May 12 and 13, 2005. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |

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| 438 | 11-000-230-590-390-12-00 | 5004254 | 4/25/05 | LINK NEWS | \$9,000.00 | \$9,000.00 | DST ADMIN LEG AD/PUR SVC | 20 page insert in Link News including mailing, printing, and postage (Invoice Date 4/14/05) | | | ✓ | A 20 page insert appears excessive. | Public relations is a very important component in building a community of leaders. Parents and community members must be kept informed of what is going on in the schools. |
| 439 | 11-000-230-890-390-12-00 | 5004291 | 4/27/05 | MON CTY SUPT ROUND TABLE | \$525.00 | \$525.00 | DST ADMIN MISC. EXPENSES | PO indicated an amount of \$525.00 for Governor's Teacher and Education Services Professional Recognition Program that took place on May 20, 2005. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 440 | 15-000-240-500-390-01-01 | 5004329 | 5/3/05 | AMER FORUM FOR GLOBAL ED | \$350.00 | \$350.00 | HS ADMIN TRAVEL EXP | Tuition for The American Forum for Global Education held by College Board AP Institute for World History 7/18-7/22/05 | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 441 | 11-000-252-600-170-12-00 | 5004352 | 5/3/05 | RGM TECHNOLOGIES INC | \$2,525.82 | \$2,525.82 | DST TCHNLGY ADMIN SPLY | Jumper cable, Patch Cord, Keyboard, video and a switch. | | ✓ | | Purchase of supplies appears reasonable based on supporting documentation. | |
| 442 | 15-402-100-600-220-01-00 | 5004358 | 5/4/05 | HEADSETS.COM | \$352.90 | \$352.90 | ATH HS INST SUPPL | One Plantronics CS50 Completely Wireless Headset with Convertible Headset and one Plantronics Automated Handset Lifter. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Equipment that cannot be repaired or becomes obsolete is purchased to maintain the system. |
| 443 | 11-000-252-600-170-12-00 | 5004368 | 5/4/05 | BOTTOM LINE SUPPLIES | \$902.61 | \$902.61 | DST TCHNLGY ADMIN SPLY | Office supplies including easels, flipcharts, carrying cases from Bottom Line Supplies. | | ✓ | | Purchase of supplies appears reasonable based on supporting documentation. | |
| 444 | 11-000-240-500-390-12-00 | 5004369 | 5/4/05 | A CUT ABOVE | \$312.00 | \$312.00 | DST ADMIN TRVEL EXPENSES | Limo for nine individuals for Friday May 20, 2005 Governor's Teacher Recognition Reception at PNC Arts Center Holmdel, NJ from "A Cut Above" Limo Service. | ✓ | | | The expense supports district programs and appears reasonable based on supporting documentation. | This was a required activity and it was cheaper to hire a car service than to pay individual travel expenses. |
| 445 | 11-000-230-890-302-12-00 | 5004372 | 5/10/05 | OCEAN PLACE RESORT | \$1,400.00 | \$1,400.00 | DST BRD MISC OTHER EXPSE | PO was for \$1400.00 for PTO Appreciation Dinner that took place at the Ocean Place Hotel in March 2005. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |

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| 446 | 11-000-230-890-302-12-00 | 5004373 | 5/10/05 | BRANCHES | \$250.00 | \$250.00 | DST BRD MISC OTHER EXPSE | Deposit for PTOA President's Luncheon held on 6/3/05. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 447 | 11-000-230-890-302-12-00 | 5004374 | 5/10/05 | SHERATON EATONTOWN HOTEL | \$100.00 | \$100.00 | DST BRD MISC OTHER EXPSE | BOE deposit for Teacher of The Year Luncheon | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 448 | 15-000-240-800-390-01-00 | 5004382 | 5/10/05 | SKIP'S SPORTS | \$132.00 | \$132.00 | HS ADMIN OTH EXP | T-Shirts (24) for new National Honor Society members for LBHS (Invoice date 5/25/05). | | ✓ | | Appears reasonable as it benefits the students. | |
| 449 | 15-000-240-500-390-08-01 | 5004392 | 5/10/05 | BRENDA DOZIER | \$1,382.99 | \$1,382.99 | LWC ADMIN TRAVEL EXPENSE | Reimbursement for costs of attending National Association of Elementary School Principals convention in Baltimore MD | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 450 | 11-000-252-600-170-12-00 | 5004400 | 5/10/05 | BOTTOM LINE SUPPLIES | \$527.16 | \$527.16 | DST TCHNLGY ADMIN SPLY | Construction paper for die cut machine in Instructional Materials Center. Teachers use cut outs to decorate classrooms. | | ✓ | | Purchase of the supplies appears reasonable and benefits the students. | |
| 451 | 11-000-219-320-261-11-00 | 5004407 | 5/10/05 | MATTHEW SCHIFF, MD | \$200.00 | \$200.00 | PPS OHI EVALUATION | Neuropsychiatric Evaluation for one Student | | ✓ | | Appears reasonable based on supporting documentation. | |
| 452 | 11-000-219-320-312-11-00 | 5004408 | 5/10/05 | DR. ALBERT RIENZO | \$200.00 | \$200.00 | PPS SP-SRV CONT SERVICES | PO shows an evaluation in the amount of \$200.00 for delayed speech development and chronic Otitis on May 13, 2005 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 453 | 15-000-240-800-390-03-00 | 5004443 | 5/12/05 | CDK LIGHTING & AUDIO | \$400.00 | \$400.00 | AAA ADMIN MISC. EXPENSES | Rental of lighting package for Annie production at Anastasia School held on 5/25/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 454 | 15-000-240-600-390-01-00 | 5004448 | 5/12/05 | BOTTOM LINE SUPPLIES | \$314.97 | \$314.97 | HS ADMIN SUPPLIES | Three cartridges for Gestetner Fax from Bottom-Line Supplies at LBHS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 455 | 15-000-240-500-390-01-01 | 5004463 | 5/13/05 | MELODY ALDERMAN | \$117.40 | \$117.40 | HS ADMIN TRAVEL EXP | Curriculum connections workshop registration including tolls and mileage expenses on March 11, 2005. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 456 | 15-000-240-600-390-07-00 | 5004466 | 5/13/05 | PERRYS TROPHY COMPANY | \$32.95 | \$32.95 | GRE ADMIN MISC. SUPPLIES | One 9x12 wall plaque for an Employee of the Month. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |

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| 457 | 11-000-230-339-302-12-01 | 5004498 | 5/17/05 | RELIANCE GRAPHICS | \$1,760.00 | \$1,760.00 | DST BRD ELECTION EXPENSE | Election design and print absentee ballots, provisional ballots, machine ballots and tally sheets that were delivered on April 8, 2005. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 458 | 11-000-230-339-302-12-01 | 5004499 | 5/17/05 | ROY PRESS INC. | \$1,445.00 | \$1,445.00 | DST BRD ELECTION EXPENSE | 17 school election ballots in 2005. | | ✓ | | 17 School Election Ballots were ordered at \$85.00 per Ballot. The expenditure appears reasonable based on supporting documentation. | |
| 459 | 11-000-230-890-390-12-00 | 5004501 | 5/17/05 | SPIRAL BINDING CO., INC. | \$700.25 | \$700.25 | DST ADMIN MISC. EXPENSES | 5 Narrow Binding Tapes ordered for \$650 (\$130 each) and \$50.25 shipping on May 23, 2005. The vendor was Spiral Binding Company Inc. | | | ✓ | The cost of the items ordered appeared excessive. | In an effort to cut cost re: textbooks and manuals, the purchase was made to assist in creating our own binders for instructional manuals. |
| 460 | 11-000-230-339-302-12-01 | 5004505 | 5/17/05 | COMMISSIONER OF REGISTRA | \$194.50 | \$194.50 | DST BRD ELECTION EXPENSE | Fee for photocopying poll books for Annual School Election on 4/19/05. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 461 | 11-150-100-320-312-11-00 | 5004522 | 5/18/05 | MOESC | \$576.00 | \$576.00 | PPS SP-SRV HME INS CNTSR | Home instruction provided to two students. One hour home instruction was provided to one student and 17 hours to another student from the Monmouth Medical Center in April 2005. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 462 | 11-000-251-890-303-10-00 | 5004524 | 5/18/05 | ASBO INTERNATIONAL | \$270.00 | \$270.00 | CNT BSO MISC. EXPENSES | Association of School Business Officials (ASBO) International membership renewal for 2005 - 2006 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 463 | 15-000-240-800-390-02-00 | 5004533 | 5/23/05 | TONY'S TOMATO PIES | \$575.00 | \$575.00 | MS ADMIN MISC. EXPENSES | Refreshments for CAPA Team at Middle School for week of 5/16 through 5/20/2005. Tony' Tomato Pies was the vendor | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This food was provided for State monitors (CAPA Team) as required by the State. |
| 464 | 15-402-100-600-220-01-00 | 5004535 | 5/23/05 | EFFINGER SPORTING GOODS | \$908.00 | \$908.00 | ATH HS INST SUPPL | 24 Dozen Wilson 1010 baseballs at \$23.95 each (\$574.80) and 24 Dozen Wilson Yellow Optic softballs at \$21.15 each (\$507.60). | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 465 | 15-000-211-800-490-03-00 | 5004546 | 5/25/05 | LBBOE AAA PETY CASH | \$192.65 | \$192.65 | AAA B&G POSTAGE EXPENSES | Pizza and bagels ordered on 4 different occasions (faculty meeting, family support team incentive, Career Day, parent involvement activity and Parent Involvement Technology Night) in March 2005. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Having pizza delivered as an incentive to get parents out to an evening event is hardly a "catered" event! Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 466 | 11-000-230-530-311-03-01 | 5004546 | 5/25/05 | LBDistrict AAA PETY CASH | \$7.80 | \$7.80 | AAA B&G POSTAGE EXPENSES | Postage for Student Records. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 467 | 15-000-240-500-390-03-00 | 5004581 | 5/26/05 | MRS C. LEVELL | \$433.82 | \$433.82 | AAA ADMIN TRAVEL EXPENSE | Reimbursement for conference registration for National Association of Elementary Schools Principals (NAESP) 2005 Convention and Meals. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 468 | 11-000-230-890-305-10-00 | 5004592 | 5/26/05 | LBBOE CAFETERIA FUND | \$150.00 | \$150.00 | CNT SUP MISC. EXPENSES | Invoice indicated drinks, cheese platters, and fruit platters with dip ordered for 30 people in the 3rd floor conference room on 4/4/05 for the LB School District Management Team. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). Retreats with colleagues are an effective way to accomplish this task. This may include refreshments and meals. |
| 469 | 11-000-252-600-170-12-00 | 5004593 | 5/26/05 | E J SCHUSTER | \$285.58 | \$285.58 | DST TCHNLGY ADMIN SPLY | Stationery items including post-it notes, ruler, pens, binder, marker, tapes. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 470 | 11-000-262-300-311-12-00 | 5004597 | 5/26/05 | NJ DIV OF FIRE SAFETY | \$3,104.00 | \$3,104.00 | DST B&G TECHNCL SERVICES | Fire service invoice indicated payment due on April 28, 2005 for fire safety service provided to the Long Branch School District. | | ✓ | | Maintaining a safe environment directly benefits students. The expense supports district programs and appears reasonable based on supporting documentation. | |
| 471 | 11-000-262-420-311-12-00 | 5004598 | 5/26/05 | GREENLEAF LANDSCAPE | \$3,055.00 | \$3,055.00 | DST B&G CUST CNT SERVICE | Lawn maintenance for the District from 04/05 to 11/05. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 472 | 15-000-211-800-490-03-00 | 5004616 | 6/1/05 | MARKET SOURCE IMS. | \$60.00 | \$60.00 | AAA FST WSR EXPENSES | Parent Gift Packs were purchased for Open House and Conference at the Anastasia School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 473 | 12-000-260-730-309-12-40 | 5004619 | 6/1/05 | RICOH BUSINESS SYSTEMS | \$2,754.00 | \$2,754.00 | DST FACILITY EQUIP (1X) | A printer Interface, controller, and scan option. | | ✓ | | Purchase of the goods was a useful expenditure and appears reasonable. | |
| 474 | 11-000-219-320-268-11-00 | 5004628 | 6/1/05 | LADACIN NETWORK INC. | \$500.00 | \$500.00 | PPS SPED MD EVALUATION | Initial Augmentative Communication Evaluation for a student of Long Branch School. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|---------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|--|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 475 | 11-000-230-890-302-12-00 | 5004640 | 6/6/05 | LBBOE RETIREMENT RECEIPT. | \$600.00 | \$600.00 | DST BRD MISC OTHER EXPSE | Retirement dinner on 6/9/05 for 12 people and included a catered dinner with wait staff. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 476 | 11-000-230-895-302-12-00 | 5004643 | 6/6/05 | NJ SCHOOL BOARDS ASSOC. | \$25,803.00 | \$25,803.00 | DST BRD PROF DUES & FEES | NJSBA Board fees from 7/1/05-6/30/06. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 477 | 11-000-252-600-170-12-00 | 5004655 | 6/6/05 | COUSIN'S VIDEO INC. | \$452.50 | \$452.50 | DST TCHNLGY ADMIN SPLY | Projection Lamp Bulbs for District. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 478 | 11-000-216-800-313-11-00 | 5004688 | 6/7/05 | CAROLYN BURNS | \$167.00 | \$167.00 | PPS SPEECH TRAVL EXPENSE | Disbursement for attendance at the New Jersey Speech - Language Hearing Association Convention on 5/6/2005. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 479 | 11-000-240-500-313-11-00 | 5004688 | 6/7/05 | CAROLYN BURNS | \$58.55 | \$58.55 | PPS SPEECH TRAVL EXPENSE | Reimbursement for tolls, parking and mileage for attendance at the New Jersey Speech - Language Hearing Association Convention on 5/6/2005. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 480 | 11-000-230-890-305-10-00 | 5004718 | 6/9/05 | AASPA AMER ASSOC OF SCH | \$150.00 | \$150.00 | CNT SUP MISC. EXPENSES | American Association of School Personnel Administrators (AASPA) 2005 - 2006 membership dues. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 481 | 11-000-251-592-304-12-00 | 5004720 | 6/9/05 | ELI JOURNALS | \$99.00 | \$99.00 | DST PBC OTHER PURCH SVCS | Training by Eli's Journals. | | | ✓ | More information is needed. | Photoshop Fundamentals is an educational publication that is used for staff development. |
| 482 | 15-000-240-600-390-09-00 | 5004732 | 6/9/05 | LBBOE CAFETERIA FUND | \$173.25 | \$173.25 | WE ADMIN MISC. SUPPLIES | 35 people at Teacher Appreciation Week on 5/6/05. The vendor was Sideshow. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 483 | 11-000-262-420-311-12-01 | 5004737 | 6/13/05 | E & L PAVING CO. | \$500.00 | \$500.00 | DST B&G MAIN CONT SERVICE | Trench was paved from the Gregory School to trailers located on the premises of the Gregory School on 5/27/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 484 | 11-000-230-590-390-12-00 | 5004738 | 6/13/05 | STAR LEDGER | \$438.48 | \$438.48 | DST ADMIN LEG AD/PUR SVC | Placement of classified advertisement in the Sunday Star Ledger for a School Nurse / Nurse Practitioner, Speech / Language Specialist, Teachers of the handicapped (Middle / LBHSs), Physical Therapist dated June 12, 2005. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 485 | 11-000-213-800-903-12-00 | 5004766 | 6/14/05 | ST. BARNABAS HEALTHCARE | \$127.50 | \$127.50 | GNT DRG-ALC MEDICAL EXPN | Toxicology screening for 3 students on 4/20/2005. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 486 | 11-000-230-890-305-10-00 | 5004803 | 6/15/05 | URBAN SUPERINTENDENTS | \$350.00 | \$350.00 | CNT SUP MISC. EXPENSES | Urban Superintendent Association of America (USAA) renewal dues for 2005-2006 | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 487 | 11-000-262-420-311-12-01 | 5004804 | 6/15/05 | ARTIE'S CUSTOM STYLING | \$1,391.50 | \$1,391.50 | DST B&G MAIN CONT SERVICE | Repairs to 2003 Ford F-250 truck (maintenance truck). The amount (\$1362.11) paid to the vendor did not match the amount (\$1391.50) shown on the PO for the maintenance (labor, parts & materials) of the truck. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 488 | 15-000-240-500-390-09-00 | 5004929 | 6/21/05 | JOHN J. O'NEILL | \$101.34 | \$101.34 | WE ADMIN TRAVEL EXPENSE | Mileage to and from Gregory and Anastasia School. Mileage reimbursement for beginning music classes and reading buddy; transportation was to and from the Gregory and Anastasia School. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 489 | 15-000-240-800-390-09-00 | 5004951 | 6/23/05 | LBBOE WE PETTY CASH | \$186.63 | \$186.63 | WE B&G POSTAGE EXPENSES | Record Petty Cash Spending at West End School. The petty cash fund is meant for minor expenses. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 490 | 11-000-230-530-311-09-01 | 5004951 | 6/23/05 | LBdistrict WE PETTY CASH | \$27.63 | \$27.63 | WE B&G POSTAGE EXPENSES | Petty Cash Spending at West End School. The petty cash fund is meant for minor expenses. Included film processing, flowers, and post office expenses; receipts were included. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 491 | 11-000-213-800-312-11-00 | 5005007 | 6/29/05 | MERIDIAN HOSPITAL CORP | \$55.00 | \$55.00 | PPS HEALTH MISC EXPENSES | Single doses of Hepatitis-B adult vaccine for West End School (Invoice date 6/8/05). | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 492 | 11-000-240-500-390-12-00 | 5005010 | 6/29/05 | KATHLEEN CELLI | \$699.07 | \$699.07 | DST ADMIN TRVLEL EXPENSES | Three personnel business trip to Rhode Island for the School Based Health Care (NASBHC) event between 6/15/2005 - 6/18/2005 | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 493 | 11-000-230-890-302-12-00 | 5005054 | 6/30/05 | BREAKERS | \$4,011.94 | \$4,011.94 | DST BRD MISC OTHER EXPSE | PO for strategic planning meeting for the next fiscal year at the Breakers Hotel over a period of 3 days. Separate meetings were held for Central Office, Board and Management Team. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). Retreats with colleagues are an effective way to accomplish this task. This may include refreshments and meals. |
| 494 | 11-000-240-500-905-12-00 | 5005059 | 6/30/05 | ROSALIE MARCUS EIG | \$289.35 | \$289.35 | GNT FND-GRNT MISC TRAVEL | Mileage reimbursement for work-related activities from 2/11/05-6/28/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 495 | 11-000-262-420-311-12-01 | 5005061 | 6/30/05 | CITY OF LONG BRANCH | \$590.00 | \$590.00 | DST B&G MAIN CONT SERVICE | Two - Six month routine elevator inspections at 540 Broadway and 2- 1 year periodic elevator inspections at LB LBHS ; | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 496 | 11-000-219-320-312-11-00 | 5005074 | 6/30/05 | MATTHEW SCHIFF, MD | \$400.00 | \$400.00 | PPS SP-SRV CONT SERVICES | Psychological evaluations to improve student learning; | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 497 | 15-000-240-600-390-02-00 | 6000036 | 7/14/05 | SCHOOL SPECIALTY INC | \$159.41 | \$159.41 | MS ADMIN MISC. SUPPLIES | General classroom supplies including pens, pencils, paper, glue, and binders for Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 498 | 15-000-240-600-390-06-00 | 6000060 | 7/14/05 | SCHOOL SPECIALTY INC | \$43.20 | \$43.20 | AWC ADMIN MISC. SUPPLIES | General classroom supplies including pens, pencils, paper, and planners for Clark School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 499 | 15-000-222-600-209-06-00 | 6000061 | 7/14/05 | SCHOOL SPECIALTY INC | \$346.99 | \$346.99 | AWC AV/LIBRARY SUPPLIES | General classroom supplies including pens, pencils, paper, and markers for Clark School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 500 | 15-000-222-600-209-07-00 | 6000140 | 7/14/05 | SCHOOL SPECIALTY INC | \$129.07 | \$129.07 | GRE AV/LIBRARY SUPPLIES | General classroom supplies including pens, legal pads, and staplers for Gregory School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 501 | 15-000-221-600-410-08-00 | 6000203 | 7/14/05 | SCHOOL SPECIALTY INC | \$168.81 | \$168.81 | LWC SFA FAC MISC SUPPLIE | General classroom supplies including markers, flashcards, and whiteout for Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 502 | 15-000-222-600-209-08-00 | 6000205 | 7/14/05 | SCHOOL SPECIALTY INC | \$192.80 | \$192.80 | LWC AV/LIBRARY SUPPLIES | General classroom supplies including markers, flashcards, and whiteout for Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 503 | 15-000-240-600-390-02-00 | 6000246 | 7/25/05 | SCHOOL SPECIALTY INC | \$568.52 | \$568.52 | MS ADMIN MISC. SUPPLIES | General classroom supplies including pens, whiteout, and notebooks for LBMS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 504 | 15-000-218-600-206-01-00 | 6000291 | 8/11/05 | SCHOOL SPECIALTY INC | \$926.07 | \$926.07 | HS GUIDANCE OFFIC SUPPLY | General classroom supplies including index cards, markers, pencils, pens, legal pads, binders, and glue for LBHS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 505 | 15-000-240-600-390-01-00 | 6000302 | 7/14/05 | SCHOOL SPECIALTY INC | \$1,149.09 | \$1,149.09 | HS ADMIN SUPPLIES | General classroom supplies including pens, rubber bands, staple removers, masking tape, index cards, and whiteboards for LBHS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 506 | 11-000-230-610-904-12-00 | 6000304 | 7/14/05 | SCHOOL SPECIALTY INC | \$616.65 | \$616.65 | DSS SBYS-LOC MISC | General classroom supplies including binders, pens, post its, and staplers for LBHS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

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| 507 | 15-402-100-600-220-01-00 | 6000351 | 9/1/05 | HENRY SCHEIN INC. | \$3,157.19 | \$3,157.19 | ATH HS INST SUPPL | Open Health Supplies for \$5403.69. Several payments were made with a first installment of \$3157.19. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive due to the cost. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 508 | 15-000-222-600-209-01-00 | 6000357 | 7/14/05 | HIGHSMITH COMPANY | \$424.41 | \$424.41 | HS AV/LIBRARY SUPPLIES | LBHS Library supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 509 | 15-000-240-600-390-07-00 | 6000418 | 7/14/05 | PAPER MART INC | \$2,015.66 | \$2,015.66 | GRE ADMIN MISC. SUPPLIES | Paper including (white, turquoise, and blue) for Gregory School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 510 | 15-000-240-600-390-08-00 | 6000419 | 7/14/05 | PAPER MART INC | \$4,874.02 | \$4,874.02 | LWC ADMIN MISC. SUPPLIES | Paper (white, cherry, and salmon) for the Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 511 | 15-402-100-600-220-01-00 | 6000428 | 7/14/05 | PAPER MART INC | \$283.49 | \$283.49 | ATH HS INST SUPPL | Colored paper (white, blue, and yellow). | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 512 | 15-402-100-600-221-02-00 | 6000447 | 7/14/05 | EFFINGER SPORTING GOODS | \$263.01 | \$263.01 | ATH MS INSTR SUPPLY | Athletic supplies for boys basketball in the Middle School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 513 | 15-402-100-600-221-02-00 | 6000449 | 7/14/05 | EFFINGER SPORTING GOODS | \$263.01 | \$263.01 | ATH MS INSTR SUPPLY | Athletic supplies for girls basketball in the Middle School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 514 | 15-402-100-600-221-02-00 | 6000453 | 7/14/05 | EFFINGER SPORTING GOODS | \$847.16 | \$847.16 | ATH MS INSTR SUPPLY | Athletic supplies for field hockey in the Middle School, including gloves, armbands, helmets, masks, mouth guards, and Trace sock guards. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 515 | 15-402-100-600-221-02-00 | 6000457 | 7/14/05 | EFFINGER SPORTING GOODS | \$1,052.45 | \$1,052.45 | ATH MS INSTR SUPPLY | Athletic supplies for wrestling in the Middle School, including skin sanitizer, head gear, knee pads. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 516 | 15-402-100-600-221-02-00 | 6000463 | 7/14/05 | EFFINGER SPORTING GOODS | \$2,497.44 | \$2,497.44 | ATH MS INSTR SUPPLY | Athletic supplies for wrestling in the Middle School, including warm up suits, track hurdles, and starting blocks. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 517 | 15-402-100-600-220-01-00 | 6000464 | 7/14/05 | EFFINGER SPORTING GOODS | \$1,066.00 | \$1,066.00 | ATH HS INST SUPPL | Athletic supplies for cheerleading in the Middle School including bodyliner, briefs, and pom-poms. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 518 | 15-402-100-600-220-01-00 | 6000469 | 7/14/05 | EFFINGER SPORTING GOODS | \$817.80 | \$817.80 | ATH HS INST SUPPL | Athletic supplies for field hockey in the High School including gloves, armbands, helmets, masks, mouth guards, and Trace sock guards. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 519 | 15-402-100-600-220-01-00 | 6000471 | 7/14/05 | EFFINGER SPORTING GOODS | \$801.50 | \$801.50 | ATH HS INST SUPPL | Athletic supplies for the High School including stopwatch, turtleneck and med calf socks. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 520 | 15-402-100-600-220-01-00 | 6000474 | 7/14/05 | DOL-GRAY SPORTS ENT. | \$203.50 | \$203.50 | ATH HS INST SUPPL | 100 Video Tapes for \$1.85 each (plus shipping and handling) for the High School Athletic Department. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Films and video devices are an excellent teaching tool as well as an aid in assisting student athletes. |
| 521 | 15-402-100-600-220-01-00 | 6000475 | 7/14/05 | PASSON'S SPORTS | \$1,341.84 | \$1,341.84 | ATH HS INST SUPPL | TANITA Body Composition Analyzer/ Scale and carrying case for the High School. | ✓ | | | The item(s) do not appear reasonable. | These are essential due to NJSIAA requirements on weight loss and body fat. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 522 | 15-402-100-600-220-01-00 | 6000476 | 7/14/05 | METUCHEN CENTER INC | \$2,009.50 | \$2,009.50 | ATH HS INST SUPPL | Athletic supplies including 250 Hanes Beefy Tees and 120 pairs of soccer socks. Athlete of the Week t-shirts are provided for every team every week. | ✓ | | | The item(s) do not appear reasonable. | Educational research, Harvard, Princeton, HSTW are pointing to motivation as a key ingredient in learning and achievement. The Athlete of the Week is a source of pride and a call to excellence that has improved our programs since it is tied to character and behavior. We have won the Shore Conference and NJSIAA Sportsmanship Awards three times since implementing this initiative. |
| 523 | 15-402-100-600-220-01-00 | 6000479 | 7/14/05 | EFFINGER SPORTING GOODS | \$1,621.40 | \$1,621.40 | ATH HS INST SUPPL | Athletic supplies for Tennis in the High School, including singlets, tennis skirts, shorts, racquets, ball baskets and cart. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 524 | 15-402-100-600-220-01-00 | 6000480 | 7/14/05 | EFFINGER SPORTING GOODS | \$639.45 | \$639.45 | ATH HS INST SUPPL | Athletic supplies for volleyball in the High School, including spandex shorts and volleyballs. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 525 | 15-402-100-600-220-01-00 | 6000481 | 7/14/05 | MASSAPEQUA SOCCER/SPORTS | \$1,093.00 | \$1,093.00 | ATH HS INST SUPPL | Athletic supplies for volleyball in the High School including, volleyball medal tudor | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 526 | 15-402-100-600-220-01-00 | 6000485 | 7/14/05 | EFFINGER SPORTING GOODS | \$5,947.41 | \$5,947.41 | ATH HS INST SUPPL | Athletic supplies for football in the High School, including footballs, girdle pads, thigh pads, pants, helmets, practice balls, mouth guard, wristbands and shoulder pads. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 527 | 15-402-100-600-220-01-00 | 6000486 | 7/14/05 | MOJO SPORTS, LLC | \$77.50 | \$77.50 | ATH HS INST SUPPL | Five pairs of football cleats for the High School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 528 | 15-402-100-600-220-01-00 | 6000488 | 7/14/05 | EFFINGER SPORTING GOODS | \$347.50 | \$347.50 | ATH HS INST SUPPL | Athletic supplies for boys basketball in the High School including Wilson Jet Mens Basketballs. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 529 | 15-402-100-600-220-01-00 | 6000489 | 7/14/05 | EFFINGER SPORTING GOODS | \$706.75 | \$706.75 | ATH HS INST SUPPL | Athletic supplies for girls basketball in the High School including basketball bags and practice jerseys. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 530 | 15-402-100-600-220-01-00 | 6000490 | 7/14/05 | EFFINGER SPORTING GOODS | \$3,921.20 | \$3,921.20 | ATH HS INST SUPPL | Athletic supplies for wrestling in the High School, including wrestling shorts, skin sanitizer, head gear, singlet, jacket, and pants | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 531 | 15-402-100-600-220-01-00 | 6000491 | 7/14/05 | EFFINGER SPORTING GOODS | \$2,940.30 | \$2,940.30 | ATH HS INST SUPPL | Athletic supplies for swimming for High School, including swimsuit, jackets, pants, and duffle bags. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 532 | 15-402-100-600-220-01-00 | 6000492 | 7/14/05 | EFFINGER SPORTING GOODS | \$2,121.86 | \$2,121.86 | ATH HS INST SUPPL | Athletic supplies for softball in the High School including bags, bats, and balls. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 533 | 15-402-100-600-220-01-00 | 6000494 | 7/14/05 | EFFINGER SPORTING GOODS | \$2,145.85 | \$2,145.85 | ATH HS INST SUPPL | Athletic supplies for baseball in the High School including baseball socks, t-necks, hats, catchers helmet, etc. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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| 534 | 15-402-100-600-220-01-00 | 6000495 | 7/14/05 | KELLEYS SPORTS LTD. | \$1,380.00 | \$1,380.00 | ATH HS INST SUPPL | Baseball bats the High School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 535 | 15-402-100-600-220-01-00 | 6000499 | 9/1/05 | PAPER MART INC | \$516.50 | \$516.50 | ATH HS INST SUPPL | Laser and photocopy paper for the High School. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 536 | 15-402-100-600-220-01-00 | 6000500 | 9/1/05 | ALLIED OFFICE PRODUCTS | \$3,367.30 | \$3,367.30 | ATH HS INST SUPPL | Miscellaneous office supplies including binders, rubber bands, pens, pencils, clips, memory cards, and ink. | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase is not questioned at this time. | |
| 537 | 11-000-219-600-170-11-00 | 6000705 | 7/1/05 | DYNAVOX SYSTEMS INC. | \$275.00 | \$275.00 | PPS TCHNLGY SUPPLIES | Equipment repairs to Dynavox video machine and new battery for Pupil Personnel Services . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 538 | 11-000-230-890-302-12-00 | 6000771 | 7/18/05 | FORT MON. OFFICERS CLUB | \$500.00 | \$500.00 | DST BRD MISC OTHER EXPSE | Deposit for "Welcome Back Party" held on September 16, 2005 for 400 guests. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 539 | 15-000-222-600-209-09-00 | 6000774 | 7/18/05 | HIGHSMITH COMPANY | \$163.33 | \$163.33 | WE AV/LIBRARY SUPPLIES | Supplies including book jacket cover, labels, and laser printer catalog cards for the West End School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 540 | 11-000-230-610-304-12-00 | 6000779 | 7/18/05 | ASBURY PARK PRESS | \$117.00 | \$117.00 | DST PBC MISC. SUPP | Annual Subscription for Asbury Park Press Newspaper Subscription for Public Relations Department. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | We have a yearly subscription to the daily newspaper so we can keep abreast of current trends in education on a local, state and national level. We have also increased our relationship with the paper and have been featured in the publication on a regular basis. Therefore it directly effects the children of Long Branch. In the past the Asbury Park Press has had numerous negative stories about Long Branch students. We have worked to change their impression of Long Branch students. |
| 541 | 11-000-230-590-390-12-00 | 6000790 | 7/18/05 | ASBURY PARK PRESS | \$447.76 | \$447.76 | DST ADMIN LEGAL ADVRTSMN | Placement of classified ad for multiple positions 7/10/05 edition of Asbury Park Press. PO for \$447.76 | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |

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| 542 | 11-000-230-610-904-12-00 | 6000791 | 7/18/05 | E J SCHUSTER | \$636.78 | \$636.78 | DSS SBYS-LOC MISC | Office supplies including file Cabinet from E J Schuster. | | | ✓ | Although the purchase appears reasonable and the staff may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the office furniture in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | A new cabinet was used to replace a ten year old broken cabinet. The other items were either consumable supplies for the new school year, or were used to replace worn unusable items. |
| 543 | 11-000-262-300-309-12-00 | 6000792 | 7/18/05 | CENTURY OFFICE PRODUCTS | \$670.90 | \$670.90 | DST FACILITY TEC SERV | Maintenance agreement for copier. Upgraded copier maintenance agreement including parts and services for Facilities Department. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 544 | 15-000-240-600-390-06-01 | 6000794 | 7/18/05 | ADVANCED PRINTING | \$757.00 | \$757.00 | AWC ADMIN MISC. SUPPLIES | Office Supplies and Printing Services from Advanced Printing and Business Forms for the Clark School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 545 | 15-000-240-500-390-01-01 | 6000804 | 7/18/05 | NOAH LIPMAN | \$775.00 | \$775.00 | HS ADMIN TRAVEL EXP | Professional development reimbursement. Reimbursement for AP Teacher Institute: US History at Drew University on 8/8-9/5/05. | | ✓ | | Appears reasonable as professional development activities are required for certified staff. | |
| 546 | 11-000-262-420-311-12-01 | 6000809 | 7/18/05 | FENCE GUYS | \$16,200.00 | \$16,200.00 | DST B&G MAIN CONT SERVICE | Installation of fences for dumpster, chiller, and fence on side street for the Anastasia School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 547 | 11-000-262-420-311-12-01 | 6000815 | 7/18/05 | ALBERTO MORENO CONST. | \$3,000.00 | \$3,000.00 | DST B&G MAIN CONT SERVICE | Installation of trailer footings for Five trailers | | ✓ | | Appears reasonable based on supporting documentation. | |
| 548 | 15-000-222-600-209-06-00 | 6000825 | 7/22/05 | CARSON DELLOSA PUBLISHIN | \$92.75 | \$92.75 | AWC AV/LIBRARY SUPPLIES | Twenty Book cut-outs for the Clark School. | | ✓ | | Product used to mark note pages with unfamiliar words and write definitions of each word on cut-out. Appears reasonable as the purchase will add educational value and benefit students. | |

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| 549 | 15-402-100-600-221-02-00 | 6000830 | 7/22/05 | EFFINGER SPORTING GOODS | \$899.35 | \$899.35 | ATH MS INSTR SUPPLY | Middle School baseball supplies including socks, gloves, and hats. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 550 | 15-402-100-600-221-02-00 | 6000836 | 7/22/05 | EFFINGER SPORTING GOODS | \$757.75 | \$757.75 | ATH MS INSTR SUPPLY | Middle School baseball supplies including socks, gloves, and hats. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 551 | 15-000-222-600-209-07-00 | 6000848 | 7/22/05 | PEGGY MATTHEWS | \$117.13 | \$117.13 | GRE AV/LIBRARY SUPPLIES | Classroom supplies including time capsules for class project from Time Capsules Inc. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 552 | 15-000-240-800-390-01-00 | 6000852 | 7/22/05 | METRO IMAGING SERVICES | \$295.00 | \$295.00 | HS ADMIN OTH EXP | Contract for Micrographic Imaging for the 2005-2006 LBHS school year. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 553 | 11-000-230-590-308-10-00 | 6000854 | 7/22/05 | NORWOOD AGENCY INC. | \$2,315.00 | \$2,315.00 | CNT FXD-CH SEC/TRES BOND | Public Official Bond Renewal Policy with Norwood Agency/Selective Insurance for Superintendent and Business Administrator 2005 - 2006. | | ✓ | | Appears reasonable as the expense is for insurance. | |
| 554 | 15-000-240-600-390-01-00 | 6000863 | 7/22/05 | RYDIN DECAL | \$329.65 | \$329.65 | HS ADMIN SUPPLIES | 500 Staff and student parking decals for LB LBHS. | | ✓ | | Purchase of the parking decals appears reasonable based on supporting documentation. | |
| 555 | 15-190-100-320-410-03-00 | 6000866 | 7/1/05 | SUCCESS FOR ALL FOUNDAT. | \$3,400.00 | \$3,400.00 | AAA SFA WRLD LAB SERV | World Lab Professional Development training (Ten days total -- two days each at five schools). | | ✓ | | Success for All is a whole school reform program. This expense supports strategic initiatives. | |
| 556 | 15-000-222-600-209-06-00 | 6000887 | 7/1/05 | UPSTART | \$101.03 | \$101.03 | AWC AV/LIBRARY SUPPLIES | Four poster sets 'Celebrate Women's History' and 'African American Heroes' for the Clark School. | | ✓ | | Purchase of the goods appears reasonable based on supporting documentation. | |

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| 557 | 15-000-240-500-390-01-01 | 6000888 | 7/1/05 | VIVACE PRODUCTIONS INC | \$595.00 | \$595.00 | HS ADMIN TRAVEL EXP | Marching Band Workshop at West Chester University on 7/8-7/11/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 558 | 11-000-230-590-308-12-00 | 6000893 | 7/1/05 | BOLLINGER | \$58,344.00 | \$58,344.00 | DST FXD-CH TRAVEL INSURN | Student Accident Insurance from Bollinger. \$5,000,000 Maximum Annual Coverage for all students in the District. | | ✓ | | Appears reasonable as the expense directly benefits students. | |
| 559 | 15-000-240-500-390-01-01 | 6000897 | 7/1/05 | CARLOS CASTRO | \$672.00 | \$672.00 | HS ADMIN TRAVEL EXP | Professional Development. A.P Summer Institute. Focused on A.P. Calculus AB. Course was taken at the Middlesex County College. | | ✓ | | Professional development activities are required for certified staff. | |
| 560 | 11-000-262-420-311-12-00 | 6000906 | 7/1/05 | TREASURER STATE OF N.J. | \$510.00 | \$510.00 | DST B&G CUST CNT SERVICE | New Jersey Regulated Medical Waste Generator Registration Fee for West End, Clark, JMF, Morris Avenue, Gregory, LBHS. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 561 | 11-000-230-610-304-12-00 | 6000914 | 7/26/05 | WRISTBANDS MEDTECH | \$90.90 | \$90.90 | DST PBC MISC. SUPP | Two boxes of 500 logo imprinted wristbands to promote a message from Wristbands Medtech USA. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | These bands have been used for several different occasions. We use them for all elementary students on the first day of school. They identify the student, school, classroom and teacher. They protect the students from getting lost and they help get students to their proper location sooner so time is not wasted. They are also used at Fun Day events for the students. |
| 562 | 15-000-221-600-410-08-00 | 6000918 | 7/1/05 | E J SCHUSTER | \$194.60 | \$194.60 | LWC SFA FAC MISC SUPPLIE | Office supplies including paper and card stock from EJ Schuster for the Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 563 | 11-000-251-600-303-10-00 | 6000919 | 7/1/05 | TREASURER, STATE OF NJ | \$150.00 | \$150.00 | CNT BSO MISC. SUPPLIES | Annual subscription renewal fee for Cooperative Purchasing Program from 7/1/05-6/30/06. | | ✓ | | Appears reasonable as subscription fee saves the District money each year. | |
| 564 | 11-000-262-300-311-12-00 | 6000920 | 7/1/05 | BRINKERHOFF ENVIR. SERV. | \$12,045.00 | \$12,045.00 | DST B&G TECHNCL SERVICES | Environmental services cleanup project for 160 West End Avenue; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 565 | 15-000-211-800-490-03-00 | 6000940 | 7/26/05 | SCHOOL SPECIALTY INC | \$1,511.62 | \$1,511.62 | AAA FST WSR EXPENSES | Anastasia School purchased classroom supplies including pens, pencils, erasers, electric sharpeners (Invoice Date 8/2/05). | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|-------------------------|--|---------------------|--------------------|--------------|--|---|
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| 566 | 15-000-222-600-209-08-00 | 6000948 | 7/1/05 | KNOWBUDDY RESOURCES | \$117.60 | \$117.60 | LWC AV/LIBRARY SUPPLIES | From Start to Finish Book Series with Card Kits for Anastasia School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 567 | 11-000-230-610-305-10-00 | 6000971 | 7/1/05 | ADVANCED PRINTING | \$440.00 | \$440.00 | CNT SUP MISC. SUPP | Twenty boxes of #10 Envelopes with Curved Flaps. Ordered by the District. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 568 | 11-000-230-895-305-10-00 | 6000974 | 7/1/05 | NJ ASSOC SCHOOL ADMIN. | \$5,365.00 | \$5,365.00 | CNT SUP MISC. EXPENSES | New Jersey Association of School Administrators Annual membership dues. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 569 | 15-000-222-600-209-07-00 | 6000997 | 7/1/05 | PERMA-BOUND | \$53.49 | \$53.49 | GRE AV/LIBRARY SUPPLIES | Assorted library books purchased for the Gregory School from Perma Bound Book. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 570 | 11-000-230-610-305-10-00 | 6001003 | 7/1/05 | DAY-TIMERS, INC. | \$81.98 | \$81.98 | CNT SUP MISC. SUPP | Office supplies including a Calendar and a set of Dividers for the Superintendent. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 571 | 15-000-218-800-206-01-50 | 6001005 | 7/1/05 | PRINCETON REVIEW ONLINE | \$11,000.00 | \$11,000.00 | HS. GUIDANCE SAT ONLINE | Princeton Review online license for 2005-2006 and a professional development seminar on 6/15/05. | | | ✓ | All LBHS juniors receive free online access to Princeton Review website. The program will benefit students and add educational value. However, amount appears excessive | This software program was purchased to improve SAT test scores for all high school students in order to enter college. Test scores are presently being emphasized by NCLB/NJDOE. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|--|---|
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| 572 | 15-000-222-600-209-09-00 | 6001007 | 7/1/05 | PERMA-BOUND | \$611.14 | \$611.14 | WE AV/LIBRARY SUPPLIES | Various library books for the West End School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 573 | 15-000-221-600-410-08-00 | 6001025 | 7/28/05 | SMART APPLE U.S. | \$107.34 | \$107.34 | LWC SFA FAC MISC SUPPLIE | Various books for the Anastasia School; part of a larger PO. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 574 | 15-000-222-300-209-01-00 | 6001039 | 7/28/05 | EBSCO SUBSCRIPTION SERV. | \$930.23 | \$930.23 | HS AV/LIBRARY EXPENSES | Magazine subscription renewals for LBHS Library, magazines included National Geographic and Good Housekeeping; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 575 | 15-000-240-800-390-01-00 | 6001058 | 7/28/05 | STEWART INDUSTRIES | \$580.00 | \$580.00 | HS ADMIN OTH EXP | PO for \$580 for annual imaging systems contract | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 576 | 15-000-222-600-209-01-00 | 6001059 | 7/28/05 | TEACHER'S VIDEO COMPANY | \$352.24 | \$352.24 | HS AV/LIBRARY SUPPLIES | Library Media including 16 educational videos from Teacher's Video for LBHS. | | ✓ | | Library media directly benefits students and adds educational value. | |
| 577 | 11-000-230-895-305-10-00 | 6001064 | 7/29/05 | JOSEPH FERRAINA | \$2,168.40 | \$2,168.40 | CNT SUP MISC. EXPENSES | PO for \$2,168 for expense reimbursement | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 578 | 11-000-230-585-390-12-01 | 6001067 | 7/29/05 | ROBERT A CELLI | \$269.24 | \$269.24 | DST ADMIN TRVEL EXPENSES | Travel reimbursement for 'High schools That Works' conferences in Nashville, TN from 7/12-7/15/05 | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|---|--|
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| 579 | 11-000-230-339-390-12-00 | 6001070 | 7/29/05 | DIANE DELOCHE | \$1,090.00 | \$1,090.00 | DST ADMIN CONSULTING SVC | Consulting services for Quality Management Review provided for the District over four months. Review focused on instructional leadership quality of principals/assistant principals in District and review/implementation of classroom management. | | | ✓ | Usefulness of consulting services is inconclusive. | In recognition of the current focus on accountability at the school level by both state and federal legislation, Mr. Joseph M. Ferraina recommended that the Long Branch Board of Education approve a study to ascertain the strengths of school leadership relative to the Whole School Reform (WSR), Success for All(SFA) and High Schools That Work (HSTW) in all of the schools in the district over a three year period. He believes that it is no longer enough for a principal to be an efficient manager. The school principal must be an educational leader who promotes instructional practices that research shows have the potential to increase academic achievement for all students. He believes that the building principal must be an individual who succeeds at both management and leadership. The goal was to investigate the progress of Whole School Reform (WSR) and to develop recommendations for improving student achievement by reviewing principal leadership as it affects teachers' performances and attitudes. |
| 580 | 15-402-100-600-221-02-00 | 6001088 | 8/2/05 | EFFINGER SPORTING GOODS | \$1,078.50 | \$1,078.50 | ATH MS INSTR SUPPLY | High School boys' soccer team uniforms. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 581 | 15-402-100-600-221-02-00 | 6001089 | 8/2/05 | EFFINGER SPORTING GOODS | \$758.00 | \$758.00 | ATH MS INSTR SUPPLY | 40 bowling shirts for the High School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|---|--|
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| 582 | 15-402-100-600-221-02-00 | 6001093 | 8/2/05 | EFFINGER SPORTING GOODS | \$976.40 | \$976.40 | ATH MS INSTR SUPPLY | Athletic supplies. High School Basketball Equipment including shorts, t-shirts, jerseys. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 583 | 15-402-100-600-221-02-00 | 6001094 | 8/2/05 | EFFINGER SPORTING GOODS | \$673.60 | \$673.60 | ATH MS INSTR SUPPLY | the Boys' Football team uniforms 10/25/05 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 584 | 11-000-251-592-390-12-00 | 6001101 | 8/4/05 | STAR LEDGER | \$1,078.70 | \$1,078.70 | DST ADMIN RECRMTNT ADVER | PO for \$1,078 for classified ads. Placement of Classified Ad in The Newark Star Ledger on 7/10/05 and 7/24/05 editions; | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 585 | 15-000-240-600-390-01-00 | 6001104 | 8/4/05 | BOTTOM LINE SUPPLIES | \$672.53 | \$672.53 | HS ADMIN SUPPLIES | Office supplies including binders, dividers, labels, and folders. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 586 | 11-000-240-500-390-12-01 | 6001130 | 8/9/05 | COURIER PRINTING | \$4,480.00 | \$4,480.00 | DST ADMIN PRINTING EXPEN | 6500 Parent calendar / handbook printed on 11x17 full color glossy stock paper 2005-2006 | | | ✓ | No quotes attached for printing services | Courier Printing was awarded the bid on this item for the 05-06 school year, therefore no quotes were necessary. |
| 587 | 11-000-230-610-304-12-00 | 6001141 | 8/9/05 | E J SCHUSTER | \$220.51 | \$220.51 | DST PBC MISC. SUPP | Office supplies including pens, envelopes . | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 588 | 11-000-230-610-305-10-00 | 6001142 | 8/9/05 | CENTRAL JERSEY OFFICE | \$90.00 | \$90.00 | CNT SUP MISC. SUPP | Computer cleaning and lubrication for the Superintendent. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Repairing the Superintendent's computer for \$90 certainly is more cost effective than replacing it. |
| 589 | 11-000-262-300-309-12-00 | 6001143 | 8/9/05 | L. ROBERT KIMBALL & ASSO | \$6,400.00 | \$6,400.00 | DST FACILITY TEC SERV | Review and evaluation of the technology design proposed at the Elberon School. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|---------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|---|--|
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| 590 | 11-000-251-592-390-12-00 | 6001153 | 8/10/05 | NEW YORK TIMES | \$2,999.00 | \$2,999.00 | DST ADMIN RECRTMNT ADVER | Placement of Classified Ad in The New York Times on 7/24/05 and 7/27/05 editions; | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 591 | 11-000-230-339-390-12-00 | 6001158 | 8/10/05 | ROBERT SOPRANO | \$5,000.01 | \$5,000.01 | DST ADMIN CONSULTING SVC | Technology supplemental education program consultant 2005-2006 | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 592 | 15-000-240-800-390-01-00 | 6001160 | 8/10/05 | SKIP'S SPORTS | \$540.00 | \$540.00 | HS ADMIN OTH EXP | PO was for \$540 for t-shirts for LB High School staff | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Faculty shirts for staff to wear in the new 9th Grade Academy developed as per State mandate. This is one part of NCLB Federal Program. |
| 593 | 15-000-240-600-390-01-00 | 6001166 | 8/10/05 | BROWN INDUSTRIES INC. | \$1,212.00 | \$1,212.00 | HS ADMIN SUPPLIES | Pins with wording "LONG BRANCH STAFF" and "Committed to Excellence" for LBHS. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Incentive for students & staff based on High Schools That Work (HSTW) Model that was approved by the State Department of Education. These incentives are utilized as a motivational tool to enhance learning. |
| 594 | 11-000-230-895-305-10-00 | 6001173 | 8/10/05 | URBAN SCHOOLS SUPT. NJ | \$3,500.00 | \$3,500.00 | CNT SUP MISC. EXPENSES | Membership for Superintendent in Urban Schools Superintendent of NJ (For Abbott District - Tier 1) | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 595 | 11-000-251-330-390-12-00 | 6001178 | 8/10/05 | EDUCATIONAL DATA | \$2,495.00 | \$2,495.00 | DST ADMIN BIDDING SERVICE | Licensing and maintenance fee for 2005-2006 school year for the New Jersey Cooperative Bidding Program, part of a larger PO \$9,980; | | ✓ | | Appears reasonable as membership in program saves school district money | |
| 596 | 11-000-230-895-305-10-00 | 6001192 | 8/11/05 | NJ PRINCIP. & SUPERVISORS | \$750.00 | \$750.00 | CNT SUP MISC. EXPENSES | Membership dues for NJSPA | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 597 | 12-000-260-730-311-12-40 | 6001203 | 8/12/05 | TRANE SERVICE | \$4,349.00 | \$4,349.00 | DST B&G EQUIPMENT (1X) | Trane TTA A/C outdoor unit for JMF Preschool 8/15/05 | | | ✓ | An A/C unit was purchased and an immediate replacement for climate control was required when lightning struck and damaged the old unit at the JMF Early Childhood Pre School. This expenditure needs further analysis to be performed as the amount seems excessive | The two Trane units which work in tandem were struck by lightning therefore requiring immediate replacement for climate control at the JMF Early Childhood Pre School. A search for direct replace model was only available by two different vendors. Note: Trane Parts Center and NASCO Heating, Inc. |
| 598 | 11-000-219-320-266-11-00 | 6001223 | 8/12/05 | EVE FELLNER | \$900.00 | \$900.00 | PPS SPED PSD EVALUATION | Psych Evaluation - Bilingual Psychological Evaluation for two Students (Performed by Eve D Fellner). | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 599 | 11-000-219-600-312-11-00 | 6001231 | 8/17/05 | ULTIMATE OFFICE | \$50.90 | \$50.90 | PPS STD SERV-SP SUPPLIES | Two magnetic white board erasers and two replacement eraser pads. | | ✓ | | Purchase of the supplies appears reasonable based on supporting documentation. | |
| 600 | 11-000-230-895-304-12-00 | 6001238 | 8/17/05 | OCEAN PLACE RESORT | \$259.32 | \$259.32 | DST PBC MISC. EXPENSES | PO for \$259 for professional development | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 601 | 15-000-240-500-390-02-00 | 6001242 | 8/17/05 | ADVANCED PRINTING | \$2,859.00 | \$2,859.00 | MS ADMIN CONTRACTED SERV | Miscellaneous Office Supplies for the Middle School including stationary, business cards, and carbonless forms | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |

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| 602 | 11-000-230-890-302-12-00 | 6001246 | 8/17/05 | PERFORMANCE LEARNING SYS | \$4,248.70 | \$4,248.70 | DST BRD MISC OTHER EXPSE | PO for \$4,248 for LB BOE stipends | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 603 | 15-000-240-800-390-01-00 | 6001255 | 8/17/05 | U.S. NETCOM | \$279.00 | \$279.00 | HS ADMIN OTH EXP | PO for \$279 for software maintenance support at LBHS | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 604 | 11-000-270-800-317-12-00 | 6001268 | 8/18/05 | MOTOROLA | \$148.00 | \$148.00 | DST TRNS MISC. EXPENSES | PO for \$148 for Technology Maintenance | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 605 | 15-000-240-600-390-02-00 | 6001292 | 8/18/05 | TIDMORE FLAGS | \$744.75 | \$744.75 | MS ADMIN MISC. SUPPLIES | 75 U.S. classroom flags mounted on wooden staffs for LBMS. | | ✓ | | Purchase of the supplies appears reasonable based on supporting documentation. | |
| 606 | 12-000-260-730-311-12-40 | 6001328 | 8/23/05 | NASCO HEATING & A/C | \$4,221.59 | \$4,221.59 | DST B&G EQUIPMENT (1X) | One Trane Condensing unit 15 ton model #TRA-TTA180C400G was purchased for JMF School on 9/27/05. | | | ✓ | The Trane unit was purchased when lightning struck and damaged the old unit at the JMF Early Childhood Pre School. The vendor was able to do a better deal with \$100.00 less than the above. | The two Trane units which work in tandem were struck by lightning therefore requiring immediate replacement for climate control at the JMF Early Childhood Pre School. A search for direct replace model was only available by two different vendors. Note: Trane Parts Center and NASCO Heating, Inc. |
| 607 | 15-000-240-800-390-02-00 | 6001340 | 8/23/05 | QUINLAN PUBLISHING GROUP | \$211.09 | \$211.09 | MS ADMIN MISC. EXPENSES | PO for \$211 for law bulletin subscription | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 608 | 11-000-252-340-170-12-00 | 6001345 | 8/24/05 | 4CONNECTIONS LLC | \$8,715.00 | \$8,715.00 | DST TCHNLGY TEC SRV | Installation of dark fibers and relocation of service; no quotes obtained because 4 connections owns dark fibers (proprietary); installed fibers at all the schools and school based youth services. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 609 | 15-000-240-600-390-01-00 | 6001355 | 8/24/05 | BOTTOM LINE SUPPLIES | \$571.72 | \$571.72 | HS ADMIN SUPPLIES | Four printer cartridges for LBHS. | | ✓ | | Purchase of the supplies appears reasonable and benefits the students. | |
| 610 | 12-000-260-730-311-12-40 | 6001368 | 8/26/05 | POINT PLEASANT SCH. DIST | \$1,500.00 | \$1,500.00 | DST B&G EQUIPMENT (1X) | One 54x14 trailer on 8/23/05. | | ✓ | | Per the District, the trailer was added to the 540 Broadway site due to an increase of Preschool students bringing the student count to 789 students for September of 2006. | |
| 611 | 15-000-240-600-390-02-00 | 6001370 | 8/26/05 | E J SCHUSTER | \$1,029.25 | \$1,029.25 | MS ADMIN MISC. SUPPLIES | 75 Mount sharpeners, 10 pre-printed monthly file folders, 10 pre-printed A-Z file folders for LBMS. | | ✓ | | Purchase of the supplies appears reasonable and benefits the students. | |
| 612 | 11-000-252-340-170-12-00 | 6001371 | 8/26/05 | ADV. VIDEO SURVEILLANCE | \$3,000.00 | \$3,000.00 | DST TCHNLGY TEC SRV | Security system for Day Care Center | | ✓ | | Appears reasonable based on supporting documentation. | |
| 613 | 11-000-230-610-305-10-00 | 6001377 | 8/29/05 | MACK CAMERA | \$249.50 | \$249.50 | CNT SUP MISC. SUPP | Ten Boxes of Polaroid Film Twin Pack (669 Film). | | ✓ | | Film used for employee identification cards. | |
| 614 | 11-000-240-500-390-12-01 | 6001379 | 8/29/05 | ADVANCED PRINTING | \$1,740.00 | \$1,740.00 | DST ADMIN PRINTING EXPEN | Office Supplies from Advanced Printing | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|-------------------------|---|---------------------|--------------------|--------------|---|---|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | |
| 615 | 11-000-230-895-305-10-00 | 6001384 | 8/29/05 | IAMA GOLF COMMITTEE | \$100.00 | \$100.00 | CNT SUP MISC. EXPENSES | Sponsored Flag for IAMA Golf Committee Tournament | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 616 | 11-000-230-895-305-10-00 | 6001453 | 9/2/05 | AASPA AMER ASSOC OF SCH | \$675.00 | \$675.00 | CNT SUP MISC. EXPENSES | AASPA Conference attended by Director of Personnel. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 617 | 12-000-260-730-311-12-40 | 6001468 | 9/6/05 | GAME TIME | \$72,157.00 | \$72,157.00 | DST B&G EQUIPMENT (1X) | Playground equipment for Anastasia School. 11/30/05. | | | ✓ | Per the District, the Anastasia School required new playground equipment. However, there was no documentation provided. | By law students are required to have physical education. Schools also need to provide an environment to encourage students to learn to interact together. Playground equipment enables students to play together cooperatively while developing their motor skills. All required documentation for this purchase was available in the business office. Because it was too voluminous to attach to the purchase order, it was stored separately. It was never requested from us. |
| 618 | 12-000-260-730-311-12-40 | 6001469 | 9/6/05 | WHIRL CONSTRUCTION | \$8,800.00 | \$8,800.00 | DST B&G EQUIPMENT (1X) | Excavation and Construction at the Anastasia School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 619 | 15-000-240-600-390-01-00 | 6001471 | 9/6/05 | SAMACO SUPPLY | \$378.00 | \$378.00 | HS ADMIN SUPPLIES | 75 Master Lock locks and two v15 Control keys for LBHS. | | ✓ | | The purchase appears reasonable based on supporting documentation. | |
| 620 | 15-000-240-800-390-02-00 | 6001473 | 9/6/05 | GOTHEM CITY SIGNS | \$336.00 | \$336.00 | MS ADMIN MISC. EXPENSES | 4x12 Academy banner for LB BOE 10/6/05 | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 621 | 15-402-100-600-220-01-00 | 6001487 | 9/6/05 | EFFINGER SPORTING GOODS | \$165.00 | \$165.00 | ATH HS INST SUPPL | Three packages of Kwik goal net clips for High School 10/14/05 | | ✓ | | The item(s) do not appear reasonable. | |
| 622 | 11-000-230-610-305-10-00 | 6001499 | 9/7/05 | E J SCHUSTER | \$675.90 | \$675.90 | CNT SUP MISC. SUPP | Office Supplies including Desk Pads Mouse Pads, ink Cartridges, labels, rubber bands, and clipboards. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 623 | 11-000-252-600-170-12-00 | 6001501 | 9/7/05 | OFFICE BUSINESS SYSTEMS | \$2,484.00 | \$2,484.00 | DST TCHNLGY ADMIN SPLY | One Cisco Management Console Interface Module and 2 Cisco Management Console Cables, installation, configuration, and training for Conrow School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 624 | 12-000-260-730-311-12-40 | 6001524 | 9/9/05 | UNITED SUPPLY CO | \$5,775.00 | \$5,775.00 | DST B&G EQUIPMENT (1X) | One 20 Ton 460 Volt Condenser for the LBHS Library (Invoice Date 12/25/05). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|---|--|
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| 625 | 11-000-230-895-304-12-00 | 6001527 | 9/9/05 | BREAKERS | \$1,440.00 | \$1,440.00 | DST PBC MISC. EXPENSES | 12 'Employee of the Month' gift certificates \$120 each 9/20/05 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 626 | 11-000-230-895-304-12-00 | 6001539 | 9/13/05 | M&N INTERNATIONAL INC. | \$632.64 | \$632.64 | DST PBC MISC. EXPENSES | PO for \$632 Party Supplies | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 627 | 15-000-222-600-209-03-00 | 6001545 | 9/13/05 | HIGHSMITH COMPANY | \$430.87 | \$430.87 | AAA AV/LIBRARY SUPPLIES | Two Ghent Oak Presentation Easel for Anastasia School | ✓ | | | Amount paid for items appears to be excessive. | \$189 for an oak presentation easel is an acceptable and expected amount of money for a quality easel. There are varied uses for such easels in the school setting- from inservices to improve staff's teaching to students putting on their own presentations. |
| 628 | 15-000-240-600-390-09-00 | 6001547 | 9/13/05 | SUCCESS FOR ALL FOUNDAT. | \$4,112.50 | \$4,112.50 | WE ADMIN MISC. SUPPLIES | Writing Benchmark Assessments for Grades 3-8 from Success For All Foundation. | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives. | |
| 629 | 11-000-219-600-312-11-00 | 6001551 | 9/13/05 | LBBOE CAFETERIA FUND | \$175.68 | \$175.68 | PPS STD SERV-SP SUPPLIES | Middle School Carryover Lunch Meals (Out of District). These meals are sent with students provided by Sodexo Food Services. | | | ✓ | Appears reasonable as the expense directly benefits students. | |
| 630 | 11-000-230-890-302-12-00 | 6001583 | 9/15/05 | FORT MON. OFFICERS CLUB | \$9,208.60 | \$9,208.60 | DST BRD MISC OTHER EXPSE | Back to School Party. This is the larger PO for a Back to School Party. Reviewed another PO for the \$500 deposit. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 631 | 15-402-100-600-220-01-00 | 6001586 | 9/15/05 | EFFINGER SPORTING GOODS | \$1,004.40 | \$1,004.40 | ATH HS INST SUPPL | Athletic supplies. 72 Green mock turtle necks were purchased for 6 High School teams including baseball/ softball 1/30/06 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

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|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|---|--|
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| 632 | 15-000-218-320-900-01-00 | 6001598 | 9/16/05 | MON-OCEAN ED SERV COMM | \$1,000.00 | \$1,000.00 | DDS T - ADULT ED PROF SV | Fall 2005 Adult Evening School & Satellite Site Director for the Monmouth-Ocean Educational Services Commission at LB LBHS | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 633 | 15-000-218-800-206-01-00 | 6001602 | 9/16/05 | BOTTOM LINE SUPPLIES | \$1,618.45 | \$1,618.45 | HS GUIDANCE INST EXPENS | LBHS Guidance Office ordered supplies including printer cartridges, labels, pens, pencils, and calculators. | | ✓ | | The purchase of supplies appears reasonable and documentation supported the procurement. | |
| 634 | 15-000-240-500-390-02-01 | 6001605 | 9/16/05 | FRED PRYOR SEMINARS | \$202.70 | \$202.70 | MS ADMIN TRAVEL EXPENSE | Middle School requested Excel Seminar for five people, Fred Pryor Seminars Tinton Falls, NJ. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 635 | 15-000-240-500-390-01-01 | 6001609 | 9/19/05 | GREGORY MACOLINO | \$1,200.00 | \$1,200.00 | HS ADMIN TRAVEL EXP | Professional Development enrolled at Fordam University's US History AP Institute 7/11-7/15/05 to receive certification. | | ✓ | | Professional development activities are required for certified staff. | |
| 636 | 11-000-252-340-170-12-00 | 6001628 | 9/21/05 | 4CONNECTIONS LLC | \$3,500.00 | \$3,500.00 | DST TCHNLGY TEC SRV | Monthly lease of dark fiber for the Anastasia School and disconnection of the Elberon School on 8/19/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 637 | 12-000-260-730-311-12-40 | 6001630 | 9/21/05 | EAGLE MAINTENANCE SUPPLY | \$85,649.69 | \$85,649.69 | DST B&G EQUIPMENT (1X) | Maintenance equipment for the Middle School. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 638 | 15-000-240-600-390-01-00 | 6001635 | 9/21/05 | ADVANCED PRINTING | \$4,763.50 | \$4,763.50 | HS ADMIN SUPPLIES | Ivory linen stationery, envelopes, business cards, intervention, detention, disciplinary forms. | | ✓ | | Multiple quotes were provided to show that stationary supplies expenditures went through quote process. | |
| 639 | 11-000-230-895-304-12-00 | 6001652 | 9/26/05 | GREATER MEDIA NEWSPAPER | \$4,175.00 | \$4,175.00 | DST PBC MISC. EXPENSES | Board of Ed ordered 10,000 "School Inserts" mailed to every home in Long Branch. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | One of the most important factors in building a community of learners is to establish excellent relationships with all stakeholders. Parental involvement is a key to their children's success. Back to School Nights, Conference Nights, and after school activities are methods used to bring parents to school. Incentives are often required and community business supporters are often given plaques with letters and certificates as gratitude for support and contributions. |
| 640 | 11-000-230-895-390-12-00 | 6001665 | 9/26/05 | LBBOE CAFETERIA FUND | \$1,039.50 | \$1,039.50 | DST ADMIN MISC. EXPENSES | Coffee/tea, bottled water, fruit platter, mini Danish/muffins for 70 people at the Anastasia School 8/29/05. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). Retreats with colleagues are an effective way to accomplish this task. This may include refreshments and meals. |

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| 641 | 11-000-230-895-304-12-00 | 6001667 | 9/26/05 | JERSEY SPORTS NEWS | \$450.00 | \$450.00 | DST PBC MISC. EXPENSES | Full Page Advertisement in Jersey Sports News Football Preview Special | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 642 | 12-000-260-730-311-12-40 | 6001683 | 9/26/05 | OFFICE BUSINESS SYSTEMS | \$16,959.80 | \$16,959.80 | DST B&G EQUIPMENT (1X) | IT equipment including connectors and switches (with installation). (Invoice Date 10/31/05). | | ✓ | | Purchase of IT equipment helps to support District programs. | |
| 643 | 11-000-219-600-312-11-00 | 6001688 | 9/26/05 | GANN LAW BOOKS | \$135.88 | \$135.88 | PPS STD SERV-SP SUPPLIES | Subscription Renewals for eleven BOE members (05/06 Edition of the NJ Statutes Title 18A - Education, 05/06 Edition NJ Admin Code Titles 6 & 6A-Education) | | ✓ | | Purchase of the supplies appears reasonable based on supporting documentation. | |
| 644 | 11-000-252-600-170-12-00 | 6001690 | 9/26/05 | TIGER DIRECT INC. | \$2,385.00 | \$2,385.00 | DST TCHNLGY ADMIN SPLY | 35 Western Digital Caviar EIDE 40 GB hard-drives and 15 Xion 400 watt power supplies for District. | | | ✓ | It is unknown if the District needed the item purchased. | This PO was for supplies to repair student and teacher computers. |
| 645 | 11-000-262-520-308-12-00 | 6001700 | 9/26/05 | SELECTIVE INSURANCE CO. | \$1,357.00 | \$1,357.00 | DST FXD-CH PROPERTY INS. | Premium for Flood Insurance from Selective Insurance for Preschool (Invoice Date 10/4/05). | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 646 | 11-000-230-890-302-12-00 | 6001723 | 9/28/05 | TEAMWORK | \$502.50 | \$502.50 | DST BRD MISC OTHER EXPSE | New Jersey School Boards Association supplies. 10x30 carpet and 3 padded stools were purchased for the NJSBA's Annual Workshop and Exhibition 10/26-10/28/05 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 647 | 15-000-240-600-390-05-00 | 6001731 | 9/29/05 | STARFALL PUBLICATIONS | \$191.17 | \$191.17 | ELB ADMIN MISC SUPPLY | Writing Level I and II journals and pencils from Starfall Productions for Elberon School. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 648 | 11-000-230-895-304-12-00 | 6001739 | 9/29/05 | TACKY TOURIST | \$1,445.00 | \$1,445.00 | DST PBC MISC. EXPENSES | 1,000 custom blinking magnets and a one time set-up charge was purchased on 9/15/05 for the LB BOE | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |

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| 649 | 11-000-252-340-170-12-00 | 6001745 | 9/29/05 | OFFICE BUSINESS SYSTEMS | \$2,500.00 | \$2,500.00 | DST TCHNLGY TEC SRV | Installation and configuration of Dell laptops for District networks, domain settings, wireless configuration & security, ghost image creation, and block time support of 125 hours at \$200 per hour; part of a larger PO for \$25,000; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 650 | 15-000-240-800-390-02-00 | 6001747 | 9/29/05 | CAMFEL PRODUCTIONS | \$695.00 | \$695.00 | MS ADMIN MISC. EXPENSES | Presentations of 'Be the Change' was performed at LB Middle School on 1/23/06. | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 651 | 15-402-100-600-220-01-00 | 6001760 | 9/29/05 | GILMAN GEAR INC. | \$436.00 | \$436.00 | ATH HS INST SUPPL | Two green body pads were purchased for High School Athletics on 9/20/05 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 652 | 15-000-222-600-209-01-00 | 6001768 | 9/29/05 | FOLLETT LIBRARY | \$954.01 | \$954.01 | HS AV/LIBRARY SUPPLIES | 95 books for the LBHS Library. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 653 | 11-000-230-610-304-12-00 | 6001801 | 9/30/05 | PIN GALLERY BY SGG | \$95.02 | \$95.02 | DST PBC MISC. SUPP | 25 Employee of the Month Pins from the Pin Gallery. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | We purchase Employee of the Month pins for our employees which increases moral and fosters a better learning environment. Employee recognition is required and approved by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 654 | 11-000-230-610-304-12-00 | 6001803 | 9/30/05 | BAUDVILLE | \$764.15 | \$764.15 | DST PBC MISC. SUPP | Ten themed gift sets, 50 lapel pins, and 100 certificate holders for District Public Relations. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | These items again are used for gift presentations to the students and staff for many different events. It is all part of our awards program and increasing moral and spirits which fosters a richer learning atmosphere. Employee recognition is required and approved by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |

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| 655 | 11-000-262-590-170-12-00 | 6001811 | 10/3/05 | REDIKER SOFTWARE INC. | \$3,375.00 | \$3,375.00 | DST TCHNLGY INTRNET | Windows software licenses for Anastasia School, Clark School, Elberon School, Ferraina Early Childhood Center, Gregory School, LB LBHS, LB Middle School, West End School, and District office on 10/6/05. | | ✓ | | Part of a larger PO for \$15,250 | |
| 656 | 15-000-218-600-206-08-00 | 6001828 | 10/3/05 | IT'S ELEMENTARY | \$289.95 | \$289.95 | LWC GUIDANCE SUPPL | 1,000 oval-shaped visitor stickers purchased for the Anastasia School. | | ✓ | | Visitor stickers promote a safe environment identifying individuals who are not employed at or attending the school. | |
| 657 | 11-000-230-610-304-12-00 | 6001833 | 10/3/05 | NAT'L SCH PUB RELATIONS | \$252.01 | \$252.01 | DST PBC MISC. SUPP | Complete package of Crisis Communication Management Manuals and 50 Public Relations Gold Nugget Tip Sheets for the District. | | ✓ | | Purchase of the supplies appears reasonable based on supporting documentation. | |
| 658 | 11-000-262-420-311-12-01 | 6001842 | 10/3/05 | ATLANTIC PAVING AND | \$1,000.00 | \$1,000.00 | DST B&G MAIN CONT SERVICE | Box out trench behind trailer in the rear of 540 Broadway, compact dirt, install blacktop, and roll to smooth finish on 10/11/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 659 | 15-000-240-800-390-01-00 | 6001852 | 10/4/05 | RICOH BUSINESS SYSTEMS | \$682.44 | \$682.44 | HS ADMIN OTH EXP | Ricoh copier in Rm. 213 of LB High School on 11/17/05 | | ✓ | | The purchase appears reasonable and documentation supported the procurement. | |
| 660 | 11-000-252-600-170-12-00 | 6001866 | 10/4/05 | BOTTOM LINE SUPPLIES | \$993.82 | \$993.82 | DST TCHNLGY ADMIN SPLY | Office supplies including pens, folders, erasers, staple remover, legal pads, and pencils from Bottom Line Supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 661 | 15-000-240-600-390-01-00 | 6001877 | 10/5/05 | APPELBAUM TRAINING INST. | \$300.00 | \$300.00 | HS ADMIN SUPPLIES | One VHS copy of 'How to Handle the Hard-to-Handle Student 6-12' for the 9th Grade Academy Principal. | | ✓ | | Videotape will help employees deal with difficult students and will benefit all students. | |
| 662 | 11-000-251-340-303-12-00 | 6001890 | 10/6/05 | ASBURY PARK BD OF ED | \$46,766.00 | \$46,766.00 | DST BSO ASBPK CMP BUD/PY | Financial data support services with the Asbury Park Computer Center for Payroll/Personnel System, Budgetary Accounting System, 3 computer ports, and Budget/ Payroll Report. | | ✓ | | The computer center is responsible for processing all the Districts financial transactions. | |
| 663 | 12-000-400-450-311-12-40 | 6001897 | 10/6/05 | ATLANTIC PAVING AND | \$4,500.00 | \$4,500.00 | DST B&G CONSTR SRVC (1X) | Services provided: a trench 190 feet long dug from 540 Broadway to a trailer located on the premises of 540 Broadway. | | | ✓ | Per the District, the trench was built to add all necessary technology services to the trailer added to the property at 540 Broadway. The amount seems excessive. | This purchase order was for a trench to be dug between the building at 540 Broadway and a trailer located at the rear of the property. This trench was needed to bury the cabling necessary to complete the work referenced in PO 6001818. Two quotes were obtained and the lower was used. They were both attached to the Purchase Order. |
| 664 | 15-000-240-800-390-08-00 | 6001926 | 10/7/05 | CHAIR SLIPPERS | \$2,349.60 | \$2,349.60 | LWC ADMIN MISC EXPENSES | 2,800 blue and orange chair slippers were ordered for the Anastasia School on 10/24/05 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Devices were ordered for chair legs tips to eliminate scratching of and damage to the new gym floor. |

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| 665 | 12-000-400-450-752-12-40 | 6001928 | 9/29/05 | NJ SCHOOLS CONSTRUCTION | \$2,627.48 | \$2,627.48 | DST NEW MS CONSTR SERVCS | IT cost overages at LB Middle School. | | ✓ | | SCC required the District to pay the overage. Appears reasonable based on supporting documentation. | |
| 666 | 12-000-400-450-752-12-40 | 6001930 | 5/31/06 | RURE ASSOCIATES, INC. | \$12,435.00 | \$12,435.00 | DST NEW MS CONSTR SERVCS | The installation of the new LBMS interior storefront 4/4/06. | | ✓ | | A large glass partition was installed so students couldn't get pushed over the banister. Appears reasonable based on supporting documentation. | |
| 667 | 11-000-230-895-304-12-00 | 6001946 | 10/14/05 | BJ'S WHOLESALE CLUB | \$486.87 | \$486.87 | DST PBC MISC. EXPENSES | Candy purchased for the Columbus Day parade including Starburst and Hershey Kisses. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 668 | 11-000-252-600-170-12-00 | 6001948 | 11/9/05 | HELLO DIRECT.COM | \$1,177.50 | \$1,177.50 | DST TCHNLGY ADMIN SPLY | Wireless Headset from Hello Direct.com. | | | ✓ | Amount paid for items appears to be excessive. | This wireless headset is used for an office phone at the Board Office. This headset must be digital in order to be compatible for the phone system. Headsets compatible with a digital phone system are typically more expensive. These are only used when a medical case can be made. |
| 669 | 11-000-262-420-311-12-01 | 6001963 | 10/14/05 | MAZZA & SONS DEMOLITION | \$42.40 | \$42.40 | DST B&G MAIN CONT SERVICE | Disposal of asphalt for the Buildings and Grounds Department on 9/20/05; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 670 | 15-000-240-600-390-03-00 | 6001972 | 10/18/05 | HIDDEN GARDEN | \$25.93 | \$25.93 | AAA ADMIN MISC. SUPPLIES | One boutonniere and seven long stem roses were purchased by the Anastasia School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 671 | 15-000-240-500-390-01-01 | 6001981 | 10/18/05 | ROBERT COSTA | \$330.00 | \$330.00 | HS ADMIN TRAVEL EXP | Seastreak ferry ticket and registration fee to attend American Forum for Global Education 7/18-7/22/05. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 672 | 11-000-230-585-390-12-01 | 6001983 | 10/18/05 | GAIL I BECKER | \$898.80 | \$898.80 | DST ADMIN TRVLE EXPENSES | American Manager of Personnel attended American Association of School Personnel Administrators Conference from 10/4-10/6/05; | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 673 | 11-000-262-590-170-12-00 | 6001996 | 10/18/05 | COMBINED COMPUTER RESOUR | \$2,928.00 | \$2,928.00 | DST TCHNLGY INTRNET | Annual WinOcular Software/Hardware Maintenance for 12/04-11/05 including certified applicant tracking, internet applicant entry and query, and WinOcular 10 User License on 11/2/04; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 674 | 15-000-240-500-390-02-00 | 6002004 | 10/19/05 | STAPLES CREDIT PLAN | \$97.04 | \$97.04 | MS ADMIN CONTRACTED SERV | 688 pages of Art History Unit, 16 - 1-100 BTW cards, and 8 - 6" comb binding. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|---|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 675 | 11-000-262-590-170-12-00 | 6002015 | 10/20/05 | SNIP INTERNET & | \$1,019.46 | \$1,019.46 | DST TCHNLGY INTRNET | Internet access for the District. Quotes were given as part of the eRate process through Federal Government | | ✓ | | Appears reasonable based on supporting documentation. | |
| 676 | 11-000-230-890-302-12-00 | 6002019 | 10/20/05 | LATINO AMERICAN ASSOC | \$600.00 | \$600.00 | DST BRD MISC OTHER EXPSE | 10 tickets for the Latino American Association of Monmouth County 12th Annual Banquet held on 10/21/05 at the Ocean Place Resort | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 677 | 15-000-240-800-390-02-00 | 6002029 | 10/20/05 | LBBOE CAFETERIA FUND | \$1,425.00 | \$1,425.00 | MS ADMIN MISC. EXPENSES | Refreshments for 'Back to School Night' and faculty meeting including coffee/tea/juice and cookies on 9/19/05 and 9/29/05 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This PO was for refreshments for "Back to School Night" for parents (student conferences) and faculty meetings. It is a known fact that more parents attend these functions when refreshments are available. |
| 678 | 15-000-240-600-390-03-00 | 6002052 | 10/20/05 | SAX FAMILY & CONSUMER SC | \$303.99 | \$303.99 | AAA ADMIN MISC. SUPPLIES | Utility cart from Sox Arts and Crafts for Anastasia School Spanish class supplies and materials. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 679 | 15-000-240-800-390-01-00 | 6002058 | 10/20/05 | STEWART INDUSTRIES | \$580.00 | \$580.00 | HS ADMIN OTH EXP | High School maintenance agreement with Stewart Industries for Savin 3200 Duplicator (Copy Machine). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 680 | 15-000-218-800-206-01-00 | 6002064 | 10/24/05 | PSAT/NMSQT | \$1,175.00 | \$1,175.00 | HS GUIDANCE INST EXPENS | 85 PSAT tests and scoring services on 10/17/05 for LB High School students | | ✓ | | Appears reasonable based on supporting documentation. | |
| 681 | 15-000-218-600-490-06-00 | 6002084 | 10/25/05 | TONY'S TOMATO PIES | \$184.00 | \$184.00 | AWC FST ADVISOR SUPPLY | Thirty pizzas for 'Navigating the Curriculum Night' for Clark School Grade 3 from Tony's Pizza. 'Navigating the Curriculum Night' is the name of the event. | | | ✓ | Catered events are discretionary. However, this purchase may benefit students and promote family involvement in education. | Having pizza delivered as an incentive to get parents out to an evening event is hardly a "catered" event! Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 682 | 15-000-240-800-390-02-00 | 6002104 | 10/25/05 | ULTIMATE OFFICE | \$214.15 | \$214.15 | MS ADMIN MISC. EXPENSES | Middle School purchased 2 desktop organizers from Ultimate Office (Invoice 12/1/05). | | | ✓ | Amount paid for / type of items appears to be excessive. | Office supplies were needed for the Academy Administrator's Office to perform job requirements. |
| 683 | 11-000-252-600-170-12-00 | 6002117 | 10/25/05 | SYSTEMS DESIGN TECH | \$1,650.72 | \$1,650.72 | DST TCHNLGY ADMIN SPLY | Three Wireless Microphones for JEFF School with cables, and installation from Systems Design Technology. | | ✓ | | Maintaining a safe environment and enhancing student safety through communication directly benefits students. | |
| 684 | 15-000-240-800-390-03-00 | 6002133 | 10/28/05 | CHAIR SLIPPERS | \$998.00 | \$998.00 | AAA ADMIN MISC. EXPENSES | 2,800 blue and orange chair slippers were ordered for the Anastasia School on 10/24/05 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Devices were ordered for chair legs tips to eliminate scratching of and damage to the new gym floor. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|--|---|
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| 685 | 15-000-240-600-390-05-00 | 6002134 | 10/28/05 | LBBOE CAFETERIA FUND | \$312.50 | \$312.50 | ELB ADMIN MISC SUPPLY | Drinks and cookies provided for 250 people in the All-Purpose room at the Anastasia School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Having drinks and cookies as an incentive to get parents out to an evening event is hardly a "catered" event! Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 686 | 15-000-240-600-390-08-00 | 6002141 | 10/28/05 | LAKESHORE LEARNING MATS. | \$7,896.00 | \$7,896.00 | LWC ADMIN MISC. SUPPLIES | 24 carpets including 19 - 'A Place for Everyone' Oval carpets for 20 students. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | As a desired practice, lower grade student's in today's schools are instructed in small groups, sitting on the floor around the teacher. In the past ten years you can view this scene in most schools across our country as well as other countries such as New Zealand, Australia, etc. It is expected that children not sit on cold hard floors but be provided carpeting. This PO reflects a <u>very minimal</u> cost for such carpet. It is educationally sound that children come together to learn in this manner. Carpets need to be replaced at least once every two years for health/sanitary reasons. Some cheaper carpets only last one year. |
| 687 | 15-000-240-800-390-02-00 | 6002148 | 10/28/05 | DMI BUSINESS PRINTING | \$88.55 | \$88.55 | MS ADMIN MISC. EXPENSES | School sign-out visitor pass book was purchased for the LB Middle School on 11/8/05 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 688 | 15-000-240-600-390-05-50 | 6002151 | 10/28/05 | OCS PRINTING INC. | \$280.00 | \$280.00 | ELB ADMIN SUPPLIES | Supplies including 500 - 5 part carbonless form and 1,000 report cards covers. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 689 | 15-000-240-500-390-03-01 | 6002152 | 10/28/05 | OCS PRINTING INC. | \$195.00 | \$195.00 | AAA ADMIN PRINTING EXP | Anastasia School Report Cards from OCS Printing (Invoice Date 11/5/05). | | ✓ | | Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 690 | 11-000-219-320-312-11-00 | 6002164 | 10/28/05 | MARC SEIDENSTEIN | \$950.00 | \$950.00 | PPS SP-SRV CONT SERVICES | Two bilingual learning evaluations administered on 10/18/05 at the JMF Early Childhood Learning Center; | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 691 | 11-000-230-610-305-10-00 | 6002187 | 11/1/05 | BOTTOM LINE SUPPLIES | \$456.05 | \$456.05 | CNT SUP MISC. SUPP | Supplies including binders, pens, and expandable files. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 692 | 15-000-240-800-390-01-00 | 6002202 | 11/1/05 | TUZZIO'S CATERING | \$635.00 | \$635.00 | HS ADMIN OTH EXP | High School CAPA team meetings (Lunch) for 5 days for 15 people 10/17 - 10/21 2005. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | As part of the State assessment of schools a team of evaluators was housed at the school and we were required to provide for their meals etc. during the stay. |
| 693 | 15-190-100-320-409-01-00 | 6002226 | 11/2/05 | ACHIEVE 3000 | \$23,526.00 | \$23,526.00 | HS. READING CONT SERVICE | Differentiated Language Arts Solutions software for Grades 2-12 for students and teachers. | | ✓ | | Appears reasonable as the purchase helps to support District programs. | |
| 694 | 11-000-251-592-390-12-00 | 6002245 | 11/3/05 | STAR LEDGER | \$420.14 | \$420.14 | DST ADMIN RECRTMNT ADVER | Classified ad in Sunday 10/23/05 Star Ledger. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|--------------------------------|-----------------------|--------------------|---------------------------------|---|---------------------|--------------------|--------------|---|---|
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| 695 | 11-000-262-420-311-12-01 | 6002250 | 11/3/05 | THE WATCHFUL 1 | \$1,091.00 | \$1,091.00 | DST B&G MAIN CONT SERVICE | Internet and Telephone Reporting and Notification System was provided for one year; part of a larger PO for \$10,910. | | ✓ | | Multiple quotes were not provided as system is proprietary. Product is used to anonymously report suspicious activities. | |
| 696 | 11-000-230-332-302-12-00 | 6002251 | 11/4/05 | PANIS & ATTNER, P. A. | \$22,500.00 | \$22,500.00 | DST BRD PRF SERVICE AUDIT | Audit for the District & Special Program Funds for the school year 7/1/04-6/30/05; | | ✓ | | Part of a larger PO for \$4,500 which included Child Nutrition Audit for 2004-2005 11999004000 | |
| 697 | 15-000-240-600-390-02-00 | 6002252 | 11/4/05 | KRESS DESIGN 2 | \$1,351.00 | \$1,351.00 | MS ADMIN MISC. SUPPLIES | Academic Standard Posters for Language Arts, Literacy, Mathematics, Science and Social Studies for LBMS. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 698 | 12-000-260-730-311-12-40 | 6002263 | 11/4/05 | MONMOUTH TRUCK EQUIPMENT | \$3,850.00 | \$3,850.00 | DST B&G EQUIPMENT (1X) | One Air Flow Stainless Steel spreader was purchased and installed on 11/21/05 | | | ✓ | Per the District, the spreader is used for the Middle School and was purchased to replace the old unit. However, the documentation did not indicate what school this expenditure was for. | This spreader is used to dispense salt for ice and snow control during inclement weather. The unit it replaced was plain steel and rusted out, therefore it was replaced with a stainless steel unit which is impervious to rusting agents. This spreader is attached to a district maintenance truck. It is housed at the District Maintenance Shop. It may be used at the Middle School, but it is also regularly used at all other district buildings as well. |
| 699 | 15-000-240-500-390-08-01 | 6002265 | 11/4/05 | NJAFPA | \$120.00 | \$120.00 | LWC ADMIN TRAVEL EXPENSE | NJAFPA/NJDOE winter institute for one person | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 700 | 11-000-240-800-905-12-00 | 6002266 | 11/4/05 | LRP PUBLICATIONS | \$217.00 | \$217.00 | GNT FND- GRNT MISC. EXPNS | Subscription fee for Funded Grants Department. One year subscription to the School Administrator's Guide to Title I and access to Title1admin.com | | ✓ | | Appears reasonable based on supporting documentation. | |
| 701 | 11-000-230-895-390-12-00 | 6002274 | 11/7/05 | AMY'S OMELETTE HOUSE | \$111.50 | \$111.50 | DST ADMIN MISC. EXPENSES | 12 people attended an Early Childhood Council Luncheon on 11/1/05 | ✓ | | | Expenditure does not provide educational value or otherwise benefits students. | Conferences and workshops are required by the state and professional associations to disseminate information and training. |
| 702 | 11-000-240-500-390-12-01 | 6002277 | 11/7/05 | JAMM PRINTING | \$3,490.00 | \$3,490.00 | DST ADMIN PRINTING EXPEN | 2,500 agreement books purchased by the LB District and the LB School Employees Association on 8/26/05. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
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| 703 | 15-402-100-600-220-01-00 | 6002291 | 11/8/05 | EFFINGER SPORTING GOODS | \$1,200.00 | \$1,200.00 | ATH HS INST SUPPL | Athletic supplies including 120 white practice pants for the football team on 11/18/05 for High School | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 704 | 15-402-100-600-221-02-00 | 6002292 | 11/8/05 | EFFINGER SPORTING GOODS | \$1,080.00 | \$1,080.00 | ATH MS INSTR SUPPLY | Athletic jerseys including 30 boys sleeveless shimmer basketball jerseys and shorts were purchased for LB Middle School on 12/21/05. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 705 | 15-402-100-600-221-02-00 | 6002293 | 11/8/05 | EFFINGER SPORTING GOODS | \$1,080.00 | \$1,080.00 | ATH MS INSTR SUPPLY | Athletic jerseys including 30 girls sleeveless shimmer basketball jerseys and shorts were purchased for LB Middle School on 12/21/05. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 706 | 15-402-100-600-221-02-00 | 6002294 | 11/8/05 | EFFINGER SPORTING GOODS | \$2,136.00 | \$2,136.00 | ATH MS INSTR SUPPLY | 24 Slash III uniforms were purchased for LB Middle School on 12/21/05 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|---|--|
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| 707 | 15-402-100-600-220-01-00 | 6002295 | 11/8/05 | EFFINGER SPORTING GOODS | \$1,260.00 | \$1,260.00 | ATH HS INST SUPPL | Invoice indicated 18 boys volleyball Baja jerseys and Aztec shorts were purchased for High School on 12/21/05 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 708 | 15-402-100-600-220-01-00 | 6002302 | 11/8/05 | PORTA PHONE | \$650.00 | \$650.00 | ATH HS INST SUPPL | HXC Series "Sideline-offense" wireless headset with radio module from Porta-phone (Invoice Date 11/15/05) | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 709 | 11-000-262-420-311-12-01 | 6002304 | 11/8/05 | E & L PAVING CO. | \$1,000.00 | \$1,000.00 | DST B&G MAIN CONT SERVICE | Asphalt patching various areas at 540 Broadway parking lot 8/2/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 710 | 15-000-240-500-390-01-01 | 6002305 | 11/8/05 | INSTITUTE FOR EDUCATIONL | \$185.00 | \$185.00 | HS ADMIN TRAVEL EXP | Registration fee for participating in 'Strengthening Spanish Language Instruction' in Newark, NJ on 12/13/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 711 | 11-000-252-600-170-12-00 | 6002329 | 10/14/05 | BULLET LOCK & SAFE CO. | \$323.99 | \$323.99 | DST TCHNLGY ADMIN SPLY | Locks and Keys purchased from Bullet Lock & Safe. | | ✓ | | Maintaining a safe and secure environment and protecting assets is useful and directly benefits students. | |
| 712 | 15-000-240-800-390-02-00 | 6002347 | 11/14/05 | MARCO PRODUCTS | \$96.53 | \$96.53 | MS ADMIN MISC. EXPENSES | Educational booklets at middle school. LB Middle School purchased 'Activities that Build', 'Activities that Teach', and 'Social Safari Game' products on 11/18/05. | | ✓ | | Appears reasonable and benefits the students. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|----------|-------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|--|--|
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| 713 | 11-000-251-600-303-10-00 | 6002359 | 11/16/05 | DELL | \$3,673.00 | \$3,673.00 | CNT BSO MISC. SUPPLIES | 15 Dell OptiPlex GX620 Desktops for the LBHS & LBMS Cafeteria, and Board Office. | | | ✓ | Although the purchase appears reasonable and the staff may have directly benefited from the desktops purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the notebooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The spreadsheet mentions textbooks – not PCs. This PO purchased PCs for the lunch program – they replaced the computers first purchased in 2001. |
| 714 | 12-000-251-730-170-12-40 | 6002360 | 11/16/05 | OASIS AUTO CENTER | \$27,969.00 | \$27,969.00 | DST TCHNLGY NEW VAN (1X) | Two 2006 Ford E150 Cargo Vans for the District. | | ✓ | | Purchase of the two vans appears reasonable and the vans are useful to the District. | |
| 715 | 11-000-230-895-390-12-00 | 6002365 | 11/18/05 | NJ ASSOC OF SCH BUS OFF | \$1,800.00 | \$1,800.00 | DST ADMIN MISC. EXPENSES | Membership for Business Administrator and Assistant Business Administrator to NJ Association of School Business Officials for 2005-2006. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 716 | 11-000-262-420-311-12-01 | 6002366 | 11/18/05 | CUSTOM LAWN SERVICE | \$400.00 | \$400.00 | DST B&G MAIN CONT SERVICE | Sprinkler system was winterized at JMF Early Childhood Learning Center, Clark School, West End School on 10/27/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 717 | 11-000-219-320-266-11-00 | 6002377 | 11/18/05 | SAJJAD ZAIDI MD | \$350.00 | \$350.00 | PPS SPED PSD EVALUATION | Psychiatric evaluation on 10/24/05; | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 718 | 15-402-100-600-220-01-00 | 6002404 | 11/18/05 | EFFINGER SPORTING GOODS | \$11,512.50 | \$11,512.50 | ATH HS INST SUPPL | 75 home/away jerseys and pants were purchased for High School on 5/15/06 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|---------------------------|---|---------------------|--------------------|--------------|---|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | |
| 719 | 15-402-100-600-220-01-00 | 6002405 | 11/18/05 | CIRCLE SYSTEM | \$1,998.00 | \$1,998.00 | ATH HS INST SUPPL | 12 Riddell Revolution helmets were purchased for High School Football on 5/15/06 | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 720 | 11-000-262-420-311-12-01 | 6002411 | 11/18/05 | CAI RESTORATION | \$7,896.00 | \$7,896.00 | DST B&G MAIN CONT SERVICE | Cleaning/repairs for JMF ECLC. Clean efflorescence and seal on glazed blocks with cleaner & water @ 1,500 psi, repair failed mortar joints, and apply Chem-trete BSM 400 VOC according to manufacturers specifications. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 721 | 15-000-240-800-390-01-00 | 6002435 | 11/22/05 | PROMOPEDDLER.COM | \$710.23 | \$710.23 | HS ADMIN OTH EXP | LB High School purchased 350 forest green lanyards and bull dog clips on 12/9/05 | | | ✓ | Items appear to be discretionary and purchase appears to be excessive. However, this purchase may benefit students. | Lanyards were purchased for students and staff to hold their ID cards for security purposes. |
| 722 | 11-000-252-340-170-12-00 | 6002439 | 11/28/05 | ON-TECH CONSULTING, INC. | \$10,000.00 | \$10,000.00 | DST TCHNLGY TEC SRV | Universal Service Fund (E-Rate) consulting services including reviewing prior year USF applications, completing process review, and reimbursement/tracking reports for 2006-2007 program year. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 723 | 12-000-260-730-311-12-40 | 6002442 | 11/29/05 | LAWES COAL CO., INC. | \$81.98 | \$81.98 | DST B&G EQUIPMENT (1X) | Power equipment for LB Middle School including a Turf Tiger 61" ADV, Quiet Blower Robin, and hand held blower on 11/21/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 724 | 11-000-219-320-262-11-00 | 6002465 | 11/30/05 | HAGG NEUROLOGY, P.A. | \$250.00 | \$250.00 | PPS SPED SLD EVALUATION | Neurological evaluation was given to student on 11/17/05 | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 725 | 11-000-230-610-304-12-00 | 6002480 | 11/30/05 | LINK NEWS | \$440.00 | \$440.00 | DST PBC MISC. SUPP | Advertising Pre-K Registration in the Link News on 4/28/05 and 5/6/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 726 | 11-000-252-600-170-12-00 | 6002484 | 1/4/06 | NAT'L AUDIO VISUAL | \$680.00 | \$680.00 | DST TCHNLGY ADMIN SPLY | 35 3M 720 Overhead Projectors for various classrooms from National Audio Visual Supply. | | ✓ | | This equipment enhances the classroom and directly benefit students. The expenditure appears reasonable based on supporting documentation. | |
| 727 | 11-000-230-610-305-10-00 | 6002494 | 11/30/05 | RICOH BUSINESS SYSTEMS | \$358.00 | \$358.00 | CNT SUP MISC. SUPP | Office supplies including Type H Staples from Ricoh Business Systems. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 728 | 11-000-252-600-170-12-00 | 6002510 | 11/30/05 | TIGER DIRECT INC. | \$3,898.80 | \$3,898.80 | DST TCHNLGY ADMIN SPLY | Technology supplies including 20 Grandtec PC to Video Cables and 100 Lexar 256MB USB drives for Conrow School. | | | ✓ | It is unknown if the District needed the item purchased. | This PO was for scan converters that connect the Teacher computer to a TV for the classrooms. Also, the data drives were provided to teachers to assist in their management of student files and printing. |
| 729 | 11-000-230-585-390-12-01 | 6002515 | 11/30/05 | CLASSIC TRAVEL | \$254.00 | \$254.00 | DST ADMIN TRVEL EXPENSES | Two participants attended Technology Tools 2005 Conference in San Juan, PR from 12/4-12/7/05; | | | ✓ | International travel is not required | Puerto Rico is a territory of the United States, and therefore traveling there would not be considered "international travel." Furthermore, attendance at this conference was approved by NJDOE. |
| 730 | 11-000-230-610-304-12-00 | 6002523 | 12/1/05 | PHOTO CENTER | \$573.00 | \$573.00 | DST PBC MISC. SUPP | Two Olympus P11 Printers and five boxes of print paper for all district events. | | | ✓ | It is unknown if the District needed the item purchased. | It is up to the District Administrator to decide if a school request is necessary. District events are required by NJDOE, NCLB guidelines, etc. Often proof of events is required. This district holds a huge number of events to involve parents/community. It is a desired activity to take photos of students involved and to use such photos around the school and in school publications. It promotes good parent/community relationships which are integral to student success. |
| 731 | 15-000-240-600-390-01-00 | 6002524 | 12/2/05 | ADVANCED PRINTING | \$175.00 | \$175.00 | HS ADMIN SUPPLIES | Two reams of ivory linen stationary for the LBHS Assistant Principal. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 732 | 11-000-230-585-390-12-01 | 6002553 | 12/7/05 | ARCHIE GREENWOOD | \$223.19 | \$223.19 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for attending work-related meetings from 11/10-11/21/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 733 | 11-000-230-895-305-10-00 | 6002569 | 12/7/05 | PHI DELTA KAPPA | \$95.00 | \$95.00 | CNT SUP MISC. EXPENSES | Membership renewal for Superintendent in Phi Delta Kappa International organization. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 734 | 15-000-218-600-490-09-00 | 6002579 | 12/7/05 | TONY'S TOMATO PIES | \$459.00 | \$459.00 | WE FST SUPPLIES | West End School Parents Dinner (12/7/05) from Tony's Pizza. | | ✓ | | Getting parents involved in the education process benefits students and the community. | |
| 735 | 15-000-218-600-490-06-00 | 6002602 | 12/9/05 | LBBOE CAFETERIA FUND | \$450.00 | \$450.00 | AWC FST ADVISOR SUPPLY | Plan for Success Dinner at Clark School for 40 adults. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 736 | 15-000-240-800-390-03-00 | 6002608 | 12/9/05 | PEOPLES PUBLISHING GROUP | \$1,630.15 | \$1,630.15 | AAA ADMIN MISC. EXPENSES | Anastasia school purchased 210 books and workbooks from People's Publishing Group (Invoice Date 1/31/06). | | ✓ | | Appears reasonable and benefits the students. | |
| 737 | 15-000-240-500-390-07-00 | 6002615 | 12/9/05 | STACY SHARP | \$42.00 | \$42.00 | GRE ADMIN TEACHER TRAVEL | Mileage reimbursement for a teacher to travel between schools Sept. - Nov 2005. (Between Gregory and West End). | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 738 | 11-000-240-500-170-12-50 | 6002617 | 12/9/05 | T J TIRE AND AUTO CENTER | \$228.10 | \$228.10 | DST TCHNLGY TRAVL REIM | Repair of IMC Truck including oil change and repair to right rear break on 11/22/05. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|--|--|
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| 739 | 11-000-219-320-312-11-00 | 6002619 | 12/9/05 | UMDNJ-RWJ PED/DEVELOP. | \$485.00 | \$485.00 | PPS SP-SRV CONT SERVICES | Neurological evaluation on 6/8/05. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 740 | 11-000-219-320-262-11-00 | 6002626 | 12/13/05 | SAJJAD ZAIDI MD | \$350.00 | \$350.00 | PPS SPED SLD EVALUATION | Psychological, learning, and social work evaluations for one student on 11/28/05 performed by Dr. Sajjad Zaidi. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 741 | 15-000-240-600-390-02-00 | 6002655 | 12/15/05 | UNITED ART & EDUCATION | \$95.40 | \$95.40 | MS ADMIN MISC. SUPPLIES | LBMS supplies including glitter and Crayola Model Magic Class packs. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 742 | 15-000-211-800-490-03-00 | 6002657 | 12/15/05 | JONES SCHOOL SUPPLY INC | \$43.65 | \$43.65 | AAA FST WSR EXPENSES | Anastasia School student awards. 1 Student of the Week trophy and 20 Die Cut Star Student Pins were purchased for the Anastasia School on 12/19/05 | | | ✓ | Items appear to be non essential. However, this purchase may benefit students and promote self confidence. | A major goal of education is to develop self esteem in students. The best way to do that is to recognize students when they exert themselves and show academic success. These types of items are the means by which you accomplish recognition in an academic setting. |
| 743 | 11-000-230-610-304-12-00 | 6002659 | 12/15/05 | PAPERDIRECT, INC. | \$641.17 | \$641.17 | DST PBC MISC. SUPP | Supplies including Holiday Paper Frames and Designed Crescent envelopes from Pepper Direct. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | These products were used for the Holiday letter to the staff and students from the Superintendent of Schools, which promotes a positive school climate. Getting a letter from the Superintendent also promotes student feelings of self worth. |
| 744 | 11-000-213-800-312-11-00 | 6002670 | 12/15/05 | PROFESSIONAL SOFTWARE | \$2,093.00 | \$2,093.00 | PPS HEALTH MISC EXPENSES | LB BOE purchased 7 additional licenses for SNAP Health Center on 12/19/05 for Technology Department | | ✓ | | Appears reasonable based on supporting documentation. | |
| 745 | 15-000-240-800-390-08-02 | 6002673 | 12/15/05 | TRAVELING LANTERN THEATR | \$475.00 | \$475.00 | LWC ADMIN SCHL ASMB EX | Anastasia school ordered assembly performance for Pre-K - 2nd Grade from the Traveling Lantern theater company (Invoice Date 11/8/05) | | ✓ | | Appears reasonable and benefits the students. | |
| 746 | 11-000-262-441-311-12-00 | 6002680 | 12/16/05 | CITY OF LONG BRANCH | \$2,848.43 | \$2,848.43 | DST B&G FACILITY RENTAL | Property tax for 127 Myrtle Avenue for 3rd & 4th quarter 2005. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 747 | 15-190-100-320-390-07-01 | 6002683 | 12/16/05 | HOUGHTON MIFFLIN | \$1,860.99 | \$1,860.99 | GRE ADMIN TERRNOVA SCR | Test booklets for 2nd grade students. | | ✓ | | | |
| 748 | 15-000-240-300-390-05-01 | 6002683 | 12/16/05 | HOUGHTON MIFFLIN | \$2,085.99 | \$2,085.99 | GRE ADMIN TERRNOVA SCR | Test booklets for 2nd grade students. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. This is a direct benefit to students. | |

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| 749 | 15-190-100-320-390-07-01 | 6002708 | 12/19/05 | MC GRAW-HILL COMPANIES | \$2,019.97 | \$2,019.97 | GRE ADMIN TERRNOVA SCR | Assessment books from Mc Graw Hill Companies. | | | ✓ | Competitive quotes were not included | The NJDOE mandates that all Abbott districts administer assessments of reading and writing with a norm referenced and/or criterion referenced test with item analysis in grades K-2. (see Abbott regulations 2006-2007 page 56). This mandate is based on the NCLB guidelines. This test is being recommended by the NJDOE and McGraw Hill is the only company that produces it. Competitive quotes are not required for purchases under 15% of the bid threshold. |
| 750 | 15-000-240-300-390-08-01 | 6002708 | 12/19/05 | MC GRAW-HILL COMPANIES | \$2,616.89 | \$2,616.89 | GRE ADMIN TERRNOVA SCR | Assessment books from Mc Graw Hill Companies. Educational/Instructional Materials are exempt from the Quote/Bid thresh-holds. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. This is a direct benefit to students. | |
| 751 | 11-000-230-590-302-12-00 | 6002722 | 12/20/05 | SPRUNG MONUMENT CORP. | \$3,140.00 | \$3,140.00 | DST BRD PURCHSD SERVICES | Two monuments were purchased located in the Vincent Borelli Auditorium and in the George Beaver Auditorium on 11/10/05. | ✓ | | | Monuments do not benefit students and the amount seems excessive | Monuments were purchased to show recognition of outstanding individuals who serve as an example to our students. |
| 752 | 11-000-262-300-311-12-00 | 6002741 | 12/21/05 | MORRIS, JOHNSON & ASSOC | \$7,000.00 | \$7,000.00 | DST B&G TECHNCL SERVICES | Morris, Johnson & Associates for Consulting Engineering services for the Early Childhood Learning Center. Services rendered include design of mechanical and plumbing systems for Emergency generator. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 753 | 11-000-252-600-170-12-00 | 6002745 | 12/21/05 | ADV. VIDEO SURVEILLANCE | \$3,300.00 | \$3,300.00 | DST TCHNLGY ADMIN SPLY | 600 security cards purchased by the District. | | ✓ | | Appears reasonable as purchase promotes a safe and secure environment | |
| 754 | 11-000-262-300-751-12-00 | 6002778 | 1/3/06 | DLR GROUP | \$6,500.00 | \$6,500.00 | DST NEW HS PROF/TECH SVC | Improvements to the football field including field lighting and resurfacing the athletic field with synthetic turf on 10/15/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 755 | 11-000-262-420-311-12-01 | 6002781 | 1/3/06 | EMR POWER SYSTEMS LLC | \$1,140.00 | \$1,140.00 | DST B&G MAIN CONT SERVICE | Fee to remove the generator from the LB Middle School and transporting to JMF ECLC on 1/21/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 756 | 15-000-240-600-390-01-00 | 6002782 | 1/3/06 | CSSI, INC. | \$322.36 | \$322.36 | HS ADMIN SUPPLIES | LBHS supplies including Dry Erase towelettes, cleanser, and markers. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 757 | 11-000-252-600-170-12-00 | 6002801 | 11/30/05 | LANCOM SYSTEMS | \$3,465.00 | \$3,465.00 | DST TCHNLGY ADMIN SPLY | 25 foot Patch Cables (QTY 340) from Lancom systems. | | | ✓ | It is unknown if the District needed the item purchased. | These cables are used to replace computer cables damaged in the classrooms for the teacher and student computers. |

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| 758 | 11-000-240-800-170-12-00 | 6002802 | 1/4/06 | OAKLEY ENTERPRISES, INC. | \$200.00 | \$200.00 | DST TCHNLGY ADMN EXPENSE | The District contracted Oakley Enterprises to paint "Long Branch Public Schools" on 2 new vans (Invoice Date 12/12/05). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 759 | 11-000-230-890-302-12-00 | 6002803 | 1/4/06 | NAT'L SCHOOL BOARDS ASSO | \$1,375.00 | \$1,375.00 | DST BRD MISC OTHER EXPSE | The District paid registration fees for 4 BOE employees to attend National School Board Association Conference 4/8 - 4/11 2006 to better manage district and stay up to date with current issues | | ✓ | | Appears reasonable based on supporting documentation. | |
| 760 | 11-000-219-320-266-11-00 | 6002824 | 1/6/06 | CROSS COUNTY CLINICAL | \$1,300.00 | \$1,300.00 | PPS SPED PSD EVALUATION | Psychological evaluations | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 761 | 11-000-262-420-311-12-00 | 6002843 | 1/6/06 | ALBERTO MORENO | \$1,734.00 | \$1,734.00 | DST B&G CUST CNT SERVICE | Empty contents and cleanup the old LB Middle School from 12/27-12/28/05 with six workers/ eight hours a day; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 762 | 12-000-252-730-170-12-40 | 6002857 | 1/11/06 | DELL | \$2,342.30 | \$2,342.30 | DST TCHNLGY EQUIPMT (1X) | Four Dell computers. Invoice Date (1/26/06). | | ✓ | | Purchase of computers helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 763 | 11-000-252-340-170-12-00 | 6002858 | 1/11/06 | T J TIRE AND AUTO CENTER | \$448.35 | \$448.35 | DST TCHNLGY TEC SRV | Repairs of IMC 1988 Dodge Van including oil change, brake repairs, and adjustments on 1/3/06. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 764 | 11-000-252-600-170-12-00 | 6002859 | 1/11/06 | GRAYBAR | \$365.91 | \$365.91 | DST TCHNLGY ADMIN SPLY | Ray o Vac batteries, Fluke Network's Bix Blade, 5in Forged Shear w/ Stripper, 20 pieces of Hubbell Premise Wiring (P630S1G), 1 jack (HXJ5EB25) | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 765 | 11-000-219-320-312-11-00 | 6002872 | 1/11/06 | EVE FELLNER | \$1,350.00 | \$1,350.00 | PPS SP-SRV CONT SERVICES | Psychological evaluations | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 766 | 15-000-240-500-390-02-02 | 6002916 | 1/18/06 | U.S. NETCOM | \$249.00 | \$249.00 | MS ADMIN SOFTWARE SUPPT | Middle School Software Maintenance and Support Agreement with US Netcom Corp for Easy Caller | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 767 | 11-000-230-895-390-12-00 | 6002933 | 1/18/06 | NAT'L BOARDS PROFESSIONA | \$1,050.00 | \$1,050.00 | DST ADMIN MISC. EXPENSES | National Board Certification fee for the National Board for Professional Teaching Standards on 1/24/06. Memberships for organization help administrators effectively complete their jobs | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 768 | 15-000-240-800-390-03-00 | 6002958 | 1/20/06 | EDUCATE US PRODUCTIONS | \$275.00 | \$275.00 | AAA ADMIN MISC. EXPENSES | Two performances of 'The Life of Rosa Parks' in accordance with Women's History Month on 3/30/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 769 | 11-000-230-890-302-12-00 | 6002963 | 1/20/06 | SPRUNG MONUMENT CORP. | \$3,140.00 | \$3,140.00 | DST BRD MISC OTHER EXPSE | The District purchased Monuments for "George P Beaver" and "Vincent J. Borelli Auditorium" from Sprung Monument Organization. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | These monuments were purchased as recognition of outstanding individuals and served as an example to our students; a part of our character education curriculum. |
| 770 | 11-000-252-330-303-12-00 | 6002969 | 1/20/06 | MAXIMUS INC. | \$4,480.00 | \$4,480.00 | DST BSO FIXED ASSET APPR | Field Work relating to Capital Asset Valuation Services | | ✓ | | Field work for Capital Asset Valuation Services for LB Middle School and Anastasia School; appears reasonable as asset valuation are necessary for new buildings; multiple quotes were not provided as the District had an existing agreement with Maximus for inventory software and was adding Middle School | |
| 771 | 11-000-262-590-170-12-00 | 6002971 | 1/20/06 | COMBINED COMPUTER RESOUR | \$2,787.00 | \$2,787.00 | DST TCHNLGY INTRNET | Annual WinOcular Software/Hardware Maintenance for 12/05-11/06 including certified applicant tracking, internet applicant entry and query, and WinOcular 10 User License. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 772 | 11-000-262-420-311-12-01 | 6002972 | 1/23/06 | PAX CONSTRUCTION CORP. | \$4,800.00 | \$4,800.00 | DST B&G MAIN CONT SERVICE | Removal and disposal of concrete, dirt, and sprinklers and installing a sidewalk around the building on 2/14/06. | | ✓ | | Sidewalk was built because students were ruining the grass. Maintaining a safe and clean environment directly benefits the students. | |
| 773 | 11-000-252-600-170-12-00 | 6002980 | 1/23/06 | MCM ELECTRONICS | \$729.63 | \$729.63 | DST TCHNLGY ADMIN SPLY | 500 headphones for the Conrow School; each student needs a set of headphones for Pearson software.. | | | ✓ | It is unknown if the District needed the item purchased. | These headphones were ordered for students to use on the Successmaker Pearson program that provides educational tutoring on several topics. Each program has audio portions to the programs. |
| 774 | 11-000-262-420-311-12-01 | 6002997 | 1/24/06 | TEMPMASTERS INC. | \$670.50 | \$670.50 | DST B&G MAIN CONT SERVICE | Repair work on boiler system at the JMF ECLC on 12/16/05. Work was done on a Friday and Tempmasters overtime policy begins at 4:30 PM. Repairs lasted from 3:00-8:30 PM and 4 hours of overtime were billed. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 775 | 11-000-262-420-311-12-01 | 6002998 | 1/24/06 | TEMPMASTERS INC. | \$3,170.00 | \$3,170.00 | DST B&G MAIN CONT SERVICE | Repair work on boiler system at the JMF ECLC from 12/19-12/20/05. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 776 | 11-000-262-420-311-12-01 | 6003001 | 1/24/06 | FANTASTIC SIGNS | \$250.00 | \$250.00 | DST B&G MAIN CONT SERVICE | Buildings and grounds Department purchased a 36"x48" aluminum sign for Maintenance Shop. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |

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| 777 | 11-000-219-600-170-11-00 | 6003006 | 1/24/06 | DYNAVOX SYSTEMS INC. | \$2,750.00 | \$2,750.00 | PPS TCHNLGY SUPPLIES | Pupil Personnel Services software and equipment. | | ✓ | | This equipment is useful and appears reasonable to performing job responsibilities and directly benefits students. | |
| 778 | 15-000-222-600-209-01-00 | 6003012 | 1/24/06 | FOLLETT LIBRARY | \$1,252.51 | \$1,252.51 | HS AV/LIBRARY SUPPLIES | Assorted Books for LBHS from Follett Library Resources. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. Multicultural and leisure reading books for the High School were purchased to enhance new curricula. |
| 779 | 11-000-230-610-305-10-00 | 6003016 | 1/24/06 | BOTTOM LINE SUPPLIES | \$194.55 | \$194.55 | CNT SUP MISC. SUPP | Office supplies including staples, staple remover, scissors, pencils from Bottom Line Supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 780 | 11-000-251-592-390-12-00 | 6003024 | 1/24/06 | ASBURY PARK PRESS | \$352.68 | \$352.68 | DST ADMIN RECRTMNT ADVER | Classified ad in Asbury Park Press Sunday 1/22/06 edition for job placements. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 781 | 15-000-218-600-206-08-00 | 6003031 | 1/24/06 | EDUCATION MATTERS | \$394.97 | \$394.97 | LWC GUIDANCE SUPPL | 288 Student of the Week Buttons and 250 Student Behavior Referrals from Education Matters. | | ✓ | | Beneficial to students by promoting recognition and amount is not excessive. | |
| 782 | 15-000-218-600-206-08-00 | 6003032 | 1/24/06 | SMILE MAKERS | \$34.20 | \$34.20 | LWC GUIDANCE SUPPL | Seven packages of Student of the Week Certificates from Smile Makers Inc. for Conrow School. | | ✓ | | Beneficial to students by promoting recognition and amount is not excessive. | |
| 783 | 11-000-219-600-312-11-00 | 6003038 | 1/24/06 | BOTTOM LINE SUPPLIES | \$719.70 | \$719.70 | PPS STD SERV-SP SUPPLIES | Thirty boxes of Bright White Copy Paper from Bottom Line Supplies. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 784 | 11-000-252-600-170-12-00 | 6003042 | 1/24/06 | ELITE FORMS, INC. | \$1,765.00 | \$1,765.00 | DST TCHNLGY ADMIN SPLY | 1,000 CD business cards from Elite Forms Inc. | | | ✓ | Amount paid for items appears to be excessive. | These are electronic CDs that provide a portal of any topic of information for the Superintendent to share with parents. The information is then shared via the INTERNET. |
| 785 | 11-000-230-585-390-12-01 | 6003051 | 12/8/05 | JOSEPH M FERRAINA | \$1,013.10 | \$1,013.10 | DST ADMIN TRVEL EXPENSES | Superintendent account was used to charge hotel and airfare for a number of Board members/faculty for NJSB conference. | | | ✓ | | The hotel conference center for the New Jersey School Boards event required a credit card in order to book the rooms. As a result we used the Superintendent's credit card for said charges and reimbursed him. Second, airlines do not accept purchase orders. In order to fly the cheapest most efficient way to the both state and board approved AASA conference, we had to use Mr. Ferraina's credit card to secure the airfare. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 786 | 11-000-230-890-302-12-00 | 6003051 | 12/8/05 | JOSEPH M FERRAINA | \$3,661.64 | \$3,661.64 | DST ADMIN TRVEL EXPENSES | Superintendent reimbursed for charges of all attendees (one PO used for convenience) Expenses include hotel, air, travel agency fee. The conference is a workshop and will help school board to better manage their district. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 787 | 11-000-213-800-312-11-00 | 6003060 | 1/26/06 | VE RALPH | \$492.00 | \$492.00 | PPS HEALTH MISC EXPENSES | Medical Supplies. Nurse ordered from VE Ralph and Son 4 Defibrillator Pads which helps maintain safe conditions. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 788 | 11-000-230-340-304-12-00 | 6003063 | 1/26/06 | MICHAEL J. BOOTH | \$3,000.00 | \$3,000.00 | DST PBC TECHNICAL SERVICE | Professional photography of school construction sites from 7/05-12/05; | | | ✓ | | This purchase order provided services to document the new buildings construction for historical information. It was also necessary to document construction issues. |
| 789 | 15-402-100-600-220-01-00 | 6003070 | 1/26/06 | EFFINGER SPORTING GOODS | \$1,619.00 | \$1,619.00 | ATH HS INST SUPPL | 18 Adidas Warmups from Efinger Sporting Goods Company. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 790 | 12-000-400-450-311-12-40 | 6003071 | 1/26/06 | BURRELL KING | \$2,400.00 | \$2,400.00 | DST B&G CONSTR SRVC (1X) | Dust Curtain for Industrial Tech Lab from Burrell King. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 791 | 11-000-230-895-305-10-00 | 6003080 | 1/26/06 | LBBOE ADM OFF PETTY CASH | \$239.68 | \$239.68 | CNT SUP MISC. EXPENSES | Record spending of Superintendent's petty Cash Fund. The petty cash fund is meant for minor expenses. This PO included coffee, lunch meetings, and dinner. | ✓ | | | Item(s) (coffee, lunch meetings, etc.) do not provide educational value or otherwise benefit students. | |
| 792 | 15-000-240-600-390-01-00 | 6003116 | 1/27/06 | CHANNING L BETE CO, INC | \$285.69 | \$285.69 | HS ADMIN SUPPLIES | 150 copies of "Preventing School Violence" and 150 copies of "How to Resolve Conflict Peacefully" from Channing Bete Co. Books/Pamphlets. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 793 | 11-000-262-420-311-12-00 | 6003118 | 1/27/06 | BARBIZON ELECTRIC | \$470.00 | \$470.00 | DST B&G CUST CNT SERVICE | Installation of all-purpose room lighting at the Clark School including service and travel time on 2/1/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 794 | 11-000-230-530-311-10-01 | 6003139 | 2/1/06 | NEOPOST | \$441.01 | \$441.01 | CNT B&G POSTAGE EXPENSES | Three - IJ75 ink cartridges. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 795 | 12-000-400-450-311-12-40 | 6003143 | 2/1/06 | DLR GROUP | \$58,176.00 | \$58,176.00 | DST B&G CONSTR SRVC (1X) | DLR group for Renovations and Additions to the LBHS and Long Branch Alternative School. Contracted services including design, construction documents, and construction services (Billing Period April 1 -30 2006. This is part of a larger PO for \$153,000 for services rendered Jan 1 - Apr 30 2006. | | | ✓ | It is unknown if item(s) was(were) needed. | As part of the district's long range facility plan the district needed to complete both programming and schematic designs for the new alternative school. In order to move this project forward the district had to bear the cost for architectural designs. |
| 796 | 11-000-262-800-309-12-00 | 6003148 | 2/3/06 | TREASURER ST. OF N.J. | \$70.00 | \$70.00 | DST FACILITY OFFICE EXP | The District paid \$70 for 2 subscriptions to the NJ Uniform Construction Codes (Paid to the office of the Treasurer of the State of NJ) Division of Codes and Standards. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 797 | 12-000-400-450-311-12-40 | 6003151 | 2/3/06 | CUSTOM LAWN SERVICE | \$5,340.00 | \$5,340.00 | DST B&G CONSTR SRVC (1X) | Custom Lawn Sprinkler Co to Install a conduit for the new Middle School. The Initial PO was for \$3400 but the Invoice was for \$5340 explaining that different equipment than what was planned was required to complete the work. Lawn Services included burying new conduits for the New Middle School. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 798 | 15-000-240-800-390-01-00 | 6003173 | 2/3/06 | AMERICAN MULTI CINEMA | \$1,500.00 | \$1,500.00 | HS ADMIN OTH EXP | \$25 Gift Cards (QTY 60) to Loews Cineplex as a student incentive for completing the NAEP (National Assessment of Educational Progress). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This PO is for Gift Certificates given to students that participated in the National NAEP Assessment Test as an incentive to provide data for State and Federal Dept.of Education. Urban students need extra motivation from school as many don't get it at home. |
| 799 | 15-000-240-800-390-02-00 | 6003183 | 2/6/06 | WATCHUNG SPRING WATER CO | \$521.47 | \$521.47 | MS ADMIN MISC. EXPENSES | Middle School purchased 5 Gallon Deer Park Water (QTY 60). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This PO was for the water supply needed to be kept in the building for students in case of an emergency situation. (School is used as a shelter) |
| 800 | 11-000-262-420-311-12-01 | 6003184 | 2/6/06 | ARCHER DAY INC. | \$3,450.00 | \$3,450.00 | DST B&G MAIN CONT SERVICE | Surge protection for two HVAC panels and one boiler and controls distribution panel for the JMF ECLC heating system on 3/27/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 801 | 11-000-230-890-302-12-00 | 6003212 | 2/7/06 | OCEAN PLACE RESORT | \$500.00 | \$500.00 | DST BRD MISC OTHER EXPSE | Retirement Dinner for Assistant Superintendent (Non-Refundable Deposit) held at the Ocean Place Conference Center on 4/28/06. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Attendees purchased their own tickets. |

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| 802 | 11-000-230-890-302-12-00 | 6003219 | 2/8/06 | SHERATON EATONTOWN HOTEL | \$1,000.00 | \$1,000.00 | DST BRD MISC OTHER EXPSE | Back to School Party at the Sheraton Eatontown Hotel on 9/15/06 (Non-Refundable Deposit). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 803 | 11-000-230-895-390-12-00 | 6003235 | 2/8/06 | BARNES & NOBLE INC. | \$27.96 | \$27.96 | DST ADMIN MISC. EXPENSES | The District purchased "Leadership Training Activity Book: 50 Exercises for Building Effective Leaders" | | ✓ | | Appears reasonable based on supporting documentation. | |
| 804 | 11-000-240-500-170-12-50 | 6003243 | 2/9/06 | SNIP INTERNET & | \$162.80 | \$162.80 | DST TCHNLGY PURCH SERVICE | Web hosting and 80 dial-up accounts for 5th graders from 3/06-6/06; part of a larger PO for \$2,760. LB District paid internet monthly fee for 80 5th graders. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as Internet access is not mandatory to provide for students. | This PO provided the website hosting for the district which provides information to all the community, students and parents. The Dialup accounts were for those 5th grade students that could not afford to provide their own INTERNET connection at home. These 5th graders were provided laptops by the district for them to take home. |
| 805 | 11-000-251-592-390-12-00 | 6003271 | 2/14/06 | STAR LEDGER | \$568.25 | \$568.25 | DST ADMIN RECR TMNT ADVER | Classified Ad in Newark Star Ledger Sunday 2/5/06 edition. Ad for job opportunities in Long Branch District. | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 806 | 15-000-211-800-901-01-00 | 6003289 | 2/15/06 | ERIC ARMIN INCORPORATE D | \$145.95 | \$145.95 | HS DSS OTH EXP | High School purchased 9 packages of calculators from Eric Armin Inc. | | ✓ | | Purchase of the supplies appears reasonable and benefits the students. | |
| 807 | 15-000-240-800-390-01-00 | 6003305 | 2/15/06 | REDIKER SOFTWARE INC. | \$1,223.00 | \$1,223.00 | HS ADMIN OTH EXP | Purchased Report Cards from Rediker Software. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 808 | 15-000-240-800-390-06-00 | 6003312 | 2/15/06 | BARBIZON ELECTRIC | \$90.00 | \$90.00 | AWC ADMIN MISC. EXPENSES | 5-Pin DMX cable (50 ft) for Fader box/console for the lighting system in all purpose room from Barbizon Electronic. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 809 | 11-000-230-610-170-10-40 | 6003318 | 2/16/06 | ENABLE MART | \$1,910.00 | \$1,910.00 | CNT TCHNLGY SUPL | Naturally Speaking - five Professional Licenses from Enable Mart. | ✓ | | | Speech software (voice recognition) helps to speed up performing daily job responsibilities. | When employees are more efficient, less time and money needs to be spent on professional development. This money can then be spent on children. |
| 810 | 11-000-230-890-302-12-00 | 6003321 | 2/16/06 | CLASSIC TRAVEL | \$948.40 | \$948.40 | DST ADMIN TRVEL EXPENSES | Travel arrangements for 6 to National School Board Administrator Conference in Chicago 4/8 - 4/11 2005. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 811 | 11-000-230-585-390-12-01 | 6003321 | 2/16/06 | CLASSIC TRAVEL | \$474.20 | \$474.20 | DST ADMIN TRVEL EXPENSES | Travel arrangements for six to National School Board Administrator Conference in Chicago 4/8 - 4/11 2005. Price was for airfare. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 812 | 11-000-240-800-390-04-00 | 6003344 | 2/17/06 | INTERNATIONAL FLAG/ELEC | \$875.40 | \$875.40 | JMF PS ADMIN MISC EXP | Early Childhood Learning Center purchased 3 NJ and 6 US Flags from International Electric/Flag Decorating (Invoice Date 2/13/06). | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |

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| 813 | 11-000-230-895-305-10-00 | 6003348 | 2/17/06 | NJ ASSOC SCHOOL ADMIN. | \$120.00 | \$120.00 | CNT SUP MISC. EXPENSES | Registration for Director of Personnel for NJ Association of School Administrators Seminar on 2/9/06. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 814 | 11-000-219-320-261-11-00 | 6003356 | 2/21/06 | MARC SEIDENSTEIN | \$475.00 | \$475.00 | PPS OHI EVALUATION | Bilingual Psychological Evaluation for one Student. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 815 | 11-000-230-890-302-12-00 | 6003359 | 2/21/06 | ROTARY CLUB OF L.B.N.J. | \$150.00 | \$150.00 | DST BRD MISC OTHER EXPSE | District paying for Assistant Superintendent's membership in Rotary Club. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 816 | 11-150-100-320-312-11-00 | 6003373 | 2/23/06 | DAYTOP | \$490.00 | \$490.00 | PPS SP-SRV HME INS CNTSR | Home instruction services for a single student for January 2006 | | ✓ | | Appears reasonable as the purchase helps to support District programs. | |
| 817 | 11-000-230-610-304-12-00 | 6003414 | 2/24/06 | S & S ARTS & CRAFTS | \$230.85 | \$230.85 | DST PBC MISC. SUPP | Supplies for Public Relations Department including bubble machine, curling ribbons, and assorted balloons. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This purchase was supplies used by the Superintendent to recognize Students of the Month. This activity is highly regarded by the County/State. Fostering student self worth/esteem is a major focus of our schools. This activity also promotes positive parent support as well as community awareness |
| 818 | 11-000-219-600-312-11-00 | 6003427 | 2/24/06 | COTTRELL PRINTING | \$379.32 | \$379.32 | PPS STD SERV-SP SUPPLIES | 150 NJ Title 6A - Chapter 14 Code Books and 50 NJ Administrative Chapter 6A books from Cotrell Graphics. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 819 | 11-000-219-600-170-11-00 | 6003455 | 2/27/06 | TOM CAINE ASSOCIATES | \$652.95 | \$652.95 | PPS TCHNLGY SUPLIES | Intellikeys USB Keyboard, Overlay maker, and Communicator from Tom Caine and Associates. | | ✓ | | This is equipment for a special needs student who directly benefits. This equipment also enhances educational value. | |
| 820 | 15-000-240-500-390-06-00 | 6003464 | 2/28/06 | PAMELA SEGNER | \$35.40 | \$35.40 | AWC ADMIN TRAVEL | Mileage reimbursement for teaching assignments at the Audrey W. Clark and Anastasia School from 9/05-2/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 821 | 11-000-270-800-317-12-00 | 6003471 | 3/1/06 | TRANSFINDER | \$4,050.00 | \$4,050.00 | DST TRNS MISC. EXPENSES | Annual Technical Support and Upgrade for Transfinder Software used to manage Transportation (bus services) for students. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 822 | 11-000-251-600-303-10-00 | 6003490 | 3/2/06 | NEW BOLD CORP. | \$413.24 | \$413.24 | CNT BSO MISC. SUPPLIES | Electrical Imprinter (embosser/addressograph) from NewBold. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |

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| 823 | 12-000-400-450-311-12-40 | 6003519 | 3/6/06 | GEMI CONSULTING INC | \$27,826.00 | \$27,826.00 | DST B&G CONSTR SRVC (1X) | New alarm system and security doors at middle school including one intrusion detection/ alarm system, two security cameras, and five security doors. 4/3/06. | | | ✓ | The District already had a security system from ADT. The purchase of a second system appears excessive. | This purchase order was to add an upgrade to the burglar alarm system to the New Middle School. The SCC only provided a security system. A security system is used during the day. It monitors system access and includes electronic door access and security cameras. A burglar alarm is used at night and is an intrusion detection system. It alerts the district and police when a break in is attempted after hours. The Threat and Vulnerability Assessment Report of 2001 indicated we would be deficient without both these systems in place. |
| 824 | 15-000-221-600-410-02-00 | 6003520 | 3/6/06 | AARON LEPEL PIN & BUTTON | \$400.00 | \$400.00 | MS SFA FACILITATOR SUPPLY | Key chains with artwork from Aaron Lapel Bin and Button Co. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Incentive for "Teachers Appreciation Week" to build their self-esteem that would enhance their performance. |
| 825 | 11-000-270-800-317-12-00 | 6003542 | 3/6/06 | TRUMP MARINA HOTEL AND | \$190.00 | \$190.00 | DST TRNS MISC. EXPENSES | Transportation Director Registration Fee to attend NJ Pupil Transportation Conference at the Trump Marina in Atlantic City | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 826 | 11-000-213-800-903-12-00 | 6003543 | 3/6/06 | MONMOUTH MEDICAL CENTER | \$274.00 | \$274.00 | GNT DRG-ALC MEDICAL EXPN | Office of Funded Grants paid for Toxicology screening for 4 students (10/05 - 2/06) performed at the Monmouth Medical Center. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 827 | 11-000-240-500-390-12-00 | 6003544 | 3/6/06 | GEORGE CATRAMBONE | \$177.09 | \$177.09 | DST ADMIN TRVEL EXPENSES | Expense Reimbursement \$177 total for Meals for attending National Conference on Education (San Diego CA February 23-26). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 828 | 15-000-240-600-390-07-00 | 6003557 | 3/7/06 | AMSTERDAM PRINT. & LITHO | \$443.68 | \$443.68 | GRE ADMIN MISC. SUPPLIES | 72 logo tote bags from Amsterdam Printing and Lithograph for Teacher Appreciation Day. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 829 | 11-000-230-890-302-12-00 | 6003559 | 3/7/06 | PERRYS TROPHY COMPANY | \$121.55 | \$121.55 | DST BRD MISC OTHER EXPSE | Public Relations ordered 2 engraved plaques from Perry's Trophy Company. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of emphasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 830 | 11-000-251-592-304-12-00 | 6003569 | 3/7/06 | ATLAS PEN & PENCIL CORP | \$1,500.00 | \$1,500.00 | DST PBC OTHER PURCH SVCS | Gifts were purchased by Public Relations including gift boxed light pens, crystal key chains, robotic calculators and stress balls. | ✓ | | | Expenses provide no educational value and amount seems excessive | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |

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| 831 | 12-000-260-730-311-12-40 | 6003571 | 3/7/06 | TOTAL VIDEO PRODUCTS | \$2,852.00 | \$2,852.00 | DST B&G EQUIPMENT (1X) | One Epson middle throw zoom lens for overhead projectors at the Lenna Conrow School. | | ✓ | | Purchase of projector lens helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 832 | 11-000-262-300-311-12-00 | 6003580 | 3/8/06 | ENVIRONMENTAL CONNECTION | \$1,160.00 | \$1,160.00 | DST B&G TECHNICAL SERVICES | AHERA Initial Inspection of Hand in Hand Infant Toddler Center for the Buildings and Grounds Department on 3/30/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 833 | 11-000-230-895-304-12-00 | 6003624 | 3/13/06 | PERRYS TROPHY COMPANY | \$1,255.00 | \$1,255.00 | DST PBC MISC. EXPENSES | 8 marble 'Teacher of the Year' plaques and 1 gavel, a gift to the Board President were purchased on 4/4/06 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of emphasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 834 | 12-000-260-730-311-12-40 | 6003628 | 3/13/06 | STORR TRACTOR COMPANY | \$4,543.00 | \$4,543.00 | DST B&G EQUIPMENT (1X) | Recycler Deck to Mount onto Toro Groundmaster for Grounds Department. (Invoice Date 4/13/06). | | ✓ | | The purchase appears reasonable based on supporting documentation. | |
| 835 | 12-000-260-730-311-12-40 | 6003631 | 3/14/06 | EAGLE MAINTENANCE SUPPLY | \$7,105.00 | \$7,105.00 | DST B&G EQUIPMENT (1X) | A Kaizen 500 Floor Cleaning Machine. (Invoice Date 3/28/06). | | ✓ | | Purchase of goods help to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 836 | 12-000-260-730-311-12-40 | 6003632 | 3/14/06 | EAGLE MAINTENANCE SUPPLY | \$3,955.00 | \$3,955.00 | DST B&G EQUIPMENT (1X) | One Kaivac 500 with multiple cleaning tools, 40 foot vacuum hose, and blower motor. 3/20/06. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 837 | 12-000-400-450-311-12-40 | 6003640 | 3/14/06 | DEAN EQUIP. & FURNITURE | \$3,900.00 | \$3,900.00 | DST B&G CONSTR SRVC (1X) | One lot LSI Plastic Laminate Casework for the Amerigo Anastasia School. The price includes delivery, installation and removal of debris, Cabinet styles, colors and locks. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 838 | 12-000-400-450-311-12-40 | 6003644 | 3/14/06 | CUSTOM LAWN SERVICE | \$14,100.00 | \$14,100.00 | DST B&G CONSTR SRVC (1X) | Installation of Irrigation System (PO Total \$28,200) for the Anastasia School. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 839 | 12-000-400-450-311-12-40 | 6003644 | 3/14/06 | CUSTOM LAWN SERVICE | \$14,100.00 | \$14,100.00 | DST B&G CONSTR SRVC (1X) | Installation of Irrigation System (PO Total \$28,200). Custom Lawn Sprinkler to install an irrigation system for the Anastasia School. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 840 | 15-000-218-600-490-09-00 | 6003645 | 3/14/06 | RALLY EDUCATION | \$558.80 | \$558.80 | WE FST SUPPLIES | Math Instruction materials from Rally Education by West End School for NJ PASS Grade 5 Math. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | | Results of Analysis | | | | |
|--|---------------------------|---------|---------|--------------------------------|-----------------------|--------------------|--------------------------------|---|---------------------|--------------------|--------------|---|--|
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| 841 | 11-000-251-340-303-12-00 | 6003662 | 3/15/06 | ASBURY PARK BD OF ED | \$1,851.52 | \$1,851.52 | DST BSO ASBPK CMP BUD/PY | Budget and payroll check printing. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 842 | 15-000-240-600-390-02-00 | 6003668 | 3/16/06 | BRITE INC./US MARKER BD. | \$1,149.40 | \$1,149.40 | MS ADMIN MISC. SUPPLIES | Three Hanging Folded Chair Storage Trucks from US Markerboard. | | ✓ | | This storage equipment helps to maintain assets and a safe and organized environment. | |
| 843 | 15-000-240-800-390-01-00 | 6003669 | 3/16/06 | CENTRAL JERSEY OFFICE | \$52.00 | \$52.00 | HS ADMIN OTH EXP | The District ordered maintenance for an IBM Selectric II Machine | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 844 | 15-000-240-800-390-01-00 | 6003675 | 3/16/06 | FISHER SCIENCE EDUCATION | \$94.99 | \$94.99 | HS ADMIN OTH EXP | High School purchased 6 Heat Control Knobs from Fisher Scientific Co | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 845 | 15-000-240-600-390-05-00 | 6003683 | 3/16/06 | PAPER MART INC | \$2,521.60 | \$2,521.60 | ELB ADMIN MISC SUPPLY | Assorted copy paper (105) from Paper Mart for Morris Avenue School. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 846 | 11-000-251-600-303-10-00 | 6003691 | 4/4/06 | AMSTERDAM PRINT. & LITHO | \$767.80 | \$767.80 | CNT BSO MISC. SUPPLIES | 106 pocket planners and daily planners from Amsterdam Printing. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Well organized teachers do superior jobs teaching children. School planners promote school spirit and are part of the effort to provide academic environments conducive to learning. Teachers are more apt to use such proven techniques when they have one at their fingertips. These were also given for Teacher Appreciation Week which has been approved in our Professional Development Plan. |
| 847 | 11-000-219-600-312-11-00 | 6003692 | 3/16/06 | SCHOOL SPECIALTY INC | \$241.62 | \$241.62 | PPS STD SERV-SP SUPPLIES | 43 Academic Appointment Planner and eight National School Calendar for 2006-2007 supplies for Pupil Personnel Services. | | ✓ | | Positions require travel between schools so appointment planners are necessary. | |
| 848 | 15-000-240-800-390-01-00 | 6003695 | 3/16/06 | MEDIA TRENDS | \$1,570.00 | \$1,570.00 | HS ADMIN OTH EXP | High School purchased 3000 newsprint copies from Media Trends. Services included design, layout, and printing. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 849 | 15-402-100-600-220-01-00 | 6003700 | 3/16/06 | EFFINGER SPORTING GOODS | \$650.00 | \$650.00 | ATH HS INST SUPPL | 10 Dozen Softballs from Efinger Sporting Goods Company. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 850 | 11-150-100-320-312-11-00 | 6003731 | 3/17/06 | DAYTOP | \$1,862.00 | \$1,862.00 | PPS SP-SRV HME INS CNTSR | Home instruction services for a single student for February 2006 | | ✓ | | Appears reasonable as the purchase helps to support District programs. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| 851 | 15-000-240-800-390-02-00 | 6003734 | 3/20/06 | ED VENTURES EXPLORING | \$349.00 | \$349.00 | MS ADMIN MISC. EXPENSES | Middle School trip to Cape Cod Through Ed Ventures (Exploring The World) Invoice was for 1 room for an additional chaperone to supervise the trip dated May 26th - 28th 2006. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 852 | 12-000-400-450-311-12-40 | 6003739 | 3/20/06 | MASER CONSULTING | \$3,500.00 | \$3,500.00 | DST B&G CONSTR SRVC (1X) | Maser Consulting to conduct a Surficial Methane Gas Survey on 3/26/06. | | ✓ | | A proposal was included; Professional services are exempt from the competitive bid requirement. | |
| 853 | 11-000-230-895-390-12-00 | 6003744 | 3/20/06 | RICOH BUSINESS SYSTEMS | \$986.31 | \$986.31 | DST ADMIN MISC. EXPENSES | Photocopies were made from 9/05-12/05 at \$0.0052 per copy part of a larger PO for \$19,287 | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 854 | 12-000-260-730-311-12-40 | 6003753 | 3/21/06 | MONMOUTH TRUCK EQUIPMENT | \$3,250.00 | \$3,250.00 | DST B&G EQUIPMENT (1X) | Installation of a truck lift-gate. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 855 | 11-000-230-890-302-12-00 | 6003773 | 3/22/06 | NCCJ, NJ REGION | \$1,050.00 | \$1,050.00 | DST BRD MISC OTHER EXPSE | Superintendent purchased Dinner Tickets for 37th Annual NCCJ-NJ Shore Chapter Humanitarian Awards dinner (QTY 7). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 856 | 11-000-230-585-390-12-01 | 6003778 | 3/23/06 | CLASSIC TRAVEL | \$2,482.26 | \$2,482.26 | DST ADMIN TRVEL EXPENSES | NSBA Annual Conference in Chicago for six attendees from 4/8/06-4/11/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 857 | 12-000-260-730-311-12-40 | 6003785 | 3/23/06 | ATLANTIC PLUMBING SUPPLY | \$7,570.00 | \$7,570.00 | DST B&G EQUIPMENT (1X) | One Rigid 83652 200 foot Mini Seesnake Plus with Monitor and camera. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 858 | 11-000-230-610-305-10-00 | 6003803 | 3/23/06 | BOTTOM LINE SUPPLIES | \$449.99 | \$449.99 | CNT SUP MISC. SUPP | Miscellaneous office supplies from Bottom Line Supplies including folders, envelopes, typewriter ribbon, pens, binders, and glue. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 859 | 12-000-400-450-311-12-40 | 6003805 | 3/23/06 | MASER CONSULTING | \$19,629.75 | \$19,629.75 | DST B&G CONSTR SRVC (1X) | Maser Consulting to conduct a Remedial Site Investigation for the Gregory School on 1/1/06. | | ✓ | | A proposal was included; Professional services are exempt from the competitive bid requirement. | |
| 860 | 11-000-230-610-304-12-00 | 6003808 | 3/23/06 | ACADEMIC SOFTWARE | \$585.95 | \$585.95 | DST PBC MISC. SUPP | Creative Suite Premium 2 and Quark Express 6.5 for MAC. | | ✓ | | This software helps PR personnel to perform daily job responsibilities. Competitive products were referenced that were more expensive. | |

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| 861 | 11-000-251-592-304-12-00 | 6003810 | 3/23/06 | LATINO USA | \$3,200.00 | \$3,200.00 | DST PBC OTHER PURCH SVCS | District Public Relations purchased an 8 page insert in Latino USA newspaper. | ✓ | | | Item is discretionary and not needed to educate children. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 862 | 11-000-230-585-390-12-01 | 6003812 | 3/23/06 | JOSEPH M FERRAINA | \$1,046.55 | \$1,046.55 | DST ADMIN TRVEL EXPENSES | Reimbursement for NJSB Annual Convention in Atlantic City attendees from 4/8/06-4/11/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 863 | 15-000-240-500-390-07-01 | 6003819 | 3/24/06 | THOMAS CIANFLONE | \$198.82 | \$198.82 | GRE ADMIN TRAVEL (CONF.) | Reimbursement for two Professional Development days (2/23 and 2/24 2006). Mileage was also reimbursed. Professional Development Activity was Elementary Music Day. | | ✓ | | Appears reasonable as professional development activities are required for certified staff. | |
| 864 | 15-000-240-500-390-01-01 | 6003832 | 3/24/06 | DELTA PI EPSILON | \$40.00 | \$40.00 | HS ADMIN TRAVEL EXP | Reimbursement for Professional Development days (2/24 2006). Professional Development Activity was Unleash Your Business Education Curriculum. | | ✓ | | Appears reasonable as professional development activities are required for certified staff. | |
| 865 | 11-000-230-585-390-12-01 | 6003833 | 3/24/06 | JOSEPH M FERRAINA | \$1,670.04 | \$1,670.04 | DST ADMIN TRVEL EXPENSES | AASA Conference Fees for Leadership Institute in San Diego 2/22-2/26/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 866 | 11-000-223-800-060-12-00 | 6003838 | 3/27/06 | ANGELINE HARRIS | \$110.00 | \$110.00 | DST H-IN-H MISC EXPENSES | Registration for Angeline Harris for Coalition of Infant/Toddler Educators conference (March 17 and 18 2006). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 867 | 15-000-240-800-390-01-00 | 6003844 | 3/28/06 | TRIMSTYLES, INC. | \$3,920.25 | \$3,920.25 | HS ADMIN OTH EXP | 295 cap and gowns plus tassels were purchased for LB High School on 3/21/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 868 | 11-000-262-420-311-12-01 | 6003850 | 3/28/06 | BILLS & SONS INC. | \$5,200.00 | \$5,200.00 | DST B&G MAIN CONT SERVICE | Bills & Son Inc for emergency repairs to Wind Damaged chimney. This repair was at the 540 Broadway Location (District Office and Preschool). There were no supporting quotes as this work needed to be done ASAP. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 869 | 15-190-100-320-206-01-00 | 6003851 | 3/29/06 | COLLEGE BOARD | \$8,601.00 | \$8,601.00 | HS GUIDANCE PROF ED SVCS | 123 AP exams in a number of subjects (Biology, Calculus, Chemistry, English, Physics, and History). | | ✓ | | Appears reasonable as the purchase helps to support District programs. | |

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| 870 | 11-000-230-890-302-12-00 | 6003855 | 3/29/06 | JERSEY GRAPHICS ONE, INC. | \$2,091.50 | \$2,091.50 | DST BRD MISC OTHER EXPSE | BOE purchased 26 shirts, 24 fleeces, and 24 stadium blankets (all with logo) from Jersey Graphics (Invoice Date 12/8/05). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | The district recognizes superior performance as an incentive and believes motivation and desire to be a key to learning and achieving; a philosophy supported by educational research. These expenditures are for those purposes. |
| 871 | 11-000-230-585-390-12-01 | 6003879 | 3/30/06 | SKILL PATH SEMINARS | \$199.00 | \$199.00 | DST ADMIN TRVEL EXPENSES | Skill Path Seminars attendance for two at the Administrative Assistants Conference in Freehold Gardens. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 872 | 15-402-100-600-221-02-00 | 6003913 | 4/4/06 | EFFINGER SPORTING GOODS | \$1,394.45 | \$1,394.45 | ATH MS INSTR SUPPLY | 25 logo jackets and 6 logo bags purchased from Efinger Sporting Goods. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. In addition NJSIAA and Shore Conference regulations must be considered when purchasing balls, mats, nets/goals, clocks/timers, starting devices and other competition equipment. We are also required to be in compliance with Title IX (re: equal opportunity). |
| 873 | 15-000-240-600-390-07-00 | 6003914 | 3/16/06 | BOTTOM LINE SUPPLIES | \$292.60 | \$292.60 | GRE ADMIN MISC. SUPPLIES | Office supplies including staples, staple remover, ink cartridges, pencils, and pens from Bottom Line Supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 874 | 11-000-230-890-302-12-00 | 6003919 | 4/4/06 | FORT MON. OFFICERS CLUB | \$842.40 | \$842.40 | DST BRD MISC OTHER EXPSE | Remaining balance for Back to School Party (total cost of party was \$10,551). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | All attendees pay for their admission to the party. Motivation is improved by a recognition of accomplishment and success. |
| 875 | 11-000-270-800-317-12-00 | 6003941 | 4/5/06 | FEDERAL NEWS SERVICE INC | \$147.00 | \$147.00 | DST TRNS MISC. EXPENSES | Renewal of subscription to "School Transportation Director" from Federal News Service (Invoice Date 3/8/06) for District Transportation Director. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 876 | 11-000-230-890-302-12-00 | 6003945 | 4/5/06 | LB PBA LOCAL 10 | \$75.00 | \$75.00 | DST BRD MISC OTHER EXPSE | District purchased a full page journal advertisement at the LB Policeman's Benevolent Association Local 10 8th Annual Spring Gala 5/6/06 | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Public Relations and community involvement are integral to Long Branch's continued effort to be a leader in urban education. Representation at community awards banquets, parades, receptions and dedications are expected and participation often includes performances and public speaking. Included are some activities where our students distribute candy and trinkets at parades and activities such as Wave of Hope and Katrina Relief. |
| 877 | 11-000-230-890-302-12-00 | 6003975 | 4/10/06 | STELAIR DESIGN CORP. | \$186.00 | \$186.00 | DST BRD MISC OTHER EXPSE | 3 Jackets with Logo from Stelair Design Corp | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | The district recognizes superior performance as an incentive and believes motivation and desire to be a key to learning and achieving; a philosophy supported by educational research. These expenditures are for those purposes. |

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| 878 | 15-190-100-320-490-02-00 | 6003992 | 4/11/06 | CLASSIC TRAVEL | \$778.05 | \$778.05 | MS WSR EDUCATION SERVICE | Travel for people attending the Success for All training conference. | | ✓ | | Success for All is a whole school reform program. This expense supports strategic initiatives. Training conference appears reasonable to implementing the full curriculum. | |
| 879 | 15-190-100-320-410-05-00 | 6004004 | 4/12/06 | SUCCESS FOR ALL FOUNDAT. | \$5,800.00 | \$5,800.00 | ELB SFA WORLD LAB | Professional Development for teachers | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives. | |
| 880 | 12-000-100-730-311-12-40 | 6004028 | 4/19/06 | MEDCO SUPPLY COMPANY | \$7,407.32 | \$7,407.32 | DST B&G INST EQUIPT (1X) | Assorted medical supplies including hot packs, rehab units, and bandages. | | | ✓ | The transaction appears excessive | This PO is for supplies and equipment needed to outfit the athletic training room at the New Middle School. In September 2006 we were made aware of the fact that the SCC would not be providing these items as we had initially been told. The supplies/equipment could be utilized by upwards of 600 different student athletes during the course of a school year. The athletic trainer provides services to all of the student-athletes in the building. For the most part, the equipment on the purchase order could be expected to last 5 or more years. The expendable supplies will probably need to be replenished yearly, if not sooner, depending upon injury rates. Last year there were 600 students involved in the Middle School athletic program. |
| 881 | 15-000-240-800-390-01-00 | 6004036 | 4/24/06 | AMERICAN MULTI CINEMA | \$3,000.00 | \$3,000.00 | HS ADMIN OTH EXP | 300 (\$10) Gift Cards to AMC theater for attending the Conversation with Samantha Johnson 3/30/06. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This was an incentive for students that had excellent attendance records during the school term. A major goal of education is to develop self esteem in students. The best way to do that is to recognise students when they exert themselves and show academic success. These types of items are the means by which you accomplish recognition in an academic setting. |
| 882 | 11-000-230-890-302-12-00 | 6004037 | 4/24/06 | MANHATTAN STEAK HOUSE | \$1,360.80 | \$1,360.80 | DST BRD MISC OTHER EXPSE | Board Re-Organization Dinner meeting at the Manhattan Steakhouse (Date 4/25/06). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Job embedded staff development is the most effective way to improve performance (DuFours, Barth, Harvard Center for Leadership). Retreats with colleagues are an effective way to accomplish this task. This may include refreshments and meals. |
| 883 | 11-000-230-339-302-12-01 | 6004046 | 4/25/06 | ROY PRESS INC. | \$1,445.00 | \$1,445.00 | DST BRD ELECTION EXPENSE | Annual School Election 2006 sample ballots. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 884 | 11-000-230-339-302-12-01 | 6004047 | 4/25/06 | RELIANCE GRAPHICS | \$1,885.00 | \$1,885.00 | DST BRD ELECTION EXPENSE | 2006 election absentee ballots. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |

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| 885 | 11-000-230-890-302-12-00 | 6004051 | 4/25/06 | LBBOE RETIREMENT RECEIPT. | \$550.00 | \$550.00 | DST BRD MISC OTHER EXPSE | Mr. Greenwood Retirement Dinner at the Ocean Place restaurant for 11 people (Date 4/28/06). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 886 | 11-000-270-800-317-12-00 | 6004057 | 4/26/06 | NJ E-Z PASS | \$26.40 | \$26.40 | DST TRNS MISC. EXPENSES | EZPass violation on 3/22/06. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Bus driver did not realize he went through the express e-z pass lane, therefore we were charged a fine \$25.00, for not paying the toll. |
| 887 | 15-000-218-600-490-09-00 | 6004058 | 4/26/06 | LBBOE CAFETERIA FUND | \$420.00 | \$420.00 | WE FST SUPPLIES | Refreshments for 240 students (chips, popcorn, ice cream) provided by Sodexo for Student Testing Week. | | | ✓ | Catered events are discretionary. However, this purchase may benefits students and promotes family involvement in education. | Urban schools have had a lot of pressure from the NJDOE/NCLB to raise test scores. Motivation and encouragement plays a big role in raising test scores. Schools are encouraged to go over and above in doing whatever it takes to make the required progress. This PO reflects this philosophy. |
| 888 | 15-000-240-800-390-01-00 | 6004135 | 5/2/06 | TUZZIO'S CATERING | \$400.00 | \$400.00 | HS ADMIN OTH EXP | 80 pizzas were ordered for LB High School students for student incentives, Student of the Month, and for SAT practice tests | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | This PO was for an incentive pizza party for students that were engaged in taking the SAT Practice Test that is needed for college entrance, etc. Improvement in test scores is a big concern in the district. Students understand the importance when adults give special attention. |
| 889 | 12-000-400-450-311-12-40 | 6004137 | 5/3/06 | AURORA ENVIRONMENTAL INC | \$369,655.00 | \$369,655.00 | DST B&G CONSTR SRVC (1X) | Disposal of Contaminated soil at the new Gregory school by Aurora Environmental Inc (Project Dated Month of May 2006). Project was supervised by Maser Consulting. | | ✓ | | Upon review of supporting documents noted that competitive bids were submitted and opened on May 1 2006 9:00 am. Only two bids were submitted (the second bid was late and was disqualified). | |
| 890 | 15-000-222-600-209-01-00 | 6004161 | 5/8/06 | REGENT BOOK CO., INC. | \$101.05 | \$101.05 | HS AV/LIBRARY SUPPLIES | LBHS Library books from Regent Book Company. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. Leisure reading books for teen girls were needed for the High School Library to improve self-esteem. |
| 891 | 11-000-219-600-170-11-00 | 6004181 | 5/11/06 | SANDRA FIELDS KUHN | \$543.00 | \$543.00 | PPS TCHNLGY SUPPLIES | Replacement of FM unit, charger, microphone, two receivers and boots for units for Pupil Personnel Services. | | ✓ | | The audiology device benefits hearing impaired students. The expenditure appears reasonable based on supporting documentation. | |
| 892 | 11-150-100-320-312-11-00 | 6004183 | 5/11/06 | PROFESSIONAL ED. SERV. | \$485.28 | \$485.28 | PPS SP-SRV HME INS CNTSR | Home instruction services for a single student for the months of March and April. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| 893 | 11-000-219-600-312-11-00 | 6004197 | 5/12/06 | LBBOE CAFETERIA FUND | \$662.50 | \$662.50 | PPS STD SERV-SP SUPPLIES | Refreshments for eight staff meetings (Dates Feb - Apr 2006). | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | \$475 was spent on dinner for parents as an incentive to attend a Special Education Parent Involvement workshop with guest speaker held on 4/3/06. This included dinner and cold drinks for the children in childcare, which was provided as a courtesy to the parents. \$187.50 was spent on fruit/cheese and cold drinks for monthly staff meetings held in February, March and April for both the Child Study Team (\$37.50/each meeting) and the Speech Language Specialists (\$25/each meeting). |
| 894 | 11-000-230-895-305-10-00 | 6004219 | 5/12/06 | JOSEPH M FERRAINA | \$7,740.57 | \$7,740.57 | CNT SUP MISC. EXPENSES | Reimbursement for Long Term Care Insurance for the Superintendent and Spouse (Premium for 2006 - 2007) as stated in the superintendent's employee contracts. | ✓ | | | Amount paid for / type of items appears to be excessive. | As per Superintendent's employment contract. |
| 895 | 11-000-219-320-261-11-00 | 6004228 | 5/16/06 | MERIDIAN PED. ASSOC. PC | \$375.00 | \$375.00 | PPS OHI EVALUATION | Psychological, learning, and social work evaluations for Pupil Personnel Services on 1/4/06 for one student performed by Meridien Pediatric Associates. | | ✓ | | Appears reasonable as evaluations directly benefit students. | |
| 896 | 12-000-260-730-311-12-40 | 6004239 | 5/17/06 | MALOUF FORD | \$27,525.00 | \$27,525.00 | DST B&G EQUIPMENT (1X) | A 2006 Ford F350 Truck for Buildings and Grounds. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 897 | 15-000-240-800-390-01-00 | 6004241 | 5/17/06 | ADVANCED PRINTING | \$2,815.00 | \$2,815.00 | HS ADMIN OTH EXP | High School purchased 3200 Announcements with envelopes and 2200 commencement booklets from Advanced Printing CO (Invoice Date 6/22/06). | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 898 | 11-000-240-500-313-11-00 | 6004251 | 5/17/06 | JOANNE BAUER | \$235.82 | \$235.82 | PPS SPEECH TRAVL EXPENSE | NJ Speech Language Hearing 2006 Annual Convention (5/5/06). Reimbursement included registration, lunch, tolls, mileage. | | ✓ | | Appears reasonable as professional development activities are required for certified staff. | |
| 899 | 15-000-240-500-390-05-00 | 6004260 | 5/17/06 | MARY MASON | \$100.46 | \$100.46 | ELB ADMIN TRVL EXPENSE | SFA Experienced Sites Conference (4/24/06). Reimbursement included registration, train, dinner, lunch, taxi. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 900 | 15-000-240-800-390-01-00 | 6004266 | 5/17/06 | CITY OF LONG BRANCH | \$989.20 | \$989.20 | HS ADMIN OTH EXP | High School had Police Officers at the Graduation on 6/16/06 from the LBPD for security measures. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 901 | 15-000-240-800-390-01-00 | 6004269 | 5/17/06 | RICHARDS SALES & RENTAL | \$1,390.00 | \$1,390.00 | HS ADMIN OTH EXP | 2 tents rented for the 2006 high school graduation on 6/16/06 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 902 | 11-000-262-420-311-12-01 | 6004275 | 5/18/06 | ATLANTIC PAVING AND | \$6,000.00 | \$6,000.00 | DST B&G MAIN CONT SERVICE | Atlantic Paving and Seal Coating to patch all walkway areas at Conrow school. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |

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| 903 | 15-402-100-600-221-02-00 | 6004292 | 5/19/06 | CYBER GUYS | \$219.16 | \$219.16 | ATH MS INSTR SUPPLY | Zip Drive to Safely Transfer Data between computers for the Athletic Department. | | ✓ | | The item(s) appear reasonable | |
| 904 | 11-000-270-800-317-12-00 | 6004303 | 5/19/06 | NJ DIV OF TRANSPORTATION | \$150.00 | \$150.00 | DST TRNS MISC. EXPENSES | 4 buses and 2 vans were inspected on 5/18/06 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 905 | 12-000-260-730-311-12-40 | 6004355 | 5/23/06 | LESCO - PROX | \$3,199.00 | \$3,199.00 | DST B&G EQUIPMENT (1X) | Lawn equipment: a Renovator 20"/Hydro SHP Kawasaki seeder/slicer and detacher for Lawns. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 906 | 11-000-252-600-170-12-00 | 6004356 | 5/23/06 | CDK LIGHTING & AUDIO | \$245.00 | \$245.00 | DST TCHNLGY ADMIN SPLY | LBHS Auditorium repairs (Lighting and Audio). | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 907 | 11-000-230-895-305-10-00 | 6004358 | 5/23/06 | BIOMOTION OF NJ,LLC | \$700.00 | \$700.00 | CNT SUP MISC. EXPENSES | Functional Capacity Evaluation performed by Biomotion of NJ LLC for Laurie Dalton on 4/11/06 to determine whether an employee can physically perform job responsibilities.. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 908 | 11-000-230-895-305-10-00 | 6004364 | 5/23/06 | ROWAN UNIVERSITY | \$250.00 | \$250.00 | CNT SUP MISC. EXPENSES | Attendance at Educational Expo. District Administrator for Personnel attended Rowan University Educational Expo on 4/28/06 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 909 | 11-000-230-610-305-10-00 | 6004365 | 5/23/06 | BOTTOM LINE SUPPLIES | \$597.74 | \$597.74 | CNT SUP MISC. SUPP | Office Supplies including binders, hole punchers, pens, and labels from Bottom Line Supplies. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 910 | 15-000-240-500-390-01-00 | 6004366 | 5/23/06 | ANGELA MANGIONE-BORELLI | \$175.37 | \$175.37 | HS ADMIN PRINCPL TRAVEL | Professional Development reimbursement for Foreign Language Educators of NJ conference 3/11 - 3/18 2006. Mileage was also reimbursed. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 911 | 11-000-230-890-302-12-00 | 6004395 | 5/25/06 | NJ SCHOOL BOARDS ASSOC. | \$1,750.00 | \$1,750.00 | DST BRD MISC OTHER EXPSE | The District purchased two booths at school district pricing and one booth at discounted commercial rate for the 2006 School Boards Convention from 10/25-10/27/06. | | | ✓ | The amount seems excessive. | School Boards sets the rates for booths. They are not negotiable. |
| 912 | 12-000-400-450-757-12-40 | 6004397 | 5/25/06 | MASER CONSULTING | \$25,681.40 | \$25,681.40 | DST NEW GRE CONSTR SRVCS | Maser Consulting to prepare Bid Specs, Oversee Soil Disposal, and reporting. Invoice Dated 5/12/06. Professional services are exempt from the competitive bid requirement. | | ✓ | | Appears reasonable as maintenance will help to protect assets and directly benefits the students. | |
| 913 | 11-000-230-585-390-12-01 | 6004403 | 5/31/06 | NJ ASSOC OF SCH BUS OFF | \$100.00 | \$100.00 | DST ADMIN TRVEL EXPENSES | Business administrator attended 'Preparing for the Audit' Professional Development Program on 6/15/06. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |

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| 914 | 11-000-219-592-312-11-00 | 6004409 | 5/31/06 | LISA VALENTI | \$34.78 | \$34.78 | PPS SP-SRV WRKSH/TRA VEL | Mileage and Registration to attend Practical Skills for the 21st Century School Counselor May 11,2006. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 915 | 15-000-240-600-390-09-00 | 6004447 | 6/2/06 | PERRYS TROPHY COMPANY | \$746.50 | \$746.50 | WE ADMIN MISC. SUPPLIES | Staff Plaques, Student Plaques, and LOGO Pins from Perry's Trophy. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | A major goal of education is to develop self esteem in students. The best way to do that is to recognise students when they exert themselves and show academic success. These types of items are the means by which you accomplish recognition in an academic setting. |
| 916 | 15-000-240-600-390-02-00 | 6004460 | 6/5/06 | LBBOE MS PETTY CASH | \$145.41 | \$145.41 | MS ADMIN MISC. SUPPLIES | Office supplies including paper, wall holder, and file frames bought with LBMS petty cash funds. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 917 | 15-000-240-500-390-01-00 | 6004474 | 6/5/06 | KATE BILLINGS | \$26.01 | \$26.01 | HS ADMIN PRINCPL TRAVEL | Mileage reimbursement for attendance at NJ HSTW meeting. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 918 | 11-000-252-340-170-12-00 | 6004539 | 6/8/06 | LIGHTON INDUSTRIES INC. | \$1,588.13 | \$1,588.13 | DST TCHNLGY TEC SRV | Installation of 75 Computers in various classrooms in the Middle School. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 919 | 11-000-262-420-311-12-01 | 6004607 | 6/12/06 | SCHOOL DUDE | \$2,986.00 | \$2,986.00 | DST B&G MAIN CONT SERVE | Annual membership renewal fee for CommunityDirect, PMDirect, and MaintenanceDirect Service thru 4/30/07. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 920 | 11-000-230-895-305-10-00 | 6004646 | 6/13/06 | TRIMSTYLES, INC. | \$5,833.50 | \$5,833.50 | CNT SUP MISC. EXPENSES | The District purchased Graduation Gowns and Stoles (QTY 300) from Trimstyles (Invoice Date 4/27/06). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 921 | 11-000-252-600-170-12-00 | 6004647 | 6/15/06 | BOTTOM LINE SUPPLIES | \$479.81 | \$479.81 | DST TCHNLGY ADMIN SPLY | Royal Powerwriter Typewriter. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 922 | 11-000-251-592-390-12-00 | 6004648 | 6/15/06 | SPEECH JOBS IN SCHOOLS | \$250.00 | \$250.00 | DST ADMIN RECRMTNT ADVER | 90 day website listing for Speech Language Pathology Advertising from Speech Jobs in Schools (Invoice Date 6/9/06). | | ✓ | | Appears reasonable as in some cases the District must advertise in order to identify candidates for employment. | |
| 923 | 15-000-240-500-390-07-01 | 6004657 | 6/16/06 | GAIL KALLENS | \$188.69 | \$188.69 | GRE ADMIN TRAVEL (CONF.) | Gregory School facilitator attended 'Winners: A Closer Look at the Years 100 Best Books for Children. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 924 | 15-000-240-800-390-01-00 | 6004684 | 6/16/06 | CITY OF LONG BRANCH | \$669.47 | \$669.47 | HS ADMIN OTH EXP | 2 police officers for the LB High School Senior Prom at Sheraton Eatontown on 6/9/06 from 7-11PM | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 925 | 11-000-230-339-302-12-01 | 6004714 | 6/16/06 | MON CTY TREASURER | \$3,596.75 | \$3,596.75 | DST BRD ELECTION EXPENSE | Sample ballots, poll books, voting machines, and 28 employees to prepare for the election held on 4/18/06. | | ✓ | | Election materials are required to carry out public elections. Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable. | |
| 926 | 11-000-230-895-302-12-00 | 6004728 | 6/19/06 | NJ SCHOOL BOARDS ASSOC. | \$26,845.00 | \$26,845.00 | DST BRD PROF DUES & FEES | BOE paid dues to NJ School Boards Association for 7/1/06 to 6/30/07. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 927 | 11-000-230-610-304-12-00 | 6004755 | 6/20/06 | PERRYS TROPHY COMPANY | \$642.00 | \$642.00 | DST PBC MISC. SUPP | Novelty items including engraved plaques and clocks from Perry's Trophy company. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | We presented a gift to the outgoing President of the PTO/A from the Board of Education. The PTO council President keeps a positive relationship going between the district and the parents. This is not always an easy task. Parent/community involvement is extremely important to a school district and there is a huge emphasis on it by the NJDOE/NCLB mandates and guidelines. Other items were given as retirement gifts to employees who had worked for the district for twenty or more years. |
| 928 | 11-150-100-320-312-11-00 | 6004920 | 6/27/06 | BERGEN CTY SPEC. SERVICE | \$1,568.00 | \$1,568.00 | PPS SP-SRV HME INS CNTSR | 32 hours of bedside instruction for the month of May 2006 provided at Touchstone Hall. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 929 | 15-000-240-500-390-01-00 | 6004937 | 6/28/06 | CLASSIC TRAVEL | \$1,840.00 | \$1,840.00 | HS ADMIN PRINCPL TRAVEL | Seven employees attended the High Schools That Work Annual Conference in Orlando, FL from 7/11/06-7/15/06. | | ✓ | | The expense supports district programs and appears reasonable based on supporting documentation. | |
| 930 | 11-000-230-895-390-12-00 | 6004962 | 6/29/06 | RESIDENCE INN ORLANDO | \$708.54 | \$708.54 | DST ADMIN MISC. EXPENSES | Hotel reservations were for the High Schools That Work Annual Conference 7/11-7/15/06; part of a larger PO. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 931 | 11-000-230-585-390-12-01 | 6004989 | 6/30/06 | PETER E. GENOVESE III | \$79.28 | \$79.28 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for Business Administrator from Long branch to Neptune, Long Branch to Cranford, Holmdel to Robbinsville, to NJASBO workshop. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 932 | 15-000-240-600-390-05-00 | 6005001 | 6/30/06 | LBBOE CAFETERIA FUND | \$562.50 | \$562.50 | ELB ADMIN MISC SUPPLY | Water and fruit for 30 teachers, cake and drinks for 300 people at Stepping Up Ceremony; Coffee/tea, fruit platter, and muffins for 30 people at the Morris Avenue School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 933 | 11-000-262-420-311-12-01 | 6005014 | 6/30/06 | MORRIS PLATE GLASS | \$900.00 | \$900.00 | DST B&G MAIN CONT SERVCE | Windows at Morris Avenue School - clear tempered insulated windows were installed on 5/31/06. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 934 | 11-000-262-420-311-12-01 | 6005017 | 6/30/06 | WASTE MANAGEMENT OF N.J. | \$7,433.61 | \$7,433.61 | DST B&G MAIN CONT SERVICE | Waste removal services for 5/30-6/8/06 and July 2006. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 935 | 11-000-262-420-311-12-01 | 6005020 | 6/30/06 | FIRE SECURITY TECHNOLOGY | \$2,621.65 | \$2,621.65 | DST B&G MAIN CONT SERVICE | Technical services for fire alarm services at West End, Elberon, and Morris Avenue School from 6/16-6/20/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 936 | 11-000-230-585-390-12-01 | 6005023 | 6/30/06 | CHERYL CRUZ | \$75.60 | \$75.60 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for work-related activities from 4/06-6/06; | | ✓ | | Appears reasonable based on supporting documentation. | |
| 937 | 12-000-219-730-170-11-40 | 050A1917 | 12/20/04 | DELL | \$4,573.60 | \$4,573.60 | PPS TCHNLGY EQUIPMT (1X) | Two Dell Latitude D600 Computers. | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 938 | 12-000-252-730-170-12-00 | 050A2310 | 11/9/04 | GRAYBAR | \$6,995.63 | \$6,995.63 | DST TCHNLGY EQUIPMT 1X | One Cable Certifier. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 939 | 11-000-262-420-170-12-00 | 050A2521 | 12/22/04 | T J TIRE AND AUTO CENTER | \$542.00 | \$542.00 | DST TCHNLGY MAINT CONTRT | Dodge 88 ICM technology van was repaired for routine maintenance, flush cooling lines, oil change, and wiper blade. | | ✓ | | Appears reasonable as maintenance will help to protect assets. | |
| 940 | 15-000-240-500-390-01-01 | 050A3157 | 1/25/05 | SKILL PATH SEMINARS | \$149.00 | \$149.00 | HS ADMIN TRAVEL EXP | Conference for Women Workshop and mileage reimbursement 2/1/05 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 941 | 11-000-230-585-390-12-01 | 050A3983 | 5/18/05 | WALTER O'NEILL | \$204.47 | \$204.47 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for 140 miles at \$0.31/mile; meal reimbursement, and parking receipt. To and from Newark International Airport during a speaker engagement regarding block scheduling, instructional leadership, curriculum design and implementation. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 942 | 11-000-262-441-311-12-00 | 05BKA309 | 9/1/04 | M/M FREDERICK LAVERGNE | \$16,666.66 | \$16,666.66 | DST B&G FACILITY RENTAL | Lease agreement for 127 Myrtle Ave (Sept 04 - Jun 06) \$16,666 monthly. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 943 | 11-000-230-590-390-12-00 | 05BKT002 | 8/3/04 | ASBURY PARK PRESS | \$71.84 | \$71.84 | DST ADMIN LEGAL ADVRTSMN | Advertisements in Local Paper for Transportation bid (Selected by Board based on Legal guidelines) are required by Law regarding matters such as Destruction of Child Study Records, Bids, Nominating Petitions, Sale of Surplus Equipment, Budget, Board Meetings, etc. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 944 | 11-000-262-420-311-12-01 | 05BKT004 | 7/7/04 | AURELIO'S VACUUM REPAIR | \$172.75 | \$172.75 | DST B&G MAIN CONT SERVICE | Maintenance and Grounds Supplies and Repair for 2004 - 2005 including fans, motors, cleaning, agitators, and sensors. Invoices were included. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 945 | 11-000-230-530-311-01-00 | 05BKT005 | 7/22/04 | VERIZON - NJ | \$623.00 | \$623.00 | HS B&G TELEPHONE EXPENSE | Local phone service. Fees for local phone service for the District; part of a larger blanket PO. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 946 | 11-000-230-530-311-10-00 | 05BKT006 | 8/3/04 | VERIZON WIRELESS | \$370.54 | \$370.54 | CNT B&G TELEPHONE EXPENSE | Cell phone charges - Verizon Wireless America's Choice Business Share 3,000 Anytime 0502 with four additional lines. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 947 | 11-000-251-330-390-12-00 | 05BKT012 | 7/23/04 | EDUCATIONAL DATA | \$6,895.00 | \$6,895.00 | DST ADMIN BIDDING SERVICE | PO for (Total \$18780) This individual payment for \$7895 for Bid Program. Paid to Educational Data Services for Participation in Cooperative Bid Program for 2004 -2005. | | ✓ | | Detailed payment plan outlined that the district experienced \$171,239 in total savings owing to participation in the bid program. | |
| 948 | 11-000-230-530-390-12-01 | 05BKT014 | 7/22/04 | FEDERAL EXPRESS | \$511.95 | \$511.95 | DST ADMIN POSTAGE EXPENS | Disbursements (\$3000) for overnight shipping and handling charges were charged against the PO for the 2004 -2005 school year. Multiple payments were made. | | | ✓ | Amount appears excessive | Certain documents that are time sensitive or require immediate distribution can only be handled by either Fedex, USPS, DHL, or UPS. All cost are relatively identical for the size packages we were shipping. |
| 949 | 11-000-262-420-311-12-01 | 05BKT019 | 7/23/04 | STRATEGIC PROD. & SERV. | \$1,829.80 | \$1,829.80 | DST B&G MAIN CONT SERVICE | 12 months of telephone system maintenance charge (\$10978) and service / programming (\$500). Eight individual payments were made | | ✓ | | Appears reasonable based on supporting documentation. | |
| 950 | 11-000-262-490-311-01-00 | 05BKT030 | 7/22/04 | LONG BRANCH SEWERAGE ATH | \$4,420.00 | \$4,420.00 | HS B&G WATER AND SEWER | Blanket PO (Total \$67,208) for 2004-05 Professional Services | | ✓ | | Appears reasonable based on supporting documentation. | |
| 951 | 11-000-230-331-302-12-00 | 05BKT031 | 8/3/04 | MC OMBER & MC OMBER | \$2,502.19 | \$2,502.19 | DST BRD LEGAL SERVICES | Blanket PO (Total \$27,000) for Professional Services. Legal representation services performed by McComber & McComber | | ✓ | | Appears reasonable based on supporting documentation. | |
| 952 | 11-000-262-490-311-06-00 | 05BKT036 | 7/22/04 | NJ AMERICAN WATER CO. | \$386.44 | \$386.44 | AWC B&G WATER & SEWER | District water usage for 2003-2004 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 953 | 11-000-230-530-390-12-01 | 05BKT039 | 8/3/04 | ARCH WIRELESS | \$202.20 | \$202.20 | DST ADMIN POSTAGE EXPENS | Pager Services for 2004 - 2005 School Year. The vendor name was Arch Wireless. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
|--|---------------------------|----------|---------|--------------------------|-----------------------|--------------------|---------------------------|---|---------------------|--------------------|--------------|---|--|
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| 954 | 11-000-262-520-308-12-00 | 05BKT076 | 7/23/04 | DIPLOMA JOINT INSUR FUND | \$127,374.50 | \$127,374.50 | DST FXD-CH PROPERTY INS. | 2004 - 2005 insurance package including property, inland marine, crime, general liability, business auto & garage, educators' legal liability, boiler & machinery and environmental. Two payments in the amount of \$127,374 were made. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 955 | 11-000-230-890-305-10-00 | 05BKT120 | 7/22/04 | TIGER LILY FLORIST | \$52.00 | \$52.00 | CNT SUP MISC. EXPENSES | District floral charges for the Board Office from Tiger Lilly Florist. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Employee recognition is <u>required and approved</u> by the NJDOE as part of the yearly Professional Development Plan. This is a minimal cost and acceptable practice. |
| 956 | 15-000-240-800-390-01-00 | 05BKT124 | 7/22/04 | LBBOE CAFETERIA FUND | \$1,488.45 | \$1,488.45 | HS ADMIN OTH EXP | Blanket PO catered events including for beverages and snacks at LBHS from 1/26/04-6/21/05. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Refreshments for staff meetings with Head Teachers to discuss student data and programs. At the Senior Breakfast for graduating class of June 2004, students meet with administrators to discuss plans for graduation. Senior Breakfast is an annual event the students look forward to. |
| 957 | 11-000-230-530-311-06-00 | 05BKT140 | 7/22/04 | ACC BUSINESS | \$70.82 | \$70.82 | HS B&G TELEPHONE EXPENSE | Part of a larger PO for long distance service at the High School for 2004-2005 school year. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 958 | 11-000-251-340-303-12-00 | 05BKT148 | 7/28/04 | ASBURY PARK BD OF ED | \$12,451.50 | \$12,451.50 | DST BSO ASBPK CMP BUD/PY | Blanket PO covers 4 months Sept, Dec, Mar, June for IT Services | | ✓ | | Four payments were made annually each for \$12,451.50 (Total \$49,806). | |
| 959 | 11-000-262-420-311-12-00 | 05BKT160 | 8/3/04 | STEWART INDUSTRIES | \$860.04 | \$860.04 | DST B&G CUST CNT SERVICE | Photocopy machine maintenance for 14 machines at various locations throughout the District during the 2004-2005 school year. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 960 | 15-000-240-600-390-05-00 | 05BKT164 | 8/24/04 | LBBOE CAFETERIA FUND | \$164.50 | \$164.50 | ELB ADMIN MISC SUPPLY | Refreshments for various staff meetings (11/04 - 6/05) paid to Sodexo Food Services. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Family Support Teams are a part of the Success For All Reading/Math Program adopted by the LBBOE when the NJDOE suggested they do so in 1997-1998. Parent Involvement is a major focus of the Family Support Teams. Having refreshments is a suggestion from SFA to encourage parents to attend. |
| 961 | 11-000-230-530-311-08-00 | 05BKT173 | 7/22/04 | XTEL COMMUNICATIONS INC. | \$67.69 | \$67.69 | LWC B&G TELEPHONE EXPENSE | Telecommunications Services for 2004 - 2005 paid to X-Tel Communications. Usage Detail was broken down by District Location (School/Building). | | ✓ | | Appears reasonable based on supporting documentation. | |
| 962 | 11-000-230-890-305-10-00 | 05BKT210 | 7/22/04 | JOSEPH FERRAINA | \$76.45 | \$76.45 | CNT SUP MISC. EXPENSES | Blanket PO for \$ 10,000 for expense reimbursement | | | ✓ | Appears reasonable based on supporting documentation. | Lunch with the Superintendent challenges children to want to be recognized both academically and behaviorally within the school system. By being leaders among their peers both in behavior and academics, these children are awarded and recognized by having lunch with the Superintendent. |
| 963 | 11-000-230-530-304-12-01 | 05BKT245 | 7/27/04 | UNITED STATES POSTAL SER | \$3,000.00 | \$3,000.00 | PPS HEALTH POSTAGE | USPS for Postage 7/04 - 6/05 for Neopost Mail Machine. | | ✓ | | Appears reasonable based on supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Comments | Long Branch School District Comments |
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| 964 | 15-000-240-800-390-02-00 | 05BKT269 | 7/22/04 | SAKER SHOPRITES | \$109.41 | \$109.41 | MS ADMIN MISC. EXPENSES | Middle School purchased supplies from Foodarama for meetings, orientations with parents/staff, commencement, clubs. | | | ✓ | Catered events are non essential. However, this purchase may benefit students and promotes family involvement in education. | Food purchased for the Family Consumer Science classes as per the curriculum and State mandate. |
| 965 | 11-000-230-339-304-12-00 | 05BKT290 | 8/10/04 | MICHAEL J. BOOTH | \$1,000.00 | \$1,000.00 | DST PBC PROFSNL SERVICES | Blanket PO \$6,000 for photography of construction sites for \$500 per month. | ✓ | | | Discretionary as the amount seems excessive | This purchase order provided services to document the new buildings construction for historical information. It was also necessary to document construction issues. |
| 966 | 11-000-261-420-310-12-00 | 05BKT298 | 7/7/04 | ALLIED FIRE & SAFETY | \$133.00 | \$133.00 | DST REQ MAINT CNT SRVC | Blanket PO for Maintenance and Grounds Department covering 2004-2005 required service contract with Allied Fire & Safety Equipment CO for Fire Extinguisher Inspection and Fire Suppression system inspection. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 967 | 15-000-240-800-390-01-00 | 05BKT308 | 8/16/04 | JOSTENS INC | \$790.43 | \$790.43 | HS ADMIN OTH EXP | Fees for high school diplomas | | | ✓ | The setup charge costs seems excessive | Diplomas were needed for the graduating class of 2004/2005 that reflect the completion of high school course work. |
| 968 | 11-000-230-339-390-12-00 | 05BKT338 | 5/10/05 | RICHARD CONTE | \$5,500.00 | \$5,500.00 | DST ADMIN CONSULTING SVC | PO for Consulting Services (Substitute Principal at Elberon School) PO for \$250/day for 58 total days. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 969 | 11-000-230-890-302-12-00 | 05BKTA17 | 8/3/04 | LBBOE CAFETERIA FUND | \$1,344.33 | \$1,344.33 | DST BRD MISC OTHER EXPSE | Blanket PO for meals or food for 2004 - 2005 School Year. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Board of Education meetings often require a long time commitment and meals and refreshments were required. |
| 970 | 11-000-262-420-311-12-01 | 05CNTS17 | 7/7/04 | T J TIRE AND AUTO CENTER | \$2,149.10 | \$2,149.10 | DST B&G MAIN CONT SERVICE | Maintenance and service agreement for grounds department | | ✓ | | Appears reasonable based on supporting documentation. | |
| 971 | 11-000-262-420-311-12-00 | 05CNTS19 | 7/23/04 | WASTE MANAGEMENT OF N.J. | \$6,982.77 | \$6,982.77 | DST B&G CUST CNT SERVICE | Refuse & Recyclables removal services between July 1, 2004 and June 30, 2005. 12 monthly payments were made | | ✓ | | Appears reasonable based on supporting documentation. | |
| 972 | 12-000-400-450-000-99-00 | 05X04438 | 7/1/04 | SPRUNG MONUMENT CORP. | \$12,811.75 | \$12,811.75 | DST B&G CONSTRN SERVICES | Original PO shows that 4 Cast Bronze Plaques were ordered for the District schools, with Board approval, in July 2004 for a monument to be erected. These cost \$51,247. Additional plaque was ordered that costs \$9,922. Altogether, the cost was \$61,169. | ✓ | | | Per the District, the items were for a monument to be erected for the Long Branch school. The transactions appeared excessive and does not add educational value to the students. | Bronze plaques are used by all industries to recognize employees who do their job well. In an educational setting it is important for students to see the employees as role models. It is also important for the public to see the school district's leaders being recognised in order to foster their confidence in the people who are educating their children. The bronze plaques will preserve the history of the Long Branch Public Schools forever and enable future generations to appreciate and respect the past. |

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| 973 | 12-000-400-450-000-99-00 | 05X04438 | 7/1/04 | SPRUNG MONUMENT CORP. | \$12,811.75 | \$12,811.75 | DST B&G CONSTRN SERVICES | Original PO shows that 4 Cast Bronze Plaques were ordered for Long Branch schools. Went through the bid process and was approved by the Board in July 2004. These cost \$51,247.00. Additional plaque was ordered that costs \$9922.00. Altogether, the cost was \$61,169.00. | ✓ | | | Per the District, the items were for a monument to be erected for the Long Branch school. The transactions appeared excessive and does not add educational value to the students. | Bronze plaques are used by all industries to recognize employees who do their job well. In an educational setting it is important for students to see the employees as role models. It is also important for the public to see the school district's leaders being recognised in order to foster their confidence in the people who are educating their children. The bronze plaques will preserve the history of the Long Branch Public Schools forever and enable future generations to appreciate and respect the past. |
| 974 | 12-000-290-730-000-99-00 | 05X04450 | 7/1/04 | IKON OFFICE SOLUTIONS | \$12,390.00 | \$12,390.00 | DST PBC EQUIPMENT (1X) | A photocopier including the printer kit. | | ✓ | | Purchase of supplies helps to support District programs. | |
| 975 | 11-000-219-800-000-99-00 | 05X04451 | 7/1/04 | DELL | \$7,143.64 | \$7,143.64 | HS TCHNLGY MISC. EXPENSE | Office Pro software license purchased in July 2004. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 976 | 12-000-400-390-000-99-00 | 05X04480 | 7/1/04 | MASER CONSULTING | \$25,384.91 | \$25,384.91 | DST B&G PROF/TECH SERVICE | Phase II assessment and site remedial action work plan for the New Gregory School site in September 2004. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 977 | 15-000-240-800-390-08-00 | 0600A949 | 9/14/05 | GOPHER SPORT | \$26.97 | \$26.97 | LWC ADMIN MISC EXPENSES | Shipping & handling fees for 3 solid foam bowling sets for Amerigo A. Anastasia School 8/3/05 athletic supplies delivery. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 978 | 11-000-230-585-390-12-01 | 060A1263 | 8/22/05 | JOSEPH M FERRAINA | \$3,708.14 | \$3,708.14 | DST ADMIN TRVEL EXPENSES | High Schools that Work conference in Nashville, TN. Including 2 airline tickets for District personnel and 4 Hotel rooms for 3 nights. In addition, a lunch meeting was expensed. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 979 | 15-000-240-800-390-03-00 | 060A2051 | 12/13/05 | SAX ARTS & CRAFTS | \$85.00 | \$85.00 | AAA ADMIN MISC. EXPENSES | Anastasia School Purchased a utility cart from Sox Arts and Crafts for art supplies. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 980 | 11-000-230-890-302-12-00 | 060A2258 | 10/24/05 | CHEF VOLA | \$400.00 | \$400.00 | DST BRD MISC OTHER EXPSE | 12 dinners at Chef Vola for the NJSBA Convention in Atlantic City 10/25/05. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 981 | 15-000-240-600-390-01-00 | 060A2302 | 12/13/05 | PORTA PHONE | \$12.50 | \$12.50 | HS ADMIN SUPPLIES | HCX Series "Sideline-offense" wireless headset with radio module from Porta-Phone. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 982 | 15-000-240-600-390-01-00 | 060A2584 | 1/19/06 | VE RALPH | \$100.00 | \$100.00 | HS ADMIN SUPPLIES | Emergency response supplies including defibrillator pads, storage cabinet, and two fast response kits for LBHS Athletics. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 983 | 15-000-240-800-390-01-00 | 060A2653 | 12/15/05 | A S C D | \$824.25 | \$824.25 | HS ADMIN OTH EXP | Professional development videos / site visits for the Long Branch High School. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 984 | 15-000-240-500-390-09-00 | 060A2830 | 1/6/06 | JOSEPH DEFILLIPPO | \$57.60 | \$57.60 | WE ADMIN TRAVEL EXPENSE | Mileage reimbursement for picking up and dropping off students from Board Office trailer to West End School from 9/05-12/05. (\$57) | | ✓ | | Appears reasonable based on supporting documentation. | |
| 985 | 12-000-400-722-311-12-40 | 060A4277 | 6/29/06 | MC OMBER & MC OMBER | \$483,333.40 | \$483,333.40 | DST ADMIN MYRTLE PURSH | Purchase of a property (127 Myrtle Ave) to be used as a School - New Anastasia School | | ✓ | | Purchase of goods helps to support District programs. The purchase appears reasonable based on supporting documentation. | |
| 986 | 11-000-230-895-302-12-00 | 060A4482 | 6/6/06 | NAT'L SCHOOL BOARDS | \$3,450.00 | \$3,450.00 | DST BRD PROF DUES & FEES | Membership fees for National School Boards Association National Affiliate for 7/1/06 - 6/30/07 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 987 | 15-000-240-600-390-01-00 | 06AX4889 | 9/14/05 | PRENTICE HALL | \$621.92 | \$621.92 | HS ADMIN SUPPLIES | Books for LBHS. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | New textbooks to replace old books needed for Algebra II course. The High School That Works model required all students to take Algebra, therefore additional books had to be ordered. |
| 988 | 11-000-230-331-302-12-00 | 06BKT031 | 8/30/05 | MC OMBER & MC OMBER | \$5,184.84 | \$5,184.84 | DST BRD LEGAL SERVICES | Blanket PO for \$27,000 for legal services including general representation and non-retainer services | | ✓ | | Appears reasonable based on supporting documentation. | |
| 989 | 15-190-100-320-490-02-00 | 06BKT037 | 10/14/05 | TONY'S TOMATO PIES | \$166.00 | \$166.00 | MS WSR EDUCATION SERVICE | Refreshments for staff meetings, general meetings 11/05 - 6/06. | ✓ | | | Catered meetings are discretionary and do not benefit the students. | April 7, 2006 – GEPA Reward Students in the Visual and Performing Arts Academy were selected for a lunchtime tutorial based upon Successmaker scores and the High Stakes Management Report for Math and 4Sight and SRI scores for Language Arts. Students attended the tutorial session for half of their lunchtime period. Students were asked to attend sessions from once a week to four times per week depending on need. Students who attended the program on a regular basis were awarded a pizza party for the hard work. April 26, 2006 – Students in the Visual and Performing Arts Academy performed community service on a weekly basis. Five students were rewarded with a pizza party for their over and above effort. May 2, 2006 - Each grade level classrooms compete on SuccessMaker. The class who had the most cumulative gains for the month received a pizza party. Pizza parties were awarded to a grade 6, 7 and 8 class from each academy. |
| 990 | 11-000-230-890-302-12-00 | 06BKT138 | 8/31/05 | LBBOE CAFETERIA FUND | \$1,841.00 | \$1,841.00 | DST BRD MISC OTHER EXPSE | Board meetings catering fees | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | Board of Education meetings often require a long time commitment and meals and refreshments were required. |

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| 991 | 15-000-240-600-390-09-00 | 06BKT169 | 8/22/05 | KEPWELL SPRING WATER CO | \$29.50 | \$29.50 | WE ADMIN MISC. SUPPLIES | Spring water for the West End School. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | According to our approved Emergency Management Plan, a three day supply of bottled water and food must be kept on hand in each school for emergency situations. |
| 992 | 11-000-262-441-311-12-00 | 06BKT309 | 7/15/05 | M/M FREDERICK LAVERGNE | \$16,666.67 | \$16,666.67 | DST B&G FACILITY RENTAL | Property Lease monthly fee | | ✓ | | Appears reasonable based on supporting documentation. | |
| 993 | 11-000-251-592-304-12-00 | 06BKT321 | 9/9/05 | CASEY JONES | \$244.65 | \$244.65 | DST PBC OTHER PURCH SVCS | Blanket PO for \$1,195 for lunch at Casey Jones Restaurant | ✓ | | | Lunch with the superintendent at Casey Jones Restaurant from 1/26/06-5/4/06. The expense is discretionary as lunch with the superintendent does not provide educational value and the amount seems excessive | Motivation is improved by a recognition of accomplishment and success. Education and research puts a great deal of ephasis on the value of rewards especially intrinsic awards based on achievement. Certificates in frames are a powerful incentive especially when they are presented in a public forum as we do at Board Meetings and awards nights at schools. |
| 994 | 11-190-100-320-390-12-00 | 06BKT331 | 10/28/05 | DR. LAURA WILSON | \$2,475.00 | \$2,475.00 | DST ADMIN PROF SERVICES | Dr. Laura Wilson instructed Academic Skills Through Music four days a week at the off site preschool program from 10/18/05-6/17/06 for \$275 per day. | | | ✓ | Off-site programs appear reasonable and directly benefits students, but the price seems excessive. | The music program is required by the state of New Jersey as part of the Core Curriculum Standards. If the district were to hire a full time employee with a doctoral degree it would cost \$46,500 in salary plus approximately \$11,000 in health benefits for a total of \$57,500 per year. By hiring Dr. Wilson as an outside contractor, it only costs the district \$39,600 per year, for a total savings of \$17,900. |
| 995 | 11-000-262-420-311-12-01 | 06CNTS16 | 7/1/05 | LOU'S UNIFORMS, INC | \$10,080.00 | \$10,080.00 | DST B&G MAIN CONT SERVICE | Custodial Uniforms purchased from Lou's Uniforms (\$210 p/p for Boots, Pants, Shirts) for 13 Custodians for 2005 - 2006. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 996 | 11-000-261-420-310-12-00 | 06CNTSA8 | 10/17/05 | HILSEN TERMITE & PEST | \$840.00 | \$840.00 | DST REQ MAINT CNT SRVC | Blanket PO (Total \$5040) for Pest Control. Hilsen Termite & Pest Control Services for Pesticide Treatments. Part of Larger Buildings and Grounds Contracts. for 8/05 - 6/06 | | ✓ | | Appears reasonable based on supporting documentation. | |
| 997 | 12-000-400-390-000-99-00 | 06X03334 | 7/1/05 | OFFICE BUSINESS SYSTEMS | \$7,400.00 | \$7,400.00 | DST NEW AAA TECH SVCS 1X | IT Equipment from Office Business Systems including 37 Wireless Access Points in New Gregory School. (Cisco 1200) were used. Installation was also charged to this PO. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 998 | 12-120-100-730-000-99-00 | 06X03336 | 7/1/05 | OFFICE BUSINESS SYSTEMS | \$16,204.00 | \$16,204.00 | DST NEW AAA EQUIPMENT 1X | Two Epson Projectors. | | | ✓ | Amount appears excessive. | Office Business Systems was named Network Integrator for the AAA School construction project. The Network integrator for this project purchased and installed the network equipment, computers and projectors. All of this cost was reimbursed by the SCC |
| 999 | 12-000-400-390-000-99-00 | 06X03339 | 7/1/05 | OFFICE BUSINESS SYSTEMS | \$3,200.00 | \$3,200.00 | DST NEW AAA TECH SVCS 1X | IT Equipment from Office Business Systems including Windows 2000 Domain Name Server. Installation was also charged to this PO. | | ✓ | | Appears reasonable based on supporting documentation. | |

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| 1000 | 12-120-100-730-000-99-00 | 06X03340 | 7/1/05 | OFFICE BUSINESS SYSTEMS | \$103,430.00 | \$103,430.00 | DST NEW AAA EQUIPMENT 1X | Miscellaneous IT equipment including Power Supplies, Servers, and Chassis. | | | ✓ | Amount appears excessive. | Office Business Systems was named Network Integrator for the AAA School construction project. The Network integrator for this project purchased and installed the network equipment, computers and projectors. All of this cost was reimbursed by the SCC |
| 1001 | 12-000-400-450-000-99-00 | 06X03354 | 7/1/05 | NJ NATURAL GAS COMPANY | \$252,702.30 | \$252,702.30 | DST B&G CONSTR SERVICE 1X | Gas Services (Partial Payment Made). PO was for \$302,000 for removing an old gas line and laying a new 10" Main Line at the New Gregory School Site (Project Plan Date 9/20/04). Partial payment of \$252,702.29 was paid on this PO. | | ✓ | | Appears reasonable based on supporting documentation. | |
| 1002 | 12-000-400-450-000-99-00 | 06X03443 | 7/1/05 | AVAYA/c/o SPS | \$67,217.90 | \$67,217.90 | DST NEW AAA CONSTR SRVCS | New telephone system for the new Anastasia School purchased from Avaya Inc. Invoice detailed all installed equipment. | | ✓ | | State contract was used and thereby competitive bids were not required. | |
| 1003 | 12-000-260-730-000-99-00 | 06X04311 | 7/1/05 | PLAZA FORD/MOTORS FLEET | \$24,735.00 | \$24,735.00 | DST B&G EQUIP PURCH (1X) | 2006 Ford F350 Pickup Truck w Cab and Specialized Equipment. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 1004 | 12-000-260-730-000-99-00 | 06X04562 | 7/1/05 | SHORE AWNING CO INC. | \$4,725.00 | \$4,725.00 | DST B&G EQUIP PURCH (1X) | To replace a damaged canopy at 127 Myrtle Ave. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 1005 | 12-000-219-730-000-99-00 | 06X05119 | 7/1/05 | XEROX CORPORATION | \$2,284.00 | \$2,284.00 | PPS TCHNLGY EQUIPMT (1X) | One Xerox 430 Digital Copier and finisher was purchased by LB School Youth Based Services on 8/15/05. | | | ✓ | There was no documentation provided to indicate why the item was needed and as a result is deemed inconclusive. | It was purchased for the 2nd SBYS office in the New middle school, which was a new office and did not have a copy machine. |
| 1006 | 12-000-230-730-000-99-00 | 06X05120 | 7/1/05 | XEROX CORPORATION | \$5,108.00 | \$5,108.00 | GNT FND-GRNT EQUIPT (1X) | Funded Grants Xerox machine | | | ✓ | There was no documentation provided to indicate why the item was needed and as a result is deemed inconclusive. | It replaced a non-functioning machine. This purchase was made before the district replaced all the other copiers. |

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|--|---------------------------|---------|---------|-----------------------|-----------------------|--------------------|--------------------------|---|---------------|---------------------|--------------|---|---|
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| 1007 | 11-000-230-890-302-12-00 | 5000722 | 7/8/04 | PERRYS TROPHY COMPANY | \$75.38 | \$75.38 | DST BRD MISC OTHER EXPSE | Curved glass trophy. Walter O'Neill (BOE) ordered Curved Glass Trophy with engravings for Mayor of Puerto Rico. | ✓ | | | Item(s) do not provide educational value or otherwise benefit students. | <p>According to STATE STANDARD 6.6 (Geography) and STATE STANDARD 9.2 (Consumer, Family, and Life Skills) 6.6:All students will apply knowledge of spatial relationships and other geographic skills to understand human behavior in relation to the physical and cultural environment. Rapid societal changes, including innovations in technology, information exchange, and communications, have increased the demand for internationally competitive workers and for an educational system designed to meet that demand. Today's students will be employed through much of the twenty-first century and will, therefore, need increasingly advanced levels of knowledge and skills. To obtain and retain high-wage employment that provides job satisfaction, they will also need to continue to learn throughout their lives. The career education and consumer, family, and life skills standards identify key career development and life skills that students must accomplish in order to achieve continuing success in various life roles related to continuing education, career development, and personal growth.</p> <p>9.2 The purpose of social studies education is to provide students with the knowledge, skills and attitudes they need to be active, informed, responsible citizens and contributing members of their communities. The standards define social studies as the four disciplines of history, geography, civics, and economics. The teaching of social studies should include interdisciplinary connections among these areas. Social studies instruction can be based on one or more of these core disciplines or on a combination of these in the problem-solving or inquiry mode. This is frequently the basis of social studies activities in the classroom. In addition, these standards identify a common core of skills that are integral to the social studies disciplines. Consequently, the district was extended an invitation from the Mayor of Puerto Rico to travel to the island with a group of students as an educational excursion beyond the communities reach. As a gesture of etiquette and courtesy (standard 9.2) a trophy was awarded to the Mayor for his hospitality.</p> |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | Results of Analysis | | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1008 | 12-000-252-730-170-12-40 | 6003629 | 3/13/06 | B & H PHOTO-VIDEO INC. | \$2,006.85 | \$2,006.85 | DST TCHNLGY EQUIPMT (1X) | An Apple iMac computer and 3-year warranty for LB BOE Public Relations. Computer is used to design newspaper advertisements. | | | ✓ | There was no documentation provided to indicate why the item was needed. | <p>As technology is constantly changing we are able to improve the services of the Public Relations Department. In doing so we are always looking for ways of cutting cost by doing more in-house. All of our local media outlets: Latino USA, Atlanticville Newspaper, The Link News, and the Asbury Park Press told us that they use an Apple platform for all their publications. The public relations department had been using a PC platform which is not compatible with the newspapers. Each newspaper is paginated differently within an Apple system. It was costly to have each newspaper build our ads or publications to their individual specifications. Purchasing an Apple computer allowed us to create our publications in-house to each newspapers' individual specification. It was also easy to transfer that information using the same platform and we suffered no loss of data or resolution. Apple computers and software are the industry standard and what is the most commonly used computer and software. The Apple system is not only used for publications such as local newspapers, but it is also used to produce in-house present</p> <p>PC platforms use "Power-Point" which is the "vanilla ice cream" of presentation software. On the Apple platform we use IWork which creates cinema-quality presentations. With over \$200 million in new construction we have created IWork presentations for each of the ribbon cutting ceremonies that have wooed the community, state officials, and students. In order for a Public Relations Department to function and deliver the message clearly, beautifully, and cost effectively we need to have the proper equipment. The equipment that has been purchased within the Public Relations Department has saved the district thousands of dollars; we no longer need to have out-placement services or professionals provide us with high cost services. Purchasing the Apple has allowed us to save an estimated \$1,000 a year in pagination fees. We now have the capability of designing, building and sending out from one central office. Samples of the printed material can be provided if needed.</p> |
| 1009 | 11-000-230-890-304-12-00 | 5001538 | 8/31/04 | NJ SCHOOL BOARDS ASSOC. | \$525.00 | \$525.00 | DST PBC MISC. EXPENSES | Three Booths at the 2004 New Jersey School Boards Convention in Atlantic City. | ✓ | | | Renting 3 booths seems excessive. | <p>Each year the NJ School Boards Association hosts a conference for NJ board members and NJ schools. Booths are available to districts to showcase their innovations and share practices with distant schools. In an attempt to ensure that the booth was educational, the district rented three booths to create a live showcase with students from the preschool, elementary bilingual program and the typical students integrating technology into the classroom. According to STATE STANDARDS: 1.2 (CREATION AND PERFORMANCE) ALL STUDENTS WILL UTILIZE THOSE SKILLS, MEDIA, METHODS, AND TECHNOLOGIES APPROPRIATE TO EACH ART FORM IN THE CREATION, PERFORMANCE, AND PRESENTATION OF DANCE, MUSIC, THEATER, AND VISUAL ART as well as STANDARD</p> |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| | | | | | | | | | | | | | 8.2 (TECHNOLOGY EDUCATION) ALL STUDENTS WILL DEVELOP AN UNDERSTANDING OF THE NATURE AND IMPACT OF TECHNOLOGY, ENGINEERING, TECHNOLOGICAL DESIGN, AND THE DESIGNED WORLD AS THEY RELATE TO THE INDIVIDUAL, SOCIETY, AND THE ENVIRONMENT. The opportunity to create, perform and showcase the application of technology into daily instruction not only fulfilled NJ CCCS, but influenced other schools throughout the state. This would not have been possible with one or two booths because a full classroom was recreated for the presentation. |
| 1010 | 12-000-400-450-311-12-40 | 5002042 | 10/12/04 | ADT SECURITY SERVICES | \$13,000.00 | \$13,000.00 | DST B&G CONSTR SERVICE 1X | Existing ADT owned equipment for 9 Schools and the District location. Including 6 trailers. | | | ✓ | Same invoice was included in Fund 12. | <p>Purchase order 05002042 was reviewed without exception as part of KPMG's Historical Expenditure Analysis for fund 12. KPMG has chosen to mark this purchase order as questionable in the Historical Expenditure Analysis for object codes between 300 and 599 with the comment that the "Same invoice was included in Fund 12." Utilizing KPMG's parameters for selecting purchase orders for testing this purchase order falls into two of their six designated categories for the Historical Expenditure Analysis as their category parameters overlapped. Thus, KPMG is absolutely correct that they have reviewed the same purchase order in two categories. The two categories that overlapped are what KPMG describes as "fund 12" and "program code 000 with object codes between 300 and 599." There are two problems with these categories as KPMG has requested them. The first problem is that fund 12 does not exist under the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N</p> <p>The second problem is that they have not specified that the request for program code 000 with object codes between 300 and 599 should exclude character class 12 as they have made it a category unto itself. Thus, they have requested the same transactions in multiple categories. This same problem exists in the category request for program code 000 with object codes between 800 and 999 as KPMG has not specified that character class 12 should be excluded as being a category unto itself. Thus, the inclusion of this purchase order in multiple Historical Expenditure Analysis categories is a procedural problem of KPMG and not reflective of a problem with the Long Branch Board of Education's financial records or procedures as the purchase order has only been processed and paid in the proper amount one time by the Long Branch Board of Education.</p> |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | | Results of Analysis | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1011 | 11-000-219-320-261-11-00 | 5002437 | 11/9/04 | SAJJAD ZAIDI MD | \$350.00 | \$350.00 | HS AV/LIBRARY SUPPLIES | Psychiatric evaluation diagnosing the student with ADHD, Post traumatic stress disorder, and oppositional defiant disorder 10/7/04 | | ✓ | | The expenditure appears reasonable based on supporting documentation. | <p>Purchase order 05002437 was issued for the purchase of psychiatric evaluation services for a student as requested by the child study team. The purchase order was coded and entered into the district budget software as account number 11-000-219-320-261-11-00 and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in this account. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C.</p> <p>6A:23-2.2, function 219 is used to record the purchase of "services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.'s" and object code 320 is used to record the purchase of "purchased professional services supporting the instructional program and its administration. Included would be purchased educational services for ...child study teams, and contracted instructional services." KPMG has indicated in their Historical Expenditure Analysis for object codes between 300 and 599 that this purchase order is improperly coded, but has not provided the basis for this conclusion nor the proper account number that it should be coded to. Based upon the information set forth above, the Long Branch Board of Education believes this purchase order is properly coded in accordance with New Jersey Department of Education guidance provided to district boards of education.</p> |
| | | | | | | | | | | | | | <p>Purchase order 05004485 was issued for the purchase of neuropsychiatric evaluation services for three students as requested by the child study team. The purchase order was coded and entered into the district budget software as account numbers 11-000-219-320-261-11-00 and 11-000-219-320-262-11-00, and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in these accounts. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C.</p> |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1012 | 11-000-219-320-261-11-00 | 5004485 | 5/16/05 | MATTHEW SCHIFF, MD | \$200.00 | \$200.00 | PPS OHI EVALUATION | Neuropsychiatric evaluation service provided on 5/6/2005 to three students at \$200 each. | | ✓ | | Appears reasonable based on supporting documentation. | 6A:23-2.2, function 219 is used to record the purchase of "services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.'s" and object code 320 is used to record the purchase of "purchased professional services supporting the instructional program and its administration. Included would be purchased educational services for ...child study teams, and contracted instructional services." KPMG has indicated in their Historical Expenditure Analysis for object codes between 300 and 599 that this purchase order is improperly coded, but has not provided the basis for this conclusion nor the proper account number that it should be coded to. Based upon the information set forth above, the Long Branch Board of Education believes this purchase order is properly coded in accordance with New Jersey Department of Education guidance provided to district boards of education. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1013 | 11-000-219-320-312-11-00 | 5004587 | 5/26/05 | CANDIDA GIARDINA MACCC | \$450.00 | \$450.00 | PPS SP-SRV CONT SERVICES | Reimbursement for Bilingual Speech / Language Evaluations for two students. Each student's evaluation cost \$450.00. The evaluation took place on May 7, 2005. | | | ✓ | The reimbursement for Bilingual Speech / Language Evaluations for 2 students was charged against two separate accounts (11-000-219-320 & 11-216-100-320) at \$450.00 per account. Although the bilingual speech service appeared reasonable and added educational value and beneficial to the students but one of the accounts was improperly coded. | <p>Purchase order 05004587 was issued for the purchase of bilingual speech / language evaluation services for two students as requested by the child study team. The purchase order was coded and entered into the district budget software as account numbers 11-000-219-320-312-11-00 and 11-216-100-320-266-11-00, and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in these accounts. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C.</p> <p>6A:23-2.2, function 219 is used to record the purchase of "services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.'s", program 216 is used to record the purchase of activities that "assist in the instructional process" and object code 320 is used to record the purchase of "purchased professional services supporting the instructional program and its administration. Included would be purchased educational services for ...child study teams, and contracted instructional services." KPMG has indicated in their Historical Expenditure Analysis for object codes between 300 and 599 that this purchase order is improperly coded, but has not provided the basis for this conclusion nor the proper account number that it should be coded to. Based upon the information set forth above, the Long Branch Board of Education believes this purchase order is properly coded in accordance with New Jersey Department of Education guidance provided to district board</p> |
| | | | | | | | | | | | | <p>Purchase order 05004710 was issued for the purchase of audiometry evaluation services for a student as requested by the child study team. The purchase order was coded and entered into the district budget software as account number 11-000-219-320-312-11-00 and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in this account. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C.</p> | |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | Results of Analysis | | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1014 | 11-000-219-320-312-11-00 | 5004710 | 6/7/05 | SANDRA FIELDS KUHN | \$350.00 | \$350.00 | PPS SP-SRV CONT SERVICES | Auditory Processing Services. | | | ✓ | More information is needed on the PO. It is difficult to determine the nature of the expenditure on the PO. | 6A:23-2.2, function 219 is used to record the purchase of "services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.'s" and object code 320 is used to record the purchase of "purchased professional services supporting the instructional program and its administration. Included would be purchased educational services for ...child study teams, and contracted instructional services." KPMG has indicated in their Historical Expenditure Analysis for object codes between 300 and 599 that this purchase order is improperly coded, but has not provided the basis for this conclusion nor the proper account number that it should be coded to. Based upon the information set forth above, the Long Branch Board of Education believes this purchase order is properly coded in accordance with New Jersey Department of Education guidance provided to district boards of education. |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | Results of Analysis | | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1015 | 11-000-230-585-390-12-01 | 6001146 | 8/9/05 | A.M./P.M. SERVICES | \$297.00 | \$297.00 | DST ADMIN TRVEL EXPENSES | Registration for three administrators at the AM/PM Services 'Ethics in Government' seminar. | | ✓ | | Appears reasonable based on supporting documentation. | <p>Purchase order 06001146 was issued for registration at an out of district workshop. The purchase order was coded and entered into the district budget software as account number 11-000-230-585-390-12-01 and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in this account. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C. 6A:23-2.2, object code 585 is used to record "...travel including transportation, meals, hotel and registration fees for out of district workshops and conferences."</p> <p>KPMG has indicated in their Historical Expenditure Analysis for object codes between 300 and 599 that this purchase order is improperly coded, but has not provided the basis for this conclusion nor the proper account number that it should be coded to. Based upon the information set forth above, the Long Branch Board of Education believes this purchase order is properly coded in accordance with New Jersey Department of Education guidance provided to district boards of education.</p> |
| | | | | | | | | Superintendent cell phone rental in Europe while on personal vacation in Italy. Invoice | | | | Superintendent's contract stated District shall pay the monthly cell phone costs for business and | <p>The Superintendent is the chief executive and administrative officer of the Long Branch Board of Education and is responsible for the safe and efficient operation of the District 24 hours a day, seven days a week, 365 days a year. Inasmuch as the Board of Education has imposed this responsibility on the Superintendent, the Board of Education has for their convenience included a provision in the Employment Agreement between the Long Branch Board of Education and the Superintendent that the Board of Education will pay the monthly costs, including all roaming and long distance charges, for a cellular phone for the Superintendent for both business and personal use. This contract provision does not state that it is limited to national cell phone service as interpreted by KPMG.</p> |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 1016 | 11-000-230-530-311-10-00 | 6004691 | 6/16/06 | JOSEPH M FERRAINA | \$550.62 | \$550.62 | CNT B&G TELEPHONE EXPENSE | indicated superintendent expensed international cell phone service while on personal vacation in Italy, shuttle bus from NSBC Conference and food at O'Hare International Airport; part of a larger PO for \$791.96 including \$550.96 for cell phone expenses. | ✓ | | | personal use. The contract does not state anything regarding international cell phone fees. The trip made by the superintendent and the expenditure did not benefit the students. In addition, the invoice did break out any personal calls as compared to District related calls. | Accordingly, if the situation requires cell phone service outside of the current plan that the District participates in, then a cost feasibility study is conducted to determine the best course of action to ensure compliance with the employment contract provision to ensure the safe and efficient operation of the District during the Superintendent's absence. In March 2006 a study was conducted and documented by the Assistant School Business Administrator to determine whether it was more cost efficient to purchase or rent an international cell phone to ensure the District was able to communicate with the Superintendent as required by the Employment Agreement during his absence in April 2006. It was determined that rental was the fiscally prudent decision and the Assistant School Business Administrator arranged for the appropriate service to comply with the Employment Agreement provision. Due to business financing limitations the District required the Superintendent to pay for all rental and usage charges with a full reimbursement to be made to the Superintendent by the District upon submission of the |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comments | |
|--|---------------------------|---------|---------|-------------------------|-----------------------|--------------------|-------------------------|---|---------------------|--------------------|--------------|--|--|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 1017 | 12-000-260-730-309-12-40 | 5004621 | 6/1/05 | CENTURY OFFICE PRODUCTS | \$3,182.00 | \$3,182.00 | DST FACILITY EQUIP (1X) | Computer goods (Plot Base Server, 15" Color LCD Flat Panel Monitor, Copier Software) including installation and three training (three hours) sessions service in using the software. The date on the PO was 4/6/2005. | ✓ | | | A Plot server is discretionary expense | <p>This copier/printer is used to make copies of construction documents for all the new construction that is happening in the District. We are able to make copies when needed instead of sending them out to a commercial company. The size of the plans are 30" x 40" and are too large for office copiers. We need copies of plans for the school administrators to show floor plans, the maintenance department needs the mechanical plans and the IT personnel require copies of the technology plans.</p> <p>The local public safety department (fire and police) need a set of plans for Homeland Security and other emergency responses. The copies are used for the safety of the students and the repair of systems within the building. Copies of the plans are used by outside contractors during and after bids/quotes process. If we had to make the copies commercially, the cost is at least \$8.00 per sheet. There are approximately 3 sets at 100 sheets for each building. In an average year we make 6000 copies. At \$8.00 each, this would cost the district \$48,000. This system also allows us to archive on disk the documents to reduce storage space and provide research capabilities for the future.</p> |
| 1018 | 12-000-260-730-311-12-40 | 6001818 | 9/30/05 | OFFICE BUSINESS SYSTEMS | \$15,344.18 | \$15,344.18 | DST B&G EQUIPMENT (1X) | Cable equipment including Cisco Switch, SFP fiber, and cable/equipment and installation on 9/30/05. | | | ✓ | Per the District, the cable equipment was required to add technology services to the Trailer at 540 Broadway site for connectivity for the burglar alarms and phone lines. However the amount seems excessive. | <p>This purchase order was to add all necessary technology services to a trailer added to the property at 540 Broadway. The trailer was added to the site due to an increase of Preschool students bringing the attending student count to 789 students for September of 2006. Due to the increase of students, the district added classrooms to each K-2 school as well as 540 Broadway. That year we used a conference room on the first floor and an office area as a preschool classroom. The office area was vacated by PPS personnel and moved to the trailer. The students could not occupy the trailer due to the fact it does not have a bathroom or adequate space required for students.</p> <p>The cost was further justified by connecting the existing Out of School Suspension Program in an existing trailer. This classroom did not have adequate services since it was relocated several years ago. This situation was remedied with the trenching and installation of cabling and switches. All computer and telephone connections were made by district personnel. For \$15,344 the services included fire alarm, burglar alarm, telephone service, internet service, and inter district calling and networking. Also for the out of school suspension trailer all educational adequacies were fulfilled. All services and equipment were purchased at state contract pricing, which is approved by the state of New Jersey.</p> |

| Transaction Detail (as per District system) | | | | | | | Analysis Performed | Results of Analysis | | | | | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | Comments | Long Branch School District Comments |
| 1019 | 12-000-100-730-311-12-40 | 6002762 | 1/23/06 | XEROX CORPORATION | \$130,332.90 | \$130,332.90 | DST B&G INST EQUIPT (1X) | Xerox copy machines. 26 machines were traded-in and replaced with 42 machines district-wide. | | | ✓ | Given that our sample included two other POs for the purchase of copiers, this purchase requires additional analysis. | <p>The district needed to replace 26 copiers that were functioning and an additional 7 machines that were non-functioning (32 total). An analysis showed that to keep the existing copiers in service for an additional 60 months, which is well beyond their useful life, it would have cost the district \$914,249.00. After careful research the district decided to purchase the necessary equipment from Xerox.</p> <p>To replace the 26 functioning machines including the new contract cost per copy, the cost would have been \$521,079.69. This would have resulted in an almost \$400,000 savings over the next five years. With that anticipated savings the district not only replaced the 26 five year old working machines, it replaced the 7 broken machines and added 10 additional machines because of the large increase in size of buildings. The high school went from a two floor 166,050 square foot building to a 4 floor 290,000 square foot building. The Middle School went from a two floor 151,610 square foot to a three floor 268,000 a square foot building. Anastasia went from a one floor 41,000 square foot building to a three floor 94,000 square foot building. Gregory School went from a two floor 26, 860 square foot building to a three floor 94,000 square foot building. We were able to replace all the functioning machines, the non-functioning machines and purchase the new ones required for the larger buildings and still realize a \$72,000 savings over the anticipated current expense over t</p> |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 1 | 15-190-100-610-125-03-00 | 5000022 | 10/1/04 | SCHOOL SPECIALTY INC | \$228.29 | \$228.60 | AAA TAL INST. SUPPLIES | School supplies including markers, pencils, crayons, and dry erase boards. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 2 | 15-213-100-610-267-06-00 | 5000065 | 10/1/04 | SCHOOL SPECIALTY INC | \$81.60 | \$136.05 | AWC SPED RR SUPPLIES | School supplies including paper clips, dry erase markers, and desk pad calendars. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 3 | 15-190-100-610-150-05-00 | 5000092 | 10/1/04 | SCHOOL SPECIALTY INC | \$267.30 | \$267.90 | ELB SCT-K INST. SUPPLIES | School supplies including crayons, pencils, and masking tape. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 4 | 15-190-100-610-150-05-00 | 5000100 | 10/1/04 | SCHOOL SPECIALTY INC | \$268.53 | \$298.14 | ELB SCT-K INST. SUPPLIES | School supplies including clear contact paper, post-it notes, and writing paper for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 5 | 15-190-100-610-155-05-00 | 5000105 | 10/1/04 | SCHOOL SPECIALTY INC | \$260.33 | \$275.87 | ELB SCT INST. SUPPLIES | School supplies including crayons, markers, and overhead projector pens for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 6 | 15-190-100-610-401-05-00 | 5000109 | 10/1/04 | SCHOOL SPECIALTY INC | \$265.82 | \$285.30 | ELB TTUT SUPPLIES | School supplies from School Specialty including pencils, tape dispenser, and Post-it note pads for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 7 | 15-190-100-610-155-05-00 | 5000116 | 10/1/04 | SCHOOL SPECIALTY INC | \$282.06 | \$282.29 | ELB SCT INST. SUPPLIES | School supplies from School Specialty including wall mounting tabs, overhead project caddy, and #2 pencils for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 8 | 20-211-100-610-410-04-00 | 5000176 | 10/1/04 | SCHOOL SPECIALTY INC | \$378.86 | \$396.14 | JMF PS MATERIALS & SUPPL | School supplies including crayons, masking tape, and markers for JMF ECLC. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 9 | 15-190-100-610-140-08-00 | 5000214 | 10/1/04 | SCHOOL SPECIALTY INC | \$256.25 | \$273.84 | LWC MAR/ENV K INST. SPLY | School supplies from School Specialty including tape, Expo markers, and pencils for Conrow School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 10 | 15-401-100-600-223-06-00 | 5000344 | 7/7/04 | EFFINGER SPORTING GOODS | \$3,165.75 | \$3,165.75 | AWC CO-CURR ATH SUPPLIES | Cheerleading shirts and pom poms were purchased from Effinger Sporting Goods Co. for the LBHS Cheerleaders. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. |
| 11 | 11-000-216-600-313-11-00 | 5000387 | 10/1/04 | PAPER MART INC | \$35.88 | \$35.88 | PPS SPEECH INST. SPLY | Two boxes of Branch Laser White 8.5x11 paper from Paper Mart Inc. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
|--|---------------------------|---------|---------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|--|---|
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| 12 | 15-190-100-610-212-03-00 | 5000440 | 10/1/04 | PASSON'S SPORTS | \$63.11 | \$63.11 | AAA PE/HLTH INST. SUPPLY | Physical Education supplies from Passon's Sports Supply including inflating needles, Voit Specialty Tuff Balls, and segmented ropes. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 13 | 15-190-100-610-410-05-00 | 5000738 | 7/8/04 | SUCCESS FOR ALL FOUNDAT. | \$4,000.00 | \$4,316.55 | ELB SFA WRLD LAB SUPPLY | Supplies from Success for All Foundation including Birds Teaching Manuals, Harvest Around the World Consumables Kit, and Trees Unit Book Kit for Elberon School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 14 | 15-190-100-610-400-05-00 | 5000742 | 7/8/04 | REALLY GOOD STUFF | \$345.73 | \$345.73 | ELB SFA MATH SUPPLY | 100th Day Pencils, 100 Days Smarter Stickers and Buttons, and 100th Day Lollipops from Really Good Stuff for Elberon School. | ✓ | | | Stickers and lollipops do not provide educational value or benefit students. | Rewarding students is part of the Success For All Reading/Math Program adopted by the LBBOE when the NJDOE suggested they do so in 1997-1998. |
| 15 | 15-190-100-610-155-06-00 | 5000785 | 7/13/04 | MACMILLAN SCHOOL PUB | \$247.05 | \$1,110.60 | AWC SCT INST. TEXTBOOKS | United States and Its Neighbors' and 'Regions Near and Far' from MacMillan McGraw Hill for Clark School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 16 | 11-190-100-610-312-11-00 | 5000872 | 7/13/04 | COURAGE-TO-CHANGE | \$56.90 | \$82.85 | PPS SP-SRV INST. SPLY | Instructional booklet 'Breaking the Chains of Anger Game' from Courage to Change for Pupil Personnel Services. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 17 | 15-190-100-610-410-07-00 | 5000910 | 7/14/04 | TRIUMPH LEARNING | \$168.63 | \$168.63 | GRE SFA INSTRUC SUPPLY | 'Terra Nova 2nd Edition Reading/Language Arts Coach Series' from Triumph Learning for Gregory School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | These Terra Nova testing supplies are used by the district to comply with NCLB. |

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| 18 | 15-190-100-610-410-07-00 | 5000915 | 7/14/04 | FOLLETT LIBRARY | \$1,970.50 | \$1,985.50 | GRE SFA INSTRUC SUPPLY | Books from Follett Library Resources including 'Danny and the Dinosaur', 'Spiders', and Gorillas Gentle Giant'. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 19 | 15-190-100-610-888-03-00 | 5000965 | 7/15/04 | SCHOOL SPECIALTY INC | \$100.00 | \$146.78 | AAA SMR ENR INST SUPPLY | Supplies from School Specialty including paint brushes, Bucket-O-Beads, and Vivi-Color Paint 6-pack for Anastasia School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 20 | 20-450-100-800-450-20-00 | 5000990 | 7/21/04 | JOHN THOMPSON | \$64.00 | \$9,472.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 21 | 20-450-100-800-450-20-00 | 5000990 | 7/21/04 | DONNELL BOWLES | \$64.00 | \$9,472.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 22 | 20-452-100-800-452-20-00 | 5000990 | 7/21/04 | CALVIN FERRELL | \$64.00 | \$9,472.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 23 | 20-452-100-800-452-20-00 | 5000990 | 7/21/04 | CHARLES PERRY RILEY | \$64.00 | \$9,472.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 24 | 20-450-100-800-450-20-00 | 5000990 | 7/21/04 | DONNELL TURPIN | \$64.00 | \$9,472.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 25 | 15-190-100-610-125-02-00 | 5001001 | 7/21/04 | NASCO | \$72.80 | \$92.75 | MS. TAL INST. SUPPLIES | Supplies from NASCO- Fort Atkinson including a glass cutter and Macrame Beads for LBMS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 26 | 15-190-100-640-204-01-40 | 5001078 | 7/21/04 | BMI EDUCATIONAL SERVICES | \$271.89 | \$271.89 | HS ENG TEXTBOOK (1X) | Textbooks from BMI Educational Services including 'The Wave' and 'Rumble Fish' for LBHS. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |

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| 27 | 15-190-100-610-208-02-00 | 5001163 | 7/22/04 | SEVEN CORNERS HARDWARE | \$293.77 | \$274.90 | MS IND-ART INST. SUPPLY | Maintenance supplies from Seven Corners Hardware including a DeWalt 18 Volt 2.4 Amp Battery, a ShopVac 18 Gallon Wet/Dry Vac, and a TruGrip 54" Guide for LBHS. | ✓ | | | Purchase of the supplies helps to support District programs. The expenditure appears reasonable as maintenance will help to protect assets. | |
| 28 | 15-213-100-640-267-01-00 | 5001233 | 7/23/04 | WIESER EDUCATIONAL | \$554.63 | \$562.27 | HS SPED RR TEXTBOOKS | Books from Wieser Educational including Challenger Editions 2-4, Alien Spring Kit, and The Shadow Man Kit for LBHS. | | ✓ | | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 29 | 11-000-291-280-308-12-00 | 5001270 | 7/28/04 | JOHN R O'SHEA | \$1,090.38 | \$1,090.38 | DST FXD-CH EMPLY TUITION | Tuition reimbursement for Monmouth University Community Relations course Spring 2004 semester grade received A-. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 30 | 20-452-100-800-452-20-00 | 5001331 | 8/4/04 | WAYNE BELL, JR. | \$80.00 | \$720.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 31 | 20-501-100-640-501-20-10 | 5001363 | 8/10/04 | PEARSON LEARNING | \$1,598.20 | \$1,555.52 | NON-PUB TEXTBK HOLY TRN | Holy Trinity School purchased Practice books for Grades 1-6. | ✓ | | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 32 | 11-240-100-610-202-12-00 | 5001382 | 8/10/04 | E J SCHUSTER | \$110.01 | \$441.84 | DBL BILINGUAL SUPPLIES | Supplies from E.J. Schuster Discount Office Supplies including two cases of banker boxes, a hutch, and flipper doors for hutch for District Bilingual Office. | ✓ | | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 33 | 11-000-291-270-308-12-01 | 5001411 | 8/11/04 | DONNA CLAY | \$120.00 | \$1,878.23 | DST FXD-CH MAIL ORD COPA | Co-Pay on Mail Order prescriptions for benefits prior to 2004. In 2004 the BOE contracted with a new benefits supplier and new faculty and staff contracts stated that the Copay would be reimbursed. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 34 | 11-000-291-270-308-12-01 | 5001411 | 8/11/04 | GALE LACKNER | \$40.00 | \$1,878.23 | DST FXD-CH MAIL ORD COPA | Co-Pay on Mail Order prescriptions for benefits prior to 2004. In 2004 the BOE contracted with a new benefits supplier and new faculty and staff contracts stated that the Copay would be reimbursed. | ✓ | | | Appears reasonable based on the supporting documentation. | |

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| 35 | 15-190-100-640-215-01-00 | 5001507 | 8/19/04 | McGRAW-HILL COMPANIES | \$1,469.84 | \$1,457.16 | HS SOC-STD INST. TEXTBK | Twenty-five Human Heritage Student Edition Textbooks from McGraw Hill Companies. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 36 | 15-190-100-610-410-09-00 | 5001526 | 8/24/04 | FOLLETT LIBRARY | \$20.72 | \$61.36 | WE SFA INSTRUC SUPPLY | Books from Follett Library including two copies of 'From Wax to Crayon' for West End School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 37 | 15-190-100-610-410-09-00 | 5001527 | 8/24/04 | PERMA-BOUND | \$102.88 | \$102.88 | WE SFA INSTRUC SUPPLY | Books from Perma Bound including 'Arthur's Tooth and When I Was Young...' for West End School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 38 | 15-000-270-512-888-03-00 | 5001530 | 8/24/04 | J & M KEELEN | \$343.30 | \$2,059.80 | AAA SMR ENR TRANSPRTN | Success for All Summer Camp 2004 hired J&M Keelen Transportation to bring students to Manasquan Reservoir, Turkey Swamp Park, Holmdel Park, and Shark River Park for field trips. | | | ✓ | Success for All is a whole school reform program. This expense supports strategic initiatives. The expenditure appears reasonable. | |
| 39 | 20-450-100-800-450-20-00 | 5001531 | 8/24/04 | KEVIN TAYLOR | \$36.00 | \$5,112.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | | ✓ | Appears reasonable based on the supporting documentation. | |
| 40 | 20-452-100-800-452-20-00 | 5001531 | 8/24/04 | AMANDA LOGAN | \$36.00 | \$5,112.00 | WIA OUT-SCHL YOUTH STPND | Classroom Stipends for WIA Work Study Programs 2004 - 2005 for District students. | | | ✓ | Appears reasonable based on the supporting documentation. | |

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| 41 | 15-190-100-340-170-05-01 | 5001600 | 9/1/04 | OFFICE BUSINESS SYSTEMS | \$1,000.00 | \$10,000.00 | PPS TCHNLGY PRCH SERVICE | State contract awarded to Office Business Systems to provide 50 hours of technical support services for Long Branch Public Schools and Pupil Personnel Services from 7/1/97-7/30/01. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 42 | 11-999-004-000-000-77-00 | 5001613 | 9/2/04 | AMERICAN POWER CLEANING | \$1,200.00 | \$1,200.00 | CAFE REIMBURSED PURCHASE | American Power Cleaning Co. to pressure wash and sanitize the ducts, fans, filters, and hood at LBHS and LBMS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 43 | 20-238-100-600-238-25-00 | 5001665 | 9/10/04 | PEARSON LEARNING | \$925.41 | \$941.55 | TITLE I INSTRUCTNL SUPPLY | Pacemaker World History for twenty Student Edition and one Teacher Edition Textbooks from Pearson Education for Long Branch Alternative High School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the textbooks purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the textbooks in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 44 | 15-000-223-320-410-07-00 | 5001685 | 9/10/04 | SUCCESS FOR ALL FOUNDAT. | \$5,661.86 | \$41,226.00 | GRE SFA ED. SERVICES | Schools District Wide purchased books/training materials from Success for All. | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives. | |
| 45 | 15-190-100-340-170-05-01 | 5001697 | 9/16/04 | OFFICE BUSINESS SYSTEMS | \$3,762.00 | \$3,762.00 | ELB TCHNLGY PRCH SERVICE | State contract awarded to Office Business Systems to wire two trailers for data, telephone, and intercom service at the Elberon School. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 46 | 15-000-223-500-390-02-00 | 5001748 | 9/16/04 | HSC | \$120.00 | \$120.00 | MS ADMIN INSTRUCT TRAVL | HSC Workshops & Continuing Education Partners 'Management of Children and Adolescents with Emotional and Behavioral Problems Workshop' on 10/28/04. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 47 | 11-000-262-610-311-12-40 | 5001775 | 9/21/04 | E J SCHUSTER | \$160.49 | \$160.49 | DST B&G MISC SUPPLIES | Office supplies from E.J. Schuster including twelve printer cartridges, Wire bound memo books, White-Out Correction Fluid for Buildings and Grounds Department. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 48 | 11-000-223-500-390-12-00 | 5001845 | 9/23/04 | CLASSIC TRAVEL | \$719.00 | \$4,942.00 | HS ADMIN PRINCPL TRAVEL | Classic Travel Accommodations at the Westin Hotel in Texas and round trip airfare from NJ to TX for five individuals to attend Character Education Partnership Educational Forum. | | ✓ | | State of NJ approved Superintendents request for conference (up to \$1500 per person). The expenditure appears reasonable. | |

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| 49 | 15-190-100-890-314-03-00 | 5001859 | 9/24/04 | BOARD OF RECREATION | \$303.75 | \$337.50 | AAA FLD TRIPS ADMISSIONS | Forty-five 4th grade Anastasia School students went to Manasquan Reservoir Environmental Center for a Boat Trip Environmental Workshop Activity. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 50 | 15-000-223-320-410-02-00 | 5001877 | 9/28/04 | SUCCESS FOR ALL FOUNDAT. | \$6,600.00 | \$4,950.00 | MS. SFA READING CNT SRV | Training days for Teachers given by the Success For All Foundation. (All Abbott districts required to adopt whole school reform model as mandated by the NJDOE). | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives and may ultimately benefit the students. | |
| 51 | 11-190-100-610-390-12-00 | 5001902 | 9/29/04 | BOTTOM LINE SUPPLIES | \$682.52 | \$582.52 | DST ADMIN INST. SUPPLIES | Office supplies from Bottom Line Supplies including two Lexmark Toner Cartridges, push pins, and glare filters. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 52 | 15-190-100-340-170-03-00 | 5001927 | 10/1/04 | 4CONNECTIONS LLC | \$5,314.00 | \$57,345.00 | HS. TCHNLGY I.S.P. COSTS | Lease of Dark Fiber (Fiber Optic Connection Lease) District Wide 2004 - 2005. | | | ✓ | 4Connections uses proprietary technology and installed dark fiber throughout LB BOE. Multiple quotes were not provided. | Dark fiber connects each school building to the internet. 81% of these funds are refunded to the district through the federal E-Rate program. |
| 53 | 11-000-291-270-308-12-00 | 5001989 | 10/7/04 | SCRIP SOLUTIONS | \$146,558.85 | \$146,558.85 | DST FXD-CH EMP BENEFIT | Health benefit prescription services for September 2004 from Script Solutions. Services covered 241 LB Single Employees, 98 LB Employees & Children, 198 LB Employees & Spouses, and 355 LB Employees and Families. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 54 | 20-001-200-600-001-25-00 | 5002020 | 10/7/04 | E J SCHUSTER | \$78.53 | \$92.13 | RWJF DEN IQ OFFICE SPPLY | Office supplies from E.J. Schuster including manila file folders, white envelopes, and copy paper for SBYS. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 55 | 20-211-100-106-000-04-00 | 5002023 | 10/7/04 | CELINDA LOPEZ | \$680.00 | \$680.00 | JMF PS PARA SAL | Worker's Compensation Petition for Monthly Disability Voluntary Tender for a District employee. The employee twisted her right knee while working at the JMF ECLC on 12/4/03 and stopped working on 12/7/03. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 56 | 11-240-100-610-202-12-00 | 5002024 | 10/7/04 | CHILDREN'S BOOK PRESS | \$193.35 | \$193.35 | DBL BILINGUAL SUPPLIES | Books from Children's Book Press including 'A Movie in My Pillow, 'A Shelter in Our Car', and ' My Diary from Here to There' for District Bilingual Office. | | ✓ | | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 57 | 11-190-100-340-170-11-02 | 5002095 | 10/14/04 | SNIP INTERNET & | \$1,600.00 | \$17,400.00 | HS. TCHNLGY I.S.P. COSTS | Snip Internet & Telecommunications provided six months of Internet service to Long Branch Public Schools from 8/04-2/05. | | ✓ | | Purchase of the goods helps to support District programs. As the goods purchased benefit the students, the purchase appears reasonable. | |
| 58 | 15-190-100-340-170-01-00 | 5002095 | 10/14/04 | SNIP INTERNET & | \$1,600.00 | \$17,400.00 | HS. TCHNLGY I.S.P. COSTS | Snip Internet & Telecommunications provided six months of Internet service to Long Branch Public Schools from 8/04-2/05. | | ✓ | | Purchase of the goods helps to support District programs. As the goods purchased benefit the students, the purchase appears reasonable. | |
| 59 | 20-211-100-610-410-04-00 | 5002137 | 10/19/04 | SCHOOL SPECIALTY INC | \$1,739.61 | \$1,739.61 | JMF PS MATERIALS & SUPPL | Miscellaneous General Classroom Supplies from School Specialty including pens, pencils, and art supplies. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 60 | 20-281-100-600-281-25-00 | 5002285 | 10/28/04 | ORIENTAL TRADING COMPANY | \$479.00 | \$597.95 | TITLE IV INSTR SUPPLIES | Miscellaneous General Classroom Supplies from Oriental Trading Company. Supplies included mini compasses, games, novelty items, and art supplies for Gregory School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 61 | 11-000-291-270-308-12-01 | 5002291 | 10/29/04 | SANDRA SCHWARTZ | \$292.00 | \$1,097.84 | DST FXD-CH MAIL ORD COPA | Co-Pay on Mail Order prescriptions for benefits prior to 2004. In 2004 the BOE contracted with a new benefits supplier and new faculty and staff contracts stated that the Copay would be reimbursed. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 62 | 11-000-291-270-308-12-01 | 5002291 | 10/29/04 | JOANNE DELLA PENTA | \$4,052.25 | \$1,097.84 | DST FXD-CH MAIL ORD COPA | Co-Pay on Mail Order prescriptions for benefits prior to 2004. In 2004 the BOE contracted with a new benefits supplier and new faculty and staff contracts stated that the Copay would be reimbursed. | | ✓ | | Appears reasonable based on the supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
|--|---------------------------|---------|----------|------------------------|-----------------------|--------------------|--------------------------|---|---------------------|--------------------|--------------|--|---|
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| 63 | 11-000-291-270-308-12-01 | 5002291 | 10/29/04 | SHIRLEY DI MAGGIO | \$23.00 | \$1,097.84 | DST FXD-CH MAIL ORD COPA | Co-Pay on Mail Order prescriptions for benefits prior to 2004. In 2004 the BOE contracted with a new benefits supplier and new faculty and staff contracts stated that the Copay would be reimbursed. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 64 | 20-231-100-600-231-20-00 | 5002369 | 11/2/04 | PRO-ED | \$2,000.00 | \$5,601.20 | PPS SPEECH INST. SPLY | Books, Workbooks from Pro-Ed for LBMS. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 65 | 15-190-100-610-410-06-00 | 5002370 | 11/2/04 | E J SCHUSTER | \$27.95 | \$23.95 | AWC WSR SUPPLIES - MATH | One box of copy paper from EJ Schuster for Clark School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 66 | 15-000-223-390-390-06-00 | 5002389 | 11/3/04 | CENTRA ST. HEALTHCARE | \$70.00 | \$70.00 | AWC ADMIN PROF/DEV.EXP | Clark School Guidance Counselor attended "Crisis Response and Intervention Strategies in Schools - A Workshop for School Professionals". | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 67 | 11-000-213-300-390-11-20 | 5002423 | 11/8/04 | LUCY VELAZQUEZ | \$300.00 | \$300.00 | PPS ADMIN SUB RN SV NRSE | Nurse Consulting Services (Substitute Nurse) for twelve hours 10/25 and 10/28 2004. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 68 | 15-190-100-610-412-09-00 | 5002466 | 11/10/04 | DELTA EDUCATION | \$426.22 | \$387.46 | WE SFA WORLD LAB | Assorted supplies from Delta Education including a stopwatch, tweezers, rulers, scales, and measuring cups for West End School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 69 | 20-290-200-600-290-20-00 | 5002516 | 11/12/04 | E J SCHUSTER | \$491.21 | \$478.88 | TQE TRAINING SUPPLIES | Office supplies from EJ Schuster including tape, desktop organizers, post-its, folders, and pens. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 70 | 15-000-211-600-490-07-00 | 5002569 | 11/16/04 | RICOH BUSINESS SYSTEMS | \$179.00 | \$179.00 | GRE FST SUPPLIES | Office Supplies from Ricoh Business Systems including a Box of Type H Staple Refills for the Copy Machine for Gregory School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
|--|---------------------------|---------|----------|-------------------------|-----------------------|--------------------|---------------------------|--|---------------------|--------------------|--------------|--|---|
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| 71 | 11-000-262-610-311-12-40 | 5002593 | 11/17/04 | CESARE IENGO | \$18.48 | \$18.48 | DST B&G MISC SUPPLIES | Reimbursement for Halloween Security Personnel Refreshments (Dunkin Donuts). | ✓ | | | Item(s) does not provide educational value or otherwise benefits students. | District employees worked an eight hour shift after their regular full work day to prevent vandalism to District property on Halloween night. They were provided with a cup of coffee or tea from Dunkin Donuts because district buildings were all closed at the time. |
| 72 | 11-000-270-512-317-12-00 | 5002725 | 12/1/04 | SEMAN-TOV, INC. | \$12,264.00 | \$57,692.25 | TITLE I PURCHASED SERVICE | Seman Tov Inc provided transportation for technical and tutoring programs April - June 2005. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 73 | 15-000-213-600-904-01-00 | 5002755 | 12/2/04 | PLANNED PARENTHOOD OF | \$140.00 | \$130.00 | DSS SBYS- HEALTH SUPP | Contraception Kits from Planned Parenthood. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 74 | 15-402-100-800-220-01-00 | 5002794 | 12/7/04 | STUDENT SPORTS MAGAZINE | \$48.00 | \$48.00 | ATH HS INSTRUCT EXPENSE | Two year subscription renewal to Student Sports Magazine | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 75 | 20-260-100-600-260-20-02 | 5002865 | 12/9/04 | BOSLAND'S | \$170.31 | \$173.34 | TITLE V INST SUPP CH KNG | Miscellaneous classroom supplies from Bosland's including certificates, stickers, pads, and weather charts for Children of the King Academy. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 76 | 15-190-100-610-170-05-00 | 5002884 | 12/14/04 | BOTTOM LINE SUPPLIES | \$135.96 | \$135.96 | ELB TCHNLGY INST SUPPLIES | Office supplies from Bottom Line Supplies including four Faxtower Cartridges. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 77 | 15-402-100-800-220-01-00 | 5002948 | 12/21/04 | WALL HIGH SCHOOL | \$479.00 | \$479.00 | ATH HS INSTRUCT EXPENSE | Track entry fees to the Wall Indoor Track (61 entries) for LBHS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 78 | 11-190-100-610-060-12-00 | 5002950 | 12/21/04 | ENVIRONMENTS INC. | \$261.85 | \$347.70 | DST H-IN-H INST SUPPLIES | Miscellaneous classroom supplies including sorters, blocks, and puzzles for Hand in Hand (I/T Program). | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 79 | 11-000-216-600-170-11-50 | 5002965 | 12/21/04 | SANDRA FIELDS KUHN | \$150.00 | \$150.00 | PPS TCHNLGY SPEECH SPLY | Phonic Ear Easy Listener Machine from Sandra Fields Kuhn AUD CCC for Pupil Personnel Services. The rental was for one month 12/8-1/10 2005. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 80 | 11-190-100-890-904-12-00 | 5002974 | 1/3/05 | CLAIRE ALTERIORN | \$75.00 | \$75.00 | DSS SBYS-LOC INST.EXPENSE | Conference registration fees for JSME "Controlled Substance Prescribing by APN" (Trip 12/6/04). Trip was for a RN in the Long Branch District. | | ✓ | | This appears to be a strategic initiative expenditure and appears reasonable. | |
| 81 | 15-402-100-800-220-01-00 | 5002979 | 1/3/05 | ELIZABETH HS FORENSICS | \$292.00 | \$292.00 | ATH HS INSTRUCT EXPENSE | Track entry fees to the Elizabeth Track (46 entries). This includes races, and hurdles. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 82 | 11-216-100-320-266-11-00 | 5003077 | 1/12/05 | CANDIDA GIARDINA MACCC | \$450.00 | \$450.00 | PPS SPED PSFT CNTR SRVC | Bilingual Speech Evaluation for one student. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 83 | 20-211-200-600-390-04-00 | 5003130 | 1/20/05 | POSITIVE PROMOTIONS | \$917.06 | \$837.50 | JMF PS ADMIN SUPPLS | Novelty Items from Positive Promotions for JMF ECLC. | ✓ | | | These items are for staff and students. Novelty items including backpacks and pins are discretionary. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |
| 84 | 11-000-270-600-317-12-00 | 5003212 | 1/26/05 | BOTTOM LINE SUPPLIES | \$53.18 | \$53.18 | DST TRNS MISC SUPPLIES | Office supplies from Bottom Line Supplies including shoulder rests, and telephone stands. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 85 | 15-190-100-610-170-09-00 | 5003244 | 1/27/05 | ICCI INTERACT.COMP CENT. | \$2,000.00 | \$13,050.00 | AAA TCHNLGY INST. SUPPLY | Kensington Laptop Bags (300) from ICCI. Laptop bags are for the laptops provided to all district 5th graders on an annual basis. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. | These cases protect the laptop computers when the students bring them back and forth from school to home. |
| 86 | 11-000-213-500-312-11-00 | 5003259 | 1/28/05 | VIRGINIA CARREIRA | \$67.49 | \$71.18 | PPS HEALTH TRVL EXPENSES | Conference (Camden National Assembly of School Based Health Center Training); reimbursement lunch for 18 people. | | ✓ | | The expenditure appears reasonable. | |
| 87 | 11-000-291-280-308-12-00 | 5003351 | 2/3/05 | ELFORD RAWLS | \$1,150.98 | \$1,150.98 | DST FXD-CH EMPLY TUITION | Professional Development reimbursement for a three credit course at Monmouth University. | | | ✓ | Although professional development is required for certified staff, the reimbursement is deemed inconclusive. | This purchase order was for tuition reimbursement, not professional development as noted. Staff are guaranteed tuition reimbursement under the terms of their employment contracts. |
| 88 | 11-216-100-320-266-11-00 | 5003368 | 2/7/05 | DOROTHY M. PIETRUCHA MD | \$150.00 | \$150.00 | PPS SPED PSFT CNTR SRVC | Pediatric Neurological Evaluation for one students performed for Pupil Personnel Services. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 89 | 20-260-200-600-260-20-00 | 5003407 | 2/8/05 | FOLLETT LIBRARY | \$119.37 | \$259.62 | TITLE V SUPPLIES & MATRL | Books including Anne Frank, Devils Arithmetic, and Holocaust from Follett Library for LBMS. | | ✓ | | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 90 | 15-190-100-610-170-01-00 | 5003450 | 2/11/05 | BOTTOM LINE SUPPLIES | \$449.97 | \$449.97 | HS. TCHNLGY INST. SUPPLY | Office supplies from Bottom Line Supplies including printer ink and toner for LBHS. | ✓ | | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 91 | 11-000-213-300-390-11-20 | 5003463 | 2/11/05 | LUCY VELAZQUEZ | \$300.00 | \$300.00 | PPS ADMIN SUB RN SV NRSE | Nurse Consulting services (Substitute Nurse) for twelve hours 1/31 and 2/3 2005. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 92 | 15-000-211-600-490-05-00 | 5003579 | 2/22/05 | POSITIVE PROMOTIONS | \$414.02 | \$395.51 | ELB FST SUPPLIES | Novelty items (post-cards, Prep Packs, and stickers) from Positive Promotions for Elberon School. | ✓ | | | These items benefit the students but are discretionary. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |

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| 93 | 20-231-200-800-231-20-00 | 5003584 | 2/22/05 | TONY'S TOMATO PIES | \$56.50 | \$56.50 | TITLE I SPRT OTH OBJECTS | Pizzas and drinks for students participating in PAL program at LBMS. | ✓ | | | Item(s) does not provide education value. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |
| 94 | 11-000-270-503-317-12-00 | 5003590 | 2/23/05 | ANN PREECE | \$385.50 | \$59,367.00 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for first half of year for 2005 (2004 - 2005 School Year) for 152 total students. | ✓ | | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 95 | 11-000-270-503-317-12-00 | 5003590 | 2/23/05 | SARI GARTENBERG | \$385.50 | \$59,367.00 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | ✓ | | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 96 | 11-000-270-503-317-12-00 | 5003590 | 2/23/05 | MICHAEL FALLAS | \$385.50 | \$59,367.00 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | ✓ | | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 97 | 11-000-270-503-317-12-00 | 5003590 | 2/23/05 | ADELE BELHASSEN | \$385.50 | \$59,367.00 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | ✓ | | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |

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| 98 | 11-000-270-503-317-12-00 | 5003590 | 2/23/05 | ROY & LAURIE CARLEY | \$385.50 | \$59,367.00 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 99 | 20-211-100-610-410-04-00 | 5003612 | 2/24/05 | LAKESHORE LEARNING MATS. | \$1,393.00 | \$1,393.00 | JMF PS MATERIALS & SUPPL | School supplies from Lakeshore Learning Materials including heavy-duty easels, all-purpose easels, and dollhouses for JMF ECLC. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 100 | 15-000-223-500-390-02-00 | 5003741 | 3/4/05 | LIBRARIES UNLIMITED | \$338.00 | \$338.00 | MS ADMIN INSTRUCT TRAVL | Two LBMS employees attended 'WINNERS! Workshop' on 5/6/05. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 101 | 11-000-262-610-311-12-03 | 5003803 | 3/10/05 | INTERNATIONAL SALT CO | \$4,052.25 | \$4,052.25 | DST B&G CUSTIAL SUPPLIES | State contract awarded to International Salt Company for rock salt used to melt ice (\$54.03 a ton). | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 102 | 11-000-213-600-312-11-00 | 5003829 | 3/14/05 | SCHOOL SPECIALTY INC | \$63.39 | \$83.88 | PPS HEALTH MISC SPLY | School supplies from School Specialty including vinyl binders, vertical organizers, and a computer care kit for West End School Health Office. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 103 | 11-000-262-610-311-12-00 | 5003837 | 3/14/05 | NJ SCHOOL B&G ASSO. | \$200.00 | \$200.00 | DST B&G MISC SUPPLIES | NJ School Buildings and Grounds Association 10th Annual Conference registration fee. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 104 | 15-401-100-600-222-02-00 | 5003905 | 3/18/05 | PERFORMANCE RESOURCE PR. | \$123.14 | \$118.00 | MS CO-CURR INST. SUPPLY | Support packets from Performance Resource Press including '101 Support Group Activities for Teenagers at Risk for Chemical Dependence' and 'Adolescent Grief Issues' for LBMS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 105 | 20-231-200-800-231-20-00 | 5004003 | 3/31/05 | TONY'S TOMATO PIES | \$52.10 | \$52.10 | TITLE I SPRT OTH OBJECTS | Five large pizzas and sodas for LBMS students (Partners in Learning) for Office of Funded Grants. | ✓ | | | Item(s) does not provide education value. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |

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| 106 | 11-000-100-562-307-11-00 | 5004028 | 4/5/05 | NEPTUNE TWP BD OF ED | \$1,337.28 | \$1,337.28 | PPS T - SPEC ED NJ. LEAS | Tuition adjustment payable to the Neptune Township resulting from the Independent Audit of FY 2002-2003; certified by the State. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 107 | 11-999-004-000-000-77-00 | 5004029 | 4/5/05 | T J TIRE AND AUTO CENTER | \$684.00 | \$684.00 | CAFE REIMBURSED PURCHASE | LB Public Schools purchased four new tires which were balanced and installed in the Food truck. | | ✓ | | The expenditure appears reasonable as maintenance will help protect assets. | |
| 108 | 11-999-004-000-000-77-00 | 5004033 | 4/5/05 | CITY OF LONG BRANCH | \$200.00 | \$200.00 | CAFE REIMBURSED PURCHASE | Application fee for Business/ Mercantile/ Organization Licenses for Hand-In-Hand IT Program at Child Care Center. | | ✓ | | License is necessary to serve food on location. Appears reasonable based on the supporting documentation. | |
| 109 | 11-190-100-610-312-11-00 | 5004058 | 4/7/05 | LBBOE CAFETERIA FUND | \$137.50 | \$137.50 | PPS SP-SRV INST. SPLY | Refreshments, cookies, and fruit platters for a Parent Involvement Meeting and a Staff Meeting for Pupil Personnel Services . | | | ✓ | The expense does not provide educational value and is not useful, but the expense increases parent involvement. | Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 110 | 15-190-100-610-170-07-00 | 5004088 | 4/8/05 | BOTTOM LINE SUPPLIES | \$97.96 | \$97.96 | GRG TCHNLGY INS SUPPLIES | Three HP ink cartridges and one package of photo paper from Bottom Line Supplies for Gregory School. | | ✓ | | Purchase of the supplies appears reasonable based on supporting documentation. | |
| 111 | 20-211-100-610-410-04-00 | 5004093 | 4/11/05 | YOUNGS | \$382.20 | \$323.00 | JMF PS MATERIALS & SUPPL | One Wesco Platform Truck and one Wesco Hand truck from Young's for JMF ECLC. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 112 | 11-000-270-503-317-12-00 | 5004116 | 4/11/05 | MICHAEL CIOFFI | \$385.50 | \$9,741.06 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for 26 total students. | | | ✓ | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 113 | 15-000-223-320-390-01-00 | 5004132 | 4/13/05 | ACADEMY FOR TEACH & LEAD | \$27,500.00 | \$55,000.00 | HS ADMIN PURCH PROF SERV | Speaker from Academy for Teaching and Leadership trained LBMS and LBHS teachers during an Instructional Strategies program which lasted three days. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 114 | 15-402-100-800-220-01-00 | 5004176 | 4/19/05 | WALL HIGH SCHOOL | \$110.00 | \$110.00 | ATH HS INSTRUCT EXPENSE | Monmouth County "Wall Invitational" Softball Tournament 2005; cost \$110. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 115 | 11-190-100-500-312-11-00 | 5004183 | 4/19/05 | JANET W. TUCCI | \$59.91 | \$59.91 | PPS SP-SRV TRAVL EXPENSE | Mileage reimbursement for work-related activities. | | ✓ | | Appears reasonable as the mileage was for work related activities. | |
| 116 | 15-190-100-610-414-06-00 | 5004185 | 4/19/05 | JOAN GOODE | \$47.65 | \$47.65 | AWC WRD LAB MATERIALS | Funds reimbursement for World Lab Facilitator for supplies from BJ's Wholesale Club and Wegman's. | | ✓ | | The funds reimbursement for supplies appears reasonable based on supporting documentation. | |
| 117 | 20-231-100-300-231-20-00 | 5004197 | 4/20/05 | HUNTINGTON LEARNING CORP | \$13,300.00 | \$13,300.00 | TITLE I PROF/TECH SERVICE | Huntington Learning Center After School Supplemental Education Services 'No Child Left Behind' fees for 75 students. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |

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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 118 | 20-211-100-800-314-04-00 | 5004237 | 4/22/05 | JENKENSON'S AQUARIUM | \$1,317.00 | \$1,428.00 | JMF PS FIELD TRIP ADMSSN | Admission for 357 JMF ECLC students to visit Jenkinsons Aquarium on Class Trips over a number of dates. | | ✓ | | Appears reasonable as the mileage was for work related activities. | |
| 119 | 15-209-100-800-264-01-00 | 5004313 | 5/2/05 | TONY'S TOMATO PIES | \$270.00 | \$270.00 | HS SPED ALT INST EXPENSE | LBHS Alternative Program purchased nine pizzas weekly May 13 - June 10. | ✓ | | | The food purchased is discretionary and does not provide educational value to the students. | Activities with parents enhances behavioral program for the students. |
| 120 | 15-402-100-800-221-02-00 | 5004331 | 5/3/05 | SHORE INTER. SCH. TRACK | \$215.00 | \$215.00 | ATH MS INSTRCTNL EXPENSE | LBHS/LBMS Team Registration paid to Shore Inc. Schools Track League. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 121 | 15-000-211-600-490-03-00 | 5004361 | 5/4/05 | HAMMOND & STEPHENS CO | \$32.50 | \$30.71 | AAA FST WSR SUPPLIES | Art and Attendance awards from Hammond & Stephens for Anastasia School. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 122 | 15-401-100-600-222-01-00 | 5004365 | 5/4/05 | TONY'S TROPHIES | \$1,366.00 | \$1,366.00 | HS CO-CURR SUPPLIES | Trophies and plaques from Tony's Trophies and Plaques for LBHS. | | | ✓ | Item(s) does not provide education value. | These trophies were used as awards for Forensics Tournaments. A major goal of education is to develop self esteem in students. The best way to do that is to recognise students when they exert themselves and show academic success. |
| 123 | 11-000-100-566-307-11-00 | 5004412 | 5/10/05 | SEARCH DAY PROGRAM | \$1,425.00 | \$1,425.00 | PPS T - PRIV. SCHL HDCAP | Under billed tuition to the Search Day Program for Special Needs students tuition. The under billed tuition was identified as a result of a fiscal audit (Scope 1994 - 2003). | | ✓ | | The service provided appears reasonable based on supporting documentation. | |
| 124 | 11-240-100-800-202-12-00 | 5004413 | 5/10/05 | MILLER EDUCATIONAL | \$85.47 | \$85.40 | DBL BILINGUAL EXPENSES | Miscellaneous books and workbooks from Miller Educational Materials for Bilingual Office. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 125 | 11-240-100-800-202-12-00 | 5004433 | 5/12/05 | BOTTOM LINE SUPPLIES | \$31.99 | \$31.99 | DBL BILINGUAL EXPENSES | Office supplies from Bottom Line Supplies for Bilingual Office including printer ink. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 126 | 11-190-100-610-312-11-00 | 5004482 | 5/16/05 | LBBOE CAFETERIA FUND | \$62.50 | \$62.50 | PPS SP-SRV INST. SPLY | Refreshments for two staff meetings from Sodexo Food Services for Pupil Personnel Services. | ✓ | | | This does not directly benefits students and is discretionary. | Staff were required to stay after their full workday for a meeting. Providing refreshments at such meetings increases moral among staff which makes for a better environment in the school. |

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| 127 | 15-000-223-320-390-01-00 | 5004502 | 5/17/05 | SHERATON EATONTOWN HOTEL | \$2,631.01 | \$2,631.01 | HS ADMIN PURCH PROF SERV | Middle States Evaluation Team evaluation of LBHS. Cost of Travel (Meals, Lodging) is paid by the District. | | ✓ | | Federal Accreditation Board must evaluate all Schools Nationwide. | |
| 128 | 11-240-100-800-202-12-00 | 5004515 | 5/18/05 | TONY'S TOMATO PIES | \$250.00 | \$250.00 | DBL BILINGUAL EXPENSES | Refreshments for Bilingual Articulation Meeting for thirty staff. | ✓ | | | This does not directly benefits students and is discretionary. | Staff were required to stay after their full workday for a meeting. Providing refreshments at such meetings increases moral among staff which makes for a better environment in the school. |
| 129 | 20-231-100-800-231-20-00 | 5004516 | 5/18/05 | TONY'S TOMATO PIES | \$875.00 | \$875.00 | TITLE I MISC INSTR EXPEN | Refreshments for Title I Adult Literacy for 100 people from Tony's Pizza . | ✓ | | | This does not directly benefits students and is discretionary. | 1% of Title I funding is required to be spent on parent involvement activities, celebrations, award ceremonies and incentives. Adult literacy is a program for Title I parents and ESL parents. This is an allowable use of funding per NCLB requirements |
| 130 | 15-190-100-340-211-01-00 | 5004575 | 5/26/05 | CITY MUSIC CENTER | \$1,400.00 | \$1,400.00 | HS MUSIC CONT SERV | Repairs for eight drums/drum sets by City Music Center for LBHS Music Department. | | ✓ | | Appears reasonable as maintenance will help protect assets. | |
| 131 | 11-000-262-610-753-12-40 | 5004605 | 5/26/05 | E.L. BAXTER | \$12,065.00 | \$12,065.00 | DST NEW AAA B&G SUPP 1X | Office supplies from EL Baxter Co. including file boxes, labels, stretch wrap, and twine. | | | ✓ | Although the purchase appears reasonable, the expenditure is deemed inconclusive as the amount appears excessive. | This purchase was for supplies including boxes to move three entire school buildings: Elberon, Morris Ave, and the Middle School. Quotes were obtained and the cheapest (\$1.90 per box) was used. |
| 132 | 11-190-100-610-312-11-00 | 5004879 | 6/20/05 | SAMMONS PRESTON | \$75.85 | \$67.59 | PPS SP-SRV INST. SPLY | Adaptive devices from Sammon's Preston Rolyan including a clamp on vegetable peeler and an easy cut plate. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 133 | 11-190-100-500-312-11-00 | 5004920 | 6/21/05 | BONNIE RUSH-KANTER | \$57.60 | \$53.60 | PPS SP-SRV TRAVL EXPENSE | Mileage Reimbursement for Travel Between Schools and Office for Pupil Personnel Services. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 134 | 15-402-100-800-220-01-00 | 5005026 | 6/29/05 | LBBOE CAFETERIA FUND | \$682.50 | \$682.50 | ATH HS INSTRUCT EXPENSE | Boys Basketball Dinner for 105 people in LBHS Cafeteria. Food was provided by Sodexo Food Services. | | | ✓ | Students directly benefit from the dinner, however, the usefulness is inconclusive. | Championship dinner/fundraiser sponsored to offset the cost of the Championship jackets for team members. |
| 135 | 15-213-100-610-267-03-00 | 6000016 | 8/18/05 | SCHOOL SPECIALTY INC | \$291.88 | \$325.72 | AAA SPED RR SUPPLIES | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for Anastasia School. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 136 | 20-211-100-610-410-04-00 | 6000166 | 7/14/05 | SCHOOL SPECIALTY INC | \$859.48 | \$888.56 | JMF PS MATERIALS & SUPPL | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for JMF ECLC. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |

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| 137 | 20-211-100-610-410-04-00 | 6000176 | 7/14/05 | SCHOOL SPECIALTY INC | \$778.46 | \$804.22 | JMF PS MATERIALS & SUPPL | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for JMF ECLC. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 138 | 15-190-100-610-214-02-00 | 6000224 | 7/25/05 | SCHOOL SPECIALTY INC | \$2,713.50 | \$2,713.50 | MS SCIENCE INST. SUPPLY | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for LBMS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 139 | 15-190-100-610-212-02-00 | 6000235 | 7/25/05 | SCHOOL SPECIALTY INC | \$246.16 | \$246.19 | MS PE/HLTH INST. SUPPLY | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for LBMS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 140 | 15-209-100-610-264-01-00 | 6000283 | 7/14/05 | SCHOOL SPECIALTY INC | \$1,235.70 | \$1,235.72 | HS SPED ALT INST. SUPPLY | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for LBMS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 141 | 15-201-100-610-260-01-50 | 6000298 | 7/14/05 | SCHOOL SPECIALTY INC | \$209.39 | \$209.39 | HS SPED CMI SUPPLIES | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty for LBHS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 142 | 11-240-100-610-202-12-00 | 6000312 | 7/14/05 | SCHOOL SPECIALTY INC | \$383.11 | \$383.12 | DBL BILINGUAL SUPPLIES | Miscellaneous general classroom supplies including pens, pencils, paper, glue, and binders from School Specialty. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 143 | 11-000-213-600-312-11-00 | 6000350 | 7/14/05 | HENRY SCHEIN INC. | \$2,111.83 | \$2,161.56 | PPS HEALTH MISC SPLY | Miscellaneous health supplies from Henry Schein Inc. including bandages, batteries, medicine cabinets, latex gloves, and eyewash. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 144 | 15-190-100-610-207-02-00 | 6000353 | 7/25/05 | S.A.N.E. | \$849.01 | \$849.01 | MS HOME-EC INST. SUPPLY | Miscellaneous Home Economics supplies from S.A.N.E including hot iron cleaner, crinkle cutter, sink drainers, food mill, and needles for LBMS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 145 | 15-190-100-610-214-02-00 | 6000395 | 7/25/05 | SCIENCE KIT | \$129.10 | \$129.10 | MS SCIENCE INST. SUPPLY | Miscellaneous science supplies from Science Kit Inc. including Sunprint Kit Refills for LBMS. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 146 | 11-000-216-600-313-11-00 | 6000732 | 7/15/05 | LINGUI SYSTEMS, INC. | \$110.75 | \$110.75 | PPS SPEECH INST. SPLY | Educational materials from Lingui Systems including Help for Language CD, and Analogy Card Game for LBMS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 147 | 11-190-100-610-312-11-00 | 6000784 | 7/18/05 | CHILDSWORK/CHILDSPLAY | \$545.27 | \$480.59 | PPS SP-SRV INST. SPLY | Reference Materials from Childwork/Childplay including Anger & Provocation KIT and Psychotherapeutic Talking. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 148 | 20-242-100-600-242-25-00 | 6000837 | 7/22/05 | E J SCHUSTER | \$174.31 | \$174.31 | TITLE III INSTR SUPPLIES | Miscellaneous supplies from EJ Schuster including glue sticks, index cards, towlettes, and notebooks. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 149 | 15-190-100-610-211-06-00 | 6000847 | 7/22/05 | MUSIC IN MOTION | \$115.28 | \$115.28 | AWC MUSIC INST. SUPPLIES | Educational materials (music related) from Music In Motion including Music Listening Bingo, Music Puzzles, and Musical Games for Clark School. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 150 | 20-234-100-300-234-26-00 | 6000865 | 7/1/05 | SUCCESS FOR ALL FOUNDAT. | \$26,870.00 | \$104,450.00 | AAA SFA PROF. ED. SERVICE | Training days for Teachers given by Success For All. | | ✓ | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives. | |
| 151 | 15-190-100-610-410-03-00 | 6000931 | 7/26/05 | DELTA EDUCATION | \$90.20 | \$90.20 | AAA SFA MATH MATERIALS | Miscellaneous general classroom supplies including four Timers (Count Down/UP 100 Minutes) from Delta Education for Anastasia School. | | ✓ | | This was part of a State of NJ Cooperative bid program. Multiple invoices were included. The amount is not excessive. | |
| 152 | 11-000-100-566-307-11-00 | 6000955 | 7/1/05 | COASTAL LEARNING CENTER | \$6,148.80 | \$6,148.80 | PPS T - PRIV. SCHL HDCAP | Coastal Learning Center for an Extended School Year for one student Summer 2005 (7/5/05 - 8/15/05). | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 153 | 15-209-100-610-264-01-00 | 6001045 | 7/28/05 | McDONALD'S PRO SHOP | \$359.76 | \$359.76 | HS SPED ALT INST. SUPPLY | Miscellaneous gaming supplies including cue sticks, chalk, pool balls, eight ball racks from McDonald's Billiard and Gameroom for Long Branch Alternative Program. | | | ✓ | Item(s) does not provide education value. | Behavioral program activity room supplies based on student's behavior. |
| 154 | 15-213-100-640-267-01-00 | 6001052 | 7/28/05 | SADDLEBACK EDUCATIONAL | \$810.65 | \$810.92 | HS SPED RR TEXTBOOKS | Books and workbooks from Saddleback for LBHS. | | | ✓ | Although the purchase appears reasonable, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. The amount is excessive. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 155 | 15-190-100-610-180-02-00 | 6001105 | 8/4/05 | SCHOOL SPECIALTY INC | \$333.23 | \$668.23 | MS. CHALNGE INST SUPPLIES | Miscellaneous general classroom supplies from School Specialty including trivia games, history, and jeopardy. | | ✓ | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable | |
| 156 | 15-190-100-610-211-02-50 | 6001120 | 8/4/05 | CITY MUSIC CENTER | \$249.75 | \$250.85 | MS. MUSIC SUPPLIES (PE) | Educational materials (Music related) from City Music Center including valve oil, clarinet caps, drum sticks, and manuscripts for LBMS. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 157 | 15-190-100-340-207-01-00 | 6001170 | 8/10/05 | MILANO SEWING & VACUUM | \$540.00 | \$630.00 | HS HOME EC CONT SERV | Milano Sewing and Vacuum to clean and service fourteen sewing machines in LBHS Room 122. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 158 | 20-451-100-800-451-25-00 | 6001184 | 8/26/05 | JOVAN SMITH | \$100.00 | \$12,000.00 | NULL | Classroom Stipends for WIA Work Study Programs 2005 - 2006. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 159 | 20-451-100-800-451-25-00 | 6001184 | 8/26/05 | TANISHA LAWS | \$100.00 | \$12,000.00 | NULL | Classroom Stipends for WIA Work Study Programs 2005 - 2006. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 160 | 15-190-100-890-888-08-00 | 6001189 | 8/11/05 | BOARD OF RECREATION | \$850.00 | \$850.00 | LWC SMR ENR FLD TRP ADMN | Anastasia Summer Enrichment program paid Monmouth Board of Recreation for participation in the "Kids on the Block" Summer Program. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 161 | 15-190-100-340-170-09-00 | 6001205 | 8/18/05 | SNIP INTERNET & | \$850.00 | \$7,650.00 | HS. TCHNLGY I.S.P. COSTS | SNIP Internet and Telecommunications provided District with Internet Service. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 162 | 15-190-100-340-170-02-00 | 6001205 | 8/18/05 | SNIP INTERNET & | \$850.00 | \$7,650.00 | HS. TCHNLGY I.S.P. COSTS | SNIP Internet and Telecommunications provided District with Internet Service. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 163 | 15-190-100-610-208-02-00 | 6001350 | 8/24/05 | PORTER'S CAMERA STORE | \$409.72 | \$399.99 | MS IND-ART INST. SUPPLY | Camera from Porter's Camera Store. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 164 | 15-190-100-340-170-05-00 | 6001358 | 8/24/05 | NCS PEARSON, INC. | \$1,500.00 | \$12,500.00 | MS TECHNOLOGY ANN.SUPPO | Success Maker Support Contract paid for BOE to NCS Pearson. | ✓ | | | Pearson is an educational software and materials resource. This resource adds educational value and directly benefits the students. | |
| 165 | 15-000-223-320-415-02-00 | 6001399 | 8/31/05 | SUCCESS FOR ALL FOUNDAT. | \$2,550.00 | \$113,550.00 | MS. SFA READING CNT SRV | Training days for Teachers given by the Success For All Foundation. | ✓ | | | Success for All is a whole school reform program. Charges are for training and materials. This expense supports strategic initiatives and may ultimately benefit the students. | |
| 166 | 20-238-200-320-238-25-00 | 6001400 | 8/31/05 | SUCCESS FOR ALL FOUNDAT. | \$8,300.00 | \$15,300.00 | TITLE I PROF ED SERVICES | Change Order to Reading Contract (Additional nine days). | ✓ | | | Success for All is a Whole School Reform Program . Charges are for training and materials. This expense supports strategic initiatives. | |
| 167 | 11-999-004-000-000-77-00 | 6001430 | 8/31/05 | REDIKER SOFTWARE INC. | \$750.00 | \$750.00 | CAFE REIMBURSED PURCHASE | Additional User Licenses for District Control. Licenses are for Administrator's Plus Software for Windows. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 168 | 20-234-200-580-234-26-00 | 6001441 | 8/30/05 | DEBRA DIAL | \$72.00 | \$72.00 | TITLE I SUPPORT TRAVEL | Reimbursement for a District employee to attend CMP 2005 Professional Development Conference. | ✓ | | | Appears reasonable based on the supporting documentation. | |
| 169 | 15-190-100-610-211-07-00 | 6001446 | 9/2/05 | CITY MUSIC CENTER | \$129.00 | \$129.00 | GRE MUSIC INST. SUPPLIES | Educational materials (music related) from City Music Center including a Yamaha Keyboard for LBMS. | ✓ | | | Appears reasonable based on the supporting documentation. | |

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| 170 | 15-190-100-610-185-01-00 | 6001507 | 9/7/05 | SCHOOL SPECIALTY INC | \$60.64 | \$75.84 | HS. ACHIEVE INST SUPPLIES | Miscellaneous general classroom supplies from School Specialty including marking tape (various colors) for LBMS/LBHS Achievement Program. | ✓ | | | Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 171 | 15-190-100-610-391-03-00 | 6001547 | 9/13/05 | SUCCESS FOR ALL FOUNDAT. | \$2,668.75 | \$19,284.38 | WE ADMIN MISC. SUPPLIES | Writing Benchmark Assessments Grades 3-8 from Success For All Foundation. | ✓ | | | Success for All is a Whole School Reform Program . Charges are for training and materials. This expense supports strategic initiatives. | |
| 172 | 20-211-100-800-314-04-00 | 6001565 | 9/13/05 | DAVID JACK-ENTERTAIN. CO | \$830.00 | \$830.00 | JMF PS FIELD TRIP ADMSSN | David Jack Entertainment Company performed for two performances of Spirit of America assembly at JMF ECLC. | ✓ | | | The expenditure appears reasonable as the performances benefited the students. | |
| 173 | 15-190-100-610-410-09-00 | 6001569 | 9/13/05 | SCHOLASTIC INC. | \$2,287.37 | \$2,287.37 | WE SFA INSTRUC SUPPLY | Long Branch Elementary School ordered thirty school reading books (Print Version) of different levels at \$69.95 each. The vendor name was Scholastic Inc. | | | ✓ | Upon review of the invoice provided as support, it was noted that a disbursement was made for Long Branch Elementary School Reading Books supplies. Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the how often the district is purchasing the same type of reading books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 174 | 15-190-100-610-201-07-00 | 6001614 | 9/19/05 | SAX ARTS & CRAFTS | \$298.77 | \$301.29 | GRE ART INST. SUPPLIES | Gregory Elementary School ordered wood rulers, glue, pencils, crayons, markers. | ✓ | | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 175 | 11-000-291-280-308-12-00 | 6001649 | 9/21/05 | COLLEEN ALCOTT | \$1,534.64 | \$1,534.64 | DST FXD-CH EMPLY TUITION | Four credits tuition reimbursement for pursuing Masters in Information Science and Technology (Library Science). The total tuition was \$4640.00 but only \$1534.64 was reimbursed by the District. | ✓ | | | The course was approved by the School Principal and Assistant Superintendent. | |
| 176 | 20-452-100-800-452-20-00 | 6001651 | 9/26/05 | INDIA KNOX | \$100.00 | \$200.00 | WIA06 OUT-SCHL YTH STPND | Out of school stipends for two students performing work study program 50 hours (25 hours per student) at \$4.00 per hour. | ✓ | | | Work Study Programs stipends appears to be a reasonable expenditure as the students would have benefited from it. | |
| 177 | 20-452-100-800-452-20-00 | 6001651 | 9/26/05 | KECIA BARROW | -\$100.00 | \$200.00 | WIA06 OUT-SCHL YTH STPND | Out of school stipends for two students performing work study program 50 hours (25 hours per student) at \$4.00 per hour. | ✓ | | | Work Study Programs stipends appears to be a reasonable expenditure as the students would have benefited from it. | |
| 178 | 15-190-100-610-104-09-00 | 6001735 | 9/29/05 | TEACHER DIRECT | \$148.48 | \$148.88 | WE. METRO INST. SUPPLIES | School supplies - Art Photo Frame, scissors, pocket chart, sharpener, etc. The vendor was Teacher Direct. | ✓ | | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
|--|---------------------------|---------|----------|--------------------------|-----------------------|--------------------|--------------------------|--|---------------------|--------------------|--------------|--|--------------------------|
| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 179 | 15-190-100-340-170-01-01 | 6001745 | 9/29/05 | OFFICE BUSINESS SYSTEMS | \$2,500.00 | \$25,000.00 | DST TCHNLGY TEC SRV | Installation and configuration of Dell laptops for District networks, domain settings, wireless configuration & security, ghost image creation, and block time support of 125 hours at \$200 per hour. | | ✓ | | Purchase of the goods helps to support District programs. The purchase appears reasonable. | |
| 180 | 11-000-262-610-311-12-01 | 6001848 | 10/4/05 | NORTHERN TOOL & EQUIP. | \$625.44 | \$599.99 | DST B&G MAINTENCE SUPPLY | Engine for the Cement Mixer for the Maintenance Department from Northern Tool and Equipment. | | ✓ | | The expenditure appears reasonable based on supporting documentation. | |
| 181 | 15-401-100-600-222-01-00 | 6001934 | 10/14/05 | BEACON AWARDS AND SIGNS | \$1,000.00 | \$1,000.00 | HS CO-CURR SUPPLIES | Two hundred 11oz '3 Finger Mugs' from Beacon Awards and Signs for LBHS. | ✓ | | | Novelty items are deemed discretionary. | Senior class fundraiser. |
| 182 | 11-240-100-610-202-12-00 | 6001942 | 10/14/05 | E J SCHUSTER | \$34.64 | \$34.64 | DBL BILINGUAL SUPPLIES | Two Calendar's and four packets of desk wipes from EJ Schuster for Bilingual Program. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 183 | 15-000-223-500-390-02-00 | 6001950 | 10/14/05 | ERIC PETERS | \$21.60 | \$21.60 | MS ADMIN INSTRUCT TRAVL | Reimbursement for District employee home visits for Drivers Ed. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 184 | 15-000-223-500-410-07-00 | 6001965 | 10/14/05 | LAWRENCE TWP. READING | \$650.00 | \$2,600.00 | ELB ADMIN PRFDEV EXPENSE | Lawrence Township Reading Recovery training for four trained teachers for 2005 -2006 School Year. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 185 | 11-000-291-280-308-12-00 | 6001992 | 10/18/05 | BROOKDALE COLLEGE | \$27,271.75 | \$27,271.75 | DST FXD-CH EMPLY TUITION | Student Sponsorship for Fall Term in Brookdale Community College. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 186 | 11-190-100-610-060-12-00 | 6002010 | 10/19/05 | LBBOE CAFETERIA FUND | \$467.29 | \$467.29 | DST H-IN-H INST SUPPLIES | Meals (83) for the month of September 2005 from Sodexo Food Services for the Hand in Hand IT Program. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 187 | 15-190-100-340-170-02-00 | 6002015 | 10/20/05 | SNIP INTERNET & | \$1,019.46 | \$9,175.14 | DST TCHNLGY INTRNET | Internet access for the District. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 188 | 20-281-200-500-281-25-00 | 6002114 | 10/25/05 | BUREAU OF LECTURES AND | \$192.03 | \$325.00 | TITLE V OTHER PURCH SRVC | Bureau of Lectures for an Assembly on Egyptian Animals. | | ✓ | | The expenditure provides educational value and benefits students. | |
| 189 | 15-190-100-610-125-03-00 | 6002136 | 10/28/05 | MUSIC IN MOTION | \$47.90 | \$47.90 | AAA TAL INST. SUPPLIES | Mad Hot Ballroom DVD from Music In Motion for Anastasia School. | | ✓ | | This was purchased for the 5th Grade Dance class. Appears reasonable based on the supporting documentation. | |
| 190 | 20-211-200-329-410-04-00 | 6002139 | 10/28/05 | BUREAU OF ED. & RESEARCH | \$318.00 | \$338.00 | JMF PS SFA ED SV | Bureau of Education & Research (Registration for two Seminars) on "Practical Literacy Strategies and Interactive Writing and Read Alouds for JMF School. | | ✓ | | The expenditure provides educational value and benefits students. | |
| 191 | 15-190-100-890-315-01-00 | 6002165 | 10/28/05 | PREMIERE VIDEO | \$164.95 | \$164.95 | HS DRAMA INST. EXPENSES | Assorted classic movies from Premiere Video for LBHS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 192 | 20-211-100-610-410-04-00 | 6002234 | 11/3/05 | LOOK AT ME PROD. INC. | \$32.75 | \$29.00 | JMF PS MATERIALS & SUPPL | "Learning with a Smile" Teacher's Manual and CD from Look at Me Productions at NJEAAYC Convention for JMF School Music Teacher. | | ✓ | | Appears reasonable based on the supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| 193 | 15-000-211-600-490-07-00 | 6002282 | 11/7/05 | BOTTOM LINE SUPPLIES | \$78.47 | \$78.47 | GRE FST SUPPLIES | Ink Cartridges and Photo Paper from Bottom Line Supplies for Gregory School. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 194 | 15-000-270-512-223-03-00 | 6002312 | 11/9/05 | SEMAN-TOV, INC. | \$1,350.00 | \$4,274.00 | AAA COCUR ATH TRANSPRT | Transportation for After School Elementary Athletic Program provided by Seman Tov Inc. for November 2005. | | ✓ | | The District transports students participating in the Elementary Athletics program in between schools so that they could play against each other. This is a direct benefits to students. The athletic program supports strategic initiatives and enhances educational value. | |
| 195 | 15-190-100-610-410-08-00 | 6002333 | 11/9/05 | PEARSON EDUCATIONAL | \$380.77 | \$209.80 | LWC SFA INSTRUC SUP | Books and work books from Pearson Educational Resources for Anastasia School. | | | ✓ | Although the purchase appears reasonable, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 196 | 20-211-200-340-390-04-00 | 6002335 | 11/9/05 | JEAN M BUCKLEY | \$71.02 | \$87.02 | JMF ADMIN OTHER SERV | Mileage, parking, and tolls for NJ Association For the Education of Young Children Annual Conference. | | ✓ | | Mileage including accomodations, parking and tolls were for work related activities. Appears reasonable based on the supporting documentation. | |
| 197 | 15-000-223-500-490-02-00 | 6002346 | 11/14/05 | OTTER CREEK INSTITUTE | \$378.00 | \$378.00 | MS EWTI TRAVEL EXPENSE | Two faculty members from LBMS attend "Discipline with Dignity for Difficult Youth" seminar by Otter Creek Productions. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 198 | 15-000-270-512-314-01-50 | 6002373 | 11/18/05 | SEMAN-TOV, INC. | \$75.00 | \$75.00 | HS FIELD TRP TRAVEL | LBHS bus trip to Senior Care at Our House for LBHS Holiday/Community Service concert. Transportation was provided by Seman Tov Inc. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 199 | 20-261-200-600-261-25-00 | 6002423 | 11/18/05 | SKIP'S SPORTS | \$129.52 | \$330.00 | TITLE I SPRT OTH OBJECTS | LOGO T Shirts with Slogans for the Athletic Department. Expenses directly benefit LBHS (Alternative School) students. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the sporting goods in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Recognition for improvement goes to each student. This purchase reinforced the Character Education Program that is mandated by the State. |

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| 200 | 20-273-100-600-273-25-04 | 6002425 | 11/18/05 | SCHOLASTIC BOOK | \$64.78 | \$256.69 | TITLE IID SUPPLIES PWRCH | Thirteen Children's Dictionary from Scholastic Book Fairs. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 201 | 20-281-200-580-281-25-00 | 6002426 | 11/18/05 | THOMAS BATCHO | \$105.60 | \$417.02 | TITLE I SUPPORT TRAVEL | NJ Elite Conference. Accommodations, Parking, Tolls, and Mileage reimbursement. | | ✓ | | Mileage including accomodations, parking and tolls were for work related activities and the expenditure appears reasonable. | |
| 202 | 11-000-213-300-390-11-20 | 6002448 | 11/30/05 | CLAIRE ALTERIORN | \$1,750.00 | \$1,750.00 | PPS ADMIN SUB RN SV NRSE | Nurse Consulting services (Substitute Nurse) District wide for the Month of November. | | ✓ | | Service provided appears reasonable as it benefited the students. | |
| 203 | 15-000-223-500-490-02-00 | 6002451 | 11/30/05 | APPELBAUM TRAINING INST. | \$298.00 | \$149.00 | MS EWTI TRAVEL EXPENSE | Behavior Management Workshop Registration for two LBMS employees. | | ✓ | | Appears reasonable as learning sessions will help enhance staff development and subsequently benefit students. | |
| 204 | 11-000-216-320-312-11-00 | 6002468 | 11/30/05 | HUNTINGTON LEARNING CTR. | \$600.00 | \$600.00 | PPS TIER 1 RELATED SERVS | Contract with the Huntington Learning Center for 15 Learning Sessions with one student. | | ✓ | | Appears reasonable as learning sessions will help provide educational value to students. | |
| 205 | 20-211-200-329-390-04-00 | 6002527 | 12/2/05 | LBBOE CAFETERIA FUND | \$198.75 | \$198.75 | JMF ADMIN PARNT SRV | Refreshments for Parent Workshop at LBMS. | | ✓ | | Involving parents in education is useful and supports strategic initiatives. The amount is not excessive. | |
| 206 | 11-000-291-280-308-12-00 | 6002596 | 12/9/05 | BROOKDALE COLLEGE | \$75.00 | \$75.00 | DST FXD-CH EMPLY TUITION | Student Sponsorship for ten week course in Brookdale Community College. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 207 | 15-190-100-340-170-01-01 | 6002607 | 12/9/05 | OFFICE BUSINESS SYSTEMS | \$3,091.20 | \$3,091.20 | HS. TCHNLGY TEC SRVC(PE) | Software support yearly renewal with Office Business Systems. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 208 | 15-000-223-500-410-07-00 | 6002611 | 12/9/05 | CATHY SCARLATA | \$23.56 | \$23.56 | GRE SFA PD WRKSP/CONF | Literacy Coach Meeting at Mercer County Community College mileage reimbursement. | | ✓ | | The workshop was to focus on benchmarking, Terra Nova, ELA. This was sponsored by NJ DOE offices of Reading First and Urban Literacy. The expenditure appears reasonable based on the supporting documentation. | |
| 209 | 15-402-100-800-220-01-00 | 6002727 | 12/20/05 | NJSIAA | \$405.00 | \$405.00 | ATH HS INSTRUCT EXPENSE | Ten tickets (\$40.00 each) for the New Jersey Interscholastic Athletic Association (NJSIAA) 2006 Wrestling Finals in Atlantic City for LBHS. | | | ✓ | There was no invoice included for this expenditure as this was a hand check. Ten people were supposed to attend the event including four Wrestling Coaches, Athletic Director and five Wrestling Students. There was no evidence to determine who actually attended the event. | |

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| 210 | 11-000-216-320-312-11-00 | 6002921 | 1/18/06 | OXFORD CONSULTING SERV. | \$2,834.40 | \$23,668.75 | PPS TIER 1 RELATED SERVS | Oxford Consulting Services provided 64.5 hours physical therapy and 217.75 hours of speech therapy. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 211 | 15-190-100-890-888-03-00 | 6002949 | 1/19/06 | BOARD OF RECREATION | \$492.00 | \$492.00 | AAA SMR ENR INST EXPEN | Summer Enrichment Camp 2005 for students. | | ✓ | | The district is wholly responsible for funding the summer camp for students which has been approved by the District and NJ DOE. | |
| 212 | 15-190-100-610-211-02-50 | 6002959 | 1/20/06 | MUSIC TIME, INC. | \$289.01 | \$302.80 | MS. MUSIC SUPPLIES (PE) | Music for the LBMS Music Department; the vendor was Music Time Inc. | | ✓ | | The expenditure appears reasonable as it provides educational value and benefits the students. | |
| 213 | 15-190-100-610-170-09-01 | 6002981 | 1/23/06 | PHOTO CENTER | \$523.60 | \$1,570.80 | DST B&G CUSTIAL SUPPLIES | Three Sony Cameras, three Camera Cases, three Memory Sticks (1 Gigabit) and Polarizing Filters in January 2006; vendor was Photo Center for Buildings and Grounds Department and West End School.. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 214 | 15-190-100-610-207-01-00 | 6003036 | 1/24/06 | H.P. FABER | \$42.88 | \$45.88 | HS HOME EC INST SUPPLY | Books for the LBHS; vendor was H.P. Faber. | | ✓ | | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 215 | 15-190-100-610-207-01-00 | 6003037 | 1/24/06 | NASCO | \$383.22 | \$409.21 | HS HOME EC INST SUPPLY | Home Economics materials (e.g. raccoon pillow kit, cross stitch, Christmas bear, ballet slipper) | | ✓ | | The supplies expenditure provides educational value and benefits the students. Appears reasonable based on the supporting documentation. | |
| 216 | 20-281-100-600-281-25-01 | 6003049 | 1/25/06 | HOUGHTON MIFFLIN | \$274.46 | \$315.43 | TITLE IID SUPPLIES ILAN | Larson Geometry Books | | ✓ | | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | As per state regulation, textbooks may be purchased for non-public schools through grants. |

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| 217 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | HONEY JURRIST | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 218 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | MARY MAZZA | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 219 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | MONIQUE CRANSHAW | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 220 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | SHIMON ILLUZ | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 221 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | EUNICE CLARK | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 222 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | KELLY MC CULLOUGH | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 223 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | ROCHELLE GEMAL | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |

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| 224 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | MOSHE FRANCO | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 225 | 11-000-270-503-317-12-00 | 6003217 | 2/8/06 | FAIGY DABBAH | \$397.00 | \$50,586.58 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2005 - 2006. | |
| 226 | 20-241-200-580-241-20-00 | 6003221 | 2/8/06 | ASPIRA INC., OF N.J. | \$130.00 | \$130.00 | TITLE III SUPPORT TRAVEL | ASPIRA 29th Annual Scholarship Awards Luncheon; two attendees. | | | ✓ | The expenditure is deemed inconclusive as the expenditure did not provide educational value or otherwise benefit students. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |
| 227 | 11-000-213-300-390-11-20 | 6003287 | 2/15/06 | LUCY VELAZQUEZ | \$300.00 | \$300.00 | PPS ADMIN SUB RN SV NRSE | Nursing services (12 hours at \$25 per hour) on 2/7/06 and 2/9/06 for Alternate High School. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 228 | 11-000-213-300-390-11-20 | 6003288 | 2/15/06 | ANN MARTIN | \$2,225.00 | \$2,225.00 | PPS ADMIN SUB RN SV NRSE | Nursing services (89 hours at \$25 per hour) from 1/23/06 to 2/9/06 at LBHS, LBMS, West End School, and JMF. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 229 | 11-240-100-800-202-12-00 | 6003307 | 2/15/06 | LBBOE CAFETERIA FUND | \$96.00 | \$491.00 | DBL BILINGUAL EXPENSES | Beverages and snacks including sorted wraps, pound cake, and soda at four Bilingual Articulation Meetings for Grades PreK-12. | ✓ | | | Catered events do not provide educational value and are discretionary. | Getting parents involved is a mandate from NJDOE/NCLB. It is a proven fact that you get more parents to attend school functions when food is offered. |
| 230 | 15-000-270-512-314-08-00 | 6003375 | 2/23/06 | SEMAN-TOV, INC. | \$600.00 | \$600.00 | LWC FIELD TRIPS TRANSPRT | Three buses reserved to take Anastasia School 2nd grade students to Marine Science Consortium in Sandy Hook, NJ. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 231 | 20-450-100-800-450-20-00 | 6003391 | 2/23/06 | DANIEL CONCEPCION | \$48.00 | \$336.00 | WIA06 IN-SCHL YTH STIPND | Classroom Stipends for WIA Work Study Programs 2005 - 2006 from 2/8-2/15/06. | | ✓ | | Appears reasonable based on the supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| Control # | Original Chart of Account | PO # | PO Date | Vendor Name | Total Paid Against PO | Original PO Amount | Brief Description | Obtained Transaction Description from Documentation (What? When? Who? Where? Why?) | Discretionary | Appears Reasonable | Inconclusive | | Comments |
| 232 | 20-211-100-800-314-04-00 | 6003494 | 3/2/06 | BOARD OF RECREATION | \$180.00 | \$170.00 | JMF PS FIELD TRIP ADMSSN | Monmouth County Board of Recreation for Park/Farm Theme Tours for 4 Year Olds Class Trips at JMF School . | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 233 | 20-241-100-600-241-20-00 | 6003574 | 3/8/06 | BARNES & NOBLE INC. | \$414.80 | \$414.80 | TITLE III INSTR SUPPLIES | Thirty dictionaries from Barnes and Noble. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the books purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 234 | 11-190-100-610-060-12-00 | 6003861 | 3/29/06 | POSITIVE PROMOTIONS | \$134.40 | \$134.40 | DST H-IN-H INST SUPPLIES | Gifts from Positive Promotions including stainless steel travel mugs, snacks packs and insulated lunch bags, and tote bags for Hand-in-Hand IT Program. | ✓ | | | Item(s) does not provide education value. The expenditure appears discretionary. | "The New Jersey Department of Education is committed to recognizing, rewarding and celebrating the excellence achieved by New Jersey's schools, educators and students. One way to encourage districts and educators to consider diverse and multiple paths to student achievement is to publicly honor and commend highly successful performance. The New Jersey Department of Education has many programs that recognize and support innovation in education." NJDOE WEBSITE---AWARDS Consequently, expenditures for staff and student recognition programs are essential to the educational process as modeled by our state's leaders. |
| 235 | 15-190-100-610-410-07-00 | 6003863 | 3/29/06 | SCHOLASTIC INC. | \$193.43 | \$319.32 | GRE SFA INSTRUC SUPPLY | Ninety books including The Kings Equal and Mick Harte Was Here were by the Reading Facilitator at the Gregory School from Scholastic, Inc. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the dictionaries in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| 236 | 15-402-100-800-220-01-00 | 6003961 | 4/6/06 | MONMOUTH REGIONAL HIGH S | \$95.00 | \$95.00 | ATH HS INSTRUCT EXPENSE | Monmouth County Baseball Tournament 2006 Participation Fee, \$95, for LBHS Varsity Baseball. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 237 | 15-000-223-320-490-02-00 | 6004095 | 4/27/06 | BUREAU OF ED. & RESEARCH | \$179.00 | \$179.00 | MS EWTI EDUCATION SRV | Bureau of Education & Research held 'Bringing Boys and Books Together' Workshop. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 238 | 20-510-200-590-510-20-20 | 6004250 | 5/17/06 | MOESC | \$1,880.00 | \$17,800.00 | NON-PUB TCHNLGY HOLY TRN | MOESC provided 2005-2006 Non-Public Technology Receivables for Funded Grants Department of LB BOE. | | ✓ | | State funds were passed through LB Public Schools to private schools in Long Branch. | |
| 239 | 20-361-200-580-361-20-00 | 6004321 | 5/22/06 | BALLY'S PARK PLACE | \$270.00 | \$270.00 | C PERKINS SUPPORT TRAVEL | Room reservation for GSETA Conference at Bally's Tower. | | ✓ | | Conference aims to improve workforce development strategies, collaborative community partnerships, and measuring customer satisfaction. Professional development will benefit staff and students. | |
| 240 | 11-000-291-280-308-12-00 | 6004445 | 6/2/06 | MARISSA FORNICOLA | \$1,061.28 | \$1,061.28 | DST FXD-CH EMPLOY TUITION | Graduate credit reimbursement for Class Education 6717. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 241 | 15-402-100-800-220-01-00 | 6004449 | 6/2/06 | NJSIAA | \$72.00 | \$72.00 | ATH HS INSTRUCT EXPENSE | Boys State Volleyball Tournament 2006 fee, \$72, for LBHS Varsity Volleyball. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 242 | 20-260-200-600-260-20-00 | 6004559 | 6/8/06 | KNOWBUDDY RESOURCES | \$657.44 | \$549.98 | TITLE V SUPPLIES & MATRL | Thirty-four books and card kits from Knowbuddy Resources for Anastasia School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books and card kits in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 243 | 11-000-270-503-317-12-00 | 6004578 | 6/9/06 | Ellen Tawil | \$397.00 | \$42,999.48 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2006 for 106 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2006. | |
| 244 | 11-000-270-503-317-12-00 | 6004578 | 6/9/06 | Moshe Douek | \$397.00 | \$42,999.48 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2006 for 106 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2006. | |

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| 245 | 11-000-270-503-317-12-00 | 6004578 | 6/9/06 | Michael Cioffi | \$397.00 | \$42,999.48 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2006 for 106 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$794 / Student/Year) for 2006. | |
| 246 | 11-214-100-320-269-11-50 | 6004593 | 6/12/06 | CHILD NEUROLOGY ASSOC PA | \$590.00 | \$590.00 | PPS SPED AUT EVALUATION | Child Neurology Association performed Neurological evaluations. | | ✓ | | The service was provided to a student and as a result the expenditure appears reasonable. | |
| 247 | 20-239-100-600-239-25-03 | 6004622 | 6/13/06 | PEOPLES PUBLISHING GROUP | \$1,183.10 | \$1,227.50 | TITLE I SIA AAA INS SUPP | Four Classroom Pack Grade 4 Measuring Up Diagnostic Practice Tests and two teachers editions from People's Publishing Group for Anastasia School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. The timing of the purchase is inconclusive. | These are preparation materials for state standardized testing. |
| 248 | 20-239-100-600-239-25-03 | 6004630 | 6/13/06 | NEWBRIDGE PUB. | \$127.71 | \$127.71 | TITLE I SIA AAA INS SUPP | Books including twenty Using Energy Wisely, two Exploring Everyday Wonders, and two Nature's Patterns from Newbridge Publishing for the Anastasia School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 249 | 11-000-262-610-311-12-01 | 6004701 | 6/16/06 | UNITED REFRIGERATION | \$106.75 | \$106.75 | DST B&G MAINTENCE SUPPLY | One Sporlan OVE20GA Air Conditioner from United Refrigerators. | | ✓ | | Purchase of the product helps to support the District programs. The purchase appears reasonable. | |
| 250 | 20-005-200-390-005-25-00 | 6004715 | 6/16/06 | BROADWAY DENTAL | \$523.50 | \$523.50 | RWJF DEN IQ2 CONSULTANTS | Broadway Dental provided services including oral exams and extractions for LB students. | | ✓ | | Funds were donated for dental treatments. | |
| 251 | 20-239-100-600-239-25-02 | 6004719 | 6/16/06 | BOTTOM LINE SUPPLIES | \$644.87 | \$644.87 | TITLE I SIA MS INST SUPP | Office supplies from Bottom Line Supplies including binders, pens, and pencils for LBMS. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 252 | 20-271-200-320-271-25-03 | 6004935 | 6/28/06 | BROOKDALE COLLEGE | \$544.50 | \$2,400.00 | TITLE I PROF/TECH SERVICE | Tuition for Review of Praxis II: Middle School Mathematics at Brookdale Community College paid by Funded Grants Department. | | ✓ | | All LBMS staff and part of Holy Trinity staff attended the training. | |

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| 253 | 15-209-100-610-264-01-00 | 0500A289 | 11/24/04 | SCHOOL SPECIALTY INC | \$192.77 | \$192.77 | HS SPED ALT INST. SUPPLY | LBHS purchased school supplies from School Specialty including Post-it notes, Crayola paint, and binder clips. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 254 | 15-190-100-610-207-01-00 | 050A1239 | 1/14/05 | NASCO | \$6.75 | \$6.75 | HS HOME EC INST SUPPLY | Supplies from NASCO including 5" seam rippers for LBHS Family and Consumer Science Department. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 255 | 15-000-270-512-220-01-00 | 050A1521 | 5/18/05 | SEMAN-TOV, INC. | \$19,867.32 | \$19,867.32 | ATH HS TRAN NOT T/F VND | Seman-Tov contracted to transport LBHS Fall Athletic teams to and from sport events. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 256 | 15-190-100-610-125-06-00 | 050A1809 | 11/24/04 | SCHOOL SPECIALTY INC | \$102.42 | \$102.42 | AWC ENR INST. SUPPLIES | Supplies from School Specialty including highlighters, Scotch tape dispenser, and a stapler for Clark School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 257 | 20-251-200-600-251-20-00 | 050A2009 | 12/21/04 | DELL | \$13,216.60 | \$20,643.00 | PPS TCHNLGY SUPLIES (1X) | Twenty-one Dell Optiplex computers from Dell Computers. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 258 | 15-190-100-610-125-08-00 | 050A2213 | 11/24/04 | SCHOOL SPECIALTY INC | \$240.62 | \$240.62 | LWC TAL INST. SUPPLIES | Miscellaneous general classroom supplies from School Specialty including pens, crayons, and art supplies for Conrow School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 259 | 11-000-262-610-311-12-01 | 050A3032 | 1/18/05 | HECHT TRAILERS, LLC | \$528.50 | \$528.50 | DST B&G MAINTENCE SUPPLY | Buildings and Grounds purchased Anchors, Rods, Bolts, and Hooks from Hecht Trailers. | | ✓ | | Purchase of the goods helps to support District programs. The purchase appears reasonable. | |
| 260 | 11-000-270-503-317-12-00 | 050A4735 | 6/14/05 | EUNICE CLARK | \$385.50 | \$59,621.45 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 261 | 11-000-270-503-317-12-00 | 050A4735 | 6/14/05 | MARLENE/EDDIE TAWIL | \$385.50 | \$59,621.45 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 262 | 11-000-270-503-317-12-00 | 050A4735 | 6/14/05 | SHELLY HURT | \$385.50 | \$59,621.45 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |

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| 263 | 11-000-270-503-317-12-00 | 050A4735 | 6/14/05 | ELLIOT AZATCHI | \$385.50 | \$59,621.45 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for Second Half of year for 2005 (2004 - 2005 School Year) for 152 total students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 264 | 11-000-216-600-313-11-00 | 050AA151 | 6/30/05 | SCHOOL SPECIALTY INC | \$34.01 | \$34.01 | PPS SPEECH INST. SPLY | School supplies from School Specialty including 30 - Portfolio 8 White Pocket Assistant for the Gregory School. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 265 | 20-231-100-600-231-20-00 | 05A02456 | 11/10/04 | ABC SCHOOL SUPPLY | \$394.76 | \$394.76 | TITLE I INSTRUCNL SUPPLY | Science books from ABC Fundamentals for the Gregory School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 266 | 11-000-270-503-317-12-00 | 05AB3590 | 6/8/05 | NULL | \$385.50 | \$385.50 | DST TRNS AID-IN-LIEU PAY | Aid-in-Lieu of Transportation Vouchers for First Half of year for 2005 (2004 - 2005 School Year) for one students. | | ✓ | | The District is responsible by law to transport students wishing to attend private schools outside of the District. If the District can not provide bus transportation then the parents of the student are reimbursed the cost of transporting a student within the District (\$751 / Student/Year) for 2005. | |
| 267 | 15-190-100-610-207-01-00 | 05BKT015 | 9/10/04 | SAKER SHOPRITES | \$10,007.81 | \$8,500.00 | HS HOME EC INST SUPPLY | Blanket PO for Foodarama (Formerly Saker Shoprite) for food used in classroom curriculum (Home Economics, Cooking) at LBHS. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 268 | 11-000-262-610-311-12-03 | 05BKT057 | 7/7/04 | R.N. DEMAIO | \$19,924.73 | \$5,000.00 | DST B&G CUSTIAL SUPPLIES | Custodial supplies including garbage bins, bleach, vacuums, and assorted cleaners from RN DEMAIO Supplies. | | ✓ | | Purchase of the goods helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 269 | 20-509-200-590-509-20-20 | 05BKT082 | 8/24/04 | MOESC | \$1,373.50 | \$36,307.00 | NON-PUB NURSING HOLY TRN | Non-public nursing services provided by MOESC. District uses the Monmouth Ocean Educational Services Commission (MOESC) to distribute the funds and thereby achieve the best rates. | | ✓ | | The state is required to provide limited funding to Private Schools throughout NJ. These funds must be distributed to the Private Schools by way of a Local School District. | |
| 270 | 11-000-217-320-307-11-00 | 05BKT095 | 7/22/04 | MOESC | \$20,705.00 | \$150,000.00 | PPS T - SPEC ED NJ. LEAS | Tuition to attend Huntowski Academy for special needs students for 2004-2005. | | ✓ | | The expenditure benefits and has educational value to the students. | |

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| 271 | 11-000-100-563-902-01-00 | 05BKT100 | 9/10/04 | MON. CTY VOCATIONAL | \$27,510.00 | \$46,200.00 | DSS T - VOCTNAL REGLR ED | Shared Time Tuition for 77 students to attend Monmouth County Vocational Programs including Health, Science, and High-Tech for the 2004 - 2005 school year. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 272 | 11-000-262-620-311-05-01 | 05BKT119 | 7/22/04 | JCP&L | \$31,525.51 | ##### ### | HS B&G ELECTRIC EXPENSE | JCP&L provides all utilities for the District. Coverage is district wide and covers all schools and facilities from September 2003 to August 2004. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 273 | 15-000-270-512-220-01-00 | 05BKT122 | 8/4/04 | SEMAN-TOV, INC. | \$20,122.38 | \$30,626.10 | ATH MS TRAN NOT T/F VND | Seman Tov Transportation for LBMS and LBHS Athletic Programs (Games). Seman Tov contracted for 14 total bus routes. | | ✓ | | The expenditure appears reasonable as buses were used in transporting students. | |
| 274 | 15-190-100-890-180-02-00 | 05BKT234 | 8/13/04 | LBBOE CAFETERIA FUND | \$95.00 | \$380.00 | HS. ACHIEVE INST EXPENSE | Refreshments for LBHS/LBMS Alternate Program Parent Recognition Open Houses and Dinners from Sodexo Food Services for Sept - June 2004 - 2005 year. | | ✓ | | The amount was not excessive. Involving parents in the educational process benefits the students. | |
| 275 | 20-211-200-590-317-04-00 | 05BKT242 | 8/19/04 | SEMAN-TOV, INC. | \$207,000.00 | \$348,318.88 | DST TRNS TO/FM SCH VENDR | Seman Tov Transportation for LBMS and LBHS Athletic Programs (Games). Seman Tov contracted for 14 total bus routes. | | ✓ | | The expenditure appears reasonable as buses were used in transporting students. | |
| 276 | 15-190-100-610-214-02-00 | 05BKT280 | 7/21/04 | NORKUS FOODTOWN INC. | \$357.59 | \$1,000.00 | MS SCIENCE INST. SUPPLY | Supplies for ongoing science curriculum. Invoices reference several schools, however, the Middle School Account was charged. | | ✓ | | Purchase of the supplies helps to support District programs. The expenditure appears reasonable as the items are consumable in nature. | |
| 277 | 15-209-100-800-264-01-00 | 05BKT304 | 7/28/04 | TONY'S TOMATO PIES | \$378.00 | \$270.00 | HS SPED ALT INST EXPENSE | LBHS/LBMS Alternative Program purchased three Pizza Pies every other week 09/04 - 05/05. | ✓ | | | Refreshments are a discretionary expense. | Incentive program for students. |
| 278 | 11-000-262-610-311-12-01 | 05BKT335 | 4/6/05 | CITY OF LONG BRANCH | \$5,406.90 | \$8,000.00 | DST B&G MAINTENCE SUPPLY | Transportation costs for Maintenance and Buildings and Grounds Departments paid to City of Long Branch for gasoline and diesel fuel usage. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 279 | 11-999-001-000-000-77-00 | 05PTY007 | 7/1/04 | LBBOE MS PETTY CASH | \$300.00 | \$300.00 | POSTING ACCT. PETTY CASH | Petty Cash Account for LBMS per Board Agenda. | | ✓ | | Petty Cash Accounts were established at all District Schools and offices. Petty Cash accounts are used for minor purchases under \$25. This account was established for the 2004-2005 school year. | |
| 280 | 11-999-001-000-000-77-00 | 05PTY009 | 7/1/04 | LBBOE ELB PETTY CASH | \$300.00 | \$300.00 | POSTING ACCT. PETTY CASH | Petty Cash Account for Elberon School per Board Agenda. | | ✓ | | Petty Cash Accounts were established at all District Schools and offices. Petty Cash accounts are used for minor purchases under \$25. This account was established for the 2004-2005 school year. | |

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| 281 | 11-999-001-000-000-77-00 | 05PTY012 | 7/1/04 | LBBOE LWC PETTY CASH | \$300.00 | \$300.00 | POSTING ACCT. PETTY CASH | Petty Cash Account for Conrow School per Board Agenda. | | ✓ | | Petty Cash Accounts were established at all District Schools and offices. Petty Cash accounts are used for minor purchases under \$25. This account was established for the 2004-2005 school year. | |
| 282 | 15-999-999-999-000-00-00 | 05X01757 | 7/1/04 | DANCE DISTRIBUTORS | \$202.10 | \$186.50 | AAA TAL INST. SUPPLIES | Three pairs of black tap sneakers sizes 6,9,10 from Dance Distributors for Anastasia School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we could not verify if students could afford the tap sneakers. | These tap sneakers are used in accordance with the visual and performing arts curriculum standard 1.2 (creation and performance), strand A (dance), strand B(music),strand C (theatre), and strand D(visual art). |
| 283 | 15-999-999-999-000-00-00 | 05X03318 | 7/1/04 | HODGMAN INC | \$507.88 | \$547.88 | ELB SFA WRLD LAB SUPPLY | Elberon School purchased Waders (eight total in assorted sizes) from Hodgman Inc. | | ✓ | | The Waders purchased were for the Marine Environmental Science Curriculum. | |
| 284 | 20-999-999-999-000-00-00 | 05X03655 | 7/1/04 | INKWELL PROMOTIONS | \$575.14 | \$575.14 | TITLE V INSTRNL SUPPLIES | Seventy-five translucent green frames for Project P.A.S.S. from Inkwell Promotions. | ✓ | | | Item(s) does not provide education value. | A major goal of education is to develop self esteem in students. The best way to do that is to recognise students when they exert themselves and show academic success. These types of items are the means by which you accomplish recognition in an academic setting. |
| 285 | 15-190-100-610-000-99-07 | 05X04030 | 7/1/04 | FOLLETT EDUCATIONAL SERV | \$440.75 | \$1,016.00 | GRE AV/LIBRARY SUPPLIES | Books from Follett Library Resources including 'From Cow to Ice Cream' and 'Oceans' for Gregory School. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 286 | 15-190-100-610-000-99-03 | 05X04342 | 7/1/04 | SUCCESS FOR ALL FOUNDAT. | \$6,187.65 | \$6,187.65 | AAA TAL INST. SUPPLIES | Books/training materials from Success for All at Anastasia School. | | ✓ | | Success for All is a whole school reform program . Charges are for training and materials. This expense supports strategic initiatives. | |
| 287 | 20-999-999-999-000-00-00 | 05X04448 | 7/1/04 | TIGER DIRECT INC. | \$229.99 | \$229.99 | TITLE I INSTRCNL SUPPLY | Black and White Laser Printer from TigerDirect.com. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 288 | 20-999-999-999-000-00-00 | 05X04484 | 7/1/04 | MOESC | \$973.96 | \$973.96 | NP AUX SVS - HOME INSTRU | Home Instruction Services for one student provided by MOESC (35.25 hours at \$27.63/hr). | | ✓ | | Service provided appears reasonable as it benefited the students. | |
| 289 | 11-999-999-999-000-00-00 | 05XKT061 | 7/1/04 | CHILDREN CENTER OF MON. | \$45,214.40 | \$45,214.40 | PPS T - PRIV. SCHL HDCAP | Tuition for special needs students to attend Children's Center of Monmouth County. | | ✓ | | Appears reasonable based on the supporting documentation. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| 290 | 15-999-999-999-000-00-00 | 05XKT235 | 7/1/04 | NORKUS FOODTOWN INC. | \$1,128.92 | \$1,128.92 | HS. ACHIEVE INST EXPENSE | Groceries from Super Foodtown for Challenge/Alternate Programs cultural feast, holiday lunch, and other events. | | | ✓ | Although the expenditure directly benefits students, but does not add educational value as a result the expenditure is deemed inconclusive. | Alternate Program – Multicultural program for student to learn different cultures and food – curriculum related. |
| 291 | 20-281-281-600-000-99-00 | 05Y04483 | 7/1/04 | POSITIVE PROMOTIONS | \$444.35 | \$414.70 | TITLE IV INSTR SUPPLIES | Physical Education Department Drug-Free workbooks, bookmarks, and ribbons from Positive Promotions for Anastasia School. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 292 | 15-000-223-390-390-06-00 | 060A3636 | 6/5/06 | MOESC | \$75.00 | \$75.00 | AWC ADMIN PROF/DEV.EXP | MOESC Regional Professional Development Academy held 'Panel on Behavior Management' workshop. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 293 | 11-190-100-890-390-12-00 | 060A4021 | 6/2/06 | EDWIN SANTANA | \$500.00 | \$500.00 | DST ADMIN INST. EXPENSES | Speaker for eight LBHS and LBMS assemblies about gang awareness | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 294 | 15-000-223-320-390-01-00 | 060A4411 | 6/7/06 | EDSOL CONSOL,LLC | \$777.78 | \$7,000.00 | HS ADMIN PURCH PROF SERV | Educational consulting services for Child Centered Strategies for State Testing; vendor EdSol Consol, LLC. Service fee of \$7,000 is for \$1,000 per diem for 7 days of service. | | ✓ | | Provides services for students to improve test scores and performance. | |
| 295 | 11-240-100-610-202-12-00 | 060A5057 | 8/10/05 | PEARSON EDUCATIONAL | \$7.77 | \$7.77 | DBL BILINGUAL SUPPLIES | Thirty-two Assorted Phonics Books from Pearson Learning Inc. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |
| 296 | 20-452-100-800-452-20-00 | 06A01540 | 9/19/05 | NULL | \$100.00 | \$400.00 | WIA06 OUT-SCHL YTH STPND | Classroom Stipends for WIA Work Study Programs 2005 - 2006. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 297 | 20-452-100-800-452-20-00 | 06AB1540 | 9/27/05 | PRECIOUS BARROW | \$100.00 | \$100.00 | WIA06 OUT-SCHL YTH STPND | Classroom Stipends for WIA Work Study Programs 2005 - 2006. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 298 | 11-000-262-610-311-12-01 | 06BKT025 | 7/1/05 | KING SAW SERVICE | \$194.40 | \$3,000.00 | DST B&G MAINTENANCE SUPPLY | Tool supplies from King Saw Service & Tool Supply Company for 2005 - 2006 including saws, blades, and brushes. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |
| 299 | 11-000-262-610-311-12-01 | 06BKT046 | 7/1/05 | SIPERSTEIN'S | \$12,084.12 | \$16,000.00 | DST B&G MAINTENANCE SUPPLY | Paint supplies from Siperstein's for 2005 - 2006 including paint and brushes for Maintenance and Grounds Department. | | ✓ | | The expenditure appears reasonable as maintenance will help protect assets. | |

| Transaction Detail (as per District system) | | | | | | | | Analysis Performed | Results of Analysis | | | Long Branch School District Comment | |
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| 300 | 11-000-100-566-307-11-00 | 06BKT061 | 7/18/05 | CHILDREN CENTER OF MON. | \$80,537.94 | \$85,029.24 | PPS T - PRIV. SCHL HDCAP | Children's Center of Monmouth County held Summer 2005 Extended School Year Program for eleven students. | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 301 | 11-000-100-566-307-11-00 | 06BKT062 | 8/12/05 | COASTAL LEARNING CENTER | \$47,001.32 | \$107,524.80 | PPS T - PRIV. SCHL HDCAP | BOE and Pupil Personnel Services Contracted Coastal Learning Center for Educational Services for 3 students 2005-2006 school year | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 302 | 11-000-100-566-307-11-00 | 06BKT109 | 8/12/05 | RUGBY SCHOOL | \$307,295.55 | \$290,358.00 | PPS T - PRIV. SCHL HDCAP | School year tuition was paid for 5 Out-of-District Special Education students (\$48,393 each) to attend the Rugby School. | | ✓ | | The tuition expenditure appears to have educational value and benefits the students. | |
| 303 | 11-000-262-620-311-02-01 | 06BKT119 | 7/1/05 | JCP&L | \$625,056.93 | \$800,500.00 | HS B&G ELECTRIC EXPENSE | The District uses JCP&L for all Electric and Utilities. The total cost was \$800,500 district wide and covers all schools and district facilities | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 304 | 11-000-262-620-311-10-01 | 06BKT119 | 7/1/05 | JCP&L | \$49,928.46 | \$800,500.00 | HS B&G ELECTRIC EXPENSE | The District uses JCP&L for all Electric and Utilities. The total cost was \$800,500 district wide and covers all schools and district facilities | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 305 | 15-209-100-800-264-01-00 | 06BKT256 | 9/1/05 | NORKUS FOODTOWN INC. | \$709.84 | \$1,975.00 | MS. CHALNGE INST EXPNSES | Purchases of groceries from Norkus Foodtown for Challenge/Alternate Programs cultural feast, holiday lunch, and other events. | | | ✓ | This expenditure appears to be discretionary as this does not add educational value. | Alternate Program – Multicultural program for student to learn different cultures and food – curriculum related. |
| 306 | 11-000-291-270-308-12-00 | 06BKTA33 | 6/26/06 | JOSEPH FERRAINA | \$465.90 | \$465.90 | DST FXD-CH EMP BENEFIT | Two pairs of eyeglasses; receipts were included. | ✓ | | | Superintendent's contract states Board will reimburse the Superintendent for all medical expenses not covered by health insurance for an amount not to exceed \$5,000 annually | This purchase was to reimburse the Superintendent for a medical expense that was not covered by health insurance, as per his employment contract with the Long Branch Board of Education. |
| 307 | 20-999-999-999-000-00-00 | 06X03436 | 7/1/05 | SEMAN-TOV, INC. | \$100.00 | \$100.00 | JMF PS FIELD TRIPS TRANS | 1 large bus reserved to take JMF students to Border's Bookstore for Little Quack's Storytime in Eatontown, NJ | | ✓ | | The students appear to have benefited from the bus service provided. The expenditure appears reasonable. | |
| 308 | 11-999-999-999-000-00-00 | 06X03722 | 7/1/05 | WALTER O'NEILL | \$51.72 | \$51.72 | DST ADMIN TRVEL EXPENSES | Mileage reimbursement for work-related activities | | ✓ | | Appears reasonable based on the supporting documentation. | |
| 309 | 15-999-999-999-000-00-00 | 06X03957 | 7/1/05 | SEMAN-TOV, INC. | \$1,200.00 | \$1,200.00 | WE FIELD TRIPS TRANSPRTN | Transportation fees. 3 buses reserved to take West End students to Franklin Institute in Philadelphia, PA for the culmination of 3rd grade World Lab & Science Units field trip. | | ✓ | | Appears reasonable based on the supporting documentation. | |

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| 310 | 20-999-999-999-000-00-00 | 06X04471 | 7/1/05 | FOLLETT LIBRARY | \$4,998.97 | \$4,998.97 | TITLE I INSTRUCNL SUPPLY | Library books purchased for the LBMS Library from Follett Library Resources. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive due to the timing of the purchase. | The school libraries have minimal amounts of money allotted to the purchase of new books. Librarians are to order books every year to replace old, damaged, or outdated ones. Librarians order books that reinforce and enhance curriculum. Libraries are the foundation for literacy. NCLB guidelines emphasize the importance of updated fully equipped libraries as well as mandate classrooms having a minimum of 300 library books available for children. |
| 311 | 11-999-999-999-000-00-00 | 06X04622 | 7/1/05 | HEINEMANN-GREEN PUB. | \$182.96 | \$182.96 | CNT SUP MISC. SUPP | Units of Study for Primary Writing: A Yearlong Curriculum and Miscues Not Mistakes Reading Assessment in the Classroom was purchased for Roberta Freeman from Heineman-Green Publishing | | ✓ | | The expenditure appears reasonable and the students appear to have benefited from the goods purchased. | |
| 312 | 20-999-999-999-000-00-00 | 06X04659 | 7/1/05 | REMEDIA PUBLICATIONS | \$187.34 | \$187.34 | TITLE I INSTRUCNL SUPPLY | Teaching materials for LBMS including 'Phonics for Older Students' and 'Department Store Math. | | ✓ | | Purchase of the goods helps to support District programs. The purchase appears reasonable. | |
| 313 | 20-999-999-999-000-00-00 | 06X04802 | 7/1/05 | E J SCHUSTER | \$846.10 | \$846.10 | WIA IN-SCHL OFFCE SUPPLY | Funded Grants Department office supplies. Office supplies including binders, envelopes, and file folders ordered from EJ Schuster. | | ✓ | | Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. | |

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| 314 | 20-999-999-999-000-00-00 | 06X04893 | 7/1/05 | RGM TECHNOLOGIES INC | \$1,172.68 | \$1,172.68 | TITLE IV INSTR SUPPLIES | Lexmark T630n Printer and toner cartridge purchased from RGM Technologies | | ✓ | | Payment was void. | Purchase order 06X04893 was issued for the purchase of a printer and toner cartridge. The purchase order was coded and entered into the district budget software as account number 20-281-100-600-281-25-00 and subsequently reported in the monthly Board Secretary's Report and Comprehensive Annual Financial Report in this account. Per the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> as issued by the New Jersey Department of Education for use by each district board of education in accordance with N.J.A.C. 6A:23-2.2, object 600 is used to record "amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances." Furthermore, supplies are distinguished from equipment by several factors as set forth in Appendix B of the <u>Uniform Minimum Chart of Accounts for New Jersey Public Schools</u> including the cost must exceed the capitalization threshold of \$2,000. The cost of the printer and toner |
| 315 | 15-999-999-999-000-00-00 | 06X04994 | 7/1/05 | SHORE CONFERENCE OF HIGH | \$600.00 | \$600.00 | ATH HS INSTRUCT EXPENSE | Shore Conference of High Schools Dues for the 2005-2006 School Year. | | ✓ | | The dues appears reasonable. | |
| 316 | 15-190-100-890-000-99-01 | 06X05082 | 7/1/05 | BANDSHOPPE | \$1,186.80 | \$1,186.80 | HS MUSIC INST EXPENSES | Bell sleeve bodysuits (12) and flare pants (12) purchased for the LBHS Band | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the uniforms in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Our first and most important concern for our students is safety. In purchasing this equipment we must consider some items as consumable since yearly wear and tear deem them unsatisfactory for competitive situations. Clothing and uniforms are purchased on a rotating basis with some items required to be purchased each year due to use or sizing concerns. |

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| 317 | 15-190-100-610-000-99-03 | 06X05126 | 7/1/05 | DELL | \$73,800.47 | \$221,401.40 | PRIOR YR OUTSTANDING PO | Dell Latitude D510 Laptops purchased through State contracts from Dell | ✓ | | | Laptops for all students is discretionary. | In order fulfill the state standards for technological literacy and the full integration of technology across the curriculum, the district found it necessary to provide students with laptop computers that would be utilized both at home and throughout the instructional day. After surveying our students, results indicated that nearly 60% of our grade five student population did not have a computer in their home. The district's mission to ensure that all students are competitive in a global society forced drastic instructional measures that extended 21 st century learning into the homes of our students while fulfilling core curriculum content standards 8.1 & 8.2. |
| 318 | 20-275-200-320-275-26-01 | 06XA3936 | 8/29/05 | PERFORMANCE LEARNING SYS | \$406.00 | \$4,000.00 | TITLE I PROF ED SERVICES | Professional services of Stephen Barkley to speak at Back to School In-Service Day | | ✓ | | The service appears reasonable. | |
| 319 | 11-999-999-999-000-00-00 | 06XKA272 | 7/1/05 | SOUTH JERSEY ENERGY | \$4,528.85 | \$4,528.85 | HS B&G GAS HEAT EXPENSE | Energy usage for the 2004-2005 School Year for the LB District billed by South Jersey Electric. | | ✓ | | The expenditure appears reasonable. | |
| 320 | 15-999-999-999-000-00-00 | 06XKT015 | 7/1/05 | SAKER SHOPPRITES | \$105.08 | \$552.19 | HS HOME EC INST SUPPLY | Food and cleaning supplies were purchased from Foodarama Supermarkets for LBHS Family and Consumer Science classes. | | ✓ | | Purchase of the supplies helps to support District programs. The purchase appears reasonable. | |
| 321 | 15-999-999-999-000-00-00 | 06XKT256 | 7/1/05 | NORKUS FOODTOWN INC. | \$221.72 | \$226.00 | HS SPED ALT INST EXPENSE | LBHS/LBMS Challenge/Achievement Program. Purchases of groceries from Norkus Foodtown for Challenge/Alternate Programs cultural feast, holiday lunch, and other events. | | ✓ | | This expenditure appears to be discretionary as the expense may have directly benefited the students, but does not add educational value. | Alternate Program – Multicultural program for student to learn different cultures and food – curriculum related. |
| 322 | 20-261-261-600-000-99-00 | 06Y04726 | 7/1/05 | PEARSON LEARNING | \$3,559.61 | \$5,676.11 | TITLE V INSTRNL SUPPLIES | Teaching materials for LBMS including 'Tan Teachers Edition Revised 2005' and 75 'Tan 2005 Survey Student Edition. | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing the books in question. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. | Textbooks are generally expensive and are ordered when necessary. By keeping abreast of new and current teaching practices, the district has used other materials that can be readily reproduced in the school buildings. When textbooks are ordered and approved by the District Administrator, they have been researched and deemed necessary. There cannot be a rigid policy due to the varying factors of new curriculum, outdated materials, changes in DOE mandates, changes in students needs as per testing results, etc. |

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| 323 | 20-260-260-600-000-99-00 | 06Y04794 | 7/1/05 | PEARSON EDUCATIONAL | \$4,285.12 | \$81,288.42 | TITLE I INSTRUCNL SUPPLY | Connected Mathematics Program Grades 6-8 purchased from Pearson Education | | | ✓ | Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive due to the timing of the purchase. | Connected Math – new curriculum was needed due to poor test scores. State recommended that we change curriculum. We started the program with 6 th graders and since they improved we expanded to the 7 th & 8 th grades. Also funds were available through grant money. |
| 324 | 20-211-211-610-000-99-00 | 06Y04821 | 7/1/05 | SUCCESS FOR ALL FOUNDAT. | \$880.00 | \$979.00 | JMF PS MATERIALS & SUPPL | Ten Curiosity Corner Replacement Materials Kit for JMF ECLC | ✓ | | | Appears reasonable based on the supporting documentation. | |