



State of New Jersey
Department of
Education

Performance Audit of
Neptune Township School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
New York, NY 10154

April 9, 2008

Department of Education
State of New Jersey

This report presents the results of our performance audit (audit) of the Neptune Township 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
PO Box 500
TRENTON, NJ 08625-0500

JON S. CORZINE
Governor

LUCILLE E. DAVY
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	19
• Overview	19
• Purchase Order Review	22
• 13 Point Analysis	30
• Certified Staff Review	43
Assessment of Internal Controls	45
• Inventory	46
• Facilities Management	49
• Purchasing/Accounts Payable	53
• Human Resources/Payroll	58
• General Operations/Accounting	63
• Food Services	67
• Transportation	70
• Technology	73
• Student Activities	78
Appendices	80
• 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 Neptune Township School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Each Subgroup Presented Below)	2,854	\$17,693,886	1,000	\$10,632,366
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,267	\$13,232,393	399	\$7,329,025
2. Noninstructional Miscellaneous Purchases	304	\$263,611	125	\$159,196
3. Noninstructional Supplies and Materials	1,051	\$1,460,677	351	\$719,489
4. Regular Instructional Purchased Professional Educational Services	59	\$274,211	39	\$250,661
5. School-Sponsored Athletic Supplies and Materials	141	\$300,895	68	\$240,049
6. Capital Outlay	32	\$2,162,099	18	\$1,933,946
Statistical Sample of Remaining Accounts	4,746	\$63,002,481	300	\$2,174,136
Total PO Review	7,600	\$80,696,367	1,300	\$12,806,502

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

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

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

- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of replacement workbooks for students since workbooks are consumables and are needed year to year, registration fees and mileage for workshops attended by District Staff in which supporting documentation such as approval for attendance and location of the event was provided, utilities and service bills such as phone

service in the District or water and sewer bills, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included the purchase of jackets for the high school boys track team, water cooler service for the administration office, and excessively priced plaques and incentives for teachers or students.

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 Board meeting meals and catering for meetings held during normal dinner times, football team software licenses for the entire year and not just for the season, and student incentives which were reasonably priced, but no supporting information, including the name of the student receiving the incentive(s) and the reason for the incentive(s), was provided. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Each Subgroup Presented Below)</i>	635	\$7,796,163	80	\$680,680	285	\$2,155,523
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	298	\$5,456,210	17	\$626,593	84	\$1,246,222
2. Noninstructional Miscellaneous Purchases	61	\$93,955	27	\$26,664	37	\$38,577
3. Noninstructional Supplies and Materials	206	\$239,004	31	\$21,021	114	\$459,464
4. Regular Instructional Purchased Professional Educational Services	28	\$231,491	–	–	11	\$19,170
5. School-Sponsored Athletic Supplies and Materials	33	\$33,584	5	\$6,402	30	\$200,063
6. Capital Outlay	9	\$1,741,919	–	–	9	\$192,027
Statistical Sample of Remaining Accounts	236	\$1,970,259	9	\$2,846	55	\$201,031
Total PO Review	871	\$9,766,422	89	\$683,526	340	\$2,356,554

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>	480	34	Based upon the procedures performed, we noted that the missing data exists (e.g., personnel files). While no exceptions were noted, and further analysis is not considered necessary, we recommend the District keep the system up to date with all employee information (even if they are part-time employees or substitute teachers) in order to avoid the need of referring back to employee files in the case they do not have information they are looking for in the system.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	317	30	Disbursements without benefit deductions were correctly made on the District’s part per District policy. Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	2	2	In the initial occurrence, the employee was deceased, but no payments were made. However, the District did indicate that they were unaware of the employee’s death. The second occurrence was the result of a key-entry error which resulted in the SSN being off by one digit. We recommend the District conduct periodic checks against the SSA death file in order to clear out possible deceased employees in their system.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	–	–	No occurrences were noted.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	76	30	Approximately half the payments tested were related to separation plan payments. Most other employees were active, but the termination field was incorrectly filled out. We recommend the District establish a process to correct the payroll system for those employees noted as terminated and are considered active. In addition, the District should review the untested items to assess if corrections are required.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	331	30	We noted that most additional paychecks were for noncontractual pay. These were primarily for overtime payments or stipends. Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	7. Possible Questionable Employees/ Payments – <i>Large Gross Pay Increase</i>	79	30	Gross pay increases were usually for employees who were part time and went to full time or started midyear in the first year. Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/ Payments – <i>Large Salary Increase</i>	29	29	Salary increases were primarily for employees who took a leave of absence the first year or started midyear in the first year. Explanations provided and documentation reviewed appears reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/ Payments – <i>Large Portion of Gross Pay in Stipends</i>	315	50	Most stipends were correct. The differences observed were for noncontractual payments, which the system incorrectly captured as stipend pay. Contracts for 41 of the 50 sample items were not provided for review. We recommend the District conduct an analysis to identify if the contracts exist as well as if the information is correct in the Payroll System based upon the review of the contracts.
	10. Possible Questionable Employees/ Payments – <i>Large Portion of Gross Pay in Overtime</i>	25	25	All overtime payments tested were for custodial overtime, which is expected in the normal course of business. Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	1,631	75	Excess payments over the PO amount were primarily due to lack of a formal process as well as controls to prevent payment over the PO amount. We recommend the District implement a policy to prevent overpayments made without proper documentation or approval for the amounts exceeding the original PO.
	12. Possible Questionable Payments – <i>Invoice Date prior to Purchase Order Date</i>	–	–	The District does not input the invoice date into their accounts payable system. Therefore, this test could not be performed.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	20	15	Based upon the procedures performed, we noted that 11 of the tested vendors had little activity, but were verified without exception. For the remaining four sample items, we noted there was no activity, and Business Certifications were not obtained.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
				<p>We recommend the District contact the vendors to obtain the Business Certificate license for these vendors. However, if the District decides they do not intend on doing business with that vendor in the future, they should purge them from the vendor master file. We also recommend a template be created for adding vendors into the system that would help in the process of ensuring proper vendors are added and their documentation is either already available or will be made available before a purchase is officially made by the District. Also, we recommend that a documented vendor review occur at the end of each school year. During this review, vendors who are removed from the system can be identified on a listing reviewed by management.</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 3 observations 3 short term 2 medium risk 1 low risk	Computerized Inventory Management System		√		√	
	Integration with the Facilities Management Personnel		√			√
	Physical Supervision at the Supplies Warehouse		√		√	
Facilities Management 5 observations 4 short term 1 long term 2 high risk 2 medium risk 1 low risk	Utility Cost Tracking	√				√
	Equipment Purchasing		√		√	
	Asset Tracking		√	√		
	Work Order		√		√	
	Electronic Systems		√	√		
Purchasing/ Accounts Payable 9 observations 9 short term 5 high risk 3 medium risk 1 low risk	Purchase Requisition		√	√		
	Segregation of Duties		√	√		
	Payments Over PO Amount		√	√		
	Committed PO		√		√	
	Account Passwords		√	√		
	Receiving Copies		√			√
	Bids and Multiple Quotes		√	√		
	Vendor Master File Maintenance		√		√	
	Incorrect Estimation of Shipping and Handling Charges on Purchase Orders		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Payroll/Human Resources 6 observations 1 long term 5 short term 2 high risk 3 medium risk 1 low risk	Employee Documentation		√		√	
	Undocumented Controls		√	√		
	Interview Policies		√			√
	Payroll Processes	√			√	
	Check Runs		√	√		
	Termination			√		√
General Operations/Accounting 5 observations 2 long term 3 short term 4 high risk 1 medium risk	Segregation of Duties		√	√		
	Proper Period Allocation		√	√		
	Journal Entry Review		√		√	
	School Budget Transmittal	√		√		
	School Budget Review	√		√		
Transportation 4 observations 4 short term 2 high risk 2 low risk	Segregation of Duties		√	√		
	Funding		√	√		
	Vendor Quality Control		√			√
	Budget Inefficiencies		√			√
Food Services 4 observations 4 short term 1 high risk 2 medium risk 1 low risk	Purchase Order		√			√
	Vendor Procedures		√	√		
	School Registers		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Reduced Meal Applications		√		√	
Technology 9 observations 9 short term 6 high risk 3 medium risk	Formal Documented Information Technology Security Policy		√		√	
	Formal Process to Identify Training Needs		√		√	
	Password Requirements for Network and Applications		√	√		
	Evidence of the Creation, Modification or Deletion of User Accounts		√		√	
	Evidence of Periodic Access Review		√	√		
	Segregation of Duties		√	√		
	Change Management		√	√		
	Testing and Documenting Program Changes		√	√		
	Incidents Are Not Tracked and Documented Appropriately		√	√		
	Student Activities 2 observations 2 short term 1 medium risk 1 low risk	Business Administrator's Role in Decision Making		√		√
Supporting Documentation at the Central Office			√			√





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

Internal Control Questionnaire – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes

included in our audit. Although a hard copy of the ICQ was provided, it was requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

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

- Introduced members of the KPMG team, the Department, and other key stakeholders
- Discussed the role of District management throughout the audit
- Discussed the scope and purpose of the audit in detail
- Reiterated the initial documentation request provided to District management by the Department
- Confirmed the anticipated timeline
- 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 District superintendent, business administrator, assistant business administrator, and bookkeeping coordinator. This meeting set the tone for the audit and established a project schedule within the framework of management’s normal work routines. During this meeting, we introduced members of the KPMG project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews
- Identification and Testing of Key Controls

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

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

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

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

Internal Control Questionnaire (ICQ) – An internal control questionnaire was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on March 23, 2007. It was requested that the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ was intended to supplement our structured interviews explained below. The District did not fill out the electronic ICQ. The hard copy of the ICQ was filled out on a staggered schedule and was provided in pieces by the District. After initial review of the hard copy, KPMG decided not to rely on the information in the ICQ due to its late arrival and lack of detailed answers for a number of questions.

Structured Interviews – Approximately 10 interviews (with eight District personnel) 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	Facility Management Director
Assistant Superintendent	Business Administrator
Assistant Business Administrator	Bookkeeping Coordinator
Accounts Payable Clerk	Transportation Director

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from the District's Position Control Log. The sample selected represents a cross-section of school locations and job functions. We visited school locations and met with selected staff to confirm that the building administrator correctly identified the job functions of the certified staff employed by

the District and to assess if certified staff were performing the job function for which he/she was coded.

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

Validation and Reporting

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

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

- 3 Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file
- 4 Verifying that all vendors had a unique vendor ID
- 5 Verifying that the sum of payroll check amounts matches the payroll summary files
- 6 Verifying that all employee IDs receiving checks exist in the HR master file
- 7 Verifying that all duplicate records are cancelled out by a voided check reference for an equal and corresponding amount.

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

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

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

Specific Relative to the Neptune Township School District

- General information related to the PO (date, original and adjusted) amounts were derived from two separate data files. The PO number and purchase order date were pulled from the PO summary file.
- Although the summary provided a PO original amount, we noted that the amount appeared to represent the final adjusted amount. In addition, the PO summary file did not contain a PO adjusted amount.
- Based on a review of the data files, we utilized their purchase order audit file/history file to calculate the purchase order original amount and adjusted amounts.
 - As a general rule, the following transaction codes ('10', '700', '701', '703') were considered when determining the original amount, which represent either PO commitments or prior year rolled over amounts. In addition to the transaction code, the transaction date was considered.
 - For any given PO, the first transaction date containing one of the various codes listed above was taken into consideration to determine the original amount. Subsequent PO amounts identified thereafter were considered to be an adjustment to the original PO amount.
- The PO description information was derived from the PO Print file.
- The AP system allows for POs to be assigned to a generic vendor named "Various Vendors," which allows for multiple vendors to be tied to a single PO.
- Projected salary information was presented to us in an Excel schedule with only the name as a reference point. A name match was utilized to match projected salaries against each employee.
- We were provided a layout file listing the column headers separately from the actual payroll transaction file. We noticed that the transaction file contained fewer columns than were listed in the layout file. Based on a cursory review of the data and what we believed to be expected values to be present in specific

fields, we made an adjustment to align the columns from both the layout and transaction file.

- Per the District, there were six employees with incomplete payroll data for the 2006 fiscal year as the District was going through a payroll system migration. For these employees, a month's worth of data was not captured in the payroll transaction data file.

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

- Based on the transaction file, we noted that there were checks issued that did not contain any monetary value.
- KPMG identified POs that did not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report.

Purchase Order Review

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

- **Subgroup of Accounts (referred to as the Subgroup Analysis)** – this analysis focused on a series of six account codes identified in the RFQ, including:
 1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599 excluding functions 100, 211, 213, 216, 217, 223, and 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290 and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12
- **Statistical Sample from Remaining Account Codes (referred to as the Statistical Analysis)** – this analysis considered a statistical sample of expenditures charged to account codes not included in the subgroup analysis above. All expenditure accounts were considered excluding the six included in the subgroup analysis noted above. Typically, this population included: instructional materials, salaries and benefits, and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Each Subgroup Presented Below)	2,854	\$17,693,886	1,000	\$10,632,366
1. Noninstructional Purchased Professional Educational, Technical and Other Services	1,267	\$13,232,393	399	\$7,329,025
2. Noninstructional Miscellaneous Purchases	304	\$263,611	125	\$159,196
3. Noninstructional Supplies and Materials	1,051	\$1,460,677	351	\$719,489
4. Regular Instructional Purchased Professional Educational Services	59	\$274,211	39	\$250,661
5. School-Sponsored Athletic Supplies and Materials	141	\$300,895	68	\$240,049
6. Capital Outlay	32	\$2,162,099	18	\$1,933,946
Statistical Sample of Remaining Accounts	4,746	\$63,002,481	300	\$2,174,136
Total PO Review	7,600	\$80,696,367	1,300	\$12,806,502

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

requested supporting documentation, including purchase requisitions, purchase orders, invoices, and other relevant documentation for review.

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

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

- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Each Subgroup Presented Below)</i>	635	\$7,796,163	80	\$680,680	285	\$2,155,523
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	298	\$5,456,210	17	\$626,593	84	\$1,246,222
2. Noninstructional Miscellaneous Purchases	61	\$93,955	27	\$26,664	37	\$38,577
3. Noninstructional Supplies and Materials	206	\$239,004	31	\$21,021	114	\$459,464
4. Regular Instructional Purchased Professional Educational Services	28	\$231,491	-	-	11	\$19,170
5. School-Sponsored Athletic Supplies and Materials	33	\$33,584	5	\$6,402	30	\$200,063
6. Capital Outlay	9	\$1,741,919	-	-	9	\$192,027
Statistical Sample of Remaining Accounts	236	\$1,970,259	9	\$2,846	55	\$201,031
Total PO Review	871	\$9,766,422	89	\$683,526	340	\$2,356,554

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

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

- *Supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to athletic supplies or 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 21 transactions with a dollar value of \$168,161 that were inconclusive. For example:
 - \$57,344 for athletic supplies which included new home and away jerseys for multiple teams and other similar athletic equipment, some of which could be reused from year to year.
 - \$1,718 for furniture without sufficient detail as to why the purchase was necessary or what was being purchased.
 - \$370 for postage stamps when postage meters are already available for use at the schools.
 - \$255 for lamination supplies, which were previously ordered by the District for \$99.

- *Student Activities/Expenditures on Students* – includes expenses related to athletic teams, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid by the District that benefit students. These either lacked supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified six transactions with a dollar value of \$10,843 that were discretionary and 44 transactions with a dollar value of \$221,951 that were inconclusive. For example:
 - \$2,547 for laminated folders, calendars, and planners for students. This amount includes rush delivery charges.
 - \$2,610 for a digital camera, flash and memory card for use by the publishing club.
 - \$1,900 for a marching band drill design without supporting documentation regarding its necessity or what was used in prior years.
 - \$3,733 on plaques and awards including 13 plaques for \$88.00 each.
 - \$3,571 for letters, ribbons, and inserts where there was no invoice present.

- *Technology* – includes desktops/laptops, networking equipment, software, music players, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified four transactions with a dollar value of \$6,838 that were discretionary and 62 transactions with a dollar value of \$219,860 that were inconclusive. For example:
 - \$476 for an iPod and two accessories.
 - \$4,026 for two 14" iBooks and two 60GB iPods.
 - \$15,686 for a Dell desktop and two high-end servers.
 - \$714 for a digital camera and accessories to be used by the Director of Curriculum
 - \$3,185 for six Canon camcorders and related accessories.
 - \$1,099 for a Toshiba notebook for a librarian without documentation as to why a desktop computer could not be used.
 - \$1,498 for an ultra high speed server hard drive.
 - \$3,337 for six printers for the high school without documented explanations (replacement or upgrades).
 - \$18,394 for 17 eMacs purchased for a lab without documented explanations (replacement or upgrades).

- *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 four transactions with a dollar value of \$614,091 that were discretionary and 38 transactions with a dollar value of \$988,425 that were inconclusive. For example:
 - \$45,500 for building demolition fees without a related invoice.
 - \$470,000 for architectural services for the relocation of the Neptune Aquatic Center without sufficient detail regarding the necessity of the relocation.
 - \$1,731 for three building dedication plaques.
 - \$144,848 in District engineering fees for athletic grounds installations at different schools without a detailed breakdown of the work performed.
 - \$39,395 for the installation of underground storm drainage piping which had an original PO amount of \$22,538.
 - \$56,917 for services performed for a Fiber-Optic Network Project. No support was provided for the cost or need for this project.

- *Textbooks and Other Instruction-Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVD’s that either lack supporting documentation or appeared excessive in nature. In summary, we identified 19 transactions with a dollar value of \$357,553 that were inconclusive. For example:
 - \$317 for VHS tapes and CDs, some of which are priced at \$59–\$69 each.
 - \$205 for a subscription renewal for law books with no invoice.
 - \$2,391 for 60 videotapes. Certain videotapes appear to have no educational value (such as cartoons and similar movies).
 - \$276,607 on a single order for library books for the high school without documentation as to the need for such a large purchase.
 - \$64,859 across four separate orders for library books for the middle school. All four orders were initiated on the final day of the 2004–2005 school year.

- *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 six transactions with a dollar value of \$5,537 that were discretionary and eight transactions with a dollar value of \$9,270 that were inconclusive. For example:
 - \$905 for a dinner bill that included liquor, regular drinks, and meals with no indication as to who attended.
 - \$860 for Board meeting meals and catering ordered for a meeting taking place during dinner hours.
 - \$120 for beverages ordered for the central office without explanation.
 - \$5,590 for a luncheon and break refreshments for all teachers attending a Teacher In-Service Day.

- *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 \$ 2,829 that were discretionary and 21 transactions with a dollar value of \$14,769 that were inconclusive. For example:
 - \$3,732 for hotel room reservations for Board of Education members attending NJ School Boards Association Annual Workshop.
 - \$400 for registration fees for three parents and a board member to attend the National Association of Black School Educators conference in Dallas, TX. None of the attendees are actually members of this association.
 - \$5,399 for 15 airline tickets to a National School Board convention charged to the business administrator’s personal card and then paid

- directly to the credit card company. The tickets were not appropriately approved as a PO was not created until the credit card bill was received.
 - \$250 for an ambulance displayed at the NJ School Boards Association Annual Workshop and Exhibition without documentation highlighting the purpose of the display.
- *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 12 transactions with a dollar value of \$3,756 that were discretionary and 26 transactions with a dollar value of \$19,620 that were inconclusive. For example:
 - \$779 for water for the central office for the 2004–2005 school year.
 - \$463 for refreshments and incentives for parents and staff at committee meetings.
 - \$650 for parents and staff to have bagels, coffee, and tea at unspecified meetings.
 - \$119 for mileage reimbursement for bank deposits without proper mileage reimbursement forms being completed.
 - \$825 for Middle States Association yearly dues for the '04–'05 school year for the principal of Neptune High School without documentation highlighting the nature of this association.
 - \$740 for mileage reimbursements to the technology supervisor without proper explanation for the reimbursement noted on the mileage reimbursement form.

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

Area	No. of Instances
<i>Missing Documentation and/or Proper Approvals</i> – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; or manual changes were made to the PO without additional approval.	142
<i>Improperly Coded</i> – The transaction was coded to an incorrect Account Code.	5

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

13 Point Analysis

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

Payroll

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

Vendor Disbursements

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

The results of these queries were summarized and stratified to aid in the selection of a representative, 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 480 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 480 employees:</p> <ul style="list-style-type: none"> ● 19 did not have a hire date recorded within the system ● 0 did not have an address recorded within the system ● 297 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 34 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>As per our interviews with HR and payroll personnel and review of the ADP system's information, we noted that all employees who did not have a Social Security Number in the system were actually a data analysis error. The Social Security Number is included for these personnel and is grayed out. This is to avoid accidental changes to an employee's Social Security Number without following more detailed steps set in place as a control in the system.</p> <p>The date of birth was actually not in the system for approximately half of the population. However, per review of personnel files for the selected employees, the date of birth is available in their file. One employee which was missing a date of hire was a substitute. The District's policy is to usually keep less information in the system about substitutes as they come and go regularly. The person's date of hire was in her personnel file.</p> <p>One entry was missing Social Security Number, date of hire, and date of birth. After further analysis of information in the system, we noted that the employee had a duplicate entry. This selection was the duplicate which had the missing data and was purged from the system. The original entry was reviewed and had all the relevant data.</p> <p>Explanations provided and documentation reviewed appears reasonable; as such further analysis is not considered necessary. However, we recommend the District keep the system up to date with all relevant employee information (even if they are part-time employees or substitute teachers) in order to avoid the need of referring back to employee files in the case they do not have information they are looking for in the system.</p>
2	Employees that do not have the applicable benefits deductions	<p>We noted 317 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$3,263,394.45. Of the 317 instances:</p> <ul style="list-style-type: none"> ● 75 were under \$1,000 ● 154 were greater than \$1,000 and less than \$10,000 ● 88 were more than \$10,000 <p>The largest paycheck remitted without any payroll deductions was for \$ 111,371.50 to a HS</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 30 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, reimbursement, pension) – Identified the employee's: <ul style="list-style-type: none"> – Job title 	<p>As per our interviews with HR and payroll personnel, all payroll disbursement should have applicable deductions except for certain circumstances which we encountered.</p> <p>The first circumstance which applied to 10 of the sample items selected was if an employee was included on a separation plan. Payments related to separation plans (e.g., retirement payments) do not have benefit deductions as the employee no longer receives employee benefits.</p> <p>The second circumstance which applied to 18 of the sample items selected was for employees who are hourly or substitutes. They are not eligible for benefits and therefore there were no benefit deductions.</p> <p>The last circumstance we encountered was for two of the sample items selected where they are students who are part of a work-study program funded by a Workforce Investment Act grant. These employees are also hourly and are not eligible for benefits or benefit deductions.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		science teacher.	<ul style="list-style-type: none"> - Salaried or hourly - Full-time or part-time - Requested the employee's HR file and reviewed the W-4 	Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.
3	Employee matches to the Social Security Administration death master file	<p>We noted two employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> • Both of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file. • One of the above noted employees whose Social Security Numbers match the death master file received compensation after their recorded date of death totaling \$58,863.16. 	<ul style="list-style-type: none"> • Conducted interviews with the HR personnel to ascertain why the anomalies would exist. • Selected a sample of two from the listing of employees noted in the results column. • For each sample item, we: <ul style="list-style-type: none"> - Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file - Compared the Social Security Number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security Card (i.e., I-9 form) 	<p>As per our interviews with HR and Payroll Personnel, employees are usually kept in the system after death or termination for two years as it is normal for an employee to leave the District and then to reapply and return. Also, it is the assistant business administrator's experience that sometimes there is a need for processing items for a terminated or deceased employee sometimes as late as a year or longer after they leave the District (e.g., pension payments or postretirement benefits).</p> <p>One of the selections was a substitute who received her last payment on June 25, 2004 (before SSA death date). Substitutes are usually kept in the system since they may leave for several years and return to the District. The District was not aware of her death in this case because she had left the District to substitute elsewhere before she passed away (and was kept in the system in case she wanted to return to substituting at the Neptune District). We did not note any payments to this individual after her date of death.</p> <p>The other selection was simply a data entry error where the employee's Social Security Number entered into the system was off by one digit from the actual Social Security Number (which was located on the copy of the card kept by the District). Payments were made to this employee under the incorrect Social Security Number which amounted to \$58,863.16. The Social Security Number was changed in the payroll system for this employee after our communication to the District.</p> <p>We recommend the District establish a formal process to conduct periodic checks against the SSA death file in order to assess if potentially deceased employees are listed in the payroll system.</p>
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	We noted 0 employees that were terminated within 90 days of their hire date and received pay after their termination date.	Not Applicable	Their were no occurrences that fit the criteria of this analysis. As such, their were no follow-up procedures.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations																
5	Employees paid greater than 30 days after their termination date	<p>We noted 76 employees that were terminated and received pay 30 days after their termination date totaling \$3,425,542.51. The breakdown is as follows:</p> <ul style="list-style-type: none"> 0 employees were paid between 1 and 30 days after termination totaling \$0. 6 employees were paid between 31 and 90 days after termination totaling \$31,050.48. 70 employees were paid greater than 90 days after termination totaling \$3,394,492.03. 	<ul style="list-style-type: none"> Ascertained through interview of HR personnel examples of when employees may receive pay after termination. Selected a sample of 30 from the results column. For each sample item selected, we: <ul style="list-style-type: none"> Reviewed 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, for the employees in the system. Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. Inquired about potential settlement payments owed to the employee. Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable). 	<p>We focused the follow-up on those employees who received payment more than 30 days after their termination date.</p> <p>We noted that 14 of 30 employees from our selection were on a separation plan. Twelve of the 14 employees received their separation plan payment more than 40 pay periods after their termination date, and 2 of the 14 were less than 40 pay periods after termination date. The late payments resulted in delays related to the Board approving the final payment as well as other formalities that must be taken care of before a separation payment is made to an employee.</p> <p>We noted that 11 of the 30 employees are currently active employees. The reason they are terminated in the system is primarily either due to data entry error (e.g., a leave of absence date in the termination field), or they may have run out of sick/vacation time for a year. In the latter case, an employee is marked as terminated until they return as they are not paid for the additional sick/vacation time taken beyond what they are normally allowed to take. A summary of the 11 employees is as follows:</p> <table border="1" data-bbox="1184 818 1927 1317"> <thead> <tr> <th data-bbox="1184 818 1251 898">No.</th> <th data-bbox="1251 818 1404 898">Gross Pay After Termination</th> <th data-bbox="1404 818 1545 898"># of Pay Periods After Termination</th> <th data-bbox="1545 818 1927 898">Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1184 898 1251 1032">1</td> <td data-bbox="1251 898 1404 1032">\$232,953</td> <td data-bbox="1404 898 1545 1032">283</td> <td data-bbox="1545 898 1927 1032">Employee left a teaching position on October 24, 1994 and became vice principal, therefore was terminated as a teacher.</td> </tr> <tr> <td data-bbox="1184 1032 1251 1162">2</td> <td data-bbox="1251 1032 1404 1162">\$ 197,315</td> <td data-bbox="1404 1032 1545 1162">144</td> <td data-bbox="1545 1032 1927 1162">Employee left a teaching position on July 17, 2000 and became principal, therefore was terminated as a teacher.</td> </tr> <tr> <td data-bbox="1184 1162 1251 1317">3</td> <td data-bbox="1251 1162 1404 1317">\$ 123,678</td> <td data-bbox="1404 1162 1545 1317">310</td> <td data-bbox="1545 1162 1927 1317">Employee left a long-term substitute position on September 27, 1993 and became a full-time teacher, therefore was terminated as a long-term substitute.</td> </tr> </tbody> </table>	No.	Gross Pay After Termination	# of Pay Periods After Termination	Comments	1	\$232,953	283	Employee left a teaching position on October 24, 1994 and became vice principal, therefore was terminated as a teacher.	2	\$ 197,315	144	Employee left a teaching position on July 17, 2000 and became principal, therefore was terminated as a teacher.	3	\$ 123,678	310	Employee left a long-term substitute position on September 27, 1993 and became a full-time teacher, therefore was terminated as a long-term substitute.
No.	Gross Pay After Termination	# of Pay Periods After Termination	Comments																	
1	\$232,953	283	Employee left a teaching position on October 24, 1994 and became vice principal, therefore was terminated as a teacher.																	
2	\$ 197,315	144	Employee left a teaching position on July 17, 2000 and became principal, therefore was terminated as a teacher.																	
3	\$ 123,678	310	Employee left a long-term substitute position on September 27, 1993 and became a full-time teacher, therefore was terminated as a long-term substitute.																	

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations			
				No.	Gross Pay After Termination	# of Pay Periods After Termination	Comments
5	Employees paid greater than 30 days after their termination date (continued)			4	\$ 106,693	63	Employee ran out of sick time on the stated termination date. Employee needed a leave of absence, which was unpaid time off, and was therefore marked as terminated.
				5	\$105,639	141	Employee took an extended leave of absence without pay and return was on 9/1/00, which is accidentally placed as the termination date.
				6	\$ 100,887	88	Employee was employed at the MOESC from January 12, 1994 and then was employed at the District from January 2, 2002. However, the contract terms from the MOESC were honored by the District, and therefore, the original MOESC hire date is included in the system. The person was terminated on the stated date and then rehired. The system did not reflect that hire date which was in the personnel file.
				7	\$71,395	112	Employee left a substitute position on November 16, 2001 and became a resource room teacher, therefore was terminated as a substitute.
				8	\$49,673	87	Employee resigned as a teacher on November 30, 2002, but then returned to the District as a substitute interpreter. Therefore, she had a termination date but was missing the rehire date in the

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations			
				No.	Gross Pay After Termination	# of Pay Periods After Termination	Comments
5	Employees paid greater than 30 days after their termination date (continued)			9	\$47,179	32	Employee ran out of sick time on the stated termination date. Employee needed a leave of absence which was unpaid time off and was therefore marked as terminated.
				10	\$15,786	190	The person had a duplicate entry which was deleted on the same day it was created (e.g., hire date and termination date are the same date). Therefore, it looks like the person was terminated and continued to be paid. However, the nonduplicate entry is still active with the appropriate information.
				11	\$2,195	4	The reason is because the person left from her contractual position on June 30, 2004. The person has since done some occasional substitute work; therefore, she has been paid after her original termination date.
				<p>One employee was active when a retroactive retirement payment was made. However, more than six months later the NJ Division of Pensions retroactively approved a disability retirement date that preceded the payment by over 30 days. The employee was contractually entitled to the full payment. Therefore, while the employee was actually terminated on May 1, 2006, the system reflects the NJ Division of Pensions retirement date of September 21, 2005.</p>			
5	Employees paid greater than 30 days after their termination date (continued)			<p>The remaining four employees received extra or special compensation past 30 days of termination due to stipends, hourly, or overtime pay which was not filed with the District on time and therefore caused a delay in processing the employee's final payment. One of these employees received payment 16 pay periods after termination. In his case, he was terminated as a contractual</p>			

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>employee but usually did athletic hourly work. He was called in a few months after termination to do work for the athletic department at a school without them realizing he was terminated from the District. The District was obligated to pay him and has since removed him from the hourly employee caller list.</p> <p>We recommend the District establish a process to correct the payroll system (including personnel files, if applicable) for the employees noted as terminated and are considered active. In addition, the District should review the untested items to assess if corrections are required.</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 331 employees that received greater than 52 checks in the two-year period covering '04-'05 and '05-'06 totaling \$21,317,946.47 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 96 employees received between 53 and 59 checks totaling \$6,089,581.58 in gross pay. ● 186 employees received between 60 and 79 checks totaling \$11,869,000.40 in gross pay. ● 49 employees received between 80 or more checks totaling \$3,359,364.49 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 30 from the listing of employees who received more than 26 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 it is not uncommon for an employee to receive approximately 35 checks in a given year. Certain employees (e.g., custodians) work overtime every week and may receive up to 35 or so checks in a given year.</p> <p>We noted that for six of the 30 sample items who received over 52 checks in a two-year period were custodians who received overtime checks separate from their normal payroll checks.</p> <p>We noted that for two of the 30 sample items received health waiver payment checks which were separate from their normal payroll checks. These checks are for employees who waive their health benefits (possibly due to having coverage with a spouse or having coverage elsewhere).</p> <p>We noted that for 22 of the 30 sample items received payments for a stipend received for additional completed done at the District (e.g., after school program, athletic coach, etc.). These payments are sometimes also for hourly services (aside from the employee's full-time duties) such as in-home instruction, class coverage, or breakfast duty. These payments are processed at the end of a school year (or if they are larger stipends, they are sometimes processed intermittently throughout the year). We verified these were authorized payments through review of the payroll system's payment listing for the employees.</p> <p>Explanations provided and documentation reviewed appears reasonable; as such, further analysis is not considered necessary.</p>
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 79 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,073,920.24. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 50 employees received a 	<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 30 employees receiving high gross 	<p>As per our interviews with the HR and payroll personnel, a formal process to assess if the correct salary increase was applied to each employee does not exist. In reviewing documentation related to the pay increase from 04–05 to 05–06 for 30 employees, we noted:</p> <ul style="list-style-type: none"> ● 3 employees received a promotion to a different job function, which caused the increase in their gross pay.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		<p>gross pay increase between \$7,501 and \$12,500.</p> <ul style="list-style-type: none"> ● 22 employees received a gross pay increase between \$12,501 and \$25,000. ● 7 employees received a gross pay increase greater than \$25,001. 	<p>pay increase to further understand the salary increase.</p> <ul style="list-style-type: none"> ● 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. 	<ul style="list-style-type: none"> ● 6 employees received payments for stipends in which they did not participate in 04–05, which caused the increase in gross pay. ● 5 employees took a leave of absence in 04–05 and therefore, the unpaid time off made their 04–05 gross pay be over \$7,500 lower than their actual gross pay in 05–06 where they were available to teach the whole year (and did not have unpaid time off). ● 11 employees were hired mid-year 04–05 and therefore had gross pay over \$7,500 lower than gross pay in 05–06 when they worked the entire year. ● 5 employees were substitutes in 04–05 school year and therefore had gross pay over \$7,500 lower than gross pay in 05–06 when they became full-time employees. <p>Explanations provided and documentation reviewed appears reasonable; as such, further analysis is not considered necessary.</p>
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 29 employees (based on preliminary estimates and actual figures) that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$151,129. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 16 employees received a gross pay increase between \$7,501 and \$12,500. ● 9 employees received a gross pay increase between \$12,501 and \$25,000. ● 4 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 29 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting a large salary increase. 	<p>As per our interviews with the HR and payroll personnel, a formal process to assess if the correct salary increase was applied to each employee does not exist. In reviewing documentation related to the pay increase from 04–05 to 05–06 for 30 employees, we noted:</p> <ul style="list-style-type: none"> ● 3 employees received a promotion to a different job function, which caused the increase in their salary. ● 5 employees received payments for stipends in which they did not participate in 04–05, which caused the increase in their salary. ● 5 employees took a leave of absence in 04–05 and therefore, the unpaid time off made their 04–05 salary be over \$7,500 lower than their actual salary in 05–06 where they were available to teach the whole year (and did not have unpaid time off). ● 9 employees were hired mid-year 04–05 and therefore had a salary over \$7,500 lower than their salary in 05–06 when they worked the entire year. ● 3 employees were substitutes in 04–05 school year and therefore had a salary over \$7,500 lower than their salary in 05–06 when they became full time employees.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<ul style="list-style-type: none"> ● 1 employee (the Superintendent) had the normal salary increase per his contract. ● 2 employees received increases per negotiated labor agreement with the Neptune Township General Supervisors Association. In 05–06 the employee received a large salary increment, which resulted in the over \$7,500 increase. ● 1 employee received a health waiver payment they previously did not receive. Coupled with the standard salary increase, this caused the \$7,500 increase in salary. <p>Explanations provided and documentation reviewed appear reasonable; as such, further analysis is not considered necessary.</p>
9	Employees who received greater than 10% of base salary in stipends	<p>We noted 315 employees that received over 10% of pay in stipend pay. The total amount of stipend pay for these employees is \$3,398,438.12. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 150 employees in the 04–05 school year with total stipend pay of \$1,675,967.58 ● 165 employees in the 05–06 school year with total stipend pay of \$1,722,470.54 	<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 50 employees receiving stipends in excess of 10% of their base salary. ● For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract. 	<p>We were provided a stipend payment listing provided by the District. We compared the stipend amount paid per our results and found that 41 selections were correctly paid the stated stipend amount. However, the District did not provide employment contracts or other support for review as of the date of our report.</p> <p>The nine remaining employees received compensation (other than stipends). The system captures nonsalary pay as stipend pay. The District accounts for nonsalary, stipend, and hourly pay correctly. However, due to the assumptions made by KPMG during the normalization of data, these selections came up as stipend pay (although they were nonsalary pay). The actual payments for these nine employees noted were:</p> <ul style="list-style-type: none"> ● 1 employee's nonsalary pay was for long-term substitute service performed by employee before the employee was converted to contractual. ● 1 employee's nonsalary pay was for sick pay in the person's contract, which was contractually obligated for the District to pay. ● 7 employees had stipend pay as well as additional nonsalary pay related to a health insurance waiver taken by the employees. <p>As a result, further analysis is considered necessary by the District as we could not verify contractual stipend amounts because contracts were not provided for 41 of the 50 sample items.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received greater than 25% of base salary in overtime	<p>We noted 25 employees that received over 25% of pay in overtime pay. The total amount of overtime pay for these employees is \$358,589.40. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 13 employees in the 04–05 school year with total overtime pay of \$199,328.88 ● 12 employees in the 05–06 school year with total overtime pay of \$159,260.52. 	<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 25 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. ● 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). – Reviewed the payroll disbursements to assess the amount is reasonable. ● For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period. ● Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours). ● Inquired about the District's consideration to hire an additional employee as opposed 	<p>As per our interviews with the HR and payroll personnel, due to the small size of the District and limitation of hiring more personnel, overtime occurs mostly in the custodial department.</p> <p>The sample of 25 employees represents 12 employees who had overtime greater than 25% of gross pay in 04–05 school year and 13 employees who had overtime greater than 25% of gross pay in 05–06 school year</p> <p>Within 25 sample items, eight employees had overtime payments greater than 25% of gross pay for both years.</p> <p>Per review of a sample of the employees' overtime forms, we noted all employees had approved overtime for custodial services performed throughout the District. All occurrences were related to custodial overtime.</p> <p>Explanations provided and documentation reviewed appears 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
			opposed to approving overtime.	
11	Payments that exceed the original purchase order amount	<p>We noted 1,631 payments totaling \$11,912,083.25 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 296 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$135,991.67 in excess. • 263 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$3,674,848.93 in excess. • 407 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$6,721,183.11 in excess. 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. • Inquired as to why new POs are not issued when an increase is required. • Selected a sample of 75 from the listing of disbursements that exceeded the PO amount. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>The District lacks a formal process to prevent payments from being processed once the amount exceeds the approved PO as well as request formal approval to an updated/revised PO once changes (e.g., in quantities, incorrect estimates) are made. Additionally, controls are nonexistent in the system to prevent disbursements that exceed an approved purchased order amount. Our testwork on the sample of 75 transactions resulted in the following:</p> <ul style="list-style-type: none"> • We noted that it is common for purchase orders to exclude (or have inaccurate) shipping and handling charges. Accounts payable will pay the invoiced amount instead of the original PO amount when the difference relates to shipping and handling charges. This occurred in 21 of the 75 items reviewed. • Disbursements are processed when modifications are required to price or quantity without additional approval by the Department head or the issuance of an updated PO. This occurred in 18 of the 75 items reviewed. • Blanket POs are opened in the beginning of the year in anticipation of charges (such as expected mileage reimbursement or expense reimbursement to an employee or expected amount of recurring purchases from a vendor). This happened in three items reviewed. • The District often processes payments which exceed the original PO over the life of an open blanket PO. Often encountered during construction-related purchases (e.g., new locks, irrigation systems, etc.) project overruns. This occurred in 19 of the 75 items reviewed. • 14 items tested related to other cost overruns (e.g., where the District ended up paying the invoiced amounts without always adjusting the PO). These may be related to excess services requested by the District or for services provided to students (e.g., bedside instruction estimated at two weeks for a student versus the actual which resulted in over a month of services). • In 20 cases, the District adjusted the original PO amount. However, this was not done consistently for all payments over the original PO amount. Sometimes even the adjustments did not accurately estimate the amounts that would need to be paid (in the case of blanket POs only). <p>As a result, further analysis is considered necessary. Additionally, we recommend the District implement a policy to prevent overpayments made without proper documentation as mentioned in the Assessment of Internal Controls section of this report.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates	Due to the District not maintaining invoice dates in their system, this test was not executed and no results were obtained.	Based on the District not maintaining invoice dates in the system, follow-up procedures were not considered applicable.	The District does not maintain invoice dates in their accounts payable system. Therefore, this analysis could not be completed. We recommend for better tracking and more complete electronic data that the District maintain invoice dates in their accounts payable system. This may be possible at the time an invoice is received, when marking a purchase order for payment or before the check is processed for payment.
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 20 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 15 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>We selected 15 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Upon further review, 11 of the vendors received a disbursement during the audit period. Five of the vendors had a business certificate on file. This requirement has been in effect since November 2006. Vendors who are rarely used (or have not been used by then) have not sent in a business certificate. We noted the District does not have a formal process for requesting business certificates from its vendors.</p> <p>The remaining four vendors had no activity. If the District intends to conduct business with the vendors, we recommend the District contact them to obtain the business certificate license. However, if the District decides they do not intend on doing business with that vendor in the future, they should purge them from the vendor master file.</p> <p>The District also does not have a formal process on entering vendors into the vendor master file. When someone at the school level wants a new vendor added, they call in to the bookkeeping coordinator at the central office who can then manually add the new vendor to the system. The bookkeeping coordinator will then contact the new vendor to obtain the business certificate license and affirmative action documentation from the vendor. Furthermore, an informal and undocumented review occurs at the end of each school year where inactive vendors are purged from the system.</p> <p>We recommend a template be created for adding vendors into the system that would help in the process of ensuring proper vendors are added and their documentation is either already available or will be made available before a purchase is officially made by the District. Also, we recommend that a documented vendor review occur at the end of each school year. During this review, vendors who are removed from the system can be identified on a listing reviewed by management. This recommendation also ties into a similar observation noted in the Assessment of Internal Controls section of the report where the vendor master file's maintenance is not formally documented.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 83 certified teachers and 17 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	32
	Middle School	23
	High School	22
Nonteaching Certified Staff	Principals	4
	Guidance Counselors	3
	Supervisors	2
	Department Chair	3
	Other	11

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
- Compared the job function per Form C to the Position Control Roster to assess if the employee was classified consistently
- Requested a copy of the teacher's schedule or class assignment as appropriate to ensure that it supported the primary role of the teacher
- Noted if the employee performed any additional job functions within the District.

To the extent we could not interview an individual due to absence, we made a subsequent visit at a later date. On one occasion, a teacher was not available due to a medical condition that kept the teacher from returning to work through the end of the school year. KPMG instead requested to meet with the technology supervisor. However, the technology supervisor was also not available as he announced his retirement (which was approved at the January 2007 Board meeting) and took the last remaining weeks of school off. KPMG was able to select and meet with another teacher, which completed our sample. Based on our review, all of the employees reviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

The Inventory and Warehousing Department is responsible for ordering, supplying, and storing custodial supplies. The Inventory and Warehousing Department is headed by the director of facilities management (who reports to the business administrator, assistant business administrator and the superintendent). The director of facilities management is supported by one head custodian and one staff custodian.

The inventory management process is manual in nature. Paper work orders arrive at the business office from all the schools through interoffice mail. A list of final orders is then made and sent to the business administrator for approval. Bids from vendors for the supplies are reviewed by the director of facilities management to check for quality and price compliance with State standards.

Once requested, items are received at the warehouse where they are both inspected for damage by the head custodian or director of facilities management and verified by price per order. Supplies are then tagged and marked for dispatch to requesting locations. A complete inventory of existing and new supplies is documented and maintained on an annual basis to help ensure efficient inventory management.

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

- Work order request from schools
- Review and approval process
- Ordering of supplies
- Receipt and inspection of supplies
- Tagging and dispatch of supplies
- Inventory monitoring and maintenance

We identified key controls within the inventory process based on interviews with business process owners for each of the subprocesses. We considered the following when selecting the sample of 25 test items to gain 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:

- A bid list existed for the 2006–07 year.
- Order quantities are based on existing inventory at the warehouse.
- Warehouse delivery forms contain the initials of the person delivering the supplies and the person receiving the supplies.
- Authorized approval and signatures are on all warehouse requisitions.

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 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.

Computerized Inventory Management System

Currently, there is no computerized system for the inventory and warehousing management. A manual, paper-based system is used to process and execute work orders as well as track inventory from the different locations.

We recommend the District consider implementing an Enterprise Resource Planning system with an inventory module in order to integrate their systems across the various processes. This would help streamline the current process and also remove any bottlenecks in the process, thereby increasing operating efficiency. The District did mention their current migration to an online inventory tracking system in the near future which will help the inventory process although may not be integrated across the District's other computerized solutions.

Integration with the Facilities Management Personnel

There are intermittent lapses in the synergy between school custodians and the central office head custodian. This causes constant orders from the schools when supplies are low instead of having a steady stream of supplies incoming from the warehouse.

We recommend the implementation of a system that monitors the use of supplies at the school levels in order to have supplies regularly delivered. This recommendation may be assisted by the implementation of the above-mentioned computerized inventory system.

Physical Supervision at the Supplies Warehouse

The warehouse where supplies are stored is not physically monitored. The only security measure in place is a burglar alarm on all the doors of the warehouse.

Though no immediate security concerns may appear at this time, it is recommended that the warehouse be secured by a remote/physical monitoring system that can be integrated with the current security camera monitoring system.

Facilities Management

Overview

The Facilities Management Department handles the maintenance, procurement, and disposal of fixed assets and all related maintenance work orders. The District is responsible for the maintenance and upkeep of each of the eight school buildings and one administrative building, which comprise approximately two million interior square feet. The Facilities Management Division is under the supervision of a director of facilities management. The director of facilities management also oversees the Inventory and Warehousing Department. He has been in his current position for approximately two years at Neptune Township and has 22 years of total experience. The department includes the director of facilities management, a custodial foreman, a maintenance foreman, and a secretary as well as 44 full-time custodians.

The District spends approximately \$2,000,000 per year for in-house employees within the Facilities Management Department. This includes approximately \$1,700,000 in personal services (excluding overtime) and \$280,000 in overtime.

Annual bids take place for maintenance such as plumbing, heating, ventilation, and cooling (HVAC) systems, grounds and fields, among others. Currently, the District is planning to move to an integrated Web-based facilities management system to streamline efficiency and control. Decisions regarding fixed asset disposal are made by the director and are based on relevant State guidelines. When assets are to be disposed of, a list is made by the director and is provided to the Board for approval. School security cameras are accessible in the facilities management office through remote viewing software on the director's computer, the individual schools, and the police department for officers to review tape or view live feeds if there is an emergency.

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 Budget
- Overtime Approval
- Health and Safety
- Fixed Asset Procurement and Disposal
- Routine Maintenance
- Security System Implementation

We identified key controls within the facilities process based on interviews with process owners for each of the subprocesses. We considered the following when selecting the sample of 25 items to test 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:

- Depreciation schedule is kept by assistant business administrator.
- Asset is depreciated using the straight-line method and an appropriate useful life.
- Depreciation was calculated for current year using given cost and useful life on spreadsheet calculation.
- Employee signature is present on the overtime form.
- Head custodian’s signature is present on the overtime form.
- Building administrator’s or central office’s signature is present on the overtime form.
- Central office section is filled out with employee number and overtime account number.
- Asset has tracking label affixed to it.
- Asset tracking label is listed on the capital assets record.
- Work orders are signed by the head custodian creating them and/or by the school’s vice principal before they are transferred to the business office.
- Director assigns a work order to the proper vendor and signs the “Authorized Signature” portion.
- “Report” section of a work order is marked completed when a work order is completed.
- Verified completed work orders are sent back to the school for confirmation of work completion and any inquiries go back to the director.
- Repair cost logs are kept for facilities equipment.
- Repair cost logs are signed off when a repair cost is added to the log.
- Description of the repair is clearly documented on the log.
- Asset is clearly identified on the repair cost log.

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 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.

Utility Cost Tracking

Currently utilities are not being cross-tracked at the school level in order to ensure an efficient use of resources. Such tracking would allow for more cost-effective utility use in the District. There are currently some energy-saving and cost-cutting systems at the administrative office. However, many of these systems are not in the schools.

We recommend the use of a tracking method which would enable the District to assess whether or not it is cost effective to upgrade technology to drive savings.

Equipment Purchasing

Due to issues regarding the acquisition of competitive bids and accusations of related party transactions and uncompetitive bidding, the District does not take advantage of purchasing used equipment. As a result, the District cannot take advantage of some cost-effective purchasing possibilities.

We recommend the District implement a used equipment purchasing policy with guidelines to avoid these issues and generate cost savings.

Asset Tracking

During our internal control testwork, KPMG noted that assets at the District are not always tagged. This is sometimes due to bulk purchases of furniture or equipment where assets are not assigned individual prices and consequently remain untagged. Even when tagged, only assets over \$2,000 are actually kept track of on a capital asset record. This record intends to track the depreciation associated with certain assets over the price of \$2,000 in order to seek replacements when they approach the end of their useful life.

We recommend the District develop an independent listing separate, from the capital asset record, which tracks all qualifying assets regardless of value in order to have better security over District assets. This would include assets which also have unidentifiable values (such as bulk furniture orders).

Work Orders

Often due to “rush orders” or other extenuating circumstances, work orders are often filled out containing minimal information which can lead to increased repair costs.

KPMG recommends that work orders be completely filled out and contain the appropriate level of information so as to provide sufficient guidance for evaluation of work order tasks. This would be helpful in decreasing repeat repair costs or to mitigate future issues with similar equipment.

Electronic Systems

Currently, there is no electronic system to track work orders, custodial inventory, or other facilities-related information. Work orders come in using interoffice mail and are a completely manual process. Custodial inventory is also counted and maintained manually with some minor use of spreadsheets. As a result, there are inefficiencies in the timing of work order completion and in the communication between the schools and the central office.

We recommend the implementation of an electronic facilities management system. The District does intend to implement one in order to track work orders among other things such as inventory and ordering soon.

Purchasing/Accounts Payable

Overview

The combined Purchasing and Accounts Payable (AP) Department at the District consists of one bookkeeping coordinator and two Purchasing clerks who are overseen by the business administrator. The Purchasing Department is responsible for setting up the Request for Proposal (RFP) and bid process. The Purchasing Department is also responsible for the purchasing of goods and services for the schools, supplies warehouse, maintenance warehouse, and the Administrative building. The District utilizes the Systems 3000 system to create purchase orders (POs), and it is also their accounts payable system.

The coordinator and both clerks are responsible for entering purchase orders, marking purchase orders for payment and for customer service with vendors. Both clerks also enter bids and bid purchase orders. Only the coordinator can print checks. Checks are only generated electronically. Purchase requisitions for each school can be initiated by teachers, supervisors, and principals. Each principal at each school has a different system for approval and creation of the requisition. Purchase orders are reviewed and signed off on by the superintendent and the business administrator. Since the business administrator is a qualified purchasing agent, bids are required for purchases over \$29,000 in the aggregate. Multiple quotes are required for orders of \$4,350 or more.

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

- Purchase Requisitions and Purchase Orders
- Supporting Documentation
- Vendor Information
- Competitive Bid Process
- Travel and Expenses

We identified key controls within the purchasing and accounts payable process based on interviews with business process owners for each of the subprocesses. We considered the following when selecting the sample of 25 items to test a cross-sectional representation of key controls over the purchasing 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:

- Purchase order has two signatures: the business administrator's and the superintendent's.
- Voucher package has a related invoice attached in the support package.
- For reimbursements, the appropriate forms must be filled out and expenses are reimbursable per District reimbursement policy. This attribute is tested as part of attribute B below for reimbursements.
- Voucher package has a related receiving copy attached in the support package.
- Voucher package has related payment information attached (including check number, date, and amount).
- Voucher package with a PO over \$4,350 has multiple quotes attached (or related District/state contract).
- Voucher package with a PO over \$29,000 has a bid listing (or related District/state contract).

Summary of Observations and Recommendations

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

Purchase Requisitions

Purchase requisitions are handled differently by each school. Some schools have a written paper trail while other schools have a verbal process which includes no paper trail prior to a requisition being put into a system.

To streamline the process and create a paper trail at schools where one may not currently exist, we recommend the District implement a standard process and format or template for purchase requisitions to be prepared at the schools.

Segregation of Duties

An element of effective internal controls is the proper segregation of duties (SOD). 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 SOD provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review, we noted full read/write access rights to Systems 3000 have been granted to the business administrator and the

and the bookkeeping coordinator. These users do not require this level of access to perform their job functions.

Access at this level would include abilities such as both creating and paying a vendor, creating, processing and approving purchase orders, and potentially the ability to erase any audit trail created by the system. Given that the individuals noted above have responsibilities for reviewing and approving contracts, purchase orders, and payments to vendors the current level of access rights is a clear violation of SOD internal controls.

With an element of understanding of the limited size and resources available with the District, we recommend that the District remove this level of access from those users who do not require it to perform their job functions, perform an SOD analysis within their current functions, and take documented steps towards preventing further SOD issues.

Payments over PO Amount

Systems 3000 allows for invoices to be paid even if they are over the matching purchase order's value. There is manual review in place by the bookkeeping coordinator once the invoice arrives to prevent unreasonably high invoices to be paid out, but no system control.

We recommend a control be set in place to prevent payment of any invoice within a certain threshold (dollar or percent) over the purchase order amount. This would encourage adjustment of purchase orders when appropriate instead of allowing payments to go out for any amount against any open PO in the system.

Committed Purchase Orders

Systems 3000 does not issue a report detailing the amount of committed purchase orders. This weakness extends into payments as the bookkeeping coordinator issues payment of invoices that come from vendors as well as prints the checks and mails out select checks. While most checks are mailed out by the two AP clerks and the check register becomes a part of the Board minutes, this only mitigates some risk.

We recommend the District run reports to detail the amount of committed purchase orders regularly which can be reviewed by the business administrator and/or the superintendent as they are the two signors of POs. The current control of providing the check register to the Board will not mitigate risk before an issue occurs which is what these reports would allow.

Account Passwords

Passwords for the bookkeeping coordinator's computer as well as the two AP clerks' computers are not kept confidential and are readily available to each of the three employees.

We recommend the District implement and execute an account password policy requiring periodic changes to passwords, banning the sharing of passwords, and also informing employees of the risks related to having account passwords available to others.

Receiving Copies

Delays in processing receiving copies are causing delays in vendor payments and resulting in late charges. This is often due to delays in the business office receiving the receiving copies from the individual schools. In certain instances when receiving copies are lost at the school level, the business office takes verbal approval to make a payment.

We recommend the District implement and execute a formal policy regarding sending in receiving copies (if even by fax) in order to streamline the payment process. This would decrease the possibility of late fees charged to the District or the rare possibility of having duplicate payments.

Purchase Order Review

The review and approval of a PO appears to be judgmental in nature. If an employee has the proper authority, and the account has enough money, the order usually goes through (e.g., a technology director making a purchase of a laptop without sending in supporting documentation as to who needs it, why the laptop is expensive, etc.). The business office does not critically review each PO for appropriateness of price, receiving contracted discounts (by including a State contract number on the PO), or if the same items are being reordered consistently by a select few individuals.

We recommend the District create inventory, equipment, and supply logs of items purchased by schools and update them with subsequent orders. This would improve tracking and most likely reduce unneeded or unwarranted ordering of items.

Bids and Multiple Quotes

During internal control testwork, KPMG identified purchase orders which were blanket POs (purchase orders that are opened at the beginning of the year to cover multiple purchases from one vendor for the entire school year) that initially were opened at amounts that did not require a bid. However, cost overruns occurred which caused the need for a bid, but bids for these overruns did not occur. Also, many purchases over \$4,350 did not have multiple quotes attached to the purchase order package documentation as required by state guidelines. Whether or not the quotes were acquired could not be determined as the quotes were not available for review in certain cases.

We recommend the District follow State guidelines pursuant to high value blanket POs, even if the initial value is not over the \$29,000 threshold (in an attempt to foresee possible cost overruns). Also, the District should implement and execute a policy to have multiple quotes sent in to the business office in a timely fashion for all purchases over \$4,350 requiring multiple bids. If this policy is already in place, the District should ensure the policy is being followed by the schools.

Vendor Master File Maintenance

We observed that additions of and removal of vendors from the vendor master file occur manually and primarily go undocumented. As of November 2006, the District has been acquiring affirmative action forms and business certificates from new vendors.

We recommend the creation of a template, with an area for signature of approval, for adding vendors into the system. This would improve the process of ensuring proper vendors are added and that their correct and up-to-date information is either already available or will be made available before a purchase is officially made by the District. Also, we recommend that a documented vendor review occur at the end of each school year. During this review, vendors who are removed from the system can be identified on a listing reviewed by management.

Incorrect Estimation of Shipping and Handling Charges on Pos

Good business practice requires that the shipping and handling charges are initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. We observed several instances where there was a difference between the PO and invoice amounts because the estimated shipping and handling (S&H) charges were not adjusted to actual at the time the PO was generated. In most cases noted, the invoice amount was higher than the PO amount by the difference between the actual and estimated S&H charges.

We recommend that the District confirm with the vendor the S&H charges prior to the issuance of the PO. The practice will help in reducing the need for changes to the original PO or for payment of an invoice above the original PO amount (as noted in the 13 Point Analysis above).

Human Resources/Payroll

Overview

The Payroll Department is responsible for the following functions: Entering new hires into payroll; maintaining changes to payroll (dependents, salary, deductions); tracking sick time, absences, docks to payroll, overtime, after-hours assignments/stipends; buy-backs; termination payments; payroll processing and check runs. New hire information and changes that need to be made to payroll are reviewed by the Board of Education. The Payroll Department utilizes ADP, and ADP prepares the check runs. Check runs are completed twice a month, at the middle and end of the month. Approximately 900 checks are processed each pay cycle. The Payroll Department is located at the business office and consists of the assistant business administrator and two payroll clerks.

The Human Resources (HR) Department is responsible for the following functions: HR hiring (instructional and noninstructional employees), separations, personnel file maintenance, and continuing professional education training and compliance. Noninstructional employees include school aides, security guards, custodians, clerical staff, support staff, and nurses. The HR Department maintains personnel files, sets up new hires for interviews, and deals with other HR issues throughout the District. The HR Department consists of the assistant superintendent and two HR secretaries (a confidential secretary and an ordinary secretary) and is located in the business office in the same vicinity as the Payroll Department. This is a new location that resulted from a recent business office move, which will allow for better efficiency and integration among the two functions.

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

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

We identified key controls within the Payroll and HR processes based on interviews with business process owners for each of the subprocesses. We considered the following when selecting the sample of 25 items to test 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

- **Variations within the process** – areas in the process that are not actually performed as dictated by District policy.

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

- District has a copy of the Social Security Card on file.
- District has a copy of the W-4 form on file.
- New hire was approved on a Board “Document D” prior to start date noted on the new hire report.
- Social Security Number on new hire report to Social Security Card copy provided by District.
- Employee signature is present on the overtime sheet.
- Head custodian’s signature is present on the overtime sheet.
- Building administrator’s or central office’s signature is present on the overtime sheet.
- Central office section of the overtime sheet is completed with employee number and overtime account number.
- Overtime payment from second payroll run in February 2007 to attached overtime sheets.
- Absences noted on the absence summary sheet / daily substitute list are properly entered into Systems 3000.
- Employee’s position and excuse for absence are noted on the absence summary sheet/daily substitute list.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the HR/payroll process. The observations were identified as a result of the 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.

Employee Documentation

During testwork, it was discovered that some new hires provided the District with their Social Security Number and not a copy of their Social Security Card. Instead, the District was provided with a copy of a letter from the Social Security Administration confirming the request for a Social Security Card by the employee. However, there was no indication of follow-up or attempts to acquire a copy of this card.

We recommend the District implement and execute a policy regarding following up on missing employee documentation. The two new hires noted were missing copies of their cards approximately 10 months after hire. The District may implement an electronic tracking system that sets up reminders or automatic e-mails to employees as reminders.

Undocumented Controls

Many HR controls are manual and judgmental in nature. For example, employees are required to call a dial-in service if they will be absent for the day. The service tracks all absences in the District for the day and then faxes the attendance sheets to the central office. The central office forwards the attendance sheets to each school in the District. At each school, the principal checks the reports for accuracy. However, there is no evidence of principal review. Also, if the principal was out on any given day, there may not be a review at that particular school depending on the individual school's policy.

We recommend the District use electronic data systems that would mitigate the risks involved in these manual processes. The District is currently upgrading and integrating many new systems. However, some of these manual controls may not be addressed by using electronic procedures unless the District employees on a management and support level are properly trained to use these systems and allow for the electronic data flow from one reporting system to another. This recommendation applies to other processes besides just payroll and HR.

Interview Policies

There is no formal policy in place to ensure a minimum number of women and/or minorities are interviewed for an open position. This has not been an issue historically due to District demographics.

We recommend the District implement a policy which formalizes their recommended or required minimum of applicants for an open position. This will allow the District to also be able to gauge how widely seen an advertisement is when published and will also help in their advertisement mediums in the future.

Payroll Processing

The current payroll system lacks the functionality needed to purge outdated department numbers. Therefore, it is possible to pay an employee under an inaccurate department number. This can ultimately be noticed when the bookkeeping coordinator reconciles cash to what is posted to the salary account and the insufficient funds in the account becomes apparent.

We recommend that the District implement an automated control in the system, if possible, that will either allow the purging of a department number or that will recognize when an inaccurate department number has been entered. Manual controls are in place; however, it appears that an employee could ultimately be paid under an incorrect account number before the error is identified.

Check Runs

No one at the central office signs off that manual pay checks have been received from ADP. Also, when the checks are distributed to each school in the District, no one signs off at the schools that the checks have been received from the District's mail courier. Thus, if a check is missing or misplaced, there is no trail as to who had possession of the checks.

We recommend that a District employee be assigned to receive and sign for the pay checks at both the central office and school levels. This will allow for the creation of an audit trail regarding pay check possession and can minimize the risk of missing pay checks.

Termination

An employee must be given sixty days' notice of termination, and the employee is still entitled to compensation during this period (unless they find employment elsewhere before the sixty days expire). Termination is manually monitored in the central office, and manual entries into the payroll system must be executed to ensure that paychecks are still processed during the sixty days' notice period. Employees are first entered as "on leave" and are then manually updated to "terminated." If an employee is not updated to "terminated," they can still potentially be paid.

We recommend that the payroll system be updated to automatically update an employee from "on leave" to "terminated." This will eliminate the potential for someone being paid after the sixty days have expired.

Overtime

Overtime sheets must be signed by the employee, the head custodian, and the building administrator/central office. During testing, it was discovered that one employee had failed to sign his overtime sheet.

We recommend that the head custodian and the building administrator/central office not sign off on the overtime sheet unless the employee has already signed it.

General Operations/Accounting

Overview

The General operations process at the District includes accounting, grants management, safeguarding of District assets, and budget. The General Operations Department consists of the business administrator, the assistant business administrator, the bookkeeping coordinator, the treasurer of school monies, and to an extent, the superintendent.

The assistant business administrator deals with the human resources and payroll aspects of accounting. The bookkeeping coordinator deals primarily with accounts receivable and payables as well as much of the line level reporting duties before they are reviewed by the business administrator. The treasurer is an external vendor who handles the treasury duties as per state guidelines and does bank reconciliations for the District. The business administrator is the primary reporting position where general operations and accounting decisions are made. The Board, including the superintendent, reviews the final financial reports and other expenditures during monthly meetings. The safeguarding of District assets occurs at the school level through security cameras and monitors in the main offices of each building.

The budget process is a year-round process. The process begins at the school level where schools create a budget request for the next year. The budgets then are sent to the business office to be structured by the business administrator and put into the overall school budget. Finally, after review and discussion with the superintendent, they are brought before the Board for final approval for the next school year.

As part of our procedures, we also developed a high-level understanding of the accounting/financial reporting process and budget process. At the District, these processes includes the following subprocesses

- Budget Creation
- Budget Account Transfers
- Safeguarding of District Assets
- Employee Reimbursements
- Financial Reporting
- Treasurer's Reconciliations

We identified key controls within the general operations based on interviews with business process owners for each of the subprocesses. We considered the following when selecting the sample of 25 items to test a cross-sectional representation of key controls over the General Operations 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:

- Main office has a television screen wall-mounted displaying security cameras, which is readily available and viewable.
- Screens were turned on and operational as well as displaying live feeds of security cameras.
- Screens switched between all the cameras intermittently without user intervention on a consistent basis.
- Reimbursement forms must be accompanied by all related receipts in order for payment to individual to occur.
- District has a reimbursement policy for expenses being reimbursed to employees. This policy is available in the policies and procedures manual.
- Approval of previous month's check registers.
- Approval of previous month's treasurer's reports.
- Approval of other financial reports, if applicable (such as secretary's report, expense account adjustment analysis, etc).
- Change orders to facilities contracts were approved in the Board minutes.

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 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 (SOD). 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 SOD provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review, we noted full read/write access rights to Systems 3000 have been granted to the business administrator and the bookkeeping coordinator. These users do not require this level of access to perform their job functions.

Access at this level would include abilities such as both creating and paying a vendor, creating, processing and approving purchase orders, and potentially the ability to erase any audit trail created by the system. Given that the individuals noted above have responsibilities for reviewing and approving contracts, purchase orders, and payments to vendors, the current level of access rights is a clear violation of SOD internal controls.

With an element of understanding of the limited size and resources available with the District, we recommend that the District remove this level of access from those users who do not require it to perform their job functions, perform an SOD analysis within their current functions, and take documented steps towards preventing further SOD issues.

Proper Period Allocation

When the fiscal year ends and the accounting records are to be closed (June 30 of a fiscal year), an account can be charged before it is closed to make expenditures which are for the next fiscal year (beginning on the next day, July 1 of the fiscal year) as long as that account still has funding available in it. This violates the matching principal, but is sometimes necessary to make expenditures for summer programs and to fulfill similar needs. Therefore, this is sometimes difficult for the District to avoid.

We recommend the District implement and execute a formal system to prevent the expenditure of ending balances in accounts for future year purchases. Summer program supplies and needs are understandable. However, per our review, many purchases could have waited until the next day (new fiscal year on July 1) to be made. These purchases made on June 30 were often made to use unused funds before closing the accounting records for the fiscal year.

Journal Entry Review

Journal entries are entered by the business administrator, but are not internally reviewed and are only reviewed by the external auditors. Manual journal entries are usually the result of audit adjustments required by the external auditors. Therefore, they only occur in rare occasions. However, due to the nature of audit adjustments, manual journal entries are often prepared for material or significant amounts. After being prepared, the manual journal entries are reviewed by the external auditors.

We recommend the District implement and execute a review system for journal entries. Although manual journal entries are rare, they could be attached to the Board minutes for approval at Board meetings when they do occur. Otherwise, if the District were to have another employee trained on manual journal entry procedures, then the business administrator can only review them instead of enter and review his own work. The latter idea will still give the business administrator a lot of review duties which leads back to the recommendation of segregating his duties among others in the department who are qualified to do such work.

School Budget Transmittal

The budget is sent in a spreadsheet to the business administrator and are not password protected, and therefore could be easily manipulated or changed resulting in errors.

To restrict access and possibly misuse, we recommend the District to password protect the spreadsheets when they are being sent electronically or are on a shared network drive. Furthermore, the District may want to store the spreadsheets on a protected network drive attached to one of the servers the District owns.

School Budget Review

School specific budget requests are not detail reviewed by the central office. The central office only looks at increase ratios on the account totals in order to determine if school requests are reasonable.

We recommend the District prepare other analytics aside from the brief review of account increases. Some accounts may not need to increase year to year and a closer look at such accounts could help the District in locating inefficiencies and possible repeat purchases that may not need to be made on an annual basis (e.g., equipment at the schools would not be replaced annually or repairs/maintenance done during a nonconstruction year should not be budgeted at the same amount as repairs/maintenance done during construction years).

Food Services

Overview

Food Service is outsourced to Chartwells/Compass Group, which is a third-party vendor. Chartwells maintains the main food service location in the District at the high school. The main food service location is responsible for all nine schools in the District, which produce approximately 153,000 breakfasts, approximately 427,000 lunches, and approximately 90,000 after-school snacks per year. All but one of the District schools has a preparatory kitchen. The District does not maintain an organizational chart for Chartwells / Compass Group.

The District is required to get a request for proposal (RFP) for food services vendors every five years. There is no requirement on the number of bids that need to be received. The District is not required to go with the lowest proposal. The District can employ the vendor of their choice. The business administrator recommends a vendor, and the Board of Education approves the vendor. The food services contract is renewed annually during the five-year term. The BOE must approve the pricing for both student and nonstudent meals every year. In doing this, the BOE will look at the District's financial situation in regard to food services. The District's goal is to break even. If the District lost money on food services during the prior year, the BOE will decide how much the price of meals needs to be raised to break even. The maximum the price can be raised is \$0.20.

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

- Ordering and Receiving
- 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 when selecting the sample of 25 items to test 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:

- Food services vendor contract was reviewed/approved by the BOE.
- BOE approved the pricing of student and nonstudent meals.
- Existence of an approval signature on the POs for food services.
- Invoice and a copy of the manual check issued to Chartwells is included in the PO package.
- PO package includes the payment information that is entered into Systems 3000.
- Systems 3000 check amounts matched to the invoice received from Chartwells and the manual payments issued to Chartwells.

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 business process interviews conducted and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Purchase Orders

Unlike other POs, the ones created for Chartwells are only approved by the business administrator. All other purchase orders are approved by both the business administrator and the superintendent.

We recommend that the District maintain a similar procedure for food services POs as it does for all other POs. The use of two reviewers will help to ensure that all payment information is appropriate, correct, and in accordance with the contract with Chartwells.

Vendor Procedures

Inventory and the ordering of food are performed by Chartwells. The District does not maintain a review process over the food ordered by Chartwells. The inventory performed by Chartwells is not verified by the District, and the District is uncertain of the procedures used by Chartwells to conduct inventory.

We recommend that the District implement improved controls regarding the review of food orders made by Chartwells. We also recommend that the District be educated on the procedures Chartwells uses to conduct inventory. This will allow the District to verify the inventory count conducted by Chartwells to ensure that appropriate food quantities are being ordered.

School Registers

School registers, which record the daily number of free, reduced, and paid meals, are completed manually on a daily basis by Chartwells. Manual completion of the registers leaves the daily count open to error.

The District is currently considering a switch to a Point-of-Service (POS) system. In a POS system, each student is issued a card (similar to a debit card), and money can be placed on this card and/or it will track if a student is receiving free, reduced, or full-paid meals. At the POS, the card is swiped, and all info that is currently recorded manually would be tracked electronically. This could help ensure accurate daily counts.

Applications for Reduced Meals

An application is sent to all families in the District to complete if they would like to apply for reduced meals. The application for reduced meals is initially based on the honor system. These applications are ultimately audited by the Department of Agriculture to ensure that those receiving reduced meals actually qualify for the assistance; however, there is the chance that some students not entitled to receive reduced meals will receive them before the application is ultimately audited.

We recommend that the District enact their own review process over the applications for reduced meals to help ensure that those students receiving reduced meals actually qualify for them. Perhaps a good way to assess this would be to look at the previous school year's household demographics.

Transportation

Overview

The Transportation Department at the District is responsible for providing transportation to approximately 2,700 students enrolled in the District schools. The Transportation Department maintains a \$4 million budget for the school year. Of the \$4 million budget, approximately \$3.895 million is paid to bus contracts and the remaining \$105,000 is used for District employee's salaries. To accommodate the transportation needs of all students within the District, the Transportation Department contracts out approximately 165 bus routes among fourteen bus vendors. The amount the District pays per bus route varies due to the fact that all routes are bid out. The District does not own any vehicles that are used to transport students. The Transportation Department is located at the business office and consists of the transportation director and a secretary.

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

- Contracts
- Bus Passes
- Quality Control

We identified key controls within the transportation process based on interviews with business process owners for each of the subprocesses. We considered the following when selecting the sample of 25 items to test 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.
- **Variations 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:

- Bids were obtained in writing.
- Bus routes were awarded to the lowest bidder.
- Bus routes and quotes are reviewed by the BOE.
- Existence of a monthly reconciliation by vendor.
- Existence of two approval signatures on the POs.
- Monthly bus route payment reconciliations are maintained in the PO package.
- PO package includes payment information.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the transportation process. The observations were identified as a result of the 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

Due to the small number of employees in the transportation department, segregation of duties is a concern. A large number of duties are the responsibility of the transportation director including the entire transportation purchasing and disbursement process, as well as the quality control / review of vendors. These duties are normally separated and when combined cause a segregation of duties conflict.

To the extent possible, we recommend that certain duties should be completely segregated and that other than in emergency situations, certain conflicting tasks never be performed by the same person.

Funding

The business administrator reviews the budget report at the close of every monthly cycle to check the status of the transportation funds and to see if the transportation director has any needs regarding additional funds (or if the District is under budget). The business administrator, however, does not keep a log of these monthly reviews

We recommend that the District maintain a monthly log of transportation funding reviews to ensure the status is documented monthly (i.e., over or under budget). The review can also include comments regarding what was discussed with the transportation director (i.e., why the transportation director is asking for more funds). This will allow for a documented review process over the transportation director, which can certainly allow for improved budgeting of transportation funds.

Vendor Quality Control

The transportation director conducts random spot checks on the transportation vendors. For example, she ensures that bus drivers still have active and appropriate licenses and ensures that the vendors are not combining routes with other school districts. However, the transportation director does not keep a log of her spot checks. Thus, there is no documentation that they are actually conducted and what the possible findings were.

We recommend that the transportation director keep a written log of the random spot checks that she conducts to ensure proper documentation of the spot checks and findings. This will allow for recording how often the spot checks are actually conducted and any vendor issues that are found.

Budget Inefficiencies

The transportation director noted that it is expected that 54 students can occupy a bus. The transportation director also noted, however, that in many instances (i.e., high school students), 54 students cannot fit on a bus. This potentially creates transportation budget inefficiencies for the District.

We recommend that the 54 students to a bus expectation be reviewed, especially in the case of older students. If the number of students to a bus should appropriately be reduced, the transportation budget should be revised to reflect the extra number of bus routes needed. This will help to minimize budget inefficiencies.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District supports nine local area networks (LANs) that are connected to each other via fiber optic, which constitutes a wide area network (WAN) for the District. The Technology Department supports software, hardware, and network infrastructure for approximately 1,000 computers, 98 percent of which are Microsoft Windows computers. The IT Department is supported by five staff members including an IT head and technology engineers. The District has a dedicated technology team that ensures a reliable IT environment and a minimum of downtime.

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

- System 3000 – This is a packaged solution that is used by the District to manage business functions like fund accounting and personnel. This application is used by approximately 28 staff members.
- PowerSchool – The PowerSchool application is a comprehensive student information management system. Along with the management of standard student information, this application manages the functions of attendance, grades and class schedules. This application is hosted in-house with staff and students having access to the system.
- SchoolDude – This is a packaged application used by the District for all maintenance requirements and work order management for the District. This system is used by two staff members.
- QuickBooks – This is a packaged application used by the District for internal payroll information management. This is also used for printing checks and this application automatically updates check registers. There are approximately four staff members with access to this application.

As part of our procedures, we also 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.

Formal Documented Information Technology Security Policy

An IT security policy is a document that sets the direction of information security for an organization. This policy may include specifics relating to security such as how accounts and passwords are created, along with acceptable usage statements for network and e-mail accounts. This policy helps align the expectations of management and users.

Our discussions with staff within the Neptune District have identified that the District does not have a formally documented IT security policy.

Without policies being documented, the users of the network may have inappropriate and inconsistent expectations of what is considered appropriate when using the network.

It is recommended that the District create an IT security policy and ensure it is available to staff who use the network. This policy should be endorsed by senior management before distribution to the network users.

Formal Process to Identify Training Needs

The identification and scheduling of training is critical in the development of staff and teachers within the school District. Adequate training, especially with respect to the use of information technology, will help ensure that users are using technology efficiently and effectively.

Our discussions with the District Technology Coordinator identified that the District does have a formal process to identify and provide training to the Information Technology team or general staff.

Without sufficient training, the District staff may not have the understanding to effectively and efficiently utilize the technologies to its benefit and the benefit of the students within the District.

We recommend that the District take steps to formalize the information technology training program. This program should include an assessment of the current staff members' skills and training programs that will be offered in the future.

Password Requirements for Network and Key Applications

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

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.

It is recommended that the District investigate the use of system-forced password expiration and complexity for the network and key applications.

Evidence of the Creation, Modification or Deletion of User Accounts

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 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 only lists 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 process for creating, modifying, and deleting user accounts on the network and key applications be modified to include the use of user access request forms. All requests for financial applications should be approved and specified by the head of the finance department, while network access should be granted by the head of the IT Department.

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

No 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.

Neptune IT Management informed us that it performs 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.

It is recommended that for each review the staff performs, documentation be kept 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.

Review of Segregation of Duties

Periodically, an organization's Internal Audit or independent management should perform a review of the segregation of duties within key financial applications. This review should determine if the staff members who have access to the application have the "right" access that is needed to perform their jobs and do not have additional rights that are not needed to perform their jobs.

Our discussions with IT management identified that the District does not have a formal process to conduct and document audit of rights of individuals based on the job functions.

Without a periodic review, staff members may have additional access rights that are not required by the staff members to perform their jobs.

We recommend that the District implement a regular review of the segregation of duties for the key applications within the District. This review should be performed a minimum of once a year. Evidence of this review should be kept for future audit purposes. This evidence should include who performed the review, when it was performed, and what were the results.

Change Management

During discussions regarding how changes are made to the network and key applications, management described a process in which changes are identified, approved by management, tested, and validated.

There are no formally documented procedures of the above process and no trail of evidence to suggest it has been followed for all changes.

Without policies and procedures for how changes should be authorized, implemented and documented, there is an increased risk that changes may be introduced into the environment in an uncontrolled manner because staff members do not know the desired process.

We recommend that the District formally create a change management process and that all changes be implemented using this process. In addition, this document should outline the process to be followed in the case of an emergency.

Testing and Documenting Program Changes

Each organization has to implement program changes, and these changes must be tested before moving the changes to production to help ensure that the applications are not adversely affected due to the changes. Testing changes also helps ensure that the changes are acceptable to the users.

Our discussion with the IT management identified that the District does not have formal testing processes.

Without a formal testing process to validate that the changes have been carried out as requested, there is an increased risk of incorporating incorrect or unwanted changes into the systems.

We recommend that the District formalize the testing process, that the testing documentation is formally created, and that the documentation is retained by the District.

Incidents Are Not Tracked and Documented Appropriately

Issues and incidents occur from time to time and are identified and rectified by the IT team; it does not retain any log of what caused the incident and the steps taken to fix the problem.

On inquiry of Neptune IT management, it was noted that e-mails are used to track incidents from initiation through resolution. It was also identified that some incidents which are reported verbally are not always tracked.

Without retaining the issues log, management cannot inspect past logs to identify trends or provide an audit trail for review of incidents and issues.

Management should start logging all incidents and track resolution with actions taken. This will help to enable management to maintain a repository of all issues, and common solutions to handle them.

Student Activities

Overview

Student activities at the District are headed by the business administrator who is assisted by the principals and teachers of the respective schools. Currently, student activities are conducted only at the high school and middle school in the District. There is no budget created since all contributions are intended to be made by students (through fundraisers or similar events). Any excess money after funding a student activity is credited to a bank account for future use by the students.

The process is initiated at the school where the students recommend an activity to their teachers who in turn represent the students when discussing the activity with the principal. Once approved by the Principal, the student activities process includes the following subprocesses:

- Budget
- Cash Collections

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 when selecting the sample of 25 items to test 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:

- Monthly reconciliation statements for student activities are created and are sent to the business office.
- Reconciliation statements include copies of check disbursements and deposit receipts.
- Checks have two approval signatures (secretary in charge of student activities, principal/vice principal).
- Checks are reviewed before sign-off to see if they are related to student activities.
- Bank reconciliation balances offset correctly.

Summary of Observations and Recommendations

On this page we present a summary of observations and recommendations related to the student activities process. The observations were identified as a result of the 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.

Business Administrator's Role in Decision Making

Currently, all decisions are made at the school level by the respective principals and do not involve the discretion of the business administrator or any central office supervisor.

We recommend that in order to preempt a questionable activity expense, the business administrator or a central office supervisor play a role in the decision-making process rather than be informed about the expense/activity after it has already occurred.

Supporting Documentation at the Central Office

The supporting documentation related to Student Activities that is sent to the central office are just the bank reconciliations and copies of cancelled checks and deposit slips. There is no documentation sent to the central office which details the activity (e.g., attendees, reason for activity, etc.)

We recommend that there be a standard form filled out and sent to the central office which details the nature of the activity in support of the expenditures made by the schools from the student activity bank accounts.





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.

**NEPTUNE TOWNSHIP SCHOOL DISTRICT
RESPONSE TO PERFORMANCE AUDIT
APPENDIX A**

Management Perception

On March 6, 2007 Abbott school district Superintendents, Business Administrators and technology directors were summoned to Trenton for an orientation meeting conducted principally by the lead audit firm KPMG under the direction of the Department of Education's finance division. School officials were justifiably concerned by the news of yet another audit. Most disturbing were the timing and timelines of these "performance" audits. They were to take place immediately and span the balance of the school year. There was no room for flexibility despite the fact that school business officials were at their busiest points in the year wrestling with school budgets that -- in Neptune's case - would eliminate some 30 employees from the 2007-08 budget. Of further concern was the fact that the Neptune board office had relocated within the prior month and many records from the timeframe under review were boxed and stored.

Nevertheless, once the KPMG staffers arrived, they were welcomed and provided comfortable accommodations. All requests for information were promptly addressed. Meeting schedules were established and district employees were interviewed at the convenience of KPMG. The district accommodated their request to work during the spring recess when the district was closed. The district incurred unreimbursed expenses attributable to their request for electronic data. In short, the district responded with complete professionalism and cooperation.

District Responses

The foregoing narrative should serve as an official district response to the recently concluded KPMG performance audit of the Neptune Township School District for the period July 1, 2004 through June 30, 2006. While a district / management response is a courtesy afforded the district, it is understood that it will be appended to the end of the 85 page template-style report. It can be said, in no uncertain terms, that the district takes great umbrage with many of the assertions and conclusions drawn by the KPMG staffers as a result of their three and a half month exercise. The balance of this narrative will be devoted to on-point responses to KPMG assertions listed in the first 85 pages of its report. District responses to the historical expenditure analyses appear throughout Appendices B and C where deemed appropriate.

A quick read of the executive summary would lead one to believe that a thorough review, documentation and testing of internal controls were conducted and that the district is teetering on the verge of fiscal disaster. In reality, the KPMG group spent 98% of its time myopically cataloging purchase orders and did not understand the broad scope of the district's operations. The "Internal Control Questionnaire" (ICQ) that is referred to was

presented early in the engagement. The school business administrator went to work immediately to fill it out. When it was 80% completed, the KPMG staff requested that it be done electronically. Due to time constraints, the full hard copy was submitted and accepted. That KPMG chose not to data enter the information would appear to be a profitability issue; it should not be construed as a failure to comply.

To be quite clear on timelines relating to the engagement, the district complied with all requests for data made by KPMG. The first request was to contact the district's payroll processor, ADP, as well as the district's accounting software processor, Systems 3000, and request raw data as per KPMG specifications. This was done however, the KPMG forensic IT department delayed in providing samples to the on-site engagement staff. The district made numerous inquiries of the KPMG staffers for their list and they indicated that the sample was still under review by their IT department. To intimate that any delays in the progress of this engagement were attributable to district personnel would be disingenuous.

It should be noted that there was a good deal of "hurry up and wait" on this engagement. Staffers waited for guidance from the occasional visit by their manager. No one more senior than a manger was present throughout the length of the engagement. The last two weeks of the engagement saw a brand new manager on site for no more than three days.

Assessment of Internal Controls

As stated on page 51, "Through review of the Internal Control Questionnaire completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place." The ICQ manual which, as stated on page 15, "KPMG decided not to rely on," is now an integral part of the assessment of internal controls and thus the foundation for the auditors' assertions for the balance of their report. The nine areas of district operations that were assessed for internal controls appear below with specific district responses.

Inventory

- Custodial supply inventory ordering, warehousing and distribution. The district agrees that a paper order process is inefficient and it is duly noted by KPMG that the district is gravitating to an electronic system. The warehouse is appropriately alarmed to police headquarters; cctv systems are not cost beneficial considering the items stored in the warehouse as well as the visibility of same and its proximity to the police station. The human element identified as "intermittent lapses in the synergy between school custodians and the central office head custodian" is not an internal control to be regulated. That is a matter to be addressed via the staff evaluation process.

Facilities Management

- The recommendation to purchase used equipment does not address the type of equipment. The district does not purchase used technology equipment for obvious reasons. The district maintains as best as possible the equipment it does

have, including a government surplus fork lift used in warehouse operations. Quite simply, there are few situations whereby used equipment generates meaningful cost benefits when weighed against potential liability.

- Asset tracking for items below the capitalization threshold lacks a cost benefit tradeoff.

Purchasing / Accounts Payable

- Purchase Requisitions – A written paper trail for purchase requisitions at the school level most surely exists as the remote terminal users (secretaries) prepare orders based on staff and principal requests. The auditors are making an assumption rather than an observation as they did not visit the sites for this attribute.
- Segregation of Duties – Audit 101 addresses the importance of segregating potentially conflicting duties; fiscal reality 101 recognizes that adding staff to the business office to mitigate a potential control weakness is not feasible. The district has maintained the ability to function well without the conflict that the report implies. The bookkeeping coordinator creates new vendors and prints checks. All purchase orders are carefully reviewed by both the Superintendent and the Business Administrator. Selected POs are reviewed by the director of curriculum or the technology engineer to ensure compatibility with district curriculum / technology. Further, all bills and claims are reviewed by administration and the 9-member board of education. Annually, the district undergoes a fiscal audit. For the past 13 years in a row the district has received a Certificate of Excellence in Financial Reporting from ASBO International.
- Payments over PO amount – The most common example of invoices exceeding the original PO stem from variations in shipping and handling charges as well as the occasional use of outdated catalogs by school-based staff requisitioners. The bookkeeping coordinator alerts the school principal / secretary of orders exceeding the original purchase order. The principal can make a determination if the extra costs are worth eating into his / her limited budget. With school-based budgets, the school principals have constant access to the balances in their accounts. If, at some point an order's cost would create an overage in a budgetary account, the principal must fill out the necessary paperwork to transfer funds to cover this order (or reject the order). Audit staffers recommend that a control be in place to prevent payment over a certain dollar threshold. Such controls exist in the form of budgetary accounts and oversight by the business office as well as by the school-based stakeholders.
- Committed Purchase Orders – The audit staff feel that the accounting system (Systems 3000) lacks the ability to issue a report on committed purchase orders. This is inaccurate. The system produces numerous reports including an open PO report. As mentioned above, school-based staff are very protective of their limited budgets and review activity frequently. On a regular basis, the business office directs them to review all open PO's for finalization.
- Purchase Order Review – As reported by KPMG, "The review and approval of a PO appears to be judgmental in nature....The business office does not critically review each PO..." This is a reckless, unfounded comment reflective of the

authors' collective lack of experience in the industry and even further lack of district-specific understanding. The only possible reason for its appearance in the Neptune report is that it was mistakenly cut and pasted from one of the other template reports.

- Bids & Multiple quotes – The district bids out many services as well as contracts for professional services which are exempt from bidding. The district takes advantage of cooperative bidding via educational services commissions and inter-local agreements with the municipality. The KPMG auditors failed to provide one incident of a non-complying purchase relative to bidding.
- Vendor Master File Maintenance – The suggestion of creating a template form to monitor file maintenance merits investigation.
- Incorrect Estimation of Shipping & Handling Charges – The district uses reasonable estimates. Often there is no way to predetermine the cost of shipping.

Human Resources / Payroll

- Interview Policies – The district strives to hire the most qualified candidates. It advertises broadly and any questions or concerns over discrimination are referred to the district's affirmative action officer.
- Payroll Processing – The district is moving toward an integrated payroll – budget software system. The current Systems 3000 is appropriate. Earlier efforts to move in this direction were stymied by restrictions in the negotiated labor agreement.

General Operations / Accounting

- Segregation of Duties – See comment above.
- Proper Period Allocation – End of year purchase orders occur to account for legitimate liabilities. Proper accruals do not violate the matching concept of accounting. There are occasions as mentioned where the district is preparing for its summer extended year programs (preschool, special education and basic skills) that purchases occur close to year end. The business office is sensitive to this and takes care to avoid this practice.
- Journal Entry Review – The contention that journal entries are only reviewed by the external auditors is incorrect. All account adjustments (appropriation and disbursement) are approved by the board of education. Appropriation adjustments are approved at the school level and sent to the DOE for its approval. Evidence of this is found in the monthly minutes of the board.
- School Budget Transmittal – This comment lacks basis and indicates that the KPMG author is uninformed. A proper review by a more senior auditor would have caught this mistake.
- School Budget Review – Again, the auditors are opining on something beyond their understanding or first-hand knowledge. To state that school-specific budget requests are not detail reviewed is inaccurate. There is no disputing the fact that overall increases in school-based budgets take a prominent focus; the make up of school budgets gets great review – macro and micro. Once again, this is a surprising comment considering the fact that the audit was most disruptive to the budgeting process.

Food Services

- KPMG staffers identified key controls within the food services process based on interviews with “business process owners” but the only interview was with the business administrator. While it was suggested to the auditors that they meet with the food service director – who was readily available - to clarify any questions they had, they chose not to. As a result, their observations lack full accuracy.
- Vendor procedures – Inventory. The district contracts out its food service to Chartwells and has had a successful relationship with this vendor for over 5 years. Inventory is taken monthly by the vendor and due to limited storage at any one location, there is minimal exposure of loss. The food service program is highly regulated by the Department of Agriculture (Bureau of Child Nutrition) and by the community as a whole. Contrary to the audit recommendation, it is not essential that the district become involved in the daily ordering processes of the vendor. The vendor is paid to produce a palatable, affordable product. If the vendor is not performing to district standards, the community will clearly inform the district administration and board of education. Some controls are inherent and need not be overanalyzed.

Transportation

- Segregation of Duties – See comment above. There are continual mandates handed down to school districts and no additional funding to meet the challenges. Doing more with less is the norm. The recommendations to document a review process is “nice” but again, time constraints do not afford the luxury of jotting down notes of an impromptu budget review meeting with a staff member.
- Budget Inefficiencies – It would be “nice” to budget for fewer than 54 students on a bus because they don’t fit comfortably. Where shall the funds come from and how would the district respond to the resulting transportation inefficiency finding (current efficiency rating is 142%)? The audit findings are not grounded in the realities of school mandates.

Technology

- Generally, the comments contain some validity. The district is bolstering its technology department as quickly as funding permits.

Student Activities

- While the report indicates that there is no central office input as to fund-raising activities, this is inaccurate. Approval forms, once signed by the principal, are sent to the Superintendent and Business Administrator for signature. Central administration opines as to the nature and manner of the items sold, primarily to avoid risk to students and avoid conflict with the district’s nutrition policy. It is disturbing to find this comment in writing when the auditor responsible for this area of the engagement merely asked for the reconciliation file. As with any of the other areas of review, it was suggested to the auditors that they visit with the people closest to these areas, i.e. the school principal and secretary. This suggestion was not followed.

- Supporting Documentation – The student activity accounts undergo annual audit (by Public School Accountants) at which time all books and records are sent to the business office for inspection. The High School and Middle School principals are familiar with student activity guidelines and maintain comprehensive records. Elementary school level activity accounts no longer exist.

END NOTES

The Neptune Township School District operates in a transparent manner, observant and compliant of the many and frequent federal, state and local mandates that impact its daily functions. Its elected board recognizes the importance of seasoned professionals to help the organization move forward. It has confidence in its hired audit firm (Wiss & Company) to provide accurate, objective and valid feedback of district operations. Reflective of this well-founded confidence is the fact that the district has received a Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) for the past thirteen (13) years in a row.

Like most public entities, schools are under constant scrutiny from governmental agencies and the community at large. The Neptune Township School District operates openly, follows regulations carefully and, when the rules are vague, uses its best judgment. What we would call professional judgment, the inexperienced or untrained might mislabel as “discretionary.” And when our judgment is off, we correct it and refocus on the broad mission at hand: Public Education.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	10002905920902	04-00028	7/1/2003	THE STAR LEDGER	\$1,668.24	\$11,913.53	Fees incurred to advertise bids (as required by the state) and job openings. Invoice selected was to advertise 2 industrial arts teacher job openings for \$894.60 at the high school. Ads are run usually for one day only.		✓		Advertising job positions in a newspaper is a regular and ordinary practice for many businesses/occupations. Run-time of the ads is appropriate.	
2	10002305302000	04-00103	7/1/2003	CINGULAR WIRELESS	\$989.40	\$7,333.54	Various cell phone bills throughout the 03/04 school year paid out in the 03/04 and 04/05 school year. Listing of cell phone users included Business office employees (Business administrator, Superintendent, etc) and some directors from the Neptune High School. 9 employees total had these cell phones. Average bill is \$60-65 per person per month.			✓	No supporting documentation to detail whether the reimbursed costs were for personal or business/district related calls. Also, no policy was provided as to the requirements that must be met by personnel to have cell phone charges reimbursed. This PO covered all invoices for the year from Cingular. Individual invoices were provided for inspection. Per business administrator, employees are encouraged to only use cell phones for business calls but there are no controls in place to ensure this (such as allowed number lists).	The position of the district is that key employees have responsibilities in and out of their offices. The district pays for cell phone plans tailored to the level of expected business use of those key individuals. There is monthly review of charges by the business office. Those individuals are aware of the need to use this service for business use. When charges exceed the selected plan, and personal calls are involved, it is expected that the individual reimburse the district for that level of excess.
3	10002305302000	04-00104	7/2/2003	AT & T	\$2,936.89	\$36,392.11	The landline phone bill charges (long distance) for the schools and district office for the 02/03 school year paid out in the 02/03, 03/04, and 04/05 school years. The accounts charged are 13 throughout the school locations and the central office.		✓		Landline phone charges are ordinary expenditures necessary in the normal operation of a school district. This PO covers the entire year's payments. Individual bills were provided for inspection.	
4	10002305302000	04-00105	7/2/2003	VERIZON	\$23,000.00	\$191,664.35	The landline phone bill charges (local) for the schools and district office for the 03/04 school year paid out in the 03/04 and 04/05 school years.		✓		Landline phone charges are ordinary expenditures necessary in the normal operation of a school district. This PO covers the entire year's payments. Individual bills are available for inspection.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
5	10002905920901	04-00107	6/30/2004	CRAFTMASTER PRINTING	\$366.75	\$366.75	Post cards printed at \$.335 each for 1,050 units. This price included postage. Post cards said "We're Moving" in order to publicize the board office's relocation. Ordered by Bridget Gonzalez, Board Office Accounts Payable Clerk.		✓		Per Business Administrator, this is a necessary expenditure for the business office to inform its vendors, parents, etc of the relocation. Prices per post card were \$.335 each as documented in transaction description.	
6	10002308900900	04-00118	7/2/2003	DR. MICHAEL T. LAKE	\$155.30	\$6,887.21	Reimbursements for former Superintendent for expenses incurred on behalf of the school district. Invoice selected was a \$1,078.18 credit card bill payment on his behalf. Bill included fuel (2 fill ups for approx \$30), 3 lunch meetings (\$21-\$29ea), and 2 nights at the Omni Hotels in New Haven, CT at \$461.44/night.		✓		Documentation regarding purpose and necessity of these expenses was insufficient to allow for proper evaluation of expenses. There are no listings for who attended the lunch meetings and no destination or reimbursement sheets for mileage/fuel charges. Also, the room reservations did not clearly identify which conference, if any, was attended.	Based upon the former Superintendent's comments in margin of bill as well as the overall understanding of the underlying expenditure at the time of the invoice(s) it is clear to the business office that charges were appropriate.
7	10002303402000	04-00164	7/1/2003	TJR ENTERPRISES LLC	\$8,208.00	\$282,289.27	Computer technical support and repair contract work done for the district over the 03/04 school year. Invoice selected included updating computer operating systems (Windows 2000), computer cleaning, lab computer setup, server and network switch installations. This was done at the Ridge Elementary School. Total for day's work was 37 hours (at a rate between \$49.50 and \$67.00, depending on the service).		✓		This expenditure is necessary for the continuing operation of district computers and training of teachers and personnel on appropriate computer use when necessary. The computer was an existing computer in the lab that needed to be upgraded and serviced and then was set up to work with the existing network after the updates were completed. This vendor has a state contract and therefore no bid was necessary. This vendor service did not need to be bid out as it is performed by a state qualified professional services firm.	
8	10002303402000	04-00170	7/8/2003	AVAYA INC.	\$4,387.08	\$60,141.00	Avaya networked telephones services for the 03/04 school year. Invoice selected included enterprise voice system setup in an office as well as the charges for the parts used. Invoice total was \$378.73.		✓		This is a necessary expenditure for setting up telephone services in the schools and was properly budgeted for and board approved. Although a bid is not provided, this item is exempt as per title 18A from being bid as it is a professional service.	
9	10002406000100	04-00698	7/22/2003	JOSTENS RENAISSANCE	\$2,424.35	\$2,424.35	Diplomas & Covers for 2004 High School Graduates. Unit price (excluding shipping) is \$8.56.		✓		High school diplomas are necessary for graduates and are reasonably priced for the diploma and display case as identified in the transaction description.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
10	10002185900700	04-00831	7/24/2003	XEROX CORPORATION	\$1,340.53	\$10,600.57	Shark River Hills Elementary School copier maintenance by Xerox for 03/04 school year. This is a 12 month agreement which includes supplies and maintenance on copiers as necessary.		✓		No supporting documentation describing supplies ordered or maintenance performed, if applicable. Support package only includes invoices of very little detail. Amount slightly exceeds original PO amount due to overrun which is expected sometimes in blanket POs such as this one.	Xerox maintenance agreements are annual and are all inclusive with the exception of paper and staples.
11	10002306102000	04-01099	8/22/2003	WATCHUNG SPRING WATER CO., INC	\$32.25	\$417.85	Coffee, tea, sweetener, and plastic stirrers for the board office ordered by PO Clerk, Bookkeeper.		✓		The price is reasonable on the individual invoices. However, no supporting documentation as to how this benefits the student or has any educational value.	Administrative expenses by their very nature are ancillary or supportive; they do not have a direct nexus to the classroom. However, they are part of doing business in any industry whether public or private.
12	10002306102000	04-01115	6/30/2004	DAN'S GOURMET DELI	\$90.98	\$1,200.00	Catering (each about \$90) delivered to board office. Ordered by PO Clerk, Bookkeeper.		✓		No supporting documentation describing the beneficiaries of the meals. Meals were delivered to business office. No direct student benefit observed. Amount slightly exceeds original PO amount due to overrun which is expected sometimes in blanket POs such as this one.	Dan's Deli supplies sandwiches for the Monday night Board of Education work session. As volunteers and public servants, the board members are expected to attend two meetings per month. The worksession is very lengthy and occurs at the dinner hour. It is appropriate in any work environment that a small refreshment be provided when conflicting with meal hours. The price per person is \$6.
13	10002303392000	04-01143	9/3/2003	RM HANNA LANDSCAPE ARCHITECTS	\$3,289.34	\$16,145.00	Architectural landscaping services for the Neptune Early Childhood Center and Neptune Community School. Plan is entitled "Phasing Plan" and this is part 1 of 3 of the plan.		✓		Per Business Administrator, this was originally part of NJ School Construction Corporation project and subsequently shifted to district. There were appropriate board approvals and this was a necessary expenditure as per the NJSCC.	
14	10002408000700	04-01251	9/17/2003	DAN'S GOURMET DELI	\$40.80	\$300.00	Catering ordered for the Shark River Hills School. Classified as "Awards."		✓		No supporting documentation as to purpose and beneficiaries of the meal expenditure.	Refreshments for student awards.
15	20004004500100	04-01710	10/31/2003	HIGHWAY SAFETY SYSTEMS, INC.	\$9,879.22	\$148,800.00	Memorial Athletic Complex Field and fence work by Highway Safety Systems, Inc. for the district. Invoice selected was for Removal and disposal of 8' high fence at the field, furnish and install new 10" high fence.		✓		Per board minutes, this expenditure was discussed at a board meeting and was approved. Total amount on invoice was \$87,622.50.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
16	10002185900400	04-01879	12/3/2003	XEROX CORPORATION	\$886.80	\$6,887.63	Monthly lease for Xerox Copy Center C-90 and repair and maintenance charges. This is located at the Gables Elementary School teacher's lounge for the 04/05 school year.		✓		Per Business Administrator, the purpose of this expenditure is for teachers to be able to photo copy class work and assignments for students.
17	10002303392000	04-01951	12/11/2003	Leon S. Avakian, Inc.	\$34,913.75	\$126,323.75	District wide engineering work done on the Memorial Athletic Complex, Elementary school playgrounds, fencing, and soccer/softball field improvements, and school parking. Invoice selected was for the Gables School Fencing Improvements done.		✓		Projects observed were reasonable for educational purposes or for the general improvement/welfare/safety of the school. Invoice selected was for site inspection of the completion of field improvements and building construction at the Memorial Athletic Complex Field. This included maintenance of soil erosion control measures as well. Invoice was for \$8,077.50. Since this vendor is state licensed, there is no requirement to bid out the services.
18	10002303392000	04-02026	6/30/2004	MASER CONSULTING, INC.	\$1,265.00	\$1,265.00	Traffic study performed by Maser Consulting on Neptune Blvd. to analyze patterns and determine the need for traffic signals and crossing guards. Approved by Superintendent, (then current) Business Administrator.		✓		This expenditure is to improve student safety.
19	11501003201000	04-02158	1/20/2004	MOESC	\$1,920.00	\$6,336.00	Children's crisis intervention unit home instruction fees for approx 12 students. Ordered by Special Services Department. Instruction was done in generally in late 03, early 04.		✓		Per Business Administrator, this expenditure helps students going through a crisis and educates them on their safety and the safety of other students.
20	10002408000700	04-02237	2/4/2004	CHARTWELLS	\$225.25	\$299.50	Incentive refreshments for student achievements, contests, and end of year awards. Invoice selected was for Ice cream sundaes served at firehouse for the K-4th grade awards night for 100 students. Invoice total was \$100.		✓		Student incentive at an average price of \$1 per student. Price per student is reasonable.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
21	11901003200800	04-02486	2/26/2004	WOLF PRESS INC.	\$2,166.32	\$2,166.32	Yearbook printing fees. Order was done for Principal at Summerfield Elementary School for 104 yearbooks at \$20.83 each.		✓		Yearbook printing is an ordinary expenditure and Per Business Administrator, is offset by yearbook purchases done by students at the end of the school year.	
22	10002406300800	04-02496	2/26/2004	MC INERNEY'S CUSTOM LETTERING	\$1,000.00	\$1,906.25	425 T-shirts printed for Field Day 2004 for the Summerfield school ordered for Principal. Each T-Shirt is \$4.25. Additional charge for screen return (\$100).		✓		While this is not directly educational, Per Business Administrator, these T-shirts are provided to the students at the annual Field Day which promotes student interaction and athletics.	
23	10002303402000	04-02554	6/30/2004	GLOBAL COMPUTER SUPPLIES	\$66.70	\$112.70	5 Black USB optical wheel mice for computer use. Ordered for Technology Supervisor. Each priced \$20.			✓	No supporting documentation as to necessity and beneficiary of purchase.	Administrative level staff, whether central office, building level principals, supervisors, department chairpersons, etc. have levels of authority to initiate purchases to further their professional responsibilities within the district. All purchase requests are reviewed by the Superintendent, the bookkeeping coordinator and the Board Secretary. The Superintendent is aware of the overall educational need of the request; the bookkeeper reviews accounts for proper classification; the Business Administrator / Board Secretary makes note of all of the above as well as the general purchasing guidelines and criteria of the district and the State regulations. Computer labs in the schools are regularly the source of PO's for computer supplies of this nature.
24	20004004500100	04-02643	3/22/2004	HIGHWAY SAFETY SYSTEMS, INC.	\$2,126.30	\$16,480.00	Installation of Bituminous driveway, building of a stone trench, excavation work, and repairs done for the Memorial Athletic Complex. Initiated by PO Clerk, Facilities Department.		✓		These repairs were at negotiated prices with an approved and consistently used vendor. However, there is no supporting documentation as to why these repairs and upgrades were necessary.	
25	60002005002000	04-02662	3/24/2004	TROPPOLO AUTOMOTIVE SERVICES	\$104.93	\$104.93	Repair to vehicle #73 (1993 AeroMate). Repair included replacing the battery and checking the starting and charging systems after the battery was replaced. Requested by the transportation department.		✓		This is an ordinary and reasonable expense to maintain district vehicles that have been damaged.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
26	10002306102000	04-02833	5/12/2004	NJ APPLESEED PUB INT. LAW CTR	\$75.00	\$75.00	Purchase of 6 copies of the book "Where Do Our Children Play?" which is about the importance and design of schoolyards. Each book is \$12.50.		✓		This book provides relevant data to school officials and the quantity ordered is consistent with the amount of schools (mainly elementary) in the district.
27	11501003201000	04-02869	5/25/2004	EWING PUBLIC SCHOOLS	\$1,560.00	\$3,016.00	Home instruction for student during Feb and Mar. Student name is listed and home instruction was ordered by Special Services Department at Ridge Avenue Elementary school.		✓		This was a reasonable expenditure for a special services student's education. Per Special Services, student was in a Skill Development Home in Ewing while parents were Neptune Township residents and therefore the district is obligated to provide the services.
28	20004004500100	04-02879	5/31/2004	PAT MAGGIO & SONS ELECTRIC, IN	\$133,049.03	\$160,155.00	Electrical work done for the schools and the district offices for the 03/04 school year. Some costs were paid on invoices which arrived after close of 03/04 school year. Invoice reviewed was for electrical wiring repair done in the high school main office totaling \$1,384.63.		✓		Per board minutes, this expenditure was discussed at a board meeting and was approved. Contract was awarded to the lowest bid as per review of contract award listing in minutes.
29	20004004500100	04-02882	5/31/2004	PHONEXTRA, INC	\$6,571.95	\$58,621.95	New voice and data wiring at 3301 Rte 66 location (old business office). Proposal included Labor, Material, and Data Switching. Proposal ordered for Technology Supervisor.		✓		This was a state contract vendor and board approved improvements. The board office was relocated because of needed swing space at 60 Neptune Blvd for Freshman class during the high school renovations. Per Business Administrator, phone communications were non-existent in rented space and therefore this new wiring was necessary.
30	00004004502000	04-02888	6/3/2004	JOHNSON'S RESTAURANT EQUIPMENT	\$2,655.00	\$2,655.00	2-Door upright refrigerator purchased for Summerfield Elementary School. Order placed by Tim Linden, Food Services.		✓		Per Business Administrator, this was a replacement for older unit that no longer functioned at the elementary school.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
31	10004004500100	04-02898	6/7/2004	XEROX CORPORATION	\$29,929.00	\$29,997.00	Purchase and install of Xerox WCP90 Photocopier ordered by Superintendent, (then current) Business Administrator for the business office.		✓		Contract identifies that there was a trade-in on this machine. Thus, this was a replacement copier. The machine was appropriately purchased through a vendor with a state contract. This appears to be a reasonable expense for running the business office.	
32	20004004500100	04-02901	6/7/2004	DOWN TO EARTH LANDSCAPING, INC	\$3,735.00	\$3,735.00	Drainage improvements at Gables Elementary School ordered by Superintendent, (then current) Business Administrator.		✓		As per review of proposal, the drainage improvements were necessary to prevent flooding on the Gables school grounds.	
33	10002303402000	04-02929	6/15/2004	XEROX CORPORATION	\$601.96	\$617.00	Relocation of a Xerox 5365FIN copy center from the 2106 Bangs Ave to 3301 Rte 66 business office location as part of the district business office's move.		✓		This expenditure is necessary for the relocation of the copy machine as the district moved between business offices.	
34	10002306100900	04-02934	6/18/2004	BROWN INDUSTRIES, INC.	\$561.50	\$561.50	100 gold and garnet stone Apple Key holders. Ordered for the Office of the Superintendent.	✓			These holders were for new employee orientation. No supporting documentation provided to explain purpose and necessity of the purchase however.	Based upon the PO info available and familiarity with district purchases, this was for the New Employee orientation.
35	54021006000100	04-02948	6/25/2004	RKE ATHLETIC LETTERING	\$400.00	\$400.00	4 Holloway Championship Jackets for boy's track team ordered for Athletic Director at the Neptune High School. Each was \$100.	✓			No supporting documentation provided to identify beneficiaries of purchase. Also, inventory of on-hand jackets not provided to evaluate necessity of expenditure. Each jacket was \$100.	Based on the nature of the public school industry and the item(s) under review, these charges are appropriately classified and do not appear to be unreasonable. Administrative level staff, whether central office, building level principals, supervisors, department chairpersons, etc. have levels of authority to initiate purchases to further their professional responsibilities within the district. All purchase requests are reviewed by the Superintendent, the bookkeeping coordinator and the Board Secretary. The Superintendent is aware of the overall educational need of the request; the bookkeeper reviews accounts for proper classification; the Business Administrator / Board Secretary makes note of all of the above as well as the general purchasing guidelines and criteria of the district and the State regulations.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
36	10002614202000	04-02966	6/30/2004	LERTCH WRECKING COMPANY	\$273,000.00	\$273,000.00	Demolition of the Whitesville School. Included obtaining demolition permit, securing the area, demolition and debris removal, excavation, and final inspection of the site.		✓		This was done through the bid process and the bid selected was Bid #0415. Invoice selected was for \$26,500 and included Asbestos Abatement and Erosion Control at the site. Per board minutes, this was discussed at a board meeting and approved as it was necessary for the demolition of the old building as a new school was being built to replace it. Both the new building and demolition of old building went through the NJ School Construction Corporation approval process. The demolition, while approved by the NJSCC, was paid for by the district as it was a project undertaken by the district and not initiated by the state.	
37	10002614202000	04-02967	6/30/2004	GILBANE BUILDING COMPANY	\$45,500.00	\$45,500.00	Expense related to the Whiteville Building Demolition Contract. No further details provided. Invoice only shows charge of \$500.	✓			No supporting documentation as to what this charge is. There is no PO and only a typewritten letter acting as a \$500 invoice is provided. No further information regarding the \$45,000 portion of this selection.	This expenditure is integral to the item above (Whitesville demolition). Oversight of demolition is as important as construction. There are liability issues with the process particularly as it relates to asbestos abatement, containment, etc.
38	10002624410900	05-00001	7/1/2004	O'NEILL INVESTMENTS, LLC.	\$142,187.50	\$142,187.50	Lease amount per sq. footage. 7,500 Square Feet @ \$12.50 = \$93,750 per year - located in bldg B, 1st Floor. 3,000 Square feet @ \$12.50 = \$37,500 per year. Total monthly rent = \$10,937.50. Lease is for 2 years from 6/1/04 - 5/31/06. Leased building is at 3301 Route 66, Neptune, NJ.		✓		Per Business Administrator, this building was rented while the HS was renovated and the HS Annex occupied the current location of the Neptune Board of Ed. 2	
39	10002614202000	05-00004	7/1/2004	AIR CONSULTING SERVICES, LLC	\$24,915.00	\$25,580.00	Environmental consulting mandated by the Asbestos Hazard Emergency Response Act related to asbestos found in a building.		✓		The consulting was necessary as asbestos was found in one of the district's buildings and its removal was necessary.	
40	10002614200100	05-00006	7/1/2004	LEONARD POWERS, INC.	\$9,631.97	\$10,992.44	Heater repairs and service for the middle school and high school for 04/05.		✓		This is necessary for water heating in the school bathrooms and offices	
41	10002624200900	05-00007	7/1/2004	AR COMMUNICATIONS	\$363.35	\$373.35	Vehicle radio maintenance; ordered for the Facilities department to repair 5 disfunctional radios used by security in various school.		✓		Per documentation, these repairs were necessary in order to replace antenna connectors, repair 5 radios, and replace 4 batteries on the units.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
42	10002305302000	05-00008	8/12/2004	ARCH WIRELESS	\$1,245.83	\$642.40	District pager service ordered by the Facilities department for the High School and Middle School pager systems.		✓		Per business administrator, pager system was in place at the HS & MS to enable Principals to quickly get ahold of custodians in event of emergencies (clean-ups of student accidents deliveries of student materials, etc).	
43	10002614200109	05-00010	7/1/2004	ARROW ELEVATOR SERVICE	\$10,932.50	\$13,522.50	Invoice selected was for high school annex elevator and wheelchair lift maintenance/service/inspections		✓		This is mandatory for every school annex building for disabled people, including students; this is to ensure the proper working of the disabled elevator to ensure smooth movement.	
44	10002614200600	05-00011	7/1/2004	ASBURY PARK ELECTRIC SUPPLY	\$181.01	\$2,739.05	District wide electrical components for 2004-05 for the facilities dept;		✓		Per Business Administrator, these are electrical components required for proper power supply to all schools and buildings; Invoice reviewed includes order of 12 qty of GE Business AdministratorL240 and 90 qty of GEF40CW (Power converters and voltage stabilizers)	
45	10002614200100	05-00012	7/1/2004	AUTOMATED BUILDING CONTROLS	\$255.00	\$13,816.73	District wide HVAC repairs and service; ordered for the Neptune office of education;		✓		This is reasonable repair for heating and cooling. This is a blanket PO which includes other HVAC expenses; the amount of \$255 relates to the PO for one of the buildings.	
46	10002303392000	05-00013	7/1/2004	Leon S. Avakian, Inc.	\$144,847.50	\$119,991.94	District engineering fees for grounds installations at different schools for the Facilities dept.		✓		Though these are reasonable installations for the athletic ground at different schools and benefits students, it is not clear if the amounts are reasonable;	
47	10002624202000	05-00014	7/1/2004	TRUGREEN - CHEMLAWN	\$65,902.75	\$73,800.00	District wide lawn care services to prevent diseases for the facilities dept.		✓		Per Business Administrator, this is necessary to prevent chemical contamination and disease control according to state law;	
48	10002303392000	05-00017	7/1/2004	COSENTINI INFORMATION TECHNOLO	\$33,640.36	\$16,820.18	Irrigation systems installation and service for the Neptune school athletic field;		✓		Per Business Administrator, Irrigation is necessary for maintaining the lawns and fields for sports, hence appears reasonable; check was voided initially which is not reflected in the system causing double PO amount as paid;	
49	10002624202000	05-00018	7/1/2004	CUMMINS IRRIGATION	\$24,904.20	\$28,194.69	Irrigation systems installation and service at the Memorial Athletic Complex (MAC);		✓		Per Business Administrator, Irrigation is necessary for maintaining the lawns and fields for sports which is used by students;	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
50	10002308952000	05-00019	7/1/2004	DAN'S GOURMET DELI	\$860.10	\$983.79	Board meeting meals and catering ordered by PO Clerk, Bookkeeper at Business office.			✓	Meals delivered to business office, so may be for board meetings. No direct student benefit observed; amount per person appears reasonable (\$6)	Dan's Deli supplies sandwiches for the Monday night Board of Education work session. As volunteers and public servants, the board members are expected to attend two meetings per month. The worksession is very lengthy and occurs at the dinner hour. It is appropriate in any work environment that a small refreshment be provided when conflicting with meal hours. The price per person is \$6.
51	10002614200100	05-00020	7/1/2004	DAVISON CARPET CLEANING	\$607.50	\$13,372.00	Carpet cleaning for the year at the Summerfield school;		✓		Per Business Administrator, this is required for the upkeep of carpets in the district.	
52	10002303392000	05-00021	7/1/2004	DLB ASSOCIATES INC	\$37,792.38	\$25,994.99	Installation of engineering equipments for the district throughout the year;		✓		Per Business Administrator, these are necessary electrical upgrades throughout the district; this includes cost of the upgrades and labor costs; Invoice reviewed includes Electrical upgrade for the Memorial Athletic complex; Total paid exceeds original PO amount.	
53	10002614202000	05-00022	7/1/2004	STERICYCLE INC.	\$543.36	\$680.49	04/05 regulated medical waste disposal @ Gables Elementary School. Ordered for the facilities department.		✓		PO was appropriately filed for the start of the 04/05 school year. This is required by the state to clear used medical supplies to prevent misuse.	
54	10002614200300	05-00025	7/1/2004	G & M EASTERN CONTRACTING CO.	\$7,615.00	\$9,315.00	District wide roof repairs;		✓		Per Business Administrator, these are necessary repairs to prevent roof leakages from rain water and snow; invoice reviewed is for repairs to Gables elementary school roof; This is a blanket PO with many invoices;	
55	10002614200100	05-00026	7/1/2004	MARK GANNON PLUMBING & HEATING	\$8,157.95	\$69,042.13	District wide plumbing repairs/services;		✓		Per Business Administrator, this is necessary for ensuring clean drainages; this is a blanket PO of which the invoice reviewed is for plumbing repairs at the Neptune High school;	
56	10002614200100	05-00027	6/30/2005	GARDEN STATE ELECTRIC	\$11,752.31	\$5,000.25	District wide electrical services;		✓		Per Business Administrator, these are necessary electrical maintenance/service at the schools; invoice reviewed is for power supply unit at the ECC; Initial void check caused the amount paid to be shown more than actual PO amount;	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
57	10002303392000	05-00031	7/1/2004	KELLENYI JOHNSON WAGNER	\$17,440.30	\$17,683.64	Architect fees for the district;		✓		Per Business Administrator, services were for architectural design, consulting charges and layouts of class room sections housing students;	
58	10002614200100	05-00033	7/1/2004	LAGER GLASS CO INC.	\$752.00	\$3,914.00	District wide glass repairs and replacements for the entire year;		✓		Per Business Administrator, these are necessary expenses to install safety glass panes and repair cracked ones; invoice reviewed is for glass panes at the high school annex building;	
59	10002614200100	05-00037	7/1/2004	LOWY'S EXPRESS	\$20,005.00	\$145,158.50	Expenses related to the move for the board of education building. These storage fees are for the records that are being stored at Lowy's Express in the interim.		✓		The move and related expenses were budgeted as part of moving expenses in the aggregate during construction of pole barn. The move was due to an expired lease at the old building and the NJ state board provided the new building for the district. The fees associated with storing the district's records are reasonable due to the duration and amount of boxes in storage; Lowy's is state licensed and hence does not require to provide a bid;	
60	10002624202000	05-00040	7/1/2004	SODEXHO, INC. & AFFILIATES	\$266,929.14	\$266,929.14	2004/05 District grounds maintenance. Cost is \$18,994.51 per month. Maintenance is for all schools located in Neptune Twp School District.		✓		Includes maintenance of sports fields used by students. Appropriate contract is included. Sodexho / Marriott is a bidded service for lawn care, grounds, sports fields, etc. It is bid or renewed according to regulations.	
61	10002625902000	05-00041	7/1/2004	MARTIN J. INTERIORS	\$2,458.00	\$2,000.00	Repair and replacement of shades and blinds in the HS Annex, Early Childhood Center, Gables School, and Summerfield School.		✓		AS per review of detailed invoice, the repairs were necessary at the 4 mentioned locations (in transaction description). Excess amount is attributed to shipping and handling charges;	
62	10002303392000	05-00042	7/1/2004	MASER CONSULTING, INC.	\$20,074.06	\$20,074.06	2004/05 district general maintenance			✓	It is unclear as to what is the nature of the repair and who is the beneficiary;	These are engineering fees. The district is the beneficiary. Maser Consulting is a board approved civil engineering firm that has worked on the district's athletic fields, the Gables elementary school, the midblock crosswalk, among other projects necessary for the health and safety of the community.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
63	10002614200100	05-00043	7/1/2004	MC CANN ACOUSTICS & CONSTR.	\$7,970.00	\$114,586.00	Open ended General Maintenance and Repair Service Contract. Invoice selected was for work orders done on the Annex, Barn, and 2 elementary schools. Total was for 331 hours @ \$67.50/hr and related materials. Total invoice was \$22,342.50		✓		Per Business Administrator, repairs were performed at the pole barn which was being constructed for storage of facilities' equipments and also at 2 elementary schools; this is a blanket PO and the amounts are spread out; invoice reviewed is for labor charges for work done at ECC.	
64	10002624202000	05-00045	7/1/2004	MOPAC	\$127.56	\$200.00	Red and black grease disposal for the district for the entire year;		✓		Per Business Administrator, Disposal of unwanted materials from school premises to prevent contamination in the premises;	
65	10002624202000	05-00046	7/1/2004	MONMOUTH VACUUM	\$2,740.63	\$2,982.88	District wide engineering equipments repair for the entire year;		✓		This is for repairs of necessary engineering equipments required for the upkeep of their functions; the amounts are reasonable; invoice reviewed includes repair of heating and cooling systems at the high school annex building;	
66	10002614200100	05-00051	7/1/2004	NORTHWIND MECHANICAL SYSTEMS	\$7,202.96	\$97,004.78	Boiler/Burner/Pneumatics repair/service for the district for the entire year;		✓		Even though the amount seems to be high, it is cumulative and is spread out. This is for mechanical equipments like boilers, burners. Invoice reviewed includes boiler repair at the gables school;	
67	10002618002000	05-00058	7/1/2004	SEABOARD WELDING SUPPLY	\$81.75	\$1,145.15	Various gases including acetylene, helium, and propane, among others. The invoice chosen had helium tanks for balloons.		✓		As per the business administrator, the district warehouse uses a propane powered forklift. Helium is used for field day events at the elementary schools. Acetylene is used at the high school in the art program (jewelry making, etc.). Ultimately, this expense is benefiting the students either directly or indirectly.	
68	10002624202000	05-00059	7/1/2004	SEELY EQUIPMENT & SUPPLY	\$450.35	\$10,124.32	School crossing signs and equipment as well as maintenance on custodial equipment for the district;		✓		Per Business Administrator, this is necessary for the safety of school students and crossing pedestrians.	
69	10002624902000	05-00062	7/1/2004	STERNS RENTAL CORP.	\$1,260.00	\$1,350.00	Rental of a 40 ft storage container's related fees.			✓	No documentation provided to explain the purpose and necessity for renting the container.	Storage rental was necessitated by the expansion of the HS and Middle Schools; the athletic equipment had to be relocated while the gym areas were being renovated. This was requested by NJSCC.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
70	10002624202000	05-00064	7/1/2004	T & Z LANDSCAPING	\$400.00	\$2,500.00	2004/05 District tree services. Removal of broken tree at Summerfield School including chipping and hauling away of all debris.		✓		Amount for expenditure seems reasonable at \$400.00.	
71	10002614200100	05-00065	7/1/2004	WESTERN PEST CONTROL	\$500.00	\$7,526.50	Pest control services throughout the district for the entire year;		✓		Per Business Administrator, this is to prevent pest influx and is an annual service.	
72	10002624202000	05-00067	7/1/2004	Michael Cyriacus	\$340.00	\$1,200.00	District wide snow removal;		✓		These are necessary for road and walkway safety; Snow ploughed on 22 & 23rd January 2005; location of snow plowing not mentioned;	
73	10002624202000	05-00068	7/1/2004	ELIJAH CHATOM	\$1,970.00	\$1,970.00	2004/2005 district wide snow removal. Rate is \$20.00 per hour. Snow removal was conducted on 1/22/05 - 1/24/05, 2/24/05 - 2/25/05, 2/28/05 - 3/1/05, 3/8/05, & 3/9/05.		✓		Snow removal is an ordinary maintenance expense that keeps the district operational and keeps staff and students safe.	
74	10002624202000	05-00069	7/1/2004	TROWBRIDGE, BRAD	\$340.00	\$1,200.00	District wide snow removal for the Facilities Management.		✓		These are necessary for road and walkway safety; Snow ploughed on 22 & 23rd January 2005; location of snow plowing not mentioned;	
75	10002624202000	05-00070	7/1/2004	MIKE KRALOVICH	\$160.00	\$1,200.00	District wide snow removal for the Facilities Management.		✓		These are necessary for road and walkway safety; Snow ploughed on 23rd January 2005; location of snow plowing not mentioned;	
76	10002624202000	05-00071	7/1/2004	BOWLES, ROOSEVELT	\$640.00	\$1,200.00	District wide snow removal for the Facilities Management.		✓		These are necessary for road and walkway safety; Snow ploughed on 22 & 23rd January 2005 and on 28th Feb and March 9th; location of snow plowing not mentioned;	
77	10002624202000	05-00073	7/1/2004	J. TIMOTHY ZIEGLER	\$1,350.00	\$1,350.00	District wide snow removal for the Facilities Management.		✓		These are necessary for road and walkway safety; Snow ploughed for 5 days in February 2005; location of snow plowing not mentioned;	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
78	10002305302000	05-00077	7/1/2004	CINGULAR WIRELESS	\$7,941.62	\$7,750.00	Cellular phone service for the 2004-05 school year. Those permitted to have cell phones are Athletic Director, Tech Supervisor, Business Administrator, Superintendent, Elementary teacher, Assistant Business Administrator, and Head custodian.		✓		No supporting documentation to detail whether the reimbursed costs were for personal or business/district related calls. Also, no policy was provided as to the requirements that must be met by personnel to have cell phone charges reimbursed. This PO covered all invoices for the year from Cingular. Individual invoices were provided for inspection. Per business administrator, employees are encouraged to only use cell phones for business calls but there are no controls in place to ensure this (such as allowed number lists).	The position of the district is that key employees have responsibilities in and out of their offices. The district pays for cell phone plans tailored to the level of expected business use of those key individuals. There is monthly review of charges by the business office. Those individuals are aware of the need to use this service for business use. When charges exceed the selected plan, and personal calls are involved, it is expected that the individual reimburse the district for that level of excess. Note there is an environmental science teacher who is often away from the district out on a boat or in a school bus and in need of emergency contact. The head custodian is often making deliveries or meeting delivery vehicles at the central warehouse.
79	10002305302000	05-00078	7/1/2004	AT & T	\$28,759.02	\$33,677.79	District long distance phone service for the 2004-05 school year;		✓		Long distance charges are ordinary and necessary charges for a school district's communication. Per Business Administration, the district contracted with Xtel Communications to provide long distance service as recommended by the DOE. Long distance service is very competitive.	
80	10002305302000	05-00079	7/1/2004	VERIZON	\$244,518.62	\$233,097.83	District local phone service for the 2004-05 school year;		✓		These are ordinary expenses for the district and are required for day-to-day functioning; Total paid exceeds original PO amount.	
81	10002513400900	05-00080	7/1/2004	AUTOMATIC DATA PROCESSING	\$47,835.10	\$47,000.00	Processing charges for the payroll services for the 2004-05 school year;		✓		These are state contracted services with ADP; there is no need to review bids from other vendors; Total paid exceeds original PO amount	
82	10002306300900	05-00082	7/1/2004	COLD SPRING WATER	\$778.75	\$778.75	Board office water for the 2004-2005 school year. This includes delivery of the water and pick-up of returned empties.	✓			Documentation provided does not explain necessity and beneficiary of expenditure for students and education.	Service has been discontinued this year.
83	10002303392000	05-00085	7/1/2004	DAYTON FAUNCE	\$6,120.00	\$6,120.00	Treasurer of school monies for the period of July 1, 2004 - June 30, 2005 to be paid in 12 monthly installments, ordered for the board office		✓		Per Business Administrator, having an external treasurer paid as a vendor is a controls and security precaution which is beneficial to the proper operation of the business office.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
84	10002303402000	05-00087	7/1/2004	PATRICIA MORAN	\$20,948.00	\$20,948.00	Substitute caller salary for the period of July 1, 2004 - June 30th, 2005 to be paid in 12 monthly installments, ordered for the board office		✓		The substitute caller receives leave of absence notices from teachers and other staff and provides temporary resources for teaching;	
85	10002624900101	05-00093	7/1/2004	NJ AMERICAN WATER CO.	\$27,112.68	\$56,400.63	2004-2005 Water charges. Covers the entire district's buildings and schools for the year.		✓		These are water charges from a public authority/public utility. Multiple quotes / bids should not be needed.	
86	10002303322000	05-00098	7/1/2004	ERNST & YOUNG LLP	\$57,365.00	\$74,000.00	FY '04 annual district audit & reporting from Ernst & Young;		✓		Per Business Administrator, an annual audit is required of public school districts pursuant to Title 18A. It should be done by a firm with knowledge of the industry. This is a requirement of the Federal Accounting Standards Board.	
87	10002624900102	05-00100	7/1/2004	NEPTUNE SEWER UTILITY	\$6,478.48	\$48,744.47	2004-2005 Sewer charges. Covers the entire district's buildings and schools for the year.		✓		These are water charges from a public authority/public utility. Multiple quotes / bids should not be needed.	
88	10002215800901	05-00101	7/1/2004	JOANNE MALICK	\$118.80	\$77.40	Mileage reimbursements for daily bank deposits for the 2004-05 school year;		✓		No sufficient documentation to support expense; Total paid exceeds original PO amount. Documentation is hand written pieces of paper and not the transportation logs.	Back up documentation is appropriate. Contract permits IRS reimbursement rate to employees for work-related travel. The sheets clearly state that they are mileages. As the SBA/BS it is clear to me that Ms. Malick is entitled to the listed amounts. I am well aware of the round trip distance from the business office to the bank. Ms. Malick makes the bank deposits when checks are received. There are no issues here.
89	10002308952000	05-00105	7/1/2004	MACAROON SHOP	\$90.00	\$200.00	Refreshments for Board Committee Meetings for 04/05 school year.		✓		Board meeting refreshments are not directly beneficial to student education. Per person meal seems to be high given the purpose of the meeting;	The Macaroon Shop supplies refreshments for the Monday night Board of Education work session. As volunteers and public servants, the board members are expected to attend two meetings per month. The worksession is very lengthy and occurs at the dinner hour. It is appropriate in any work environment that a small refreshment be provided when conflicting with meal hours. The price per person is \$6.
90	10002303312000	05-00111	7/1/2004	HUNDLEY, JAMES T	\$95,740.87	\$103,953.37	Legal services from board attorney for the 2004-05 school year. Attorney is kept on retainer per documentation.		✓		These appear to be amounts paid for services that include legal attestations and other court appearances for the state.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
91	10002303402000	05-00112	7/1/2004	JOHNSON REALTY SERVICES	\$722.50	\$2,500.00	Professional real estate consulting and valuation services;		✓		Per Business Administrator, though this is not a required service, this is helpful to determine real estate values for paying monthly lease payments to the owners; It is also used for the auditors to determine property adjustments;	
92	10002308900900	05-00113	7/1/2004	DR. MICHAEL T. LAKE	\$833.74	\$8,009.43	Reimbursement for the business expenses for Ex-Superintendent for 04/05 School Year.			✓	Documentation as to the purpose and necessity of the expenditure was not provided. There are hotel bills and other charges that cannot be directly linked with an educational reason.	Superintendent's reimbursements are reflective of BOE related business.
93	10002215800901	05-00114	7/1/2004	PETER LEONARD	\$126.96	\$7,725.56	Reimbursement for the business expenses for Business Administrator for 04/05 School Year. This includes expenses from conventions (flights, rooms, and related expenses). Some expense reimbursements did not have the "Activity" field filled out to explain what expenses were being claimed.		✓		Per documentation, the expenses are normal expenses incurred by the business administrator in the ordinary course of business. PO amount was manually changed on the printed out PO.	
94	10002308952000	05-00116	7/1/2004	DAVID MOOIJ	\$6,445.79	\$11,184.76	Reimbursement for the business expenses for Superintendent for 04/05 School Year.			✓	Documentation as to the purpose and necessity of the expenditures to education was not provided. Expenses included a hands free cell phone kit for \$29.99. No supporting documentation as to why this item was paid for by the district.	Neptune Township Board of Education, like every other BOE throughout the State of NJ has participated in the October School Board convention in Atlantic City. The expenditures listed are fully supported by receipts of this activity.
95	50002226000463	05-00151	7/1/2004	THE COASTER	\$45.00	\$45.00	Two year subscription for the "Coaster Newspaper" - covers 9/04 - 8/06. This was requested by principal of Gables El. School. "The Coaster" is a local community newspaper for Monmouth County, NJ.		✓		Price is reasonable, although the newspaper is for staff, it provides educational knowledge to staff which will indirectly benefit students.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
96	50002406100500	05-00193	7/1/2004	STAPLES BUSINESS ADVANTAGE	\$367.20	\$367.20	Two DRUM FAX OPC OKIDATA 1000 fax machines @ \$183.60 each. One is for the office of principal of the Green Grove El. School, and the other is for the Guidance Counselors' office @ the Green Grove El. School - specifically shipped to guidance counselor. These were ordered for the start of the 04-05 school year.		✓		Amount and timing of purchase are reasonable. It is also clear that these fax machines will be used for the office of the principal and office of the guidance counselors - these are useful office supplies that improve efficiency.	
97	10002193202000	05-00253	7/1/2004	PEARSON EDUCATION	\$3,397.48	\$3,430.52	Pre-Algebra textbooks for the students; ordered for the Neptune High School;		✓		Per Business Administrator, these are necessary for mid-schoolers and titles are recommended by the academic supervisors and tied to curriculum;	
98	50002226000463	05-00285	7/1/2004	MAP OF THE MONTH	\$530.00	\$485.00	950 desktop sized maps for the classroom including maps of NJ, Africa, the Thirteen Colonies, continents of the world, world countries, world explorers, and Native American religions. Each map is \$0.50. Ordered for principal of the Gables El. School. These were ordered for the start of the 04/05 school year.		✓		These are maps for the students and have an educational value. The amount and timing of the purchase is appropriate. Extra amount is due to shipping and handling charges;	A signed purchase order, as described above, is approval enough for this type of purchase. This is a routine purchase. It does not require a board resolution or a legal notice.
99	50002226000763	05-00288	7/1/2004	EBSCO	\$563.68	\$621.19	Annual subscription renewal for magazines for the Shark River Hills El. School library. Ordered for the principal of Shark River Hills El. School.		✓		These are annual subscription fees for appropriate magazines for elementary school students, which have an educational value. The amount and timing of purchase are reasonable.	
100	10002308952000	05-00303	7/1/2004	NEW JERSEY SCHOOL BDS ASSOC.	\$25,027.00	\$25,027.00	Fiscal Year 04/05 membership dues to the New Jersey School Boards Association.		✓		Membership dues cover the entire Neptune district and were appropriately renewed for the beginning of the 04/05 school year; membership fees covers board members and administrative office bearers;	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
101	10002306102000	05-00332	7/1/2004	G & M TROPHY COMPANY	\$3,733.20	\$4,509.00	Plaques and similar awards for students. Invoice observed included 13 plaques at \$88 each. No indication as to who is recipient.	✓			Overpriced awards and plaques; each one was over \$90 on average per item after shipping and typesetting fees charged by the vendor.	The reviewer is drawing a conclusion which is of an opinion nature. The reviewer has no experience in the field of education or in the field of public school business.
102	10002306102000	05-00333	7/1/2004	OCEAN GROVE FLOWER & GIFTS	\$731.00	\$1,000.00	Flower arrangements for the 2004-05 school year. PO ordered for Superintendent Arrangements include presentation bouquets and corsages.	✓			Flower arrangements do not serve an educational purpose.	Acknowledgement of achievement or expression of condolence can have a positive impact on one's work performance which ultimately impacts the students.
103	10002515920900	05-00335	7/1/2004	ASBURY PARK PRESS	\$25,845.46	\$13,000.00	Neptune twp advertisements for the 04-05 year, for the superintendent's office. Invoice selected was for the 10/24/04 paper to advertise the openings available during the 2004-2005 school year in the Asbury Park Press, Home News Tribune, and Observer publications for a total of \$593.60.		✓		These advertisements are legally required as the school district is a public entity that needs to publically advertise job openings to the local public as well as other mandatory announcements such as board meeting dates and times. Total paid exceeds original PO amount.	
104	10002515920900	05-00337	7/1/2004	THE STAR LEDGER	\$15,785.28	\$13,000.00	Neptune twp advertisements for the 04-05 year, for the superintendent's office. Invoice selected was for the 10/24/04 paper to advertise for a HS Math teacher, Speech therapist, and long term English substitute teacher in the Star Ledger for \$926.80		✓		These advertisements are legally required as the school district is a public entity that needs to publically advertise job openings to the local public as well as other mandatory announcements such as board meeting dates and times. Total paid exceeds original PO amount.	Let's be clear that the price of the ad was not \$15,000. The district utilizes the Star Ledger (as an official district publication) but has no control over the advertising charges. The district more frequently now uses the Asbury Park Press and NJSchoolJobs.com to reach its audience. These mediums are less expensive however it is necessary on occasion to reach the northern NJ market.
105	10002308952000	05-00345	7/1/2004	NEW JERSEY SCHOOL BDS ASSOC.	\$3,000.00	\$5,000.00	Payment to the NJ School Boards Assoc. for the cost of a superintendent search.		✓		Contract is included with the support. The district stayed within the guidelines outlined in the contract. Per Business Administrator, this is for recruiting a superintendent for the district and was paid to the NJSBusiness Administrator to initiate and complete the search;	
106	54021006000100	05-00373	7/1/2004	CREATIVE IDEAS	\$429.00	\$429.00	12 dozen imprinted titlist pro VI golf balls @ \$34.50 per dozen. Ordered for the athletic department.			✓	Purchase appears to be for appropriate athletic supplies, as the district has a golf team. Quantity is excessive (12 dozens for one team) and price is excessive (a dozen should not exceed a reasonable \$10-15, these seem to be upscale and professional grade golf balls).	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
107	54021006000100	05-00375	7/1/2004	LEVI, RAY & SHOUP, INC.	\$1,284.00	\$1,284.00	Support and software releases for the LRS sports football system from 7/22/04 - 7/21/05. ordered for the Athletic Department.			✓	It is unclear as to the usefulness of this purchase; this is a software system that helps perform better. The price is also inconclusive. Also, it is inconclusive as to if the football team plays year-round where a yearly subscription is needed.	Software licenses generally run on an annual basis. The football coaches and the Athletic Director may be involved in preseason scheduling, planning, etc. The fact that the football season is only a few months has no bearing on the software terms.
108	50002406300400	05-00425	7/1/2004	VIKING OFFICE PRODUCTS C/O OFF	\$303.02	\$314.34	1 package of paper clips @ \$1.48, 2 sharpie markers @ \$5.88 each, 1 legal pad @ \$4.99; 2 packages of energizer batteries @ \$16.87 each, as well as heavy weight paper and index cards. Shipped to Gables El. School for the start of the 04/05 school year.			✓	These are reasonable supplies for the school. Price and quantity are reasonable. Timing of purchase is appropriate.	
109	50002186000460	05-00428	7/1/2004	SCHOOL SPECIALTY	\$344.61	\$350.89	50 Reams of color paper @ \$7.59 each and 11 reams of color paper @ \$16.95 each. 38% discount was applied. Paper was shipped to Gables El. School for the start of the 04/05 school year.			✓	These are reasonable supplies for the school. A state contract exists and the appropriate discount was applied - quantity and price are reasonable. Timing of purchase is appropriate.	
110	51901003200300	05-00444	7/1/2004	LAUREATE LEARNING SYSTEMS	\$195.00	\$195.00	10 user Network version of "First Words," "First Words II," and "First Verbs Sterling Edition." Price was \$675.00, however a credit of \$480.00 was applied from previously returned hardware. Ordered for the Midtown Community El. School. These were ordered for the start of the 04/05 school year.			✓	These are reasonable programs for elementary school students. Price is reasonable. Timing of purchase is appropriate.	
111	50002406000100	05-00447	7/1/2004	TECHNATYPE	\$30.50	\$30.50	6 Olympia 212 Hi Yield Correction Films @ \$4.50 each. This is for a typewriter. Shipped to Neptune HS Annex for the start of the 04/05 school year.			✓	Correction film is a necessary supply for a typewriter. Quantity, price and timing of purchase are reasonable.	
112	10002513400900	05-00450	7/1/2004	SYSTEMS 3000	\$12,000.00	\$12,000.00	Systems 3000 professional services/support for the 2004-05 school year and license ID. Effective 7/1/04 for one year.			✓	Systems 3000 is used for accounting and ledger maintenance by the board office.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
113	10002308900900	05-00465	7/1/2004	NJ ASSN OF SCHOOL ADMIN.	\$1,800.00	\$1,800.00	NJ Assoc. of School Administrators 04/05 membership dues to former superintendent.		✓		Membership dues for an organization that coincides with former Superintendent's function. Timing of payment is at the beginning of the 04/05 school year.	
114	54021006000100	05-00475	7/1/2004	ALUMINUM ATHLETIC	\$397.50	\$397.50	1 Seiko stopwatch with printer @ \$285.00, 10 aluminum batons @ \$9.00 each, 3 3-way spike wrenches @ \$2.00, 3 t-handle spike wrenches @ \$5.50 each. Ordered for the athletic department. Requested for the start of the 04/05 school year.			✓	Documentation does not explain purpose and necessity of the printer for a stopwatch.	The district hosts state-wide track and field events where accuracy is everything.
115	54021006000100	05-00477	7/1/2004	EFINGER SPORTING GOODS	\$974.64	\$974.64	1 batting tee @ \$12.99, 120 black belts @ \$2.25 each, 2 ball racks @ \$28.50 each, 18 score books @ \$2.95 each, 10 captain arm bands @ \$1.00 each, 1 helmet/mask @ \$69.95, 4 kick-off tees @ \$1.40, 4 HS regulation nets @ \$25.00 each, 80 Speedo latex caps @ \$4.95 each. Ordered for the athletic department for the start of the 04/05 school year.		✓		These athletic supplies appear to be reasonable purchases. Quantity and price is reasonable. Timing of purchase is appropriate.	
116	54021006000100	05-00478	7/1/2004	LEISURE SPORTING GOODS	\$2,823.80	\$13,010.80	80 pairs of tube socks @ \$1.89 each, 12 basketball jerseys @ \$79.70 each, 6 basketball shorts @ \$49.70, 6 basketball shorts @ \$59.70 each, 2 champion pins @ \$23.80, 1 mutineer classic sticks @ \$17.80, 1 Ariston timer with alarm @ \$29.80, 1 Maxell VHS tape @ \$23.80, 1 Louisville bats \$35.80, 2 Louisville TPS Burg. Bats @ \$54.80 each, 7 pairs of socks @ \$21.40 each, 6 Louisville slug bats @ \$49.80 each, 6 Carron basketball nets @ \$57.80 each. Ordered for the athletic department for the start of the 04/05 school year.		✓		Quantity and price of equipment appears reasonable. Timing of purchase is appropriate. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
117	54021006000100	05-00479	7/1/2004	LOCKER ROOM SPORTING GOODS	\$57,343.91	\$69,446.56	A long list of athletic supplies including baseballs, scorebooks, caps, shirts, catchers equipment, basketball jerseys and shorts , basketballs, jump ropes, sweaters, leotards, pom-poms, cheerleading outfits , socks, kilts, sticks, goalkeeper equipment , mouth guards, pads, gloves, helmets , decals, etc. Ordered for the athletic department for the start of the 04/05 school year.			✓	For some of the jerseys & shorts, different sets were purchased for home games and away games - the usefulness and extra cost of this is inconclusive. The overall cost is very high and inconclusive as well. Such a high amount most likely should have been budgeted. The timing of purchase is reasonable.	
118	54021006000100	05-00481	7/1/2004	M-F ATHLETIC COMPANY, INC.	\$1,087.00	\$1,087.40	Athletic equipment including 1 vault box collar mat @ \$195.00, 2 "J" heels for throwers @ \$12.50, 2 spin/throw resistors @ \$29.95 each, 2 soft dumbbells @ \$28.75 each, 1 mat to cover track during hockey @ \$529.00, 1 set of hurdles @ \$99.00 each, 3 spike wrenches @ 8.00 each. Ordered for the athletic department.		✓		This is track & field equip. Quantity and price appear reasonable. Timing of the purchase is appropriate. Total paid exceeds original PO amount.	
119	54021006000100	05-00482	7/1/2004	PASSON'S SPORTS	\$1,152.07	\$1,152.34	Athletic supplies including a dug-out mat @ \$0.27, 2 Easton bats @ \$158.82 each, 2 dozen whistles @ \$2.27 per doz., 2 dozen basketballs @ \$20.76 per doz., 2 dozen lanyards @ \$2.46 per doz., 1 roll of boundary tape @ \$3.21, 30 soccer balls @ \$22.79 each, 5 scorebooks @ 2.00 each, 1 discus @ \$38.60, 1 air can / horn @ \$47.94. Ordered for the athletic department for the start of the 04/05 school year.			✓	The price of the baseball bats and air can / horn are inconclusive. Also, the quantity of soccer balls is inconclusive. Timing of purchase is appropriate.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
120	54021006000100	05-00485	7/1/2004	TRIPLE CROWN SPORTS	\$5,044.85	\$5,088.55	Multiple athletic supplies including line-up cards, video cassettes, basket ball travel bags, printer paper for Seiko stop watch, gloves, sticks, shin guards, magnetic coaching board, field hockey balls, scorebooks, tees, cones, stat books, starting pistol, ball bags, javelins, hurdles, etc. Ordered for the athletic department. Purchased for the start of the 04/05 school year.			✓	The usefulness of the printer paper is inconclusive The printer itself was inconclusive on another PO. Some of this equipment was already ordered under other POs such as hurdles, scorebooks, sticks, etc. Thus quantity and price are inconclusive. Timing of purchase is appropriate.	
121	54021006000100	05-00489	7/1/2004	COLLINS SPORTS MEDICINE	\$2,391.82	\$2,491.34	Athletic supplies including 21 cases of elastoplasts, 1 box of elastoplasts coverlets; 2 ice chests, 8 body glove ice pack wraps, 2 knee immobilizers, 1 box of splints, 1 bag of gauze, med kits, blister foam, Tylenol, etc. ordered for the athletic dept. for the start of the 04/05 school year.			✓	All items appear reasonable in quantity and price - it is mostly medical type equip. for the athletic teams. Business Administrator provided a sample elastoplasts - it is similar to an ace bandage. Timing of purchase is reasonable.	
122	54021006000100	05-00490	7/1/2004	LOCKER ROOM SPORTING GOODS	\$3,302.07	\$3,302.07	Numerous athletic supplies including wire rack bottle carrier, plastic-squeeze quart bottles, Gatorade, blister protection pad, patellar tendon straps, heavy duty bags, stirrup ankle braces, supports (shoulder, knee, thigh and elbow), athletic tape, water coolers, etc. Ordered for the athletic dept. for the start of the 04/05 school year.			✓	This is mostly protective and hydration equipment, which appears to be reasonable purchases. Amount and timing of purchase are appropriate.	
123	54021006000100	05-00491	7/1/2004	UNITED HEALTH SUPPLIES	\$804.32	\$804.32	Numerous supplies including ace bandages, crutch tips, arm cushions for crutches, hand grips for crutches, heel cups, nasal spray, blister, abseil, chap stick, hydrogen peroxide, athletic tape, etc. Ordered for the athletic department for the start of the 04/05 school year.			✓	This is mostly medical & sanitary equipment, which appears to be reasonable purchases. Amount and timing of purchase are appropriate.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
124	51901003200300	05-00535	7/1/2004	TEACHERWEB, INC.	\$200.00	\$200.00	1 year subscription for Teacherweb.com websites - subscription is effective 9/1/04 - 8/31/05. This program allows teachers to set up web sites for their classes. Students can then access the classes from school or from home. Ordered for computer tech teacher of the Midtown Community El. School for the start of the 04/05 school year.		✓		This serves an educational purpose for students and teachers. The price is reasonable, and the timing of the purchase is appropriate.	
125	10002305300900	05-00556	7/1/2004	UNITED STATES POSTAL SERVICE	\$12,000.00	\$12,000.00	Annual encumbrance for postage for the Board Office.		✓		There is no invoice, because this is an encumbrance. This is money set aside for postage for the 04/05 school year for the Board Office. Amount appears reasonable.	
126	50002406100300	05-00557	7/1/2004	POSITIVE PROMOTIONS	\$99.10	\$99.10	50 2004-2005 school days monthly planners @ \$1.81 each. Ordered for principal of the Midtown Community El. School for the start of the 04/05 school year.		✓		These appear to be for the teachers but are appropriate supplies. Quantity and price are reasonable. Timing of purchase is appropriate.	
127	50002406300700	05-00558	7/1/2004	ALDRIDGE FOLDERS INC	\$674.00	\$695.28	750 folders @ \$0.62 each & 750 folders @ \$0.21 each. All folders contain the 2004-05 calendar. Ordered for principal of the Shark River Hills School for the start of the 04/05 school year.		✓		Per Business Administrator, these folders (paper-back and hard bound) are for the students and are appropriate supplies. Quantity and price are reasonable. Timing of purchase is appropriate.	
128	50002406300700	05-00562	7/1/2004	PRICE CHOPPER	\$180.56	\$187.00	5 boxes of different color wristbands @ \$34.00 per box. There are 1000 wristbands per box for a total of 5000 wristbands. Ordered for principal of the Shark River Hills El. School for the start of the 04/05 school year.		✓		Per Business Administrator, the wristbands are incentives for students and the price is reasonable. However, the quantity of 5,000 wristbands is unreasonable - this appears to far surpass the number of students (approx. 500) at the school. Timing of purchase is appropriate.	This was the smallest quantity per color available. Extras are used annually by the school.
129	50002406300700	05-00563	7/1/2004	HAMMOND & STEPHENS	\$109.94	\$149.60	34 six-subject teacher daily lesson plan books @ \$4.00 each. Ordered for principal of the Shark River Hills El. School for the start of the 04/05 school year.		✓		These are reasonable teachers' supplies. The quantity and price appear reasonable. The timing of the purchase is appropriate.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
130	51901003200300	05-00565	7/1/2004	ENCHANTED LEARNING	\$75.00	\$75.00	1 site license membership for one year for "Enchanted Learning" - this allows up to 50 computers to connect to the site. Ordered for computer tech teacher of the Midtown Community El. School for the start of the 04/05 school year.		✓		Enchanted learning is an educational site for students and is appears appropriate for the elementary level. The price is reasonable, and the timing of the purchase is appropriate.	
131	10002196001000	05-00569	7/1/2004	OMNI BUSINESS SERVICE	\$210.00	\$210.00	Model E510 Mailing machine was purchased as well as tape for it and a service contract.		✓		This expenditure provides a means for the District to mail of letters and other correspondence to parents, vendors, etc.	
132	50002226000100	05-00582	7/1/2004	CJRLC	\$2,062.00	\$2,086.00	Renewal of CQ Researcher and purchase of Grolier Online Encyclopedia and Sirs Researcher Online. These are educational programs ordered for the HS library. These were ordered for the beginning of the 04/05 school year.		✓		These are educational programs used by the HS library. Timing of purchase is appropriate. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
133	10002193202000	05-00665	7/1/2004	ZANER BLOSER	\$176.85	\$616.08	Spelling Connections textbook for lower level classes; Ordered for the green grove school;		✓		Purchase is directly related to education.	
134	10002193202000	05-00699	7/1/2004	SUNBURST VISUAL MEDIA	\$145.09	\$145.09	Activity kits for students to help them deal with tempers and feelings/emotions.		✓		The beneficiary of the kits appear to be the students. Amount also appears reasonable; no details on the number of kits;	
135	50002226000500	05-00750	7/1/2004	DEMCO	\$462.51	\$433.61	Library supplies including paper, scotch tape, adhesive backed binder tape, liquid plastic adhesive, pens, erasers, chalk, rubber bands, shelf marker guides, bookmarks, posters, and Harry Potter & Cat in the Hat plush characters. Ordered for the library at Green Grove El. School for the start of the 04/05 school year.		✓		Purchases appear to be appropriate for an elementary school library. Quantity and price are reasonable. Timing of purchase is appropriate. Total paid exceeds original PO amount.	
136	10002306102000	05-00770	7/1/2004	THE AMERICAN LEGION	\$150.00	\$150.00	Golf hole sponsorship for the American Legion's annual golf tournament at the Fort Monmouth Suneagles Golf Course on 8/23/04. Funds go to support veterans assistance programs. Ordered for the board office.			✓	Expenditure does not appear to benefit the students or the district. This benefits veterans assistance programs.	The American Legion sponsors local student scholarships.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
137	10002196001000	05-00839	7/1/2004	SUPPLY SAVER	\$241.06	\$241.06	Classroom supplies including: Desk pad, tray, calculator, dry erase marker/eraser.		✓		The supplies are not directly for students but instead allow for normal classroom functions to be performed.	
138	10002614202000	05-00843	7/1/2004	MILLENNIUM CONSULT SOLUTIONS	\$10,660.00	\$10,660.00	Community school construction site monitoring. Ordered for the Facilities dept.			✓	Multiple quotes were not obtained. Therefore, the reasonableness of the amount of the expenditure cannot be evaluated.	
139	10002614202000	05-00844	7/1/2004	MILLENNIUM CONSULT SOLUTIONS	\$9,460.00	\$10,385.00	Summerfield construction site monitoring ordered for the Facilities dept.			✓	Multiple quotes were not obtained. Therefore, the reasonableness of the amount of the expenditure cannot be evaluated.	
140	10002624200900	05-00846	7/1/2004	OMNI BUSINESS SERVICE	\$600.00	\$600.00	Maintenance for the mail machine for \$420 for 1 year and for the electronic mail scale for \$180 for 1 year for the administrative office; ordered for bookkeeping;		✓		This is a necessary expenditure for the mail equipment at the board office as a large volume of mail is processed using this equipment such as vendor payments and orders or letters to parents or staff in the district.	
141	10002308952000	05-00848	7/1/2004	MCASBO (Monmouth County Association of School Business Officials)	\$160.00	\$160.00	Annual Dues for : Superintendent, Business Administrator;		✓		This is a required membership for the Superintendent and Business Administrator job functions.	
142	10002515920900	05-00864	7/1/2004	SKY ADVERTISING, INC.	\$4,964.80	\$4,964.80	Education week online advertisements, Ordered for the administration office.		✓		Per Business Administrator, administrative positions like Superintendent are advertised on Education week online due to their overwhelming responses, hence required;	
143	50002406100500	05-00879	11/12/2004	VIDEO MARKETING SYSTEMS, INC	\$2,192.00	\$20.00	4 industrial laser disc players w/109 BC bar code reader @ \$539.00 each. Ordered for the principal of the Green Grove El. School for the start of the 04/05 school year.			✓	Documentation does not provided purpose of purchasing the 4 laser disc players. Total paid exceeds original PO amount.	
144	50002408000500	05-00881	7/1/2004	POSTMASTER OF NEPTUNE	\$1,100.00	\$1,100.00	Annual encumbrance for postage for Green Grove School.		✓		There is no invoice, because this is an encumbrance. This is money set aside for postage for the 04/05 school year for Green Grove School. Amount appears reasonable.	
145	50002408000500	05-00888	7/1/2004	GENERAL BINDING CORP	\$487.00	\$487.00	Book binding for the green grove school,			✓	Documentation does not provided sufficient detail as to the purpose and necessity of book binding.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
146	50002186000565	05-00892	7/1/2004	CANDLE BUSINESS SYSTEMS, INC.	\$895.00	\$1,290.00	Copier maintenance including labor and parts; ink tubes. This was for the Green Grove School for the start of the 04/05 school year.		✓		This PO deals with equipment maintenance. The timing of the purchase is also appropriate. This is a blanket PO; this invoice is for the maintenance of the copier machine;
147	10002196001000	05-00921	7/1/2004	HARCOURT ASSESSMENT, INC.	\$1,251.36	\$1,309.00	Response forms of students' psychological evaluations and record forms; Ordered for the special services department;		✓		Per Business Administrator, this expenditure pertains to student psychological evaluations and record forms and is required by the state to complete these forms for evaluation.
148	10002196001000	05-00922	7/1/2004	MULTI - HEALTH SYSTEMS, INC.	\$69.30	\$69.30	"Feelings attitude, behavior, conduct kit" with manual for the instructor and 25 forms for troubled students to fill out.		✓		The kits were for the benefit of students and are reasonable expenditures.
149	10002306102000	05-00933	7/1/2004	KARSAY COFFEE	\$1,954.09	\$3,000.00	Keurig Breakfast Blend Coffee supplies			✓	Coffee supplies for board offices; refills for machines.
150	50002406300800	05-00945	7/1/2004	SUMMERFIELD SCHOOL ACTVTY	\$222.86	\$222.86	Reimbursement for Summerfield El. School student activity. This is an arts & crafts activity - reimbursed items include 8 dozen USA flag bears @ \$13.95 per dozen, 8 dozen red/white/blue patriotic twisty pops @ \$3.95 per dozen, 8 dozen polyester American flags @ \$4.95 per dozen, and 8 dozen patriotic star bubble bottles @ \$4.95 per two dozen. Ordered for principal.		✓		This is an activity that is benefiting the students and appears appropriate for elementary level students. Quantity and price are reasonable.
151	50002186000700	05-00959	7/1/2004	CENTRAL LEWMAR LLC	\$991.30	\$991.30	Hammermill and Springhill and Frazer Brights 8-1/2 x 11 paper. Shipped to the principle of Shark River Hills School. Delivery timing of the purchase indicates that this was to be delivered for the start of the 04/05 school year.		✓		Purchase, amount and timing of delivery of supplies are reasonable.
152	10002305902001	05-00966	7/1/2004	DIPLoma JOINT INSURANCE FUND	\$17,077.00	\$552,856.00	District worker's compensation premium;		✓		Per Business Administrator, these are necessary worker's compensation premium payments; Amounts paid are based on number of workers in the district and are annual payments;

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
153	10002305902001	05-00967	7/1/2004	FLEET INSURANCE SVCS, LLC	\$3,480.00	\$56,506.50	Employee and student accident coverage;		✓		This is a necessary expense benefiting students and employees; Coverage provided by Fleet Insurance services; Payments are annual;	
154	50002186000870	05-00977	7/1/2004	STAPLES BUSINESS ADVANTAGE	\$659.10	\$976.18	1 100pk of writeable CDs @ \$48.30, 2 7-outlet surge protectors @ \$9.66 each, 1 SanDisk 8-in-1 USB 2.0 card reader @ \$35.69, 1 Canon Lied scanner @ 97.27, 1 pack HP photo paper @ \$14.99, 3 bulk ink cartridges @ \$42.53 each, 2 color ink cartridges @ \$73.11 each, 4 photo ink cartridges @ \$24.95 each, 4 wheel mice @ \$17.48 each. Ordered for computer tech teacher of the Summerfield El. School.			✓	The usefulness of the scanner, photo paper and writable CDs is inconclusive - it is unclear how these will be used either by students or teachers. Price and timing of purchase appear reasonable.	
155	10002215800901	05-01010	7/1/2004	PETER BARTLETT	\$554.56	\$804.56	Reimbursements to systems / payroll mgr for the 04/05 school year. Reimbursements include mileage, computer cables for facilities and payroll offices, telephone extension cords, blank CDs for the payroll office, printer switch box for the transportation office, storage bins for the payroll office, batteries, adding machine rolls and replacement mouse.		✓		Reimbursements are for purchases/expenses that are necessary; prices of items are reasonable - all appropriate receipts are in the support. Mileage/transportation log is completed in full.	
156	50002403000700	05-01020	7/1/2004	DAN'S GOURMET DELI	\$462.50	\$650.00	refreshment incentives for community/parent/staff meetings/coffees/teas, committee meetings;		✓		These are for parent-teacher-staff meetings and other committee meetings which are Non-beneficial to students and are expensive;	
157	50002226000764	05-01022	7/1/2004	RUTGERS UNIVERSITY PRESS	\$55.95	\$55.95	1 copy of the Encyclopedia of New Jersey ordered by Library Media Specialist, for the Shark River Hills School.		✓		This expenditure is an ordinary library purchase and is at a reasonable price (\$49 + Shipping).	
158	50002406300700	05-01028	7/1/2004	T.N.C. PROMOTIONAL ADVERTISING	\$1,000.00	\$1,000.00	Various student incentive awards for marking period achievements, etc ordered by Principal, at Shark River Hills School. Awards included license plate frames, ribbons, and pens among other things.			✓	Total paid against PO shows \$1,000 while the invoice support provided was for only \$879. No supporting documentation as to where the difference is.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
159	10002186002000	05-01059	7/1/2004	TANNER SCHOOL FURNITURE CORP.	\$3,487.80	\$3,487.80	14 Activity tables and 19 bookcases for newly constructed library at Green Grove elementary school. Order placed by Principal.		✓		This was a necessary expenditure to furnish the newly completed library with furniture needed for proper operation.
160	10002306102000	05-01060	7/1/2004	JUMPING BROOK COUNRTY CLUB	\$300.00	\$300.00	New Employee Breakfast held on 8/27/04 before the 04/05 school year. Ordered by then Superintendent. Held at the Jumping Brook Country Club.			✓	Documentation does not detail attendees of the breakfast. Therefore, we cannot determine reasonableness of amount.
161	50002406300700	05-01062	7/1/2004	SMILE MAKERS, INC.	\$146.00	\$159.45	Rolls of stickers and bookmark packages ordered for the Shark River Hills School by Principal. Average price of a roll of stickers is about \$5.		✓		Per Business Administrator, these stickers and bookmarks are consistent with the elementary school level and are used for student award and recognition. These are approved by the Board;
162	10002193202000	05-01063	7/1/2004	KAREN SENESE MD	\$11,050.00	\$8,000.00	Psychiatric evaluations for some students. Student name listing provided.		✓		The psychiatric evaluations were for the benefit and safety of students being examined. These are requested by the Child Study Teams as they are state regulated and legally required; This was a blanket PO which also carried forward prior expenses. Total paid exceeds original PO amount.
163	50002406300700	05-01064	7/1/2004	HAMMOND & STEPHENS	\$80.80	\$84.01	Pins for the Principal and secretary as well as 50 pins for teachers ordered by Principal at Shark River Hills School.		✓		No supporting documentation as to the purpose, beneficiary and necessity of expenditure to education.
164	10002193202000	05-01066	7/1/2004	R.S. MAGOVERN INC.	\$4,000.00	\$5,500.00	Student psychiatric evaluations conducted throughout the district;		✓		Per Business Administrator, this is required for some students with special evaluations;
165	50002226000464	05-01068	7/1/2004	COMPANION CORPORATION	\$499.00	\$499.00	1 year renewal of software subscription for Alexandria version 5 for Macintosh (5 user license). This is a library automation software package that is used at the Gables Elementary School.		✓		This software is used in the management of the library books and the lending process.
166	10002193202000	05-01075	7/1/2004	DOROTHY PIETRUCHA, MD	\$12,600.00	\$8,000.00	Neurological Evaluations for 04/05 school year; Ordered for Secretary of Special Services for students as part of the IEP as determined by the Child Study Teams.		✓		Per Business Administrator, these are required for students who are requested for evaluation by the Child Study Teams as part of legal regulation. Total paid exceeds original PO amount.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
167	500024050002000	05-01085	7/1/2004	OMNI BUSINESS SERVICE	\$570.00	\$570.00	Mail machine maintenance for the Neptune middle school; Ordered for the Neptune middle school;			✓	Though necessary for the operations of the business office/school, the amount is excessive compared to the cost of the mail machine itself.	
168	100025159209000	05-01101	7/1/2004	CRAFTMASTER PRINTING	\$169.76	\$169.76	Business Cards for board members;			✓	These are necessary to board members to communicate with other professionals their contact information.	
169	100023033120000	05-01102	7/1/2004	THOMAS E. PRIMAVERA, ESQ.	\$2,080.00	\$2,080.00	District notary and legal services;			✓	These are necessary for the attestations of state recognized notary public; Services include attestations on legal documents to be filed with the state and attestations on certification of equipments;	
170	100023033120000	05-01103	7/1/2004	RICHARD M. KEIL, ESQ.	\$1,505.00	\$1,505.00	Legal services for the board office,			✓	This was for paying dues to district commissioners, paid for by the attorney, on behalf of the District. Documentation does not clearly explain purpose of dues and necessity to education	
171	100023033120000	05-01104	7/1/2004	BERNARD YAGODA	\$1,575.00	\$1,575.00	District notary and legal services;			✓	These are necessary for the attestations of state recognized notary public; Services include attestations on legal documents to be filed with the state and attestations on certification of equipments;	
172	100023061009000	05-01107	7/1/2004	CENTRAL LEWMAR LLC	\$1,744.00	\$19,184.00	8.5 x 11" white paper, 80 cases for support offices around the district.			✓	Paper is an ordinary and reasonable classroom and administrative office supply.	
173	500024063007000	05-01114	7/1/2004	STAPLES BUSINESS ADVANTAGE	\$863.10	\$863.12	Main office supplies including pens, clips, labels, and similar supplies for Shark River Hills School ordered by Principal.			✓	Ordinary supplies to be used by the Shark River Hills School.	
174	100021932020000	05-01117	7/1/2004	CYNTHIA BURDEN-WELLS	\$3,200.00	\$3,882.00	Speech therapy for certain students who required it. Ordered for the Child Study Team as per the student's IEP (Individualized Education Program).			✓	Speech therapy is given to students to improve communication skills.	
175	500022260002000	05-01118	7/1/2004	THE COASTER	\$24.00	\$24.00	The Coaster 1 year subscription (local news paper). Shipped to Librarian at the Neptune Middle School.			✓	Per Business Administrator, this is for the library which is used by students;	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
176	50002406000100	05-01120	7/1/2004	NATL BUSINESS FURNITURE	\$2,060.00	\$2,086.00	Furniture ordered for then current Principal of Neptune High School Annex. Furniture included Executive Chair, 2 File Cabinets, and book case.			✓	No supporting documentation to explain necessity of new furniture.	
177	11901003200800	05-01122	7/1/2004	RAMSBEE PRINT	\$1,950.00	\$975.00	04/05 school yearbook (100 copies) printing fees incurred by Summerfield Elementary School.		✓		Fees related to printing the school yearbook that are covered by the district are of reasonable amounts.	
178	51901003200800	05-01132	7/1/2004	COMPANION CORPORATION	\$499.00	\$499.00	1 year renewal of software subscription for Alexandria version 3 for PC. This is a library automation software package that is used at the Summerfield Elementary School.		✓		This software is used in the management of the library books and the lending process.	
179	50002226000864	05-01133	7/1/2004	RUTGERS UNIVERSITY PRESS	\$55.95	\$55.95	1 copy of the Encyclopedia of New Jersey ordered by Sue West , Library Media Specialist for the Summerfield Elementary School.		✓		This expenditure is an ordinary library purchase and is at a reasonable price (\$49 + Shipping).	
180	50002226000864	05-01134	7/1/2004	UPSTART	\$75.94	\$109.69	13 packages of bookmarks. Each package ranged from \$5-\$6.75. Were ordered for Library Media specialist at the Summerfield Elementary School.		✓		Per Business Administrator, bookmarks are for the benefit by students. Amount of purchase appears reasonable.	
181	50002226000864	05-01135	7/1/2004	REGENT BOOK COMPANY	\$1,139.15	\$1,156.11	Library books ordered by Sue West, Library Media specialist at the Summerfield Elementary School. Also, fees for shelf list cards and processing of the labels to make books ready for checkout at the library upon delivery.		✓		The books appear to be relevant topics for elementary school students. Also, fees incurred are relevant to preparing the books for checkout according to the library's system.	
182	50002406000200	05-01149	7/30/2004	US POSTAL SERVICE	\$12,000.00	\$6,000.00	US Postage for Meter at the Neptune Middle School. Ordered for Secretary at the school.		✓		Postage charges for mailing machine used at Middle School.	
183	10002193202000	05-01152	7/27/2004	MAXIMUS, INC.	\$27,494.00	\$27,494.00	04/05 School year advanced reporting software which helps in the creation of Individualized Educational Programs for classified students.		✓		The software assists in creating IEPs which are necessary for some students; price appears to be reasonable (\$10 per student) for 1237 students; Also includes other maintenance services and professional support;	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
184	50002185900100	05-01162	7/27/2004	XEROX CORPORATION	\$28,701.68	\$15,709.95	Maintenance of Xerox copiers for the Neptune high school;		✓		These are necessary for staff use and for printing purposes for students and staff; Total paid exceeds original PO amount.	
185	50002406000200	05-01168	7/27/2004	AMSTERDAM PRINTING	\$457.06	\$406.10	142 Color Planners for Gables Elementary School & Neptune Middle School. These were ordered for the start of the 04/05 school year.		✓		Color planners - these are books used to earmark events in the year (Administrative supplies). Appropriately ordered at the beginning of the year. Quantity and price are reasonable.	
186	50002185900400	05-01170	7/27/2004	XEROX CORPORATION	\$15,600.00	\$7,800.00	Excess maintenance and copy charges at the Gables Elementary School for the site's Xerox copy machines.		✓		These charges are necessary incidental charges related to copy machine maintenance or supplies at the elementary school. Total paid exceeds original PO amount.	
187	50002408000200	05-01171	7/27/2004	PEARCE, MARY LOUISE	\$91.89	\$91.89	Reimbursement for travel mileage between district schools for a Spanish teacher for the 04/05 school year.			✓	Travel/mileage between district schools is an appropriate and reasonable expense. However, completed travel/mileage logs were not provided.	
188	20002607302000	05-01177	7/27/2004	ALL AMERICAN TURF, INC.	\$3,117.38	\$4,147.33	04/05 school year maintenance or repairs on district equipment (primarily snow blowers). Invoice selected was for the replacement of a Carburetor, 2 skid plates, and 1 hour labor for \$187.45.		✓		These repairs are necessary to the proper operation of district equipment needed in the normal course of business.	
189	50002226000864	05-01178	7/27/2004	ENCHANTED FOREST	\$94.75	\$118.15	Animal finger puppets ordered for Summerfield Elementary School by Principal. Each finger puppet is between \$4-\$7.50.			✓	While these (animal finger puppets) may be used for activities for elementary school students, no supporting documentation provided to explain who is receiving this and why these are each up to \$7.50.	
190	50002226000864	05-01179	7/27/2004	ROCKHILL COMMUNICATIONS	\$68.00	\$68.00	Web Feet K-8 Collection Print renewal for 04/05 school year. Ordered for the Summerfield School library.			✓	No supporting documentation as to purpose, beneficiary and necessity of this purchase.	
191	10002515920900	05-01180	7/27/2004	HAWK GRAPHICS	\$5,826.00	\$10,000.00	Printing of 17,500 copies of the school magazine;			✓	Documentation does not provide details as to the purpose, beneficiary and necessity of expenditure to education.	
192	10002614200700	05-01181	7/27/2004	THE HOME DEPOT CRC	\$203.42	\$9,148.01	Hardware installations for the bathrooms, kitchen, flooring etc. in the district;			✓	These are expenses related to construction; this is a blanket PO which included other expenses from Home depot;	
193	10002306102000	05-01184	7/28/2004	MIDWAY ICE HOUSE	\$90.00	\$90.00	15 40lb bags of ice delivered to the Neptune Township Police Sub-station on 8/3/04.			✓	No supporting documentation provided. No invoice provided. It is unclear what the ice was used for.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
194	10002624200900	05-01185	7/28/2004	FAX EXPRESS	\$510.00	\$510.00	Maintenance agreement renewal; equipment type: Okidata 2450 typewriter. Contract for 04/05 school year.		✓		Expense for maintaining the typewriters in the business office.	
195	10002216002000	05-01196	7/28/2004	PRESENTATION SYSTEMS, INC.	\$842.37	\$802.37	Office supplies used for District presentations including: White cards, cleaning cards, and print ribbon.		✓		Expenditure is for supplies used for District presentations given to the State NJDOE, vendors, parents, etc. Total paid exceeds original PO amount.	
196	50002406300800	05-01201	7/28/2004	HR DIRECT	\$39.42	\$39.10	2005 Absentee Calendar 50-pack ordered for Secretary at the Summerfield Elementary School.		✓		This expenditure is necessary to track student absences in classes by teachers.	
197	10002193202000	05-01215	7/29/2004	ROBERT PUGLIA, PH.D.	\$2,070.00	\$2,500.00	Psychiatric evaluations for some students; ordered for the special services dept;		✓		Per Business Administrator, certain students require psychiatric evaluations that are prescribed by the special services department's Child Study Teams and are legally required.	
198	50002406000100	05-01217	7/29/2004	ALVAH M. SQUIBB CO., INC.	\$880.50	\$929.50	100 Multi-ring binders; 150 Class record filler; 150 lesson plan fillers; Ordered for the HS to be received for the start of the 04/05 school year.		✓		HS Admin Supplies. Appropriately ordered at the beginning of the year. Quantity and price are reasonable.	
199	10002216002000	05-01219	7/29/2004	APPLEBAUM TRAINING INSTITUTE	\$5,700.00	\$5,700.00	Staff development provided at Gables Elementary School for 100 staff from around the district levels Pre-K to 12th grade.		✓		The staff development had an educational topic and was reasonably priced for the participants. No details on the topics discussed for this two-day conference at the Gables elementary school;	
200	54021006000200	05-01220	9/23/2004	LOCKER ROOM SPORTING GOODS	\$1,448.22	\$25,000.00	Various athletic supplies ordered for Athletic Director to be delivered to the Neptune High School Annex. Invoice selected was for Black pro knit tights for athletic warm-up use. 70 ordered were priced at \$29.75 each.		✓		No supporting documentation as to what sports each invoice is being ordered for. Also, in aggregate, orders were above bid threshold but there were no bids attached or state contract # included. Total paid exceeds original PO amount.	
201	10002305902000	05-01226	6/30/2004	MONMOUTH COUNTY TREASURER	\$3,939.16	\$3,939.16	Expenses from the Office of Commissioner of Registration/Superintendent of Elections which were related to the Annual School Election on 4/20/04.		✓		Per Business Administrator, District wide elections for the board of education is legally required and is to be paid by respective districts.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
202	50002406300800	05-01239	7/29/2004	POSTMASTER OF NEPTUNE	\$370.00	\$370.00	10 rolls of stamps ordered for Principal of Summerfield Elementary School.			✓	No supporting documentation provided. Postage meters are available for use at schools, no explanation as to why stamps were ordered instead. No invoice provided.	
203	10002515920900	05-01240	7/29/2004	ASBURY PARK PRESS	\$182.56	\$1,346.72	Board meeting advertisement in newspaper;			✓	Per Business Administrator, it is required to advertise the happening of board meetings in the newspapers. Invoice reviewed is for announcement of board meetings to the public;	
204	50002406000100	05-01251	7/30/2004	AR COMMUNICATIONS	\$1,100.75	\$1,100.75	5 Kenwood TK-2100 radios w/ channel, portable battery, antenna and charger.			✓	No supporting documentation to explain purpose, beneficiary and necessity of the radio purchases.	
205	50002406000100	05-01252	7/30/2004	GANN LAW BOOKS	\$204.50	\$204.50	Subscription renewal for 04/05 Edition of NJ Admin Code Titles 6 & 6A for Neptune High school ordered for Secretary.			✓	No supporting documentation provided. No invoice provided. However, this would be a reasonable expenditure if there was an invoice, therefore inconclusive because the invoice was missing.	
206	10002618002000	05-01257	7/30/2004	TREASURER, STATE OF NEW JERSEY	\$340.00	\$340.00	Renewal for NJ Regulated Medical Waste Generator Registration. This is for the high school and Gables El. School and covers the period 7/20/04 - 7/19/05.			✓	This is a required registration. Failure to pay these fees is a violation of N.J.A.C. 7:26-3A.8. Violators may be subject to civil penalties in accordance with N.J.S.A. 13:9E-48.1.	
207	10002523402000	05-01266	8/4/2004	AVAYA INC.	\$12,674.20	\$67,008.20	District Phone maintenance for the 2004-05 school year;			✓	These expenses are necessary for the proper operation of district communications systems (e.g. phone system); Invoice reviewed was for phone maintenance for the Neptune High school and annex building and involved testing telephones and reasonable upgrades.	
208	10002195921000	05-01267	8/4/2004	TJR ENTERPRISES LLC	\$107,011.00	\$275,271.75	District wide technology maintenance and repair for the 04/05 school year.			✓	Per Business Administrator, the expenditure was related to troubleshooting service calls and repairs made to maintain consistently working and reliable technology systems. The repairs were undertaken to fix broken equipments/hardware throughout the district.	
209	10002215800901	05-01268	8/4/2004	TOM MAZAK	\$695.54	\$1,500.00	Mileage reimbursement for Technology Supervisor;			✓	No mention as to what and where the travel was for.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
210	50002403000100	05-01274	8/4/2004	MIDDLE STATES ASSOC OF COLLEGE	\$825.00	\$825.00	Middle States Association annual dues for 04/05 school year for Principal of Neptune High School.			✓	No supporting documentation as to purpose of association and reasons for HS principal requiring membership. Also, membership is \$825/yr.	
211	10002308952000	05-01282	8/4/2004	MAYOR'S BALL COMMITTEE	\$1,580.00	\$1,580.00	Inside half page ad and reservations for Mayor's Ball.	✓			Mayor's Ball attendance is discretionary or for educational purpose.	
212	10002306100900	05-01283	8/4/2004	TANNER SCHOOL FURNITURE CORP.	\$1,717.50	\$1,717.50	"Furniture" ordered by then current Superintendent. No further information or descriptions understandable from support.			✓	Could not determine nature of purchase from the invoice which included coding and the words "Panel" and "Paint" only. Documentation also did not include reasons purchase was necessary.	
213	10002306100900	05-01284	8/4/2004	DONNA HARGADON	\$45.80	\$45.80	Supplies purchased from Wal-Mart by Executive Secretary for the new office men's/ladies rooms. Included 3 mirrors and mounting tabs.			✓	Per Business Administrator, this is a normal expenditure for bathroom amenities that are at a reasonable price and were required as the bathrooms were new and did not have existing mirrors.	
214	10002515920900	05-01285	8/4/2004	F STOP SHOP	\$11.99	\$11.99	11" x 14" photograph (Whitesville),			✓	Unclear as to what the photo contains and its benefits to students/education.	
215	10002216002000	05-01287	8/4/2004	RICHARD P. GALLAGHER, CSP	\$3,076.85	\$4,000.00	Staff development provided at schools. Richard Gallagher holds seminars about making classrooms more engaging and entertaining.			✓	The staff development (teachers in service) had an educational topic and was reasonably priced for the participants. No number of teachers or their grades mentioned;	
216	10002515920900	05-01304	8/5/2004	THE ROWMAN & LITTLEFIELD PUBL	\$53.89	\$55.35	One copy of "Section 403B Compliance Guide" at \$15.95, and one copy of "School Business Administration for Education" at \$34.40. Shipped to the Business Administrator at the administration office.			✓	These are appropriate publications that can aide in the Business Administrators performance. Price is reasonable.	
217	20001007302000	05-01305	8/5/2004	CITY SCAPES INC.	\$9,800.00	\$9,800.00	HVAC units for the Neptune High School Annex building. 2 units ordered and installed.			✓	No supporting documentation explaining why these two units were needed (replacements or not). Also, no multiple quotes available or state contract number in support package.	
218	10002516000900	05-01333	8/5/2004	TANNER SCHOOL FURNITURE CORP.	\$918.92	\$917.31	2 Printer stands and 2 bookcases ordered by Bridget Gonzales, Board Office Accounts Payable Employee.			✓	No supporting documentation explaining beneficiary of these items or reasons the purchases were required.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
219	50002408000800	05-01344	8/5/2004	FOUNDATION FOR EDUCATIONAL ADM	\$200.00	\$200.00	2004 NJ Principals and Supervisors Association fees for Principal at the Summerfield Elementary School to attend the 2004 Fall convention.		✓		This is an ordinary and reasonable convention to be attended by a school principal.	
220	54021006000200	05-01364	8/6/2004	NJSIAA	\$386.50	\$2,265.00	Rule books and clinics for the 05/06 school year ordered by Athletic Director at the Neptune High School Annex. Invoice selected was for the 04/05 Constitution & Bylaws (15 copies at \$35) for \$525.		✓		These rules and regulation materials are reasonable to ensure district compliance with state and federal applicable laws.	
221	54021006000100	05-01372	8/6/2004	HARRY W. WALTER CO.	\$3,571.25	\$3,571.25	Letters, ribbons and inserts ordered by Athletic Director at Neptune High School Annex.			✓	No supporting documentation provided as to the purpose or beneficiary of these items. No invoice provided.	
222	54021006000200	05-01375	8/6/2004	ADPRO IMPRINTS	\$908.26	\$6,500.00	Lettering for the 04/05 school year done for athletics ordered by Athletic Director at Neptune High School Annex. Invoice selected was for 280 T-shirts at \$4.50 each.		✓		These shirts are provided as incentives for students to join clubs or athletic teams.	
223	54021006000100	05-01391	8/6/2004	TONY'S PIZZARIA	\$1,861.64	\$5,185.92	Sports teams and student activities pizza parties for the 05/06 school year ordered by Athletic Director at Neptune High School Annex.			✓	There is no educational benefit out of pizza party celebrations. Furthermore, no supporting documentation provided to identify any of the attendees of these parties.	
224	54021006000100	05-01400	8/9/2004	CRAFTMASTER PRINTING	\$396.00	\$1,594.00	Miscellaneous Printing for the 04/05 school year ordered by Athletic Director at Neptune High School Annex. Invoice selected was for the printing of envelopes, vouchers, and note paper, and letterhead. Amount reviewed is \$1,026.23		✓		This printed material is usually required in the ordinary course of school/district operation.	
225	10002308952000	05-01401	8/9/2004	BEVERLY HOLLAND	\$300.00	\$300.00	Cash advance for staff on August 19-22, 2004 for the National African American School Board Members (NAASBM) summit in Detroit, Michigan;		✓		This conference is not on the state board's approved list of out-of-state travel. There is no supporting documentation to justify attending this conference.	
226	10002308952000	05-01402	8/9/2004	DETROIT PUBLIC SCHOOLS	\$50.00	\$50.00	Registration for National African American School Board Members Summit, Detroit Michigan, Aug 20-22, 2004,		✓		This conference is not on the state board's approved list of out-of-state travel. There is no supporting documentation to justify attending this conference.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
227	10002308952000	05-01403	8/9/2004	JASON JONES	\$300.00	\$300.00	Cash advance for staff on August 19-22, 2004 National African American School Board Members (NAASBMS), Detroit Michigan,	✓			This conference is not on the state board's approved list of out-of-state travel. There is no supporting documentation to justify attending this conference.	
228	10002308900900	05-01407	8/9/2004	URBAN SCHOOLS SUPT'S OF NJ	\$3,500.00	\$3,500.00	04/05 Urban Schools Superintendents of NJ comprehensive membership dues for Special Needs District		✓		Neptune is a Special Needs district. Membership to organization is appropriate.	
229	10002624202000	05-01428	8/9/2004	MANUEL R. GONCALVES	\$2,400.00	\$2,400.00	Guideway improvements at the Ridge avenue elementary school;		✓		This is to ensure safety of students and to keep them within the school premises;	
230	50002406000100	05-01432	8/10/2004	NATL BUSINESS FURNITURE	\$208.95	\$208.95	8 way Ergonomic High Back Chair (charcoal color) ordered for Neptune High School.			✓	No supporting documentation to explain who is receiving the chair or why it needed to be ordered.	
231	10002526002000	05-01433	8/10/2004	APPLE COMPUTERS	\$476.95	\$482.95	iPod and 2 accessories went to Technology department.			✓	No supporting documentation provided to explain the purpose of this purchase and recipient of the iPod.	
232	10002308952000	05-01444	8/11/2004	OLYMPIC LIMOUSINE SERVICE	\$344.40	\$370.00	Van service from Neptune to Atlantic City Airport.			✓	No supporting documentation provided to explain why the service was used and who was using it.	
233	10002218900901	05-01446	8/12/2004	NJPSA	\$650.00	\$650.00	Required NJ Principals and Supervisors Association membership dues for Supervisor of Curriculum and Instruction.		✓		This membership coincides with the employees function as a Supervisor of Curriculum and Instruction.	
234	10002308952000	05-01453	8/12/2004	NEW JERSEY SCHOOL BDS ASSOC.	\$590.00	\$590.00	Leadership conference (July 9-11/04) attended by employee. No further details available.			✓	No supporting documentation as to who this employee is or why this conference was necessary.	
235	50002186100100	05-01457	8/13/2004	CDW GOVERNMENT, INC.	\$1,775.00	\$1,784.00	1 HP4200TN LaserJet printer @ \$1,685.00 + shipping ordered for Neptune High School.			✓	Only one printer was ordered...no computer. It is unclear as to who is receiving this printer and if this is a printer that is replacing an old or broken one. Price may be a bit high at \$1,685.00 + shipping.	
236	10002216002000	05-01458	8/13/2004	FRANK FINALE	\$900.00	\$900.00	Fees for a workshop about enhancing core curriculum and creative writing skills for students. This was attended by students at the Gable School. No details on number of students that attended.		✓		The workshop had an educational topic and was reasonably priced for the participants.	
237	10002216002000	05-01459	8/13/2004	STAFF DEVELOPMENT WRKSHPS	\$7,000.00	\$7,000.00	Staff development provided for 6-8th grade staff at the MS regarding writing strategies.		✓		The staff development had an educational topic and was reasonably priced for the participants.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
238	10002216002000	05-01462	8/13/2004	SDE, INC.	\$2,666.00	\$2,666.00	Staff development presented by John Brogan of SDE, Inc. regarding Standards and Grades in High School to HS staff for 6 hours.		✓		The staff development had an educational topic and was reasonably priced for the participants.
239	10002216002000	05-01467	8/16/2004	INSIGHT SERVICES	\$1,300.00	\$1,300.00	Presentation on "The DNA of Classroom Success" which covers utilizing the power of emotional intelligence for remarkable results. Presentation was for teachers but no listing of attendees provided.			✓	No supporting documentation provided detailing the participants. Therefore, beneficiaries, necessity and amount of expenditure to education cannot be evaluated.
240	50002406000100	05-01497	8/17/2004	S & S BUSINESS FORMS	\$658.60	\$598.00	Watermark paper w/ logo. 15,1000 total delivered to the Neptune High School.			✓	Per Business Administrator, This watermark paper is necessary for the printing of report cards and similar important documents. Total paid exceeds original PO amount.
241	10002624202000	05-01501	8/17/2004	RM HANNA LANDSCAPE ARCHITECTS	\$96,859.86	\$48,429.93	Landscape architectural services for the district;	✓			Landscaping project does not benefit students directly; no multiple bids from different vendors; amount shown paid is twice as PO amount since an initial check was voided and system does not reflect this change.
242	10002308952000	05-01516	8/18/2004	MAR STEVE DISTRIBUTORS	\$120.00	\$120.00	Beverages ordered for Board of Ed. Office;			✓	Unclear as to who is the beneficiary as invoices do not state. Amount of expenditure per person could not be determined.
243	10002614200109	05-01519	8/20/2004	HALL BUILDING CORPORATION	\$21,735.00	\$21,735.00	New Installation of FRP panels in the upper corridor for the high school annex building;			✓	Per Business Administrator, FRP panels are required by the state for safety; The board office was being completed and required the installation of FRP safety panels.
244	50002408000100	05-01530	8/20/2004	REGINA LEITNER	\$307.71	\$307.71	Reimbursement for mileage for visits to CBE Co-op worksites - 820 total miles throughout the entire 04/05 school year.			✓	Per Regina, she is a teacher and a Business advisor who helps find graduating students jobs; She travels to different organizations like banks, department stores and other institutions.
245	50002406000200	05-01532	8/20/2004	THE NIXON CO.	\$581.25	\$531.25	17 boxes of laser ready certificates on paper stock in 7 different colors. \$.125 each with 250 per box. Ordered by Secretary at Neptune Middle School.			✓	Per Business Administrator, this is an ordinary expenditure that provides students incentives or rewards for their performance. Total paid exceeds original PO amount.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
246	50002226000200	05-01539	8/20/2004	SOFTWARE EXPRESS, INC.	\$57.95	\$57.95	Punctuation Made Easy School Edition book ordered by Librarian at Neptune Middle School for \$47.95 plus shipping.	✓	✓		The book is a relevant for the middle school level and is reasonably priced at \$47.85.
247	50002226000200	05-01540	8/20/2004	TEACHER'S VIDEO COMPANY	\$973.68	\$1,018.64	Various videos and 2 DVD player units ordered by Librarian at Neptune Middle School. The topics of videos are Fractions, Multiplication, and mostly math VHS tapes.	✓	✓		The topics are relevant to a middle school grade level and quantities ordered for the library were one of each video. These were to benefit middle and high school students as a multimedia tool for learning.
248	50002226000200	05-01541	8/20/2004	BEST COMPUTER SUPPLIES	\$444.95	\$446.25	Middle School supplies - 4 inkjet cartridges, photo paper, 2 copier transparencies, 12 mice w/ 10 replacement mouse balls, batteries.	✓	✓		The supplies appear to be reasonably priced. Supplies were appropriately ordered for the start of the 04/05 school year. Per Business Administrator, it appears to be purchased by the Business Administrator/Supt as emergency purchases.
249	50002226000200	05-01547	8/20/2004	ATLANTIS SUBSCRIPTIONS	\$425.00	\$375.00	M5 Select 5 Assortment (60 books). Shipped to the Middle School ordered by Librarian. These books are for the library. They are not textbooks.	✓	✓		The vendor website indicates that these are books for accelerated readers. The quantity and price are reasonable. The PO only has one approval signature. Total paid exceeds original PO amount.
250	50002226000200	05-01548	8/20/2004	FACTS ON FILE NEWS SERVICES	\$132.61	\$132.61	Renewal of World Almanac Reference Database in the Neptune Middle School for the 04/05 school year ordered for Librarian.	✓	✓		Expenditure is for the benefit of students at the Middle School Library. Amount of purchase appears reasonable.
251	50002226000200	05-01551	8/20/2004	OMNIGRAPHICS	\$190.66	\$537.37	Various library purchases during the 04/05 school year mostly for subscription services ordered by Librarian at Neptune Middle School. Invoice selected include one year subscription for Biography Today, Sports Series Standing Order and Performing Artists Vol I-3 Standing Order, total invoice was \$256.05.	✓	✓		The items ordered and evaluated have relevant middle school level learning topics. Expenditure is for benefit of students and amount of purchase is reasonable.
252	50002226000200	05-01554	8/20/2004	MAILBOX	\$33.90	\$33.90	The Mailbox Yearbook (intermediate level) ordered for Librarian at Neptune Middle School.	✓	✓		Per Business Administrator, this is a yearbook for the middle school library which is an ordinary purchase for a middle school library.
253	10002218900901	05-01556	8/20/2004	NJASCD	\$50.00	\$50.00	Annual Membership dues for Supervisor, to join the NJ Association for Supervision and Curriculum Development.	✓	✓		Nancy Moore-Fuss is a curriculum and instruction supervisor. Thus this is an appropriate membership for her. Amount is reasonable.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
254	10002303312000	05-01562	8/23/2004	TAYLOR, WHALEN & HYBBENETH	\$54,699.20	\$27,349.60	Negotiator fees for the 2004-2005 school year. The fees include reviews of teacher contracts, salaries, re-hires, non-renewals, administration interviews and surveys.			✓	It is unclear if this should have gone to bid. The total paid well exceeds the threshold where multiple bids should have been obtained. The total paid also well exceeds the original PO amount. The amount is inconclusive.	
255	10002196001000	05-01573	8/24/2004	THE PSYCHOLOGICAL CORPORATION	\$288.68	\$404.55	Purchase of WISC IV Writer CD Kit by special services department. This kit is used for measuring a child's intellectual ability. Kit was \$385 and shipping was \$19.55. Part of the kit was paid by a grant (\$115.87)			✓	Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
256	10002624202000	05-01580	8/24/2004	CUSTOM TIRE ASSOCIATES	\$1,643.90	\$2,915.25	Tire replacements/repairs for school vehicles for the 04-05 school year. Ordered for the transportation dept.			✓	These are reasonable expenses for the safety of the vehicle and the passengers. This PO covers the entire 04-05 school year.	
257	10002624202000	05-01585	8/24/2004	TROPOLI AUTOMOTIVE SERVICES	\$4,949.49	\$17,054.05	Pick-up van repairs/maintenance for the 2004-2005 school year. Ordered for the transportation dept.			✓	These are reasonable expenses for the safety of the vehicle and the passengers. This PO covers the entire 04-05 school year. The amount, however, exceeds the threshold where multiple quotes should be obtained. There is no indication that multiple quotes were obtained and there is no indication that a state contract exists.	
258	10002303312000	05-01587	8/25/2004	TRIDENT ABSTRACT	\$115.00	\$115.00	Court recording fees related to file TA-094844 regarding the Green Grove School. As per the invoice, this is related to an insurance claim.			✓	This expense deals with legal court reporting fees. The invoice was forwarded by board attorney. Amount is reasonable.	
259	10002218900901	05-01589	8/25/2004	ASBO INTERNATIONAL	\$270.00	\$270.00	Annual membership dues for Superintendent and Business Administrator for the Association of School Business Officials International. The amount per person is \$135.00.			✓	The fees are for the active/basic membership only and none of the extra add ons offered in the registration form. This is an appropriate membership for a superintendent and business administrator. The amount appears reasonable.	
260	50002226000200	05-01600	8/25/2004	FOLLETT EDUCATIONAL SERVICES	\$5,192.74	\$5,450.00	New book acquisitions throughout the 04/05 school year. Specific books located on the chosen invoice are history and animal books for the library ordered by Librarian at the middle school.			✓	The books are reasonable books for a middle school and were purchased in low quantities as well as at agreed upon discount rates from the contract provided.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
261	10002614200500	05-01607	8/26/2004	FERNANDES CONSTRUCTION	\$25,900.00	\$24,100.00	Emergency curb installation and concrete work at the Green Grove School. A letter from vendor's engineers indicates that the lowest quote was obtained from Fernandes Construction.		✓		These are reasonable safety requirements for walkways and support indicates that the district went with the lowest quote. Total paid exceeds original PO amount.
262	10002624202000	05-01608	8/26/2004	PRECISE CONSTRUCTION	\$24,700.00	\$24,700.00	Memorial athletic complex women's softball field repairs & modifications including stripping, excavation, top soiling and sodding. ordered for the facilities department. A letter from vendor's engineers indicates that the lowest quote was obtained from Precise Construction.		✓		Repairs and modifications to this field are benefiting the women's softball team and other students. The support indicates that the district went with the lowest quote.
263	50002406000200	05-01612	8/26/2004	CENTURY CONSULTANTS	\$1,750.00	\$1,750.00	6000 Grade Reporting Scan Sheets and 4000 Interim Scan Sheets to be shipped to Neptune MS.		✓		These sheets are used to report year-end grades and interim grades. Amount and quantity are reasonable. Timing of purchase is appropriate - these were ordered in 8/04 for the 04/05 school year.
264	10002306102000	05-01617	8/26/2004	SURE PHOTO SERVICE	\$59.30	\$59.30	Two invoices for printed photos ordered by then current Superintendent. No further information included.			✓	No supporting documentation as to why these photos were purchased or who they were for.
265	50002226000200	05-01622	8/26/2004	AVANT INCORPORATED	\$35.30	\$35.30	Two boxes of heavy duty laminating pouches. Ordered for Librarian at Neptune Middle School. Each box is \$13.65			✓	No supporting documentation as to the purpose of these pouches.
266	10002618002000	05-01625	8/26/2004	NJ DIVISION OF FIRE SAFETY	\$2,084.00	\$2,756.00	Annual life hazard use registration fee. As per the State of NJ Department of Community Affairs, this is required by the NJ Division of fire safety for each building.			✓	This is a state required fee and is appropriate for student safety.
267	10002624202000	05-01629	8/27/2004	KESSLER ASPHALT	\$1,350.00	\$1,350.00	Please see comments.	✓			Supporting documentation was not provided for the transaction.
268	10002306102000	05-01631	8/27/2004	JUMPING BROOK COUNTRY CLUB	\$1,737.34	\$1,737.34	New employee breakfast on 8/27/04 at the Jumping Brook Country Club. There were 87 attendees, however, there is no list of who these people were. The price per person was \$18.82.		✓		No supporting documentation indicating how this is reasonable for students' education. There is no indication as to who actually attended this breakfast. Price is inconclusive.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
269	50002408000800	05-01637	8/30/2004	CHARTWELLS	\$297.95	\$300.00	Luncheon ordered by Principal at Summerfield Elementary School. This was for their annual field day which included 49 teachers and 101 students.		✓		The activities of field day are a reasonable expenditure and provides incentive for participating students. Also, amount per person is reasonable.
270	10002308952000	05-01644	8/31/2004	A-1 TENTS & PARTY RENTAL, INC.	\$350.00	\$350.00	Delivery, set-up, take down, and pick-up of tent at 25 Neptune Blvd. for Neptune Day on 9/18/04.			✓	No supporting documentation provided to explain the purpose of this tent and why it was rented. There is no indication of what Neptune Day is and who actually participates.
271	10002516000900	05-01654	9/1/2004	ULTIMATE OFFICE INC.	\$88.60	\$87.84	4-section storage cubes for filing documents at the administration office.		✓		The cubes are used to file records. This is a reasonable administration office expense. Price appears reasonable.
272	10002614200600	05-01655	9/1/2004	DAWSON CORPORATION	\$39,395.40	\$22,537.70	Installation of underground storm drainage piping at the Neptune Early Childhood Center.			✓	Drainage piping is a reasonable expense, however, the total paid well exceeds the threshold where this should have gone to bid. There is no indication that this went to bid and no indication that a state contract exists. The total paid also well exceeds the original PO amount.
273	10002308952000	05-01657	9/2/2004	DIANE ALLEN	\$150.00	\$150.00	NJ School Board's Association Annual Workshop expenses incurred by board member. This was a cash advance for \$150.00.			✓	No supporting documentation to identify what the cash advance was spent on - no receipts provided. There is no indication that unused money was returned.
274	10002308952000	05-01658	9/2/2004	JOHN DANIELS	\$150.00	\$150.00	NJ School Board's Association Annual Workshop expenses incurred by board member. This was a cash advance for \$150.00.			✓	Cash advance was used for mileage, dinner, tolls and parking. Total spent was \$116.58. It is noted that \$33.42 was due to the BOE, however there is no indication that the \$33.42 was paid back to the board.
275	10002308952000	05-01659	9/2/2004	ROBERT GOLEJ	\$150.00	\$150.00	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$72.38. It is indicated that \$77.62 is due to the board. There is no indication that the \$77.62 was paid back to the board.
276	10002308952000	05-01660	11/3/2004	BEVERLY HOLLAND	\$173.00	\$23.00	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$173.00. Ms. Holland did not owe any money back to the BOE. The expenses were within the established \$64.00 per day per diem.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
277	10002308952000	05-01661	11/3/2004	JASON JONES	\$189.37	\$39.37	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.		✓		Cash advance was given in the amount of \$150.00. Expenses totaled \$189.37. Employee did not owe any money back to the BOE. The expenses were within the established \$64.00 per day per diem.	
278	10002308952000	05-01662	9/2/2004	NANCY SHAW	\$150.00	\$150.00	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$119.10. It is indicated that \$30.90 is due to the board. There is no indication that the \$30.90 was paid back to the board.	
279	10002308952000	05-01663	9/2/2004	HARRY N SMITH	\$150.00	\$150.00	NJ School Board's Association Annual Workshop expenses incurred by board member. This was a cash advance for \$150.00.	✓			No supporting documentation to identify what the cash advance was spent on - no receipts provided. There is no indication that unused money was returned.	
280	10002308952000	05-01664	10/15/2004	FRANCES TAYLOR	\$150.00	\$150.00	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$131.81. It is indicated that \$18.19 is due to the board. There is no indication that the \$18.19 was paid back to the board.	
281	10002308952000	05-01665	9/2/2004	GAIL TAYLOR	\$150.00	\$150.00	Cash advance of \$150.00 to board member for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$144.50. It is indicated that \$5.50 is due to the board. There is no indication that the \$5.50 was paid back to the board.	
282	10002308952000	05-01666	9/2/2004	DR. MICHAEL T. LAKE	\$150.00	\$150.00	Cash advance of \$150.00 to then Superintendent for expenses incurred to attend the NJ School Board Assoc. Annual Workshop. Expenses are for mileage, tolls, meals and parking.			✓	Cash advance was given in the amount of \$150.00. Expenses totaled \$120.70. It is indicated that \$29.30 is due to the board. There is no indication that the \$29.30 was paid back to the board.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
283	10002308952000	05-01669	9/2/2004	OCEAN COUNTY SBA	\$540.00	\$540.00	Registration for a network luncheon with the Ocean County School Board's Association attended by 12 district employees and 6 guests including the board members, Superintendent, Assistant Superintendent, Business Administrator, and Assistant Business Administrator. The luncheon was held on 10/20/04 and the cost was \$30.00 per person.	✓			No supporting documentation explaining necessity of luncheon. Documentation does not explain reasons for attending the Ocean County Business Administrator as Neptune is in Monmouth County. Price per person appears excessive.	
284	10002308952000	05-01671	9/2/2004	BORGATA CASINO HOTEL	\$3,732.00	\$3,732.00	Room reservations for Neptune Township Board of Ed members attending NJ School Boards Association Annual Workshop in Atlantic City, NJ from 10/19/04 - 10/22/04. There were 12 attendees and their guests (20 people total). 12 rooms for 3 nights at \$152/night = \$5,472. A \$1,740 deposit was paid on 4/20/04 and therefore this was for the remaining \$3,732.		✓		No supporting documentation provided as to who was required to go and if they were required to stay at this hotel. Spouses attended as well but were in the same rooms as district employees and did not incur additional room and board fees.	
285	10002306102000	05-01678	9/3/2004	JERSEY SHORE MEDICAL CENTER	\$1,200.00	\$1,200.00	Heart saver Automatic Electronic Defibrillator in-service for 30 administrators ordered by then current Superintendent. Amount is \$40.00 each.		✓		This training is precautionary for administrators to be prepared in case a defibrillator needs to be used. This can benefit students and non-students in the district.	
286	51901003200100	05-01680	9/7/2004	BROOKDALE COMMUNITY COLLEGE BC	\$357.15	\$2,500.00	District Registration fee for participation in the 04/05 Brookdale Community College Math/Science/Technology Education Network Workshops.		✓		Workshops is for the benefit of students. One student attended workshops.	
287	50002406000100	05-01690	9/8/2004	THE RELIABLE CORP.	\$973.65	\$980.33	2 Vertical File Cabinets @ \$249.99 each and 15 Rubbermaid Diamond Chair mats @ \$33.49 each ordered for Secretary at Neptune High School.		✓		No supporting documentation as to purpose, necessity and beneficiary of expenditure.	
288	11501003201000	05-01697	9/8/2004	MOESC	\$2,851.00	\$2,851.00	Contracted speech services ordered for the Child Study Teams for the special services department's classified students.		✓		This is a reasonable expenditure for students' education. The identity of the students is classified and the services provided was in regard to help their speech skills;	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
289	10002196001000	05-01698	9/8/2004	THE COASTER	\$220.00	\$270.00	Child Find advertisement for 04/05 School year in English and Spanish.		✓		The multilingual ad was directed at disabled student services provided by the district. The amount for the duration of the advertisement appears to be reasonable.	
290	10002193202000	05-01699	9/8/2004	DELL MARKETING L.P.	\$6,549.23	\$6,549.23	4 Dell computers, 3 laser printers for community school students;		✓		These are used by students of the community school and are reasonable.	
291	10002614200100	05-01713	9/9/2004	RESIDENTIAL FLAG POLES & FENCE	\$485.00	\$1,245.80	Installation of flagpole at the MAC field;		✓		Installation work undertaken at the MAC field appears to be ordinary and necessary;	
292	50002403000100	05-01724	9/9/2004	THE RELIABLE CORP.	\$301.47	\$299.99	Professional High back chair; ordered for the Neptune High School by an employee. No further information available, see comments.			✓	No supporting documentation as to the purpose (replacement or not and if so, what happened to old chair), beneficiary, or educational value.	
293	10002306100900	05-01725	9/10/2004	RUDING & WOOD, LLC	\$100.00	\$100.00	Refinishing charge for a frame Ordered for the administration offices.			✓	No supporting documentation as to purpose, beneficiary and necessity of expenditure to education.	
294	20001007302000	05-01728	9/10/2004	P L CUSTOM BODY & EQUIP CO	\$9,450.00	\$9,450.00	EMT vehicle purchased by the district and related lettering to include district name.			✓	Per Business Administrator, the vehicle is for medical transportation. It was a new purchase as there was not an old vehicle due to the district selling off all vehicles previously owned a few years prior.	
295	10002306102000	05-01731	9/13/2004	CHARTWELLS	\$5,590.00	\$5,590.00	Luncheon and break refreshments for staff on 9/2/04 & 9/3/04. This is for "Teacher In-Service" for all teachers in the district. Price per person averaged \$4.74.			✓	The luncheons were for teachers only and no supporting documentation provided regarding the event. Per person cost is reasonable.	
296	10002303312000	05-01732	9/13/2004	BEGIN, JAMES P.	\$1,520.30	\$1,520.30	Fee reimbursement for Arbitrator;			✓	Per Business Administrator, this is related to administrative issues, pertaining to legal matters of the district; no support related to education/students;	
297	10002303312000	05-01740	9/13/2004	RICHARD E. SHAPIRO, LLC	\$20,476.39	\$20,476.39	For legal services rendered from February 1, 2003 through June 30, 2003 relative to Abbott Preschool issues and budgetary appeals. Includes all reimbursable out-of-pocket expenses.			✓	Per Business Administrator, this is for legal services rendered to the district related to budgetary appeals with the state/other institutions, and reimbursement for out-of-pocket expenses incurred by the attorney. Invoice reviewed is for reviewing board's documentation for filing for pre-school building extension;	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
298	10002614202000	05-01753	9/13/2004	KESSLER ASPHALT	\$700.00	\$4,950.00	Pavement repairs/maintenance including layout and painting of fire lanes and handicap spots, cleaning of parking lots at Memorial Field, Green Grove School & Child Treatment Center. This is for paving throughout the school year.		✓		This is a reasonable maintenance expenditure. Amount of purchase is reasonable. This is part of a blanket PO thus the total paid against is less than the original PO amount.
299	50002226000200	05-01771	9/14/2004	THOMSON GALE	\$1,365.00	\$1,365.00	Upgrade from Junior Reference Collection to Student Resource Center Junior software package ordered for the middle school library by Librarian.		✓		Per PO and title of the software, this is a software package used by students for library research in the middle school. This clearly has an educational benefit to the students.
300	10002306102000	05-01773	9/14/2004	ROTARY CLUB OF ASBURY PARK	\$200.00	\$200.00	Gold (\$200) sponsorship to the Rotary Club of Asbury Park for the Annual Concert on 9/18/04 ordered for Superintendent.	✓			No supporting documentation as to how this benefits students and their education.
301	50002226000200	05-01777	9/14/2004	CASPR, INC.	\$450.00	\$450.00	Technical software support maintenance/Library World Silver. The subscription is for unlimited users and covers the period from 9/27/04 - 9/26/05. ordered for librarian at Neptune Middle School.		✓		This is for a yearly library software subscription for management/reference software. Amount and timing of purchase are reasonable. This ultimately benefits the students.
302	10002196001000	05-01801	9/16/2004	GLOBAL GOV/ED	\$206.70	\$199.94	4 Black ink cartridges @ \$29.99 each and 2 color ink cartridges @ \$39.99 each for an inkjet printer. Ordered for special services department.		✓		Quantity, price and timing of purchase are reasonable. The difference between paid amount and original PO amount is \$10.88 for shipping and handling.
303	10002195921000	05-01808	9/16/2004	KOFLER, FRED	\$83.35	\$250.00	Mileage reimbursement for school psychologist of the Child Study Team. Mileage includes travel to Ocean Academy for testing, IEP meetings and intakes, and CST meetings.		✓		Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.
304	10002195921000	05-01809	9/16/2004	DIANA LUDWIG	\$173.66	\$250.00	Mileage reimbursement for learning consultant of the Child Study Team. Mileage includes travel to conferences, case reviews, and IEPs.		✓		Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
305	11501003201000	05-01846	9/17/2004	MOESC	\$288.00	\$288.00	Nine hours of home instruction for student LM of the Middle School during Sep and Oct. Student name is listed and home instruction was ordered by the Special Services Department. The instruction was provided at the Children's Crisis Intervention Unit, Monmouth Medical Center.		✓		The home instruction was appropriately requested by the Special Services Department. An approved vendor was used.	
306	10002193202000	05-01850	9/1/2004	MAXIM HEALTHCARE SVCS, INC.	\$136,512.16	\$105,204.25	Medical services for students through 04/05 school year. Services provided by nurse staff outsourced to Maxim Healthcare by the district.		✓		State law mandates a school nurse be present in each school and therefore these are the fees incurred relating to staffing the schools with nurses. Total paid exceeds original PO amount.	
307	10002308952000	05-01856	9/17/2004	NEPT. TWP ED. FOUNDATION	\$75.00	\$200.00	Eight tickets @ \$25.00 each to the Oktoberfest Dinner/Dance on 10/23/04 held at the American Legion Post #346 in Neptune, NJ.	✓			It is unclear as to the educational purpose and necessity of expenditure for students.	
308	10002618002000	05-01872	9/20/2004	MOESC / MAECOM	\$695.00	\$695.00	Registration for Black Seal Course for 5 custodians - Each registration fee was \$139. This was ordered for the Facilities Management department.		✓		Per Business Administrator, this is a required license for people operating a Black Seal boiler in a school or public building. All attendees are appropriately custodians.	
309	20002307300900	05-01878	9/21/2004	PHONEXTRA, INC	\$580.60	\$2,903.00	Relocation of telephone switching equipment to the new office location @ 3301 Highway 66. This is a carry-over balance from the 03/04 school year and is related to the board office's temporary move to the stated address. Ordered for tech supervisor		✓		This charge is related to the board office's move and is appropriate. Balance paid appears appropriate as this is a carry-over balance.	
310	10002618002000	05-01902	9/22/2004	TREASURER, STATE OF NEW JERSEY	\$1,000.00	\$1,000.00	Renewal of air quality & stack permits for the Shark River Hills El. School and the Summerfield El. School. This is in compliance with the NJ Department of Environmental Protection. Permits are effective from 10/4/04 - 10/3/09.		✓		These permits are in compliance with the NJ Department of Environmental Protection.	
311	10002614200800	05-01904	9/22/2004	COLFAX CONSTRUCTION COMPANY	\$1,785.00	\$1,785.00	Repair of pole barn walls; ordered for Facilities Management.		✓		Per Business Administrator, pole barns are used for storage and reduce expenses for external storage facilities. This is a facility for storing documents.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
312	10002198001000	05-01908	9/22/2004	LOUISE M ALDRICH, MSW, LCSW	\$60.00	\$60.00	Fee for MSW, LCSW to attend workshop seminar titled "Sudden Death: Crisis in the School." The seminar was held on 10/24/04.		✓		This is an appropriate seminar/workshop for a Certified Social Worker to attend. This can ultimately benefit the students who use the services of the social worker.	
313	10002193202000	05-01913	10/27/2004	LORI HAVILAND	\$42,764.20	\$57,630.00	Occupational therapy services throughout the 04/05 school year for the listed students provided by this vendor who is an occupational therapist. Invoice selected was for 84.5hrs (13 sessions) of OT at \$60/hr for a total of \$5,070.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
314	10002193202000	05-01914	10/27/2004	BAVOSA, ANN	\$1,700.00	\$11,700.00	Physical therapy services throughout the 04/05 school year for the listed students provided by this vendor who is a physical therapist. Invoice selected was for 22hrs (3 sessions) of PT at \$60/hr for a total of \$1,320.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
315	10002193202000	05-01916	9/23/2004	THERESA MANNING	\$3,462.00	\$40,740.00	Occupational therapy services throughout the 04/05 school year for the listed students provided by this vendor who is an occupational therapist. Invoice selected was for 62.5hrs (10 sessions) of OT at \$60/hr for a total of \$3,750.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
316	10002193202000	05-01918	9/23/2004	BING CHOU	\$3,270.00	\$36,270.00	Occupational therapy services throughout the 04/05 school year for the listed students provided by this vendor who is an occupational therapist. Invoice selected was for 54hrs (11 sessions) of OT at \$60/hr for a total of \$3,240.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
317	10002193202000	05-01919	9/23/2004	MELISSA PANASSIDI	\$8,000.00	\$38,730.00	Occupational therapy services throughout the 04/05 school year for the listed students provided by this vendor who is an occupational therapist. Invoice selected was for 65.5hrs (11 sessions) of OT at \$60/hr for a total of \$3,930.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
318	10002614200100	05-01921	9/23/2004	JOHNSON'S RESTAURANT EQUIPMENT	\$2,804.00	\$2,804.00	Ice machine repair/service at the HS. Ordered for the facilities department in 9/04.			✓	Ice machine/repair appears to be an appropriate expense, however, the price appears to be inconclusive. This appears to be a repair to only one ice machine. It is unclear what was wrong with the ice machine to begin with.	
319	50002186000770	05-01941	12/13/2004	GOVCONNECTION	\$195.00	\$31.00	1 IntelliFAX 1820c color inkjet fax, copier & phone @ \$125.00, 1 rechargeable battery kit @ \$31.00, 1 black ink cartridge @ \$15.00, and 3 color ink cartridges @ \$8.00 each. Ordered for computer tech teacher @ the Shark River Hills El. School. Ordered early in the school year.			✓	A fax machine does improve efficiency and the price of the fax machine and related supplies is reasonable. The timing of the purchase is reasonable as well. However, it is unclear if this fax machine was purchased to replace and old or broken fax machine. Total paid exceeds original PO amount.	
320	10002198001000	05-01960	9/24/2004	LOUISE M ALDRICH, MSW, LCSW	\$60.00	\$60.00	Payment for social worker to attend a workshop titled "Sudden Death: Crisis in the School" on 10/25/04 in Tinton Falls, NJ. Ms. Chalfin is a social worker at the Shark River Hills El. School.			✓	This is an appropriate workshop for a certified social worker to attend. This can ultimately benefit the students if a crisis occurs. The price is reasonable.	
321	50002226000780	05-01964	9/27/2004	SAX ARTS & CRAFTS	\$114.10	\$139.42	1 book titled "Dropping in on Rousseau" @ \$15.95, 2 videos titled "Dropping in on Matisse" and "Dropping in on Rousseau" @ \$29.95 each, 1 video on Van Gogh and 1 video on DaVinci @ \$25.45 each. ordered for the library / media dept. @ Shark River Hills El. School. Appropriately requested early in the school year.			✓	These are educational in nature. Quantity and price are appropriate. Timing of purchase is also appropriate.	
322	50002403000100	05-01984	9/29/2004	MARK ALFONE	\$690.00	\$1,400.00	Society for Applied Learning Technology conference expenses. The conference was held from Feb 14-29th, 2005 in Orlando, FL. Ordered for high school principal.			✓	This does not appear to be included on the state Department of Education's list of approved out-of-state travel.	Individual is contractually entitled to travel up to \$1,400.00. Travel is Board approved. Approval by DOE was not mandated until recently. All required travel is currently pre-approved.
323	50002403000200	05-01986	9/29/2004	PEOLA SMITH-SMITH	\$1,136.74	\$1,400.00	Expense reimbursement for employee to attend the ASCD 60th annual conference from April 1 - 5, 2005. Expenses include airline ticket, lodging and meals.			✓	The purpose of the conference is unclear. This conference was not on the state Department of Education's approved list of out-of-state travel.	Individual is contractually entitled to travel up to \$1,400.00. Travel is Board approved. Approval by DOE was not mandated until recently. All required travel is currently pre-approved.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
324	500024033000400	05-01988	9/29/2004	BERTHA WILLIAMS - PULLEN	\$1,182.21	\$1,400.00	Expense reimbursement for Principal @ Summerfield school to attend the ASCD 60th annual conference from April 1 - 5, 2005. Expenses include airline ticket, lodging and meals.			✓	The purpose of the conference is unclear. This conference was not on the state Department of Education's approved list of out-of-state travel.	Individual is contractually entitled to travel up to \$1,400.00. Travel is Board approved. Approval by DOE was not mandated until recently. All required travel is currently pre-approved.
325	10002303392000	05-01994	9/30/2004	MASER CONSULTING, INC.	\$20,857.53	\$22,150.00	Road and walkway consulting services for the district ordered for the school district. Services include project coordination with consultants regarding the design of the high school entrance and revisions to the midblock crossing project.			✓	This expense is to improve the crosswalk area in front of the high school. This will benefit anyone crossing the street in front of the high school. However, there is no indication that multiple quotes were obtained as the amount exceeds the threshold. There is no indication that a state contract exists.	
326	10002215800901	05-01996	10/5/2004	BONNIE MORRIS	\$163.88	\$735.10	2004-05 travel reimbursement for curriculum & instruction supervisor Bonnie Morris for travel to different schools in the district related to meetings, curriculum and workshops.			✓	Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.	
327	10002215800901	05-02000	10/5/2004	NANCY MOORE-FUSS	\$179.70	\$689.81	2004-05 Travel reimbursement for curriculum & instruction supervisor Nancy Moore-Fuss for travel to different schools in the district related to meetings, curriculum, workshops, observations and testing.			✓	Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.	
328	50002226000200	05-02002	10/5/2004	X LIBRIS	\$97.57	\$97.57	6 copies of "The True Story of Ralph: The Ocean Grove Fisherman" ordered for the Neptune MS library. Price is \$14.69 each.			✓	Quantity, amount and timing of purchase appear reasonable.	
329	10002195921000	05-02005	10/5/2004	CENTURY CONSULTANTS	\$1,350.00	\$1,350.00	This is a 1 day training provided on Starbase software, Ordered for Tech Supervisor of the Neptune Middle School.			✓	No supporting documentation as to who this training was for and what purpose it (or the software) serves.	
330	50002186000770	05-02010	10/5/2004	GOVCONNECTI ON	\$182.98	\$206.23	HP/Compaq HP imaging drum for color laser jet 2500 series. Shipped to computer tech Susan Green at the Shark River Hills School.			✓	It is unclear as to what this device is used for. It is also unclear as to if this was purchased to replace a broken part. It appears that an imaging drum is part of the printer - not the printer itself.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
331	10002614200100	05-02012	10/5/2004	ROCK OF AGES MEMORIALS INC.	\$5,500.00	\$5,500.00	Bronze monument and polished black granite stone (24" x 24").			✓	There is no justification for the purpose and need for the plaque and the granite stone to education.	These were replacement monument stone inlays to replace weathered, damaged monuments at the Summerfield (War) Memorial Athletic field.
332	50002406300700	05-02013	10/5/2004	REALLY GOOD STUFF	\$41.10	\$41.10	1 "Respect" poster, 1 "Learning to Work Together" poster, 1 "Be a Winner Everyday" poster, 1 "Teamwork Activity" poster shipped to Shark River Hills School.			✓	Timing of purchase appears reasonable. Price at \$41.10 for all 4 posters appears reasonable. Posters are clearly motivational posters and can thus benefit students.	
333	50002406000200	05-02018	10/5/2004	THE MCGRAW HILL COMPANIES	\$736.60	\$13,829.25	Textbooks: 70 copies of "American Journey" @ \$67.08 each for a total of \$4,407.90; 110 copies of "World Geography" at \$67.08 each for a total of \$6,926.70; 10 copies of "Human Heritage" at \$55.92 each for a total of \$525.00. Shipped to teacher/chairperson @ Neptune MS.			✓	Per review of curriculum at Curriculum Library located at board office, these textbooks are for student benefit and per the Director of Curriculum Development, this was related to the newly developed curriculum.	
334	10002614200600	05-02020	10/5/2004	DEGLER WHITING INC	\$8,860.00	\$8,860.00	Provide and install one electric gym divider curtain in the early childhood learning center.			✓	Per the specifications and design, this helps to segregate students of different grades in the early childhood center gym. This allows several classes to hold gym class at the same time.	
335	50002408000200	05-02024	10/6/2004	STEPHEN ANDROCY JR.	\$180.00	\$180.00	Piano tuning on three pianos at Neptune MS @ \$60 each. This is for band and chorus purposes.			✓	Amount and timing of the PO appear reasonable. However, it appears that this PO was improperly coded - this was paid out of the MS Admin Dues & Travel account, which is inconclusive.	This item was subsequently reclassified to a purchased service account.
336	51901003200300	05-02055	10/7/2004	JERSEY SHORE ARTS CENTER	\$460.00	\$2,300.00	Field trip on 12/9/04 to two performances of "The Fabulous Fable Factory" for students in the 4th and 5th grade. The performance is a retelling of "Aesop's Fables."			✓	Price is inconclusive. It is unclear as to how many students are attending and what the price per person is. There is no documentation from the teacher that ties the field trip to education.	
337	50002226000770	05-02057	10/7/2004	COMPANION CORPORATION	\$499.00	\$499.00	1 year renewal for Alexandria software subscription ordered for the Shark River Hills School library.			✓	This is library management software. Amount appears reasonable.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
338	10002513400900	05-02062	11/9/2004	DIRECTV	\$363.99	\$4.99	One year service to DirectTV Office information package. Ordered for the administration office. Package includes all educational channels such as CNN, C-SPAN, Court TV, Discovery Health Channel and Tech TV.			✓	Although these are educational channels, it is unclear as to whether students benefit from expenditure. This was requested for the administration offices. Also, the total paid exceeds the original PO amount.	
339	10002614200800	05-02063	10/7/2004	GUARANTEED LANDSCAPING, INC.	\$7,975.00	\$7,975.00	Landscaping at the Memorial athletic complex, ordered for the administrative office. The landscaping includes brickwork, mulching, placing of top soil, and planting of flowers/plants.			✓	Though for the athletic complex, no clear benefit is seen for the students. This is landscaping for cosmetic purposes.	
340	10002614200100	05-02068	10/8/2004	PAT MAGGIO & SONS ELECTRIC, IN	\$5,886.37	\$64,750.00	District wide digital alarm upgrades. Appropriately went to public bid, which was awarded on 9/29/04.			✓	There is no indication as to why this was needed. No invoice provided.	Public bid w/ BOE approval.
341	20002307300902	05-02071	10/8/2004	DELL MARKETING L.P.	\$2,705.06	\$2,705.06	Dell Inspiron 8600 laptop shipped to Superintendent of the Administration offices.			✓	Amount appears inconclusive (\$2,705 for a laptop). It is also unclear as to if this is replacing an old or broken computer.	
342	10002198001000	05-02074	10/8/2004	AIC CONTINUING EDUCATION	\$195.00	\$175.00	Registration for school psychologist of the special services dept. to attend a seminar titled "Assessing and Treating Preschool and School-Age Children with Regulatory Problems." Seminar was held on 4/8/05.			✓	This is an appropriate seminar for a school psychologist to attend and it can ultimately benefit the students she deals with. The total paid was higher than the original PO, because the invoice was for \$195.00 instead of \$175.00;	
343	10002303402000	05-02075	10/12/2004	MONMOUTH TELECOM	\$12,300.00	\$12,300.00	Full 1.544mb/s high speed internet frame relay billed to the board office for \$11,400 and \$180 for 56k dialup internet service. No further information provided, see comments.			✓	No supporting documentation as to where this service was (at board office or just billed to them) and no explanation as to the purpose of the dial up accounts either.	This is district-wide internet service for the year; it serves "all schools."
344	50002406100300	05-02093	10/13/2004	ULTIMATE OFFICE INC.	\$223.86	\$223.86	1 10-Pocket Desktop Organizer @ \$79.20 and 1 20-Pocket Desktop Organizer @ \$127.20 shipped to Midtown Community Elem. School.			✓	It is unclear as to which individuals are actually benefiting from both of these organizers. The price is also inconclusive (\$80 and \$130 for organizers for individuals)	It is clear that it is for the main office use as furniture, fixtures, and equipment. It is charged to an administrative supply account. If administrative supplies are not appropriate, the GAAP account should be eliminated.
345	51901003200300	05-02105	10/13/2004	COMPANION CORPORATION	\$499.00	\$499.00	1 year subscription renewal for Alexandria library software ordered for the Midtown Community Elem. School library.			✓	This is library management software. Amount appears reasonable.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
346	50002403000100	05-02161	10/20/2004	TOWNSHIP OF NEPTUNE	\$151,117.70	\$155,367.70	Salary for 2 Police Patrolmen who are resource officers for the Middle School and the High School. This is the yearly total salary less the withholdings. 75% of their yearly salary is paid by the district. Other 25% is paid by their originating police department.		✓		This salary (less withholdings) is paid by the district to the township for the use of the two patrolmen (listed in the support). One is at the HS and one is at the MS for security and safety concerns.	This is contracted service, not payroll. Further, it is part of a COPS In Schools program.
347	10002308952000	05-02173	10/21/2004	SUNRISE TRAVEL CENTER, INC.	\$321.70	\$1,426.50	Airfare for 4 employees 3 parents and a board member to attend the National Alliance of Black School Educators in Dallas from 11/18/04 - 11/21/04.	✓			No supporting documentation as to why 3 parents attended this conference at district expense. This out of state travel is not on the State Approved Abbott Travel Log. Also, one person took an additional flight to Los Angeles before returning to NJ and it was billed to the district as part of his flight itinerary.	
348	10002308952000	05-02174	10/21/2004	NABSE 2004	\$400.00	\$1,600.00	Registration fees for 3 parents and a board member to attend the National Association of Black School Educators conference in Dallas, TX from 11/18/07 - 11/21/07.			✓	None of the attending people are members and were charged the maximum fee on the sign up form. It is unclear as to why parents are being sent to this conference. This out of state travel is not on the State Approved Abbott Travel Log.	
349	10002624202000	05-02175	10/21/2004	MANUEL R. GONCALVES	\$2,000.00	\$2,000.00	Removal and installation of new fence at the Annex building.		✓		This is to ensure safety within the premises.	
350	50002118000100	05-02182	10/21/2004	HELEN JACKSON	\$546.99	\$1,500.00	School attendance officer mileage reimbursement for court visits and truancy case visits for the year 2004-05.		✓		Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.	
351	50002118000200	05-02185	10/22/2004	SAMUEL JONES	\$400.00	\$1,425.76	Mileage reimbursement for the 04/05 school year for attendance officer of the middle school attendance office.		✓		Mileage reimbursement is appropriate for this person's job role. Amount is reasonable. The "Destination" and "Purpose" columns of the transportation logs is not completed and therefore missing proper approvals.	
352	10002303392000	05-02187	10/22/2004	SSP ARCHITECTURAL GROUP	\$16,200.00	\$21,200.00	Architectural fees for administrative office plans;		✓		Per Business Administrator, these are necessary architectural expenses towards building design; Invoice reviewed were for floor plan designs for the High school annex building which houses the board office;	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
353	50002408000200	05-02189	10/25/2004	MARY S. SCOTT	\$39.00	\$39.00	Reimbursement for elementary school teacher of the MS to attend conference/training titled "Issues & Next Steps: Long Range Facilities Planning for Pre-School and Beyond" held at Rutgers Univ. on 10/6/04. Reimbursement was for parking (\$15) and mileage to and from New Brunswick, NJ to Rutgers Univ. (\$24)		✓		Reimbursement is within reason. Transportation log was appropriately completed.	
354	10002614200500	05-02197	10/25/2004	MANUEL R. GONCALVES	\$14,250.00	\$13,875.00	Installation of railing at the Green grove elementary school;		✓		Per Business Administrator, these are necessary safety expenses for the elementary school that are mandated by the state; Total paid exceeds original PO amount.	
355	50002223000500	05-02203	10/25/2004	ACORTECH	\$14.58	\$14.58	IBM keyboard to MAC adapter ordered for the library @ Green Grove School. Price was \$4.00. Shipping was \$10.58.		✓		Price of purchase is reasonable. Adapter is necessary to use an IBM Keyboard on a MAC.	
356	10002303312000	05-02211	10/26/2004	STATE SHORTHAND REPORTING SVC	\$175.00	\$175.00	Court reporter services for hearings related to the investigation of high school teacher on 10/20/04.		✓		The expense is appropriate as it relates to the legal investigation of a teacher.	
357	10002308952000	05-02212	10/26/2004	JAMES TERRELL	\$109.84	\$109.84	Expenditures reimbursement for former Assistant superintendent at NJ School Boards Convention in Atlantic City, NJ from 10/19/04 - 10/22/04. Expenses include \$58.50 for mileage, \$2.10 for tolls, \$5.00 for parking and \$43.24 for meals.		✓		Expenses appear appropriate and were within the \$64.00 per day per diem. These expenses pertain to a workshop offered by the NJ School Boards Assoc.	
358	10002306102000	05-02213	10/27/2004	ASBURY PARK PRESS	\$117.00	\$117.00	52 week subscription renewal to the Asbury Park Press. Ordered for the board office.		✓		It is unclear as to who is benefiting from this subscription and why it is beneficial.	The Board of Education advertises in the Asbury Park Press. Meeting notices and bid notices must be advertised and proof must be obtained. It is cheaper to buy an annual subscription and cut out the advertisements than to pay the ridiculous fee of \$25 - \$35 for an "affidavit of publication" for each legal ad. This is the more prudent approach.
359	50002403000300	05-02235	10/28/2004	SHARYN ROSENBERG	\$30.00	\$30.00	Mileage reimbursement on 9/22/04 & 9/27/04 for elementary school nurse. Meeting is for testimony review and court subpoena.		✓		Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
360	50002406000100	05-02237	10/29/2004	FORMAL FASHIONS	\$1,318.96	\$1,306.80	16 white square neck satin blouses @ \$28.00 each, 50 black sequin belts @ 12.00 each, 6 white square neck satin blouses @ \$33.00 each shipped to Choral Director @ Neptune HS.			✓	Quantity and price are inconclusive. It is unclear as to if these items were necessary for the HS chorus. Also, this appears to be improperly coded - this was paid out of the HS Admin Supplies account.	
361	10002614202000	05-02245	11/2/2004	ENVIRONMENTAL MANAGEMENT ASSOC	\$7,630.70	\$7,630.70	Removal of contaminated soil from the Summerfield elementary school;		✓		This is reasonable for the safety of students and employees.	
362	10002308952000	05-02249	11/3/2004	MTL RETIREMENT	\$1,320.00	\$1,320.00	MTL Retirement party expenses; ordered for the board office;	✓			There is no benefit to students from this expense and the expenses are high; attended by board members of the district and administrative office bearers (approx. 50 in all)	Retirement expenses were reimbursed to the district from the proceeds of the ticket sales. There were up front costs.
363	10002303392000	05-02261	11/3/2004	LEWIS S. GOODFRIEND & ASSOC.	\$5,588.75	\$5,633.75	Perform sound pressure level measurements in six classrooms with and without the ventilation equipment operating. Between three and five measurements performed in each classroom.		✓		This is to test the sound levels in each classroom per state laws.	
364	50002406000100	05-02263	11/8/2004	CDW GOVERNMENT, INC.	\$1,224.90	\$1,224.90	One HP Laser Jet 2300DTN ordered for the HS. Amount is \$1,199.00 + shipping.		✓		The necessity of the printer is inconclusive. Price may be a bit excessive (\$1,224.90). Also, only one printer was ordered - no computer. It is unclear as to if this printer was ordered to replace an old or broken printer.	Printers will wear out anytime.
365	50002403000100	05-02270	11/9/2004	MENC - MUSIC EDUCATION	\$100.00	\$100.00	Music Educator's National Conference Membership dues for high school music teacher. This covers the 04/05 school year.		✓		Membership coincides with teacher role. Students can benefit from teachers who attend these conferences to keep themselves abreast with music education. Amount appears reasonable.	
366	54021006000200	05-02276	11/10/2004	W.R. SATZ ATHLETIC FUND	\$640.00	\$640.00	2004-2005 Shore Conference of Middle Schools dues ordered for HS Athletic Dept. The cost is \$80.00 per team per season for a total of \$640.00.		✓		These dues are necessary to partake in the Monmouth County Middle Schools Athletic League. Other schools billed include Bayshore, Hazlet, Holmdel, Long Branch, Matawan, Thompson and Thorne.	
367	50002226000200	05-02285	11/10/2004	PRESENTATION SYSTEMS, INC.	\$430.74	\$430.74	Two 24" dual sided lamination (for cold laminator) @ \$199.95 each. ordered for the Neptune MS library.		✓		It is unclear as to what is being laminated and what purpose it serves. The amount is also inconclusive.	These are laminator supplies. Like the classroom, the library serves the student body and purchases accordingly.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
368	50002226000100	05-02286	11/10/2004	STAPLES BUSINESS ADVANTAGE	\$2,129.39	\$2,129.39	Two Brother HL - 6050DN laser printers @ \$679.99 each and nine Brother TN-670 black laser cartridges @ \$85.49 each ordered for the library at Neptune HS.			✓	It is unclear as to if these printers were ordered to replace old or broken printers. No inventory log provided.	Printers by their very nature (price being under the "equipment" threshold) are consumables. No inventory log maintained.
369	50002403000100	05-02287	11/10/2004	HMI CERAMICS, INC.	\$833.75	\$1,200.00	Repairs/service to small and large Amaco kiln pyrometer & kiln setters and Brandt electric potter's wheel at the Neptune high school for the 2004-05 school year as needed. Ordered for art teachers.		✓		This is equipment used by students when doing pottery/clay work in art class. Receipts are included that highlight what was wrong with this equipment, which led to the needed repairs. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
370	50002406000100	05-02288	11/10/2004	JOURNALISM EDUCATION ASSN.	\$72.20	\$73.45	1 copy of "Practical Ideas for Teaching Journalism," 1 copy of " AP Stylebook and Briefing on Media Law," and 1 copy of "Journalism Teacher's Writing Manual" ordered for Principal @ HS and English teacher @ the HS.			✓	These books appear to be for the English teacher, however, it is unclear as to what curriculum these books are used for. It is unclear if the students will be users of these books.	Staff members do have to hone their skills and keep current. Purchases of professional journals, instructional manuals, etc. are appropriate.
371	10002306102000	05-02291	11/10/2004	PASTA PRIMA	\$548.10	\$548.10	Catering delivery for 35 people from Pasta Prima ordered for the board office on 12/23/04. The timing of the purchase indicates that it has to do with a holiday celebration.		✓		This is not for the benefit of students. The price, however, appears reasonable at about \$15.00 per person.	
372	50002403000200	05-02307	11/12/2004	NJACYSC	\$40.00	\$40.00	Registration fee for MS chairperson to attend a conference titled "Gangs" in 11/04.			✓	This conference deals with helping to identify disturbed youth and thus can ultimately benefit students. Amount appears reasonable. Conference is in coherence with the attendees and benefits students;	
373	50002406000100	05-02311	11/12/2004	AFTER HOURS FORMAL WEAR	\$289.81	\$324.83	10 White wing collar shirts @ \$14.99 each and 7 adjustable waist pleated trousers @ \$24.99 each. These appear to be for the choir.			✓	This was paid under the HS Admin Supplies account, however, this appears to be shirts and trousers for the choir - coding is improper. It is unclear as to how often the choir will actually wear these uniforms. The district also had the option of ordering used attire as opposed to new attire but opted for the new attire.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
374	10002614200200	05-02321	11/15/2004	RUG A RAMA INC	\$1,035.00	\$1,035.00	Installation of new carpet in the Neptune Middle school. Documentation does not indicate room, square footage, and price per square foot.		✓		These are necessary facilities expenses for the middle school; length of carpet is not mentioned;	
375	10002303312000	05-02326	11/15/2004	RICHARD E. SHAPIRO, LLC	\$32,909.45	\$32,909.45	For legal services rendered from February 1, 2003 through June 30, 2004. Includes all reimbursable out-of-pocket expenses.		✓		Services includes travel to courts, arbitration hearings etc. Invoice reviewed is reimbursement of expenses for commute to New York City for filing court papers on behalf of Board of Education regarding arbitration;	
376	10002624202000	05-02331	11/16/2004	LAGER GLASS CO INC.	\$255.00	\$255.00	Rapair to vehicle #73 (1993 UMC AeroMate). Repair included installing a new windshield. Requested by the transportation department.		✓		This in an ordinary and reasonable expense to maintain district vehicles that have been damaged.	
377	10002614202000	05-02332	11/16/2004	LERTCH WRECKING COMPANY	\$154.04	\$154.53	Demolition of a tract site at the Whitesville school. Ordered by the board office.			✓	District explained that two binders exist regarding the Whitesville Demolition. When asked for invoices for this specific expenditure relating to the demolition, district did not provide it and advised KPMG team to search binders on their own. Support package did not include original invoices for this transaction. Contrary to district claim (to the right) this transaction was not discussed with the KPMG team. Instead, the overall demolition of the Whitesville school was discussed (which is marked 'appears reasonable' elsewhere in this document due to sufficient documentation for that transaction).	This was discussed at length with the KPMG team. All facility files are within five (5) feet of the team. You know the answer; you want it in writing, get up an read the file.
378	10002624202000	05-02335	11/16/2004	ASBURY AUTO TOPS	\$150.00	\$150.00	Repair to the seat of vehicle #70 (1995 Ford Van). Requested by the transportation department.		✓		This in an ordinary and reasonable expense to maintain district vehicles that have been damaged.	
379	50002186000780	05-02336	11/16/2004	AR COMMUNICATI ONS	\$701.25	\$645.00	Three Kenwood TK2100 K2 Portable radios with battery, antenna and chargers shipped to principal of Shark River Hills School.			✓	It is unclear as to who is ultimately receiving and benefiting from these radios. The purpose of the radios is ultimately unclear. Total paid exceeds original PO amount.	School security / safety officers carry walkie talkies as does the principal. Communication in the building is critical.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
380	20002307300902	05-02344	11/16/2004	HERBERT L. FARKAS COMPANY	\$1,510.32	\$1,510.32	Two 800 series lateral file five drawer w/ posting shelf 42W @ \$755.16 each to be shipped to Assistant. Supt at the board office.			✓	The price of each drawer is inconclusive. It is unclear if cheaper alternatives exist.	Existing unit was modular type and Farkas (which is on state contract) was the only vendor to provide compatible pieces.
381	10002306102000	05-02373	11/18/2004	McLain Studios	\$442.50	\$442.50	50 custom screen printed adhesive backed vinyl decal. Die cut to 11.5" circle school emblem @ 8.85 each. Shipped to at the board office.			✓	It is unclear as to who is actually receiving these supplies and what they are being used for.	Charged to Admin expenses appropriately. These labels were used to stick on district vehicles, signs, exterior doors of rented facility, etc.
382	50002406300800	05-02387	11/18/2004	DAY TIMERS INC	\$39.99	\$39.99	One Day-Timer Catalina Planner for \$39.99 shipped to principal of Summerfield School.			✓	Price of the planner is inconclusive.	
383	10002198001000	05-02407	11/23/2004	LORMAN EDUCATION SERVICES	\$279.00	\$279.00	Seminar tuition entitled "Discipline of Students with Special needs in New Jersey." The seminar was held at the Ramada Inn in East Brunswick, NJ. The seminar was attended by middle school psychologist.			✓	This is an appropriate seminar for a school psychologist to attend. This can ultimately benefit special needs students.	
384	10002308952000	05-02413	11/23/2004	MTL RETIREMENT	\$240.00	\$240.00	DWAC Parent Representatives at the Superintendent Retirement Dinner. Four attendees @ \$60.00 each.		✓		An invoice and/or receipt is not included with the support. Also, this dinner does not appear to be benefiting the students, and the amount of \$60 per person appears excessive.	
385	10002614200800	05-02414	11/23/2004	PATOCK CONSTRUCTION CO.	\$73,579.61	\$73,579.61	Excavation, removal and disposal of unsuitable material at the Summerfield El. School. This includes soil contaminated with PCB, which is used as a cooling and insulating fluid for industrial transformers and capacitors.			✓	This appears to be a reasonable expense for the safety of staff and students. This was recommended by the SCC and Gilbane.	
386	50002403000300	05-02426	11/24/2004	WENDY SMITH	\$48.75	\$48.75	Mileage reimbursements for elementary school guidance counselor for 7APA training held in Cherry Hill, NJ on 9/30/04.			✓	Mileage reimbursement is appropriate. Amount is reasonable. Purpose, mileage and destinations are appropriately documented.	
387	10002303312000	05-02435	11/30/2004	JOEL M. WEISBLATT, ARBITRATOR	\$600.00	\$600.00	Partial reimbursement to arbitrator for late cancellation of arbitration hearing scheduled for 11/29/04 in regards to docket# AR-2004-823.			✓	This deals with fees related to legal arbitration, which is reasonable. The bill was appropriately split between both parties.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
388	50002403000100	05-02446	12/3/2004	WILLIAM PULLEN	\$40.00	\$40.00	Registration fee for HS chairperson to attend a conference titled "Gangs" in 11/04.		✓		This conference deals with helping to identify disturbed youth and thus benefits students. Amount appears reasonable. This is also consistent with William Pullen's position as he is a Guidance Counselor.	
389	50002403000200	05-02451	12/6/2004	FAX EXPRESS	\$380.00	\$380.00	Fax machine twelve-month maintenance agreement renewal covering the period from 1/2/05 through 1/1/06. ordered for Neptune MS.		✓		This is a reasonable office equipment repair expense. Amount appears reasonable.	
390	10002513400900	05-02452	12/6/2004	DIRECTV	\$54.89	\$54.89	11 Additional satellite receivers ordered for the administration office. The cost is \$4.99 each and covers the period from 11/1/04 - 10/31/05.			✓	It is unclear as to who is benefiting from this expense. These were requested by the administration offices.	
391	50002403000200	05-02453	12/6/2004	ELMENDORF TYPEWRITER SVC INC.	\$135.00	\$135.00	Typewriter maintenance agreement for Brother EM-530. The agreement covers the period from 1/16/05 - 1/16/06. The typewriter is used at Neptune MS.		✓		This is a reasonable expense for equipment maintenance. The amount appears reasonable.	
392	11501003201000	05-02461	12/6/2004	MOESC	\$7,526.00	\$12,300.00	Children's crisis intervention unit home instruction fees for approx 50 students.		✓		Expenditure relates to crisis intervention and education for students. Child Study Team expenses are required. MOESC is a state approved vendor.	
393	10002308952000	05-02462	12/6/2004	HYATT REGENCY JERSEY CITY	\$309.00	\$309.00	One-night stay for then Superintendent at the Hyatt Regency Jersey City on 12/10/04. Amount is \$309.00 per night. The hotel stay was in conjunction with the NJ School Boards Association Urban Boards Committee Dinner/Meeting.			✓	No supporting documentation as to why stay was needed since Jersey City, NJ is within driving distance to Neptune, NJ. The amount of the one-night stay is also inconclusive as it is \$309/night.	This expenditure was in conjunction with the role of a board member as president of the NJSBA Urban Boards. I suppose one could argue that it is not essential for KPMG auditors to stay overnight at the taxpayers' expense during their extended district visit.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
394	50002226000100	05-02473	12/7/2004	DEMCO	\$81.94	\$89.34	Two packs of 500 clear glossy label protectors @ \$16.89 each, 1 pack of 5,000 paper spine labels @ \$31.99, 1 pack of 500 Newberry Award classification labels @ \$5.39, 1 pack of 500 Fantasy classification labels @ \$5.39 and 1 pack of Science Fiction classification labels @ \$5.39. Ordered for the library @ Neptune HS Annex.		✓		These are supplies for the library. Quantity and price appear reasonable.	
395	10002614202000	05-02503	12/10/2004	PATOCK CONSTRUCTION CO.	\$9,925.00	\$9,225.00	Removal, disposal and testing of five drums from the Kelly property at the Summerfield El. School. The drums were tested for hazardous materials such as TCLP, PCB and EPA.		✓		This appears to be a reasonable expense for the safety of staff and students. This was recommended by the SCC and Gilbane.	
396	10002624202000	05-02566	12/16/2004	FIRST VEHICLE SERVICES	\$288.46	\$288.46	Billing for gas put in Boat per Dave Gamble on Nov. 1, 2004. 151 gallons @ \$1.91 per gallon. Ordered for the transportation department.		✓		Documentation does not explain the purpose, beneficiary, necessity of expenditure to education.	The Board of Education operates an Environmental Science program in which the students are taken out on a boat to take water samples, etc. Boats run on gas.
397	10002308952000	05-02570	12/17/2004	CHASE CARD SERVICES	\$5,399.04	\$5,399.04	Airline tickets to national school board convention, put on Business Administrator's personal card then paid directly to the credit card company.		✓		No supporting documentation as to why this was put on a personal card or why the people who attended needed to attend this conference in California. This out of state travel is not on the State Approved Abbott Travel Log for the 04/05 school year.	School districts are not permitted to maintain district sponsored credit cards. Airline tickets for the National School Board Convention in California required advance purchase with a credit card. Ultimately the district paid the cost that was the going rate.
398	10002624202000	05-02571	12/20/2004	JERSEY SHORE LAWN CARE INC.	\$1,048.50	\$1,048.50	Repair of a 10" drainage leak in the soccer field at the Reynolds Athletic Complex. Requested by the facilities department.		✓		This is a reasonable and appropriate expense for maintenance of the soccer field. This ultimately indirectly benefits the students.	
399	10002303392000	05-02572	12/20/2004	KELLENYI JOHNSON WAGNER	\$56,917.46	\$34,695.45	Services performed for the township BoE regarding Fiber-Optic Network Project which consisted of installing fiber wiring underground in order to upgrade the communication lines.		✓		No bid list provided or state contract # if applicable. Also, no cost comparison to prove if this would have been a cost saving project. Total paid exceeds original PO amount.	KJW is one of many Board-approved professional services....architecture. There is no bidding required for professional services (refer to Title 18A)

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
400	50002186000770	05-02574	12/20/2004	BRAINPOP	\$134.95	\$134.95	Subscription renewal for BrainPop Teacher Access software. This is a twelve month subscription with 35 maximum logins per day. Ordered for computer tech teacher of the Shark River Hills El. School.		✓		This is a subscription renewal and it is for educational software. The price is reasonable.
401	50002226000364	05-02578	2/3/2005	LIBRARY VIDEO COMPANY	\$2,390.85	\$89.90	60 video tapes and DVDs ordered by at Midtown Community El. School. These are for the library. The tapes range in price from \$9.95 to \$299.50. Some tapes have a clear educational value while others do not.			✓	The educational value and necessity of some of the tapes is inconclusive - i.e. "Finding Nemo," "Aladdin," and "Scooby Doo the Movie." Also, the quantity and price of the tapes is inconclusive - \$299.50 for one tape is excessive. The paid against PO amount far exceeds the original PO amount.
402	10002303312000	05-02587	12/21/2004	THOMAS ZICCARDI	\$1,150.40	\$1,150.40	Board's share of arbitration fees for a hearing on 10/19/04 in regards to the case of a former employee's Personal Days - Docket# AR-2004-833. Fees include attendance at the hearing, review, study and write-up.		✓		This is a reasonable expense as it pertains to a legal arbitration. Half of the bill was appropriately paid by each party.
403	10002303392000	05-02609	12/24/2004	KELLENYI JOHNSON WAGNER	\$176,000.00	\$88,000.00	Development of long range facilities plan including determining the number of students to be accommodated in the district over the next five years, reviewing the current configuration of the school facilities, documenting any facilities improvement projects already funded, and taking inventory of all existing school rooms and major building systems. This is in accordance with the NJDOE's Long Range Facilities Plan.		✓		These are reasonable services that were contracted in accordance with the NJDOE's Long Range Facilities Plan. Review and improvement to these facilities can be a benefit to students. Total paid exceeds original PO amount.
404	10002624202000	05-02621	1/6/2005	MAACO	\$886.84	\$886.84	Painting of vehicle #44 ('96 Ford Crown Victoria) due to rust and damage. Overall paint was \$585.00, body supplies were \$48.64, body labor was \$243.20 and sublet/towing was \$10.00. Requested by the transportation department.		✓		This in an ordinary and reasonable expense to maintain district vehicles that have been damaged.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
405	10002306102000	05-02627	1/7/2005	JAMES TERRELL	\$32.54	\$32.54			✓	Neither the PO nor the submitted receipts give a description of what was actually purchased and ultimately reimbursed.	Paper products.	
406	10002306300900	05-02638	1/7/2005	MGL FORMS-SYSTEMS, LLC	\$3,964.00	\$3,964.00			✓	This equipment and supplies are required for the payment of vendor invoices on a monthly basis. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.		
407	50002403000100	05-02641	1/11/2005	AMERICAN CHEMICAL SOCIETY	\$126.00	\$126.00			✓	Membership coincides with teacher role. Students can benefit from teachers who attend these conferences to keep themselves abreast with science education. Amount appears reasonable.		
408	54021006000100	05-02646	1/11/2005	HAZLET MIDDLE SCH WRESTLING	\$275.00	\$275.00			✓	This is an appropriate event, which is ultimately benefiting wrestling team athletes.		
409	54021006000100	05-02647	1/11/2005	JMHS SWIMMING	\$325.00	\$325.00			✓	This is an appropriate event, which is ultimately benefiting the swimming team athletes.		
410	14021006000100	05-02648	1/11/2005	KAPALKO, GREG	\$400.00	\$200.00			✓	It is unclear as to what this software is actually used for, and there is no vendor invoice included in the support. The total paid exceeds the original PO amount.		
411	54021006000100	05-02649	1/11/2005	JUMPING BROOK COUNTRY CLUB	\$727.50	\$1,000.00			✓	Quantity and price of purchase appear reasonable. Timing of purchase also appears reasonable.		
412	54021006000100	05-02650	1/11/2005	RKE ATHLETIC LETTERING	\$476.00	\$476.00			✓	Quantity and price of purchase appear reasonable. Timing of purchase also appears reasonable.		

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
413	50002406100300	05-02652	1/11/2005	AR COMMUNICATIONS	\$615.59	\$1,768.00	8 Portable Kenwood walkie talkies with rapid charger. Shipped to Midtown Community Elementary School.			✓	It is unclear as to who is receiving these walkie talkies, and it is unclear as to what purpose they actually serve. Also, these were ordered mid-year.	School security / safety officers carry walkie talkies. Communication in the building is critical. Familiarity with the Midtown campus would support the need for these units.
414	50002408000800	05-02678	1/12/2005	COUNT BASIE THEATRE	\$461.50	\$461.50	71 tickets @ \$6.50 each to see "Freedom Train" at the Count Basie Theatre on 3/7/05. The trip is for the 5th grade class of Summerfield School.			✓	"Freedom Train" has educational value. Amount per student is reasonable.	
415	10002306100900	05-02681	1/13/2005	TANNER SCHOOL FURNITURE CORP.	\$1,504.27	\$1,504.27	Multiple products to create a cubicle, and products for the cubicle such as drawers. Ordered for Assistant Superintendent of the board office.			✓	Amount appears reasonable. This is appropriate furniture for the board office.	
416	10002513400900	05-02694	1/13/2005	NOWDOCS	\$750.00	\$2,245.00	Composition of A/P checks and digitization of signatures for check printing and vendor payment purposes.			✓	This equipment and supplies are required by the administration office for the payment of vendor invoices on a monthly basis.	
417	11501003201000	05-02697	1/14/2005	BROOKFIELD ACADEMY	\$266.00	\$266.00	Bedside instruction for special ed. student DW from 10/4/04 - 10/7/04 @ The Brookfield Academy (part of Kennedy Health Systems) in Cherry Hill, NJ. The hourly rate of instruction was \$33.25. ordered for the Special Services Dept.			✓	PO was requested by the appropriate department and was appropriate for an inpatient special ed. MS student. Price appears reasonable for 4 days of instruction.	
418	14021006000100	05-02702	1/14/2005	THE HOOP GROUP	\$380.00	\$190.00	10 adult tickets @ \$9.00 each and 20 student tickets @ \$5.00 each to see the "Battle of the Boardwalk" on 1/15/05.			✓	No supporting documentation or invoice was included with the PO. It is unclear if "Battle of the Boardwalk" has any educational value as it is a basketball game. No listing of the attendees. The total paid exceeds the original PO amount.	This is an annual basketball tournament held in Asbury Park. Neptune is one of many districts that participates.
419	11501003201000	05-02731	1/18/2005	PHILLIPSBURG BD OF EDUCATION	\$596.16	\$596.16	Special education tuition for the month of October for one resource room HS student, named TL. Total of 24 hours of instruction @ \$24.84 per hour. This was ordered for the Special Services Dept. and was paid to the Phillipsburg Board of Ed.			✓	It is unclear as to why this is being paid to the Phillipsburg Board of Ed. The student is a special needs student, and Neptune is a special services district. It is unclear as to what was offered by Phillipsburg that could not be offered by the Neptune district.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
420	10002198001000	05-02738	1/19/2005	MEDS - PDN	\$185.00	\$185.00	Registration fee for special ed. teacher of Gables El. School to attend a seminar titled "Working With Children With Auditory Processing Disorders (APD). The seminar was held in Atlantic City, NJ on 10/25/04.		✓		This is an appropriate seminar for a special education teacher to attend. Price appears reasonable.	
421	50002406100500	05-02751	1/20/2005	POSITIVE PROMOTIONS	\$379.97	\$379.97	Two "We Love our Teachers & Staff" stickers @ \$15.25, 1 celebration pack @ \$77.50, 50 "100 Years from Now" mouse pads @ \$3.50 each, 2 apple sticky pads \$17.75 each, 10 ceramic mugs @ \$2.85 each. Ordered for Guidance Counselor @ Green Grove School. Items were ordered mid-year.		✓		The supplies do not appear to have an educational value. Beneficiary of expenditure is not explained in the documentation provided.	
422	10002198001000	05-02754	1/21/2005	EDUCATION RESOURCES, INC.	\$225.00	\$225.00	Registration fee for speech teacher of Summerfield El. School to attend a seminar on auditory processing disorders. The seminar was held on 2/12/05 at the Jersey Shore University Medical Center in Neptune, NJ.		✓		This is an appropriate workshop for a speech teacher to attend. This can ultimately benefit the students she works with. The price appears reasonable.	
423	50002408000800	05-02765	1/21/2005	THE MASTER TEACHER	\$2,109.30	\$1,054.65	Master Teacher Program for 04/05 school year (\$453.60) and 05/06 (\$469.80) school year. This was ordered for Librarian at Summerfield School.			✓	No supporting documentation as to necessary and beneficiary of expenditure. Total paid exceeds original PO amount.	
424	10002308952000	05-02777	1/25/2005	MON CTY ALUMNAE CHAPTER	\$120.00	\$120.00	Tickets for Board member and Guest to attend the 14th Annual Red & White Scholarship Program Dinner. The tickets were \$60.00 each.		✓		No supporting documentation and no invoice and/or receipt was included with the PO. It is unclear if Mr. Jones' attendance would benefit students.	
425	10002614200700	05-02783	1/25/2005	LIGHTON INDUSTRIES, INC	\$68,237.09	\$70,267.21	Provide and install dasher board system at the shark river hills elementary school - i.e. similar to hockey rinks.			✓	Although dasher boards are generally designed for safety, there is no indication what this will be used for. It is unclear if the elementary school gym has a playing area designed like a hockey rink. Also, the amount far exceeds the threshold where this would have to go to bid. There is no indication that this went to bid.	Again, familiarity with the school system would help understand that as part of SCC projects, SRH installed a multi-purpose playground. One function is ability to conduct skating. This board approved addition was a local contribution to the SCC project. This was DOE approved.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
426	50002406000100	05-02788	1/26/2005	W.W. GRAINGER, INC.	\$323.00	\$321.24	1 welded steel general purpose hand truck @ \$89.04 and two standard duty steel convertible trucks @ \$116.10 each ordered for principal of Neptune HS. Items were ordered mid-year.			✓	The purpose and usefulness of the steel trucks is not clear. Further support needed.	Again, familiarity with the district, particularly the layout of the High School and the type of activities that occur on a daily basis would show that there are needs to transport heavy equipment (audio visual, computer, photocopy paper boxes, etc.) throughout. A hand truck is a small price to pay compared to a workers compensation claim.
427	50002406000100	05-02789	1/26/2005	RUGG'S RECOMMENDATIONS	\$58.00	\$58.00	1 College Seminar Substitute package ordered by Guidance Chairperson @ Neptune HS. The package includes four revised special reports and 30 seminar sheets.			✓	It is unclear what this item specifically is and if it is ultimately benefiting the guidance counselor or the students.	It ultimately benefits the students.
428	50002406000100	05-02815	1/27/2005	DELL MARKETING L.P.	\$2,218.17	\$2,218.17	1 Dell Inspiron 5160 Mobile Pentium 4 Processor 538 w/ HT Technology. This is a laptop. The computer was shipped to Dept. Chair @ Neptune HS. The computer was ordered in 1/05.			✓	It is unclear as to why a laptop is needed and why it is being ordered mid-year. Documentation does not identify the beneficiary of the purchase.	
429	50002406100300	05-02819	1/27/2005	APPLE COMPUTER	\$1,103.95	\$1,103.95	eMac Computer, App for iMac/eMac - Auto Enroll; USB Floppy Drive; HP LaserJet 1012 Laser Printer. Shipped to former principal @ Midtown Community Elementary School			✓	Documentation does not explain purpose, necessity and beneficiary of expenditure. It is unclear if this is for students or staff.	
430	50002406000100	05-02827	1/28/2005	POSTAGE BY PHONE RESERVE ACCT	\$7,000.00	\$7,000.00	HS postage by phone reserve account ordered for principal Ed Dever of Neptune HS.			✓	This is a reserve account set up to make all postage payments for Neptune HS. This is done through the Pitney Bowes Bank, Inc.	
431	50002226000470	05-02829	1/28/2005	LONG'S ELECTRONICS	\$508.07	\$578.07	Panasonic TV DVD/VCR @ \$499.95 + shipping and handling shipped to then principal at Gables Elementary School.			✓	Documentation does not explain purpose, necessity and beneficiary of expenditure to education.	Educational programs are often viewed via a television monitor.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
432	10002515920900	05-02840	1/28/2005	NJSCHOOLJOB S.COM	\$600.00	\$600.00	Agreement between Neptune Twp. School District and NJSchoolJobs.Com to provide recruiting service beginning February 1, 2005 - January 31, 2006.		✓		Recruiting service is a reasonable expense and amount for 1 year unlimited advertising agreement is reasonable.	
433	10002515920900	05-02855	2/2/2005	ELITE FORMS, INC.	\$1,107.71	\$1,110.25	5,000 4-Part purchase orders for the business office;		✓		This is an order for the purchase order forms, which are used by the administration office for all purchase requests. These are necessary for the operation of the administration office.	
434	50002406000100	05-02856	2/2/2005	GATEWAY COMPANIES, INC.	\$134.99	\$134.99	One Fujitsu 60 GB 4200RPM ATA 2.5" hard drive. Ordered for Neptune HS. Item was ordered mid-year in 2/05.			✓	Documentation does not explain purpose, necessity and beneficiary of expenditure to education.	Replacement hard drive.
435	10002306102000	05-02863	2/3/2005	THE APHS HALL OF FAME	\$100.00	\$100.00	Half page ad for the Asbury Park HS Distinguished Alumni Hall of Fame Ceremony held on April 22, 2005.			✓	It is unclear as to reason this ad was purchased as it relates to alumni of Asbury Park HS and not the Neptune Twp School District.	
436	50002406300700	05-02874	2/3/2005	POSITIVE PROMOTIONS	\$173.45	\$172.49	70 "I Make A Difference" pins @ \$1.95 each; 1 pack balloons @ \$16.95; 1 pack seals/ribbon @ \$4.95; ordered for principal of Shark River Hills School. Requested in 2/05.			✓	Documentation does not explain purpose, necessity and beneficiary of pins and balloons to education.	A pat on the back can go a long way in life.
437	50002186000770	05-02904	2/4/2005	MICROGRAM SOFTWARE	\$1,390.00	\$1,390.00	1 copy of "Wild West Math" and 1 copy of "Chuck Wagon Bill Language Skills." Each is \$695.00. Requested by tech teacher @ Shark River Hills School. Requested mid-year in 2/05.			✓	Products clearly have an educational value as they are educational computer programs for students. These programs are appropriate for elementary level. However, the price appears unreasonable as one copy is nearly \$700.00.	
438	50002186000770	05-02905	5/12/2005	SUNBURST TECHNOLOGY	\$960.07	\$319.90	Two copies of "Vocabulary Development" @ \$159.95 each; Two copies of "Basic Word Concepts" @ \$159.95; Two copies of "Letters & Words" @ \$159.95 each. Ordered for tech teacher @ Shark River Hills HS. Requested mid-year in 2/05.			✓	These products have an educational value and are relatively reasonably priced.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
439	20002307300900	05-02909	2/7/2005	DELL MARKETING L.P.	\$2,183.69	\$2,183.69	Dell laptop for curriculum supervisor, ordered for Technology Supervisor.		✓		Bonnie Morris is the curriculum supervisor and therefore justified the laptop purchase as her job description is one of 3 people who do need to have access to laptops as they travel between the schools often. Inventory logs do not exist.	
440	50002186100100	05-02910	2/7/2005	DELL MARKETING L.P.	\$1,975.02	\$1,975.02	Dell Inspiron 1150 Mobile Laptop ordered for tech supervisor. The computer was ordered mid-year in 2/05.			✓	Documentation does not explain purpose, necessity and beneficiary of expenditure to education.	
441	10002526002000	05-02912	2/7/2005	ACADEMIC SUPERSTORE	\$288.40	\$279.90	2 licenses for Adobe Acrobat 7 Professional with \$30 educator's rebate to be shipped to of the board office.		✓		Price comparisons indicate that the Assistant Business Administrator went with the lowest quote. Adobe Acrobat is a common program used in business office environments, and this was appropriately sent to Assistant Business Administrator of the board office. Total paid exceeds original PO amount.	
442	50002406000100	05-02918	2/7/2005	NCTE	\$57.00	\$57.00	One year membership to the National Council of Teachers of English for Dept. Chairperson @ Neptune HS. Amount of membership is \$32.00. Also included on the PO is one English journal @ \$25.00.		✓		This is an appropriate membership for the English department chairperson. Subscription amount is reasonable.	
443	50002403000700	05-02920	2/7/2005	T.N.C. PROMOTIONAL ADVERTISING	\$1,060.84	\$800.00	Marking period awards, ribbons, certificates and other incentives for students of Shark river hills school. Ordered for principal. The order includes 520 "High Honor Student" license plate frames @ \$0.79 each and 525 "Honor Roll Student" license plate frames @ \$0.79 each.		✓		These are incentives for students who received good grades and are thus reasonable. The price is reasonable. The total paid exceeds the original PO amount, because an additional 400 certificates for honor roll, special recognition, etc. were ordered @ at price of \$0.28 each and shipping charges had to be included.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
444	50002186000300	05-02935	2/7/2005	VIKING / OFFICE DEPOT	\$510.00	\$851.76	80 20-lb packages of Xerox multipurpose color copy paper @ \$3.88 each; 25 24-lb packages of Astrobrights color copy paper at \$5.98 each; 40 90-lb heavyweight exact index card stock @ \$7.49 each; liquid paper correction; batteries; Ordered for Midtown Community El. School.		✓		Copy paper, index cards and white-out are common office supplies. Price is reasonable.	
445	51901003200800	05-02991	2/8/2005	BLUE SKY PUPPET THEATRE	\$750.00	\$750.00	Two performances of "The Missing Piece" performed for the Summerfield El. School on 5/4/05.			✓	Documentation does not support education value of performances.	Music education
446	51901003200800	05-03004	2/8/2005	PRESENTATION SYSTEMS, INC.	\$2,511.00	\$2,759.10	10 24"x300' dual sided laminated rolls for profinish @ \$239.95 each; 10 8 1/2" x 100' cold lamination cartridges @ \$49.95 each. 10% discount of \$289.90 was given. This was Ordered for the library @ Summerfield School.			✓	Documentation does not support purpose and necessity of lamination cartridges. The quantity and price is also inconclusive as previous purchases were for laminated rolls at around \$150ea.	Schools use laminators to display / protect student art, classroom signage, etc.
447	50002226000200	05-03011	2/8/2005	BEST COMPUTER SUPPLIES	\$274.99	\$274.99	3 premium HP black ink cartridges @ \$19.47 each, 4 premium color ink cartridges @ \$10.67 each, 3 HP 23 color cartridges @ \$31.47 each, 2 black HP inkjet cartridges @ \$29.77 each. Ordered for Librarian at the MS library.		✓		Price and quantity of the ink cartridges are reasonable. Timing of purchase is reasonable.	
448	50002406300700	05-03016	2/8/2005	T.N.C. PROMOTIONAL ADVERTISING	\$4,000.00	\$4,000.00	End of the year incentives for the Shark River Hills K-5 awards night, end of year ceremonies, Honor roll/attendance awards, classroom incentive parties, etc. Ordered for principal of the Shark River Hills School.		✓		These are incentives for students to perform well. Price per item is reasonable.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
449	10002406300800	05-03025	2/8/2005	FREMARJO ENTERPRISES, INC.	\$3,200.00	\$1,600.00	Assembly program about question/answer session about Fredrick Douglas, a historical figure. This was for the Summerfield El. School students.		✓		The assembly was educational and reasonably priced. Total paid exceeds original PO amount.
450	50002408000800	05-03033	2/8/2005	LEAP FROG SCHOOLHOUSE	\$1,360.75	\$2,880.00	Home Connection kits by Leap Frog which are each about \$700 for 4.			✓	These are expensive educational toys for kids which are bought later during the school year. It is unclear as to what these are used for. No supporting documentation as to which student is receiving these as only 4 are ordered.
451	10002196001000	05-03054	2/8/2005	POPCORN PARK ZOO	\$98.00	\$49.00	Field trip to Popcorn Park Zoo in Forked River, NJ on 5/27/05. The field trip was for the classes of 3 teachers of the Midtown Community El. School.			✓	This appears to be a reasonable field trip for elementary school students, however no supporting documentation or invoice was included with the PO. Also, the total paid exceeds the original PO amount.
452	11501003201000	05-03066	2/9/2005	UNION COUNTY EDUC. SERV. COMM	\$2,752.74	\$409.50	Original PO amount of \$409.50 is for tuition for bedside instruction for student TF in 1/05 for 9 hours. Rate is \$45.50 per hour. Student was hospitalized at Trinitas Hospital. There are additional charges for the same student in February, March and April of 2005. There are also charges submitted for another student, SM.			✓	The invoice advises that the rate is \$45.50 as per agreement, however, the agreement is not included. Total paid exceeds original PO amount.
453	10002306100900	05-03082	2/14/2005	HERBERT L. FARKAS COMPANY	\$142.20	\$71.10	Three 3-packs of magnetic file labels for file cabinets @ \$23.70 each ordered for Assistant Superintendent of the board office.		✓		Quantity and price of the file labels appears appropriate. These are being used by the board office and are reasonable office supplies. Total paid exceeds original PO amount.
454	10002308952000	05-03087	2/14/2005	RAMADA INN	\$79.00	\$79.00	Hotel reservation for employee at the Ramada Inn in East Windsor, NJ on 3/18/05.	✓			No supporting documentation or invoice was included with the PO. It is unclear why this lodging was needed.
455	10002308952000	05-03088	2/14/2005	BEVERLY HOLLAND	\$50.00	\$50.00	\$50.00 cash advance given to board member on 3/18/05 for expenses incurred at the NJ School Boards Assoc. Board of Directors meeting in East Windsor, NJ.		✓		No expense log was submitted. It is unclear if entire cash advance was used. No receipts were submitted. Also, there is no documentation to confirm that unused money was returned.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
456	10002624202000	05-03090	2/15/2005	AMERICAN TRACK & TURF, INC.	\$6,600.00	\$6,600.00	Memorial Athletic Complex football field maintenance including field inspection, grooming & dragging of the entire field, demonstration of proper maintenance & grooming, and seam repairs up to 100 linear feet. This is a one-time charge.		✓		This field is used by students for sports and athletic events and thus is a reasonable expense.	
457	10002624202000	05-03092	2/15/2005	DEGLER WHITING INC	\$50,320.00	\$31,367.12	Barrier netting upgrade and repair at Reynold's Athletic complex as requested by the operations committee of the Board of Education. The work includes the installation of a 53' x 39' high net and two 52' x 39' high, knotted nylon, 1 3/4" mesh nets. This also includes repair or replacement of all broken cables, turn buckles and cable clamps. Removal and disposal of existing netting was also included.		✓		These were necessary repairs as it is documented by Degler-Whiting that all 8 sections of the previous netting had been damaged or torn. Total paid exceeds original PO amount.	
458	10002308952000	05-03095	2/15/2005	CHARTWELLS	\$4,026.00	\$4,026.00	72 attendees at the Urban School Boards Dinner Meeting on 1/21/05. Amount is \$37.00 per person. Chartwells also charged for labor, tables/linen, and centerpieces.	✓			No supporting documentation as to why this dinner was held, and there is no list of who attended. It is unclear how this benefits students. Amount also appears excessive.	
459	10002624202000	05-03098	2/15/2005	LAGER GLASS CO INC.	\$650.00	\$650.00	Repairs to vehicle #75 (Chevy Van plate# MG61465). Windshield and side windows needed to be replaced. The new glass assembly included frames, handles and the tempered glass. Requested by the transportation department.		✓		This in an ordinary and reasonable expense to maintain district vehicles that have been damaged.	
460	11501003201000	05-03101	2/16/2005	JFK MEDICAL CENTER	\$23,426.00	\$14,067.00	Bedside instruction for student MS ordered for the Special Services Dept. as required by the Child Study Teams. It appears that \$2,354.00 is being billed for a 3 hour class that is held monthly.		✓		Bedside instruction is a reasonable expense for students who need it. Per the Supervisor of Special Education, Child Study Team expenditures, such as bedside instruction, are statutorily required under the Free Appropriate Public Education Acts. The total paid exceeds the original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
461	10002614200109	05-03113	2/22/2005	SYSTEMS SALES CORPORATION	\$884.00	\$1,768.00	Dukane Intercom modification including installation of outside switch and wiring. The intercom was programmed to all call tone after school hours. Ordered for the facilities department for the Early Childhood Center and the High School Annex.		✓		Documentation provided does not explain reasons for modification to system was required. Beneficiary of expenditure is also not explained in documentation.	The Early Childhood Center is locked at all times. Visitors are buzzed in to the main office. After hours, there are aftercare programs ongoing. Parents wishing to pick up their children need to be heard at the front door. This is much more cost effective than hiring someone to sit at the front door and wait for visitors.
462	10002614200900	05-03117	2/23/2005	PETE JENSEN	\$300.00	\$300.00	Painting of the office of the assistant superintendent. Two coats of paint were applied to an area 30' x 12'.		✓		This is a reasonable maintenance expense. The price appears reasonable.	
463	10002308952000	05-03118	2/23/2005	WINGATE INN VOORHEES	\$168.48	\$168.48	One-night stay for board members at the Wingate Inn Voorhees in Voorhees, NJ on 3/11/05. Amount is \$78.00 each + occupancy tax of \$12.48.			✓	No details given as to the reason for these hotel bills. No invoice attached.	
464	50002226000200	05-03119	2/23/2005	M&H OFFICE SPECIALTY PRODUCTS	\$166.20	\$166.20	1 case of Xerox toner ordered for Librarian of the Neptune MS library.		✓		Quantity, price and timing of purchase appear reasonable.	
465	10002618002000	05-03121	2/23/2005	WEIGHTS & MEASURES FUND	\$160.00	\$160.00	Registration fees for 8 small scales throughout the district. This is a required annual renewal with the State of New Jersey Office of Weights & Measures. As per the registration notice, noncompliance would result in penalties pursuant to N.J.S.A. 51:1-89.			✓	These fees are required by the state and are related to scales throughout the schools, which can handle up to and including 1,000 pound capacity.	
466	00004004502000	05-03125	2/23/2005	HECHT TRAILERS	\$3,769.90	\$3,829.00	Refrigerated trailer rental (delivered march 9 to rear of high school);			✓	Documentation provided does not explain the purpose and necessity of the expenditure.	Renovation work at the HS and the Middle school disrupted the refrigerators and in order to prevent spoilage of frozen and refrigerated food, some of which was government commodities, it was essential to rent this unit. There was no other available storage space within the district. This was DOE approved and SCC required.
467	10002306102000	05-03133	2/28/2005	ASBURY PARK PRESS	\$28.00	\$28.00	One photo reprint of Superintendent Ordered for the board office.			✓	It is unclear as to why this was purchased and what educational purpose it is serving.	The photo reprinted was that of Trier Young, one of Neptune's State track champions. The individual was honored at a Board of Education meeting.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
468	10002308952000	05-03141	3/7/2005	SHERATON SAN DIEGO HOTEL & MAR	\$9,300.00	\$9,300.00	National School Boards Convention hotel bills for Board of Education members. The hotel stay was from 4/14/05 - 4/20/05 and was at the Sheraton San Diego. Rate per night was \$184.00.	✓			The out of state travel for the convention was not on the State's approved listing of approved travel.	Approvals for out of state travel, when they became required, were obtained from Orlando Castro of the DOE.
469	10002308952000	05-03154	3/8/2005	OLYMPIC LIMOUSINE SERVICE	\$1,039.05	\$1,000.00	Van service from residences to airports for National School Boards Convention in San Diego, CA. Service was used by Board of Education members. It is unclear as to the exact rate per person.	✓			This is van service in relation to the NJSBusiness Administrator Convention in CA. The out of state travel for the convention was not on the State's approved listing of approved travel. Total paid exceeds original PO amount.	At the time of the trip, legislation A-5 was not in place and there was no prohibition of car service to and from the airport. While Olympic Limo is the name of the company, travel is via a standard van.
470	10002308952000	05-03160	3/9/2005	CENTRAL JERSEY CLUB, NANBPWC	\$40.00	\$40.00	Luncheon for board member Jason Jones on April 9, 2005 at Gibbs Hall, Fort Monmouth. Amount is \$40.00.	✓			No invoice and/or receipt attached. The purpose of the lunch is unclear. Expenditure amount appears high.	
471	10002305302000	05-03184	3/10/2005	EXCEL TELECOMMUNICATIONS, INC.	\$5.91	\$50.00	Long distance charges for the administrative office. Invoice indicates that only \$5.91 in long distance calls were made between 2/11/05 & 3/14/05. This was ordered for the administrative office.		✓		The long distance charges were reasonable and are part of running an administrative office.	
472	10002305302000	05-03186	3/10/2005	XTEL COMMUNICATIONS	\$4,585.80	\$6,835.32	Long Distance phone service for the administrative office;		✓		Telephone charges are an ordinary and reasonable expense in running a business office.	
473	54021006000100	05-03204	3/15/2005	R&H THEATER LIBRARY	\$965.00	\$965.00	Amateur license agreement for the 2004-05 HS drama production of "Annie Get Your Gun." ordered for the athletic dept. at the HS Annex.			✓	Neptune HS does not own the rights to this play, and thus payment to the R&H Theater Library is appropriate. However, this appears to be improperly coded as this was paid against the HS Athletic Supplies account. Thus this is marked inconclusive.	Subsequently reclassified to program code 401.
474	10002624201000	05-03208	3/15/2005	ATLANTIC RENTAL & EQUIPMENT LL	\$517.70	\$402.70	Lift and truck rental charges for use at Neptune high school. Ordered for the facilities department.			✓	The purpose of the lift rental is unclear. It is unclear what is being done here that is benefiting the students and/or the district. Total paid exceeds original PO amount.	
475	10002523402000	05-03217	3/15/2005	JAY ATTIYA	\$575.00	\$575.00	Programming services in regards to payroll attendance and calendar programs. Ordered for HR/Payroll/Assistant. Business Administrator .			✓	Per the purchase order and receipt, this is programming charges for a new system to track attendance reporting.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
476	500024061005000	05-03231	3/16/2005	CARDIAC SCIENCE INC.	\$4,199.80	\$7,225.60	Purchase order for a defibrillator billed to the administration offices.		✓		A defibrillator is for benefit of employees and/or students. Also, there is support that multiple quotes were obtained since amount exceeds threshold.	
477	100026142007000	05-03237	3/17/2005	ARCHITECTURAL WINDOW MFG. CORP	\$780.00	\$780.00	Removal and replacement of clear line operator gear box and 30" of cable in regards to architectural windows in the Shark River Hills El. School gym. Ordered for the facilities department.		✓		This is the replacement of a broken gear box and cable in the gym. This is a reasonable expense. The price appears reasonable.	
478	100023061020000	05-03267	3/22/2005	TRUMP TAJ MAHAL	\$200.00	\$190.00	Hotel room for David May on 4/4/05 & 4/5/05 @ Trump Taj Mahal for NJ School Buildings & Grounds Convention. Cost was \$95.00 per night. Ordered for the facilities dept.		✓		Convention was reasonable for someone of the facilities dept to attend and hotel room rate was reasonable. State approval not needed for in-state travel. The total paid exceeds the original PO amount due to \$4.00 tourism fee and \$6.00 occupancy fee. The # of nights stay is consistent with the length of the convention.	
479	100023034020000	05-03282	3/31/2005	PORTOLAN GROUP, INC.	\$33,132.00	\$16,566.00	Professional facility study done by Portolan Group for the Neptune Township School District.			✓	Documentation does not explain purpose, necessity and beneficiary of expenditure to education. Total paid exceeds original PO amount.	
480	200040072220000	05-03283	3/31/2005	NJSCC	\$1,677,727.00	\$1,677,727.00	The Neptune Board remitted to the NJ Construction Corporation the revenue from sale of Whitesville Bangs Ave location.		✓		This was required by the state as evident from the correspondence letter included.	
481	200040072220000	05-03284	3/31/2005	BOWE & FERNICOLA, LLC	\$145,000.00	\$145,000.00	Full and final settlement of property acquisition. Re: Charles and Joan Kelly.			✓	Documentation provided does not explain the reasons for acquiring property. District advised team to look through facilities files on our own and did not provide the support when requested as they did in other instances.	Refer to the facilities file. This was part of the SCC Summerfield project. See 13A agreement.
482	100023033920000	05-03286	3/31/2005	MORRIS, JOHNSON & ASSOCIATES	\$31,725.00	\$56,400.00	Consulting engineering services for design of mechanical, electrical and plumbing (MEP) systems for the Neptune middle school; ordered for the Neptune middle school			✓	There is no indication of the necessity of this work. This did not go to bid as bidding is not required for professional services under Title 18A.	Familiarity with Title 18A would have answered this question for you.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
483	10002614200100	05-03288	3/31/2005	LUCAS ELECTRIC CO.	\$201,619.54	\$104,073.00	Re-bid/Negotiated Mid block Crosswalk and other construction jobs.		✓		Invoice selected was for the crosswalk in the middle of the block between the HS and HS annex (which is now the district office). This crosswalk was necessary when the 9th graders used the building in order to safely cross between classes as needed. Total paid well exceeds the original PO amount.	Change orders were below the 20% contingency and all change orders were Board approved.
484	10002523402000	05-03292	4/6/2005	SOFTWAREME DIUM	\$9,700.00	\$9,710.00	WebSense enterprise software 12 month subscription; ordered for Tech Supervisor on behalf of the board office;			✓	Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.	District-wide filtering system.
485	10002218900901	05-03299	4/6/2005	TOM MAZAK	\$1,692.92	\$1,692.92	Expense reimbursement for technology supervisor while attending Avaya Telephone Training in Florida from 3/27/05 - 4/2/05.		✓		The expenses are within reason. Employees are entitled to a per diem of \$64 per day (not including air travel and lodging). The whole per diem was not claimed. The amount claimed and days/nights at the hotel is consistent with the length of the training.	
486	10002306300900	05-03302	4/7/2005	CALENDARS	\$330.25	\$330.25	25 black desk school calendars for the 05/06 school year @ \$12.69 each. These are for custodians and for employees of the board office.		✓		The purchase and amount of the purchase are reasonable.	
487	10002624200900	05-03314	4/8/2005	CENTRAL JERSEY CASH REG. CO.	\$200.90	\$200.90	Repair of cash register for the administrative office. Repair includes removing a paper jam from the printer and replacing the feed shaft assembly & take-up belts on both printers.		✓		This involves the repair of administrative office equipment. The price appears reasonable.	
488	10002614202000	05-03327	4/8/2005	INDEPENENT OVERHEAD DOOR CO.,	\$5,950.00	\$10,950.00	Provide & install aluminum rolling counter doors at the Summerfield El. School. Ordered for supervisor David May of the facilities dept.			✓	These are for counter doors at the cafeteria at the School and are a reasonable expense. The amount, however, exceeds the threshold where multiple quotes should be obtained. There is no indication that multiple quotes were obtained.	Quotes were obtained.
489	10002515920900	05-03332	4/11/2005	NEPT JOINT VETERANS PARADE COM	\$50.00	\$50.00	Full page ad in local newspaper for the Memorial Day Parade.			✓	This is for the Memorial Day Parade, which mostly benefits veterans. It is unclear if this is benefiting the students and/or the district.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
490	10002308952000	05-03335	4/11/2005	RAMADA INN	\$79.00	\$79.00	1 night stay on 5/13/05 @ the Ramada Inn in E. Windsor, NJ for board member while attending the NJ School Boards Assoc. Board of Directors Meeting.	✓			The price for the hotel room is reasonable at \$79.00 and is consistent with the length of the meeting, however, the support packet is missing an appropriate invoice from the Ramada Inn. Also, it is unclear why a hotel room is needed as East Windsor, NJ is within reasonable driving distance of the district.	
491	10002306102000	05-03339	4/12/2005	VNA OF CENTRAL JERSEY	\$1,485.00	\$1,485.00	Hepatitis B immunizations administered to employees.		✓		The immunizations were administered to employees to protect them from potential student infection. This is required by the state.	
492	10002306102000	05-03349	4/19/2005	JUMPING BROOK COUNRTY CLUB	\$600.00	\$750.00	Retirement breakfast held on 6/13/05 from 9:00AM - 12:00PM @ Jumping Brook Country Club.			✓	This does not serve any educational value and does not benefit students in any way. There are alternative ways to fund these functions. There is no indication as to how many people attended and thus what the price per person was.	
493	50002185900100	05-03350	4/19/2005	NCS PEARSON	\$1,968.00	\$1,968.00	Renewal of a maintenance agreement with NCS Pearson. This covers the period from 7/1/04 - 6/30/05.			✓	There is no indication as to what this maintenance agreement covers. Further support/documentation is needed.	Test scoring system.
494	10002306102000	05-03351	4/20/2005	WARTHER'S MUSIC BOX BELLS	\$408.00	\$360.00	8 engraved school bells that play the song "School Days" @ \$50.00 each. These are for retirees at the end of the 04/05 school year.	✓			Expenditure does not appear to have educational value. Amount per items appears to be excessive. The total paid exceeds the original PO amount.	
495	10002306300900	05-03354	4/20/2005	CENTRAL LEWMAR LLC	\$3,924.00	\$6,540.00	20 cases of 8 1/2 x 11 white copier paper at \$21.80 each delivered to the High School Annex; 20 cases of 8 1/2 x 11 white copier paper at \$21.80 each delivered to Neptune Middle School; and 80 cases of 8 1/2 x 11 white copier paper delivered to Neptune High School. PO requested by the facilities department.			✓	Central Lewmar is a state contract provider of photocopy paper. Copier paper is an ordinary expense to run any business. Quantity and price appear reasonable.	
496	10002614202000	05-03356	4/21/2005	FERNANDES CONSTRUCTION	\$11,972.00	\$11,972.00	Emergency curb installation and concrete work at the Green Grove School. A letter from vendor's engineers indicates that the lowest quote was obtained from Fernandes Construction.			✓	These are reasonable safety requirements for walkways and support indicates that the district went with the lowest quote.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
497	10002526002000	05-03357	4/21/2005	CDW GOVERNMENT, INC.	\$44.75	\$966.27	HP LaserJet 3500N printer ordered by technology supervisor for the board office. Paid for using grant money; only \$44.75 excess shipping charge was paid for by the district account.		✓		The district only paid from this account part of the shipping charges for the printer. The printer purchase itself was not in question and therefore shipping is reasonable. Furthermore, the reason shipping was paid from this account is because the original shipping charged to the grant was not a correct estimate of the actual shipping.	
498	10002305902000	05-03358	4/21/2005	VENDOR VARIOUS	\$1,300.00	\$1,300.00	2005 election polling locations payments pertaining to the board elections and budget polling. Requested by the administration office. There were a total of 13 locations and the cost was \$100 per location.		✓		This is a necessary and reasonable expense, which is required for voting.	
499	10002305902000	05-03361	4/21/2005	ELECTION WORKERS	\$5,526.50	\$5,526.50	Payment for election workers for the school budget performed on 4/19/05. Election worker rate of pay is \$14.29 per hour, and there was a total of 51 election workers. The hours of work were from 3pm - 9pm.		✓		This is a necessary and reasonable expense, which is required for the voting.	
500	10002308952000	05-03362	4/22/2005	BORGATA CASINO HOTEL	\$10,440.00	\$5,220.00	Room reservations for Neptune Township Board of Ed members attending the New Jersey School Boards Convention. Reservations are for 3 nights at the Borgata Casino in Atlantic City from 10/25/05 - 10/28/05. Rate is \$145.00 per night. The reservations are for board members listed.		✓		This is an appropriate workshop for board members to attend. The hotel rate is reasonable @ \$145.00 per night. The number of nights stay is consistent with the itinerary of the workshop. Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
501	10002303392000	05-03363	4/22/2005	S. EDGAR DAVID & ASSOCIATES	\$20,709.92	\$20,752.75	Green roof and rooftop garden project at the Midtown Community School. Requested by the facilities department. Charges include setting up & developing a digital base plan of the Green Roof area, design study & preliminary sketch plans and section elevation, developing construction details, developing passive irrigation plans, and developing planting plan and schedule.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.	This is an integral component of the Midtown Community Elementary School. It is a rooftop outdoor classroom under the direction of the SCC.
502	10002614202000	05-03369	4/22/2005	RUG A RAMA INC	\$523.00	\$523.00	Assistant. Superintendent Office carpet repair requested by the facilities dept. Invoice from vendor indicates that there were loose patches of carpet and loose tiles underneath. Parts of the carpet needed to be re-glued.		✓		This is a reasonable maintenance expense. The problems with the carpet that needed repair are documented by the vendor.	
503	10002614202000	05-03372	4/22/2005	KNOX COMPANY	\$2,100.00	\$2,178.00	18 stainless steel fire dept. caps requested by the facilities department. Price is \$115.00 each. The caps are for all 8 schools in the district.		✓		Per order authorization form from police/fire dept., these are reasonable for fire safety and are part of a fire & rescue system. Appropriate authorization was obtained.	
504	10002624202000	05-03373	4/22/2005	SEABREEZE FORD, INC.	\$493.22	\$493.22	Ford F-250 pick-up repairs requested by Transportation Director. Vehicle is owned by the transportation dept. Invoice indicates that the vehicle lost electrical power while driving and the vehicle stalled. Repairs included a new battery and alternator.		✓		The problem with the district vehicle is documented and repairs appear reasonable.	
505	10002193202000	05-03374	4/25/2005	PHONAK, INC.	\$189.00	\$189.00	Warranty payments for special hearing equipment. The equipment consists of two ear links for student YV. The cost of the warranty for each link is \$94.50 and it covers one year. Requested by Special Education Supervisor.		✓		This is a reasonable expense for equipment used by a hearing impaired student. Necessity of equipment is called for in student's IEP. This will cover any repairs that need to be made.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
506	10002306100900	05-03380	4/26/2005	RITZ CAMERA	\$399.97	\$399.97	1 Nikon N65 Body @ \$139.95, 1 Quanta ray 28-200 @ \$199.95, 1 Tamarac 5402 Case @ \$24.09, 1 58mm filter @ \$18.99, 2 CR-2 batteries @ \$16.99. These are cameras and camera parts. This was to be shipped to Assistant Superintendent These were requested toward the end of the school year in 4/05.			✓	Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.	Camera was used by district employee, Evelyn Payne, Community Parent liason. Photos of classroom activities, PTO and Board Meeting functions were captured for district informational mailings.
507	10002305902000	05-03383	4/27/2005	ELECTION WORKERS	\$875.20	\$875.20	Adjustments to election workers checks. This is money issued above and beyond the hourly rate of pay of \$14.29. These payments are for those election works who picked-up and dropped-off the books from the polling centers. Payment was \$12.50 for pick-up and \$12.50 for drop-off.		✓		This is a necessary and reasonable expense, which is required for the voting.	
508	10002303402000	05-03387	4/29/2005	WACHOVIA BANK, NA	\$3,232.50	\$3,232.50	Bank payment for services and expenses incurred from 4/1/05 - 3/31/06. Administration services totaled \$3,000.00, and out of pocket expenses totaled \$232.50.		✓		The documentation does not indicate what kind of administrative services were provided and what the details of the out of pocket expenses were.	This is an annual charge by the bank for debt service account administration. It is required as part of the debt covenants.
509	10002614200500	05-03391	4/29/2005	IMPERIAL CONSTRUCTION GROUP	\$5,016.00	\$5,016.00	Painting of new gymnasium at Green Grove School requested by the facilities department. Documentation indicates that several quotes were appropriately obtained, and the district went with the lowest quote.		✓		As this is a new gymnasium (whether or not it was approved for construction is not in question on this purchase order), the painting of it is a reasonable expenditure. The district appropriately went with the lowest quote. There was only one signature on the PO.	
510	10002624202000	05-03393	4/29/2005	MANUEL R. GONCALVES	\$4,900.00	\$4,900.00	Fencing repairs at the Gables school @ \$500.00, and construction of a rolling gate and ticket booth fence at the Memorial Athletic Complex @ \$4,400.00. Requested by the facilities department.		✓		The documentation does not indicate the reasons for installing a new fence. The amount exceeds the threshold where multiple quotes should be obtained, however, there is no indication that this was done.	District does sell tickets at sporting events, hence a ticket booth. The district received a donated security booth from Spirit Airlines and it was placed at the entrance of the Memorial Athletic Field, Entrance gate was reconfigured to enhance crowd flow. Multiple quotes are always obtained, whether verbal or written.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
511	10002515920900	05-03395	4/29/2005	THE COASTER	\$103,000.00	\$63,900.00	2,500 school calendars totaling \$8,500.00 (approx. \$3.40 each), 47 weekly B&W full page coverage with photos and copy @ \$600.00 (approx. \$25.00 each), and 4 quarterly four-age full-color removable inserts on 50 pound bright stock @ \$6,800.00 each. Requested by Business Administrator.		✓		The newspaper is being sent to all families with students in the district. Documentation does not explain the reasons for using color copies, rather than less expensive black & white copies. The total paid well exceeds the original PO amount.	The color was only used for the quarterly mailing of the district's "School Scene" newspaper. The weekly newspaper inserts were strictly black and white.
512	50002226000100	05-03397	4/29/2005	FOLLETT EDUCATIONAL SERVICES	\$276,607.46	\$285,693.15	Lengthy list of new book acquisitions for the high school library. The list of books includes educational books as well as personal interest books.		✓		The purchase of almost \$300K worth of library books appears to be high. Documentation provided does not explain the reasons for the major purchase. Bidding is not needed as a state contract exists.	Again, familiarity with the district would help answer the question. As part of the renovation and addition work at the Neptune High School, the NJSCC built a state-of-the art library / media center. Empty shelves don't educate students.
513	10002308952000	05-03398	5/10/2005	NEPTUNE HIGH SCHL ACTIVITY	\$360.00	\$400.00	Payment for 10 people to attend NJ Reserve Officers Training Corps (ROTC) Military Ball on 5/12/05 @ The Barclay in Belmar, NJ. Amount is \$40.00 per person.		✓		Per discussion with ROTC director at the High School and per review of documentation, the Military Ball is an event where graduating seniors in the ROTC program attend this ball and perform a synchronized military performance that they are trained for during the year in the ROTC program. Therefore, this is a student incentive event.	Subsequent travel policy adopted by the Abbott districts and further modified by A5, ensures that any expenses attributable to spouses / guests are reimbursed to the district.
514	50002186100100	05-03399	5/10/2005	BOISE OFFICE EQUIPMENT	\$1,079.00	\$1,079.00	Business lab HP color laser printer repair parts and labor requested by tech supervisor. The invoice indicates that the printer had paper jams and broken parts. The following parts were replaced: MP tray assembly (\$84.00), front top cover (\$36.00), transfer drum (\$545.00), and paper pick up assembly (\$265.50).		✓		These are reasonable printer/technology repairs. The problems with the printer are documented. The price of the repairs appears reasonable for a laser printer.	
515	50002226000780	05-03404	5/10/2005	GOVCONNECTI ON	\$463.99	\$463.99	1 WASP Business Administrator CODE TECHNOLOGIES WWS800 Freedom Bluetooth Wireless Barcode Scanner Kit - PS2 Cable. This was requested toward the end of the school year in 5/05 and was shipped to tech teacher @ the Shark River Hills School.		✓		As per the on-line item description, this allows one to scan barcodes and is usually used for warehouse, factory floor, field service and retail environments. Documentation provided does not explain the purpose of purchase, necessity and beneficiary of expenditure.	School library collections can be quite large and barcode scanning is fundamental.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
516	10002308952000	05-03406	5/10/2005	JLT RETIREMENT	\$990.00	\$1,100.00	Retirement celebration for Assistant. Superintendent held on 6/9/05 at Gibbs Hall, Fort Monmouth. Reservation is for 20 people at \$55.00 per person.	✓			Retirement celebration does not appear to provide educational value or benefit students. The price per person is also excessive as noted in transaction description.	
517	10002515920900	05-03409	5/10/2005	E & COMPANY	\$10,000.00	\$5,000.00	Creative Development-logo-initial designs (3-5 concepts) - concept, development & design; Creative Development-Logo Final Design-Design revisions; Creative Development-Stationary if needed-Design, layout & typesetting of: letterhead, biz cards & envelopes. This was requested for the start of the 05/06 school year.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. The total paid exceeds the threshold where multiple quotes should be obtained, and there is no indication that they were obtained. The total paid against PO amount is twice as much as the original PO amount.	
518	10002618002000	05-03414	5/11/2005	AUTO AUDIO, INC.	\$15.95	\$15.95	One mobile charger @ \$15.95. Requested by facilities supervisor. No further information available.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.	Facility staff need to be in constant communication with school and district administration. Phone batteries sometimes wear down and need to be recharged.
519	10002526002000	05-03415	5/11/2005	DELL MARKETING L.P.	\$1,223.80	\$1,223.80	1 Dell Optiplex GX280 small desktop computer. Ordered by the tech supervisor in 5/05.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. It is also unclear as to why a computer is being ordered at the end of the school year and if this is being ordered to replace an old or broken computer.	Replacement unit.
520	10002305902000	05-03429	5/13/2005	RELIANCE GRAPHICS	\$1,645.00	\$1,645.00	2005 school election-design and print absentee ballots, provisional ballots, machine ballots, emergency ballots and tally sheets. Requested by the board office.		✓		This is a necessary and reasonable expense, which is required for voting.	
521	10002306102000	05-03430	5/13/2005	RED & BLACK BOOSTER CLUB	\$100.00	\$100.00	Tournament sponsor donation in the amt of \$100.00. This is for the Memorial Golf Classic held at the Jumping Brook Country Club on 7/11/05 and presented by the Red & Black Booster Club of Neptune. PO requested by the board office.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. There is no indication as to whether or not any students played in this golf event either.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
522	10002308952000	05-03440	5/17/2005	JLT RETIREMENT	\$220.00	\$220.00	Retirement celebration for Assistant. Superintendent held on 6/9/05 at Gibbs Hall, Fort Monmouth. Reservation is for 4 DWAC parent representatives at \$55.00 per person.	✓			Retirement celebration does not appear to provide educational value or benefit students. The price per person is excessive. No invoice and/or receipt provided.	
523	10002306102000	05-03443	5/18/2005	JMI RETIREMENT	\$90.00	\$90.00	Payment for Superintendent and Assistant. Superintendent to attend the retirement celebration for a teacher of the Green Grove School on 6/8/05 @ the Jumping Brook Country Club. Price is \$45.00 per person.	✓			Retirement celebration does not appear to provide educational value or benefit students. The price per person is excessive. The amount per person is excessive. The PO only has one approval signature.	
524	50002403000100	05-03450	5/23/2005	OCEAN GROVE CAMP MEETING	\$6,825.00	\$6,825.00	Auditorium rental for High School Graduation to be held at the Great Auditorium at the Ocean Grove Camp Meeting Association premises on June 17, 2005.		✓		This is a reasonable expense as the seating capacity is greater than the High School auditorium as indicated in the contract and use agreement provided. This benefits the students and their families on graduation day.	
525	10002614202000	05-03451	5/23/2005	ALFRED T. McNEILL	\$3,000.00	\$3,000.00	Reimbursement for consulting services. The nature of the consulting services is unclear.	✓			Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. No invoice provided.	
526	11501003201000	05-03461	5/24/2005	PHILADELPHIA ZOO	\$304.30	\$304.30	Payment for twenty-three 3rd, 4th & 5th graders from the Summerfield El. School to take a field trip to the Philadelphia Zoo. Eleven adults also attended. The price per ticket was \$8.95. The trip was held on 5/27/05. This trip was for special services students and was organized by teacher.		✓		This is an appropriate field trip for elementary school students to attend. The price is reasonable. The adult to student ratio is appropriate in this case as the students are special services students.	
527	10002193202000	05-03473	6/30/2005	CARRIER FOUNDATION SCHOOL	\$7,500.00	\$3,918.50	Bedside instruction for student TF requested by the Special Services Dept. The daily rate of instruction is \$230.50. The student was taught for 13 days in April, 21 days in May, and 17 days in June. The student was absent for 9 days during this time, however, charges were still incurred.			✓	Bedside instruction is a reasonable expense for students who need it. However, the vendor was paid for days that the student was absent, but no contract was provided to indicate that this is proper.	Many private schools for the handicapped charge for enrollment slots, not for attendance. If there are excessive attendances then there is notification to the district.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					Comments	District Comments
528	11501003201000	05-03474	5/25/2005	CHILDREN'S SPECIALIZED HOSP.	\$455.50	\$455.50	Speech pathology / language evaluation for special services student NB held on 5/6/05 @ the Children's Specialized Hosp. in Mountainside, NJ. Requested by the special services dept.		✓		This is an appropriate evaluation for a special services student, and a diagnosis was made. Amount appears reasonable for diagnostic testing.	
529	11501003201000	05-03480	5/26/2005	JOSEPH B. CONROY, PHD	\$3,588.42	\$4,725.00	Psychological evaluations for student ZS requested by the Special Services Dept. Testing included a 2hr parent interview, 2hrs of collateral interviews, 2hrs of record review, and an 11hr neuropsychological/clinical assessment. The psychologists rate is \$225.00 per hour.		✓		This is at the recommendation of the Special Services Dept./CST and is reasonable testing for a special services student.	
530	10002403000500	05-03483	5/31/2005	BENEDICT P. YENNELLA	\$2,435.18	\$1,217.59	Expenses related to attendance at the National Education Computing Conference - 6/27/05 - 6/30/05 in Philadelphia, PA for Principal at Green Grove School. Expenses are for registration, transportation, lodging, tolls, parking and meals.		✓		Expenses appear unreasonable. Not including registration, transportation and lodging, the \$64.00 per day per diem was exceeded and the principal was still reimbursed for what exceeded the per diem. The total paid exceeds the original PO amount.	Individual is contractually entitled to travel up to \$1,400.00. Travel is Board approved. Approval by DOE was not mandated until recently. All required travel is currently pre-approved.
531	50002186100100	05-03484	5/31/2005	CENTRAL LEWMAR LLC	\$1,220.80	\$2,964.80	136 total cases of 8-1/2 x 11 white copier paper for Neptune HS and Neptune MS. The price of each case is \$21.80.		✓		Amount and price is reasonable as this is an ordinary business expense.	
532	10002614200700	05-03485	5/31/2005	CONCEPT PROF SYSTEMS, INC.	\$250.00	\$250.00	Rental of sound system for the dedication ceremony at the Shark River Hills School on 6/3/05.		✓		This is a reasonable expense for an outside ceremony. The rental was appropriately for one day, and the price appears reasonable.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
533	10002614200100	05-03486	5/31/2005	Millennium Communications Grou	\$113,726.36	\$284,315.82	District-wide Wide Area Network (WAN) Project. This encompasses all schools in the district and involves installing and setting up a network that uses routers and public communications links. This allows users and computers in one location to communicate with users and computers in other locations. The PO was requested toward the end of the school year in 5/05 by the facilities department.		✓		This project appropriately went to bid. This is a project that will create more efficiency and will benefit the district and students as a whole. The PO was appropriately requested at the end of the school year as the summer break is the ideal time to begin a large project such as this. As per Assistant. Business Administrator, this replaced the outdated existing system in order to create more efficiency as described in the description.
534	10002515920900	05-03495	6/7/2005	CRAFTMASTER PRINTING	\$1,048.46	\$544.23	5000 Neptune Twp. BOE letterheads @ \$311.62, 7,500 regular envelopes @ \$155.55, 2,500 window envelopes @ \$57.06. Requested by Superintendent		✓		This is an ordinary business office expense. Quantity and price appears reasonable. Total paid exceeds original PO amount.
535	10002306102000	05-03496	6/7/2005	OPI GALLERY	\$90.00	\$90.00	The description area of the PO states "as per attached Invoice# 4726." The description on the invoice is unclear/unreadable. This PO was requested by Superintendent at the end of the school year in 6/05.			✓	It is unclear as to what was purchased - the PO refers to the invoice, and the invoice is unclear/unreadable. The timing of the purchase may be inconclusive.
536	10002306102000	05-03498	6/7/2005	JERSEY SHORE FLORIST	\$380.00	\$380.00	8 Vases @ \$25.00 each, bows & ribbons @ \$40.00, and what appears to be 10 bunches of balloons @ \$140.00. These were requested by Superintendent and were to be shipped to the Shark River Hills School. The PO was requested toward the end of the year in 6/05.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
537	10002186002000	05-03508	6/9/2005	REALLY GOOD STUFF	\$0.72	\$227.29	35 storage boxes with handles @ \$3.95 each, 1 set of origami math @ \$10.99, 2 stationary sets @ \$8.95 each, 4 packages of magazine holders @ \$8.95 each. Requested by teacher at Neptune MS.		✓		These are items that will be used by the students during class. Some items are educational while others are for organization. Quantity and price are reasonable. It appears, however, that these may never have been purchased as only \$0.72 was paid against the PO.	
538	10002186002000	05-03511	6/9/2005	CLASSROOM DIRECT	\$5.86	\$66.16	1 Copy of "Math Around the Home," and 1 copy of "Multiplication Math Shapes Game." These were requested by teacher @ Neptune MS.		✓		The purchase has an educational value and the price is reasonable.	
539	10002526002000	05-03520	6/10/2005	CENTRAL JERSEY OFFICE EQUIP.	\$3,287.50	\$1,643.75	HP-4250 DTN printer ordered by tech supervisor of the Board Office. Cost of printer was \$1,641.00 + shipping. PO is dated 6/10/05.			✓	Documentation provided does not explain necessity and beneficiary of expenditure for education. The item is being shipped to the board office. It is unclear if this item was purchased to replace an old or broken item. Total paid exceeds original PO amount.	
540	10002526002000	05-03521	6/10/2005	EDUCATIONAL RESOURCES, INC.	\$1,540.00	\$770.00	30 CD Keys needed for students to access the Scholastic CD-ROM software. These CD-ROMS are for Pre-K and 1st grade level students. Price is \$25.00 per key.		✓		This is benefiting the education of the students and the quantity & price is reasonable. Total paid exceeds original PO amount.	
541	10002193202000	05-03523	6/10/2005	CHRISTA CLARKE, L.P.T.	\$250.00	\$250.00	Physical therapy evaluation for student ZB on 5/4/05. This was a home visit by the LPT and totaled 1.75 hours. Requested by the special services dept.		✓		This is an appropriate evaluation for a special services student. This was appropriately requested by the special services dept./CST.	
542	10002303312000	05-03525	6/10/2005	TOWNSHIP OF NEPTUNE	\$36,515.00	\$36,515.00	Property taxes for the Ridge Avenue School located at block 197/lot 13 on Ridge Ave., Neptune, NJ.		✓		These are necessary property related expenses.	
543	50002408000800	05-03529	6/14/2005	CREATIVE CATERERS	\$39.15	\$550.20	Encumbered costs for 5th grade recognition breakfast held on 6/15/05 @ the Summerfield School. This was ultimately hosted by the Parent Teacher Org. (PTO). The vast majority of the breakfast was funded by the PTO.		✓		The students are benefiting from the breakfast as it is a recognition/incentive for their work throughout the 04/05 school year. Amount and source of funds is reasonable.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
544	10002624201000	05-03530	6/14/2005	INFOBID CORP.	\$1,273.00	\$1,273.00	Annual software support and maintenance agreement covering the period from 5/1/05 - 4/30/06. Info bid software includes education software, bid buying software, inventory control, book purchasing and asset management. Requested by the administration office for use by the Special Services Dept. / CST.		✓		This is a reasonable expense, which covers all Infobid software. Free upgrades prevent the district from having to buy new software editions at regular prices.	
545	10002306100900	05-03534	6/15/2005	CENTRAL JERSEY CASH REGISTER	\$255.00	\$255.00	Repair of Acroprint ETC Time Clock - ribbon was replaced. Requested by Assistant Superintendent in 6/05.		✓		Receipt from vendor indicates that the numbers were jumping and were printing light - thus repair was needed.	
546	10002526002000	05-03537	6/16/2005	APPLE COMPUTER	\$138.00	\$69.00	MAC OS X V10.4 "TIGER" system software @69.00. Requested by tech supervisor in 6/05.			✓	Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. Total paid exceeds the original PO amount.	
547	10002624202000	05-03552	6/23/2005	BOYD YOUNGBLOOD	\$375.00	\$375.00	Cleaning and detailing of Ford Crown Victorias #'s 44, 46 & 47. Requested by transportation director on behalf of the transportation department. Price was \$125.00 per vehicle.		✓		As per Business Administrator and Transportation director, these are used as patrol vehicles near the school. These are expenses related to proper upkeep of the vehicles.	
548	10002186002000	05-03555	6/24/2005	FOCUSED TECHNOLOGY	\$596.00	\$298.00	1 Da-lite presenter portable tabletop projection screen measuring 30" x 40" (\$239.00) and 1 carrying case for presenter projection screen (\$59.00). Requested by Business Administrator.			✓	Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. Total paid exceeds the original PO amount.	Portable screen is used for training board members, staff members, members of the public when powerpoint presentations are involved.
549	10002303312000	05-03575	6/29/2005	RICHARD E. SHAPIRO, LLC	\$37,648.04	\$18,824.02	Legal services from vendor for the 2004-05 school year. Work conducted includes budget appeals, Abbott regulations and Abbott challenges, legal attestations, hearings, and petition filings.		✓		These expenditure appear necessary legal related expenses. Total paid exceeds the original PO amount.	
550	10002523402000	05-03582	6/30/2005	SCHOOLDUDE.COM	\$8,539.00	\$4,269.50	Annual membership renewal for inventory/maintenance/IT/Direct services. Requested by the facilities department.		✓		This program is used for facilities management throughout the district. Thus this is a necessary expense. Total paid exceeds the original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
551	10002196001000	05-03595	6/30/2005	HARCOURT ASSESSMENT, INC.	\$2,357.92	\$1,225.40	1 package of 100 WISC-IV records forms @ \$350.00; 1 package of 100 WISC-IV Response Booklet @ \$225.00; 1 package of 25 WAIS III record forms @ \$95.00; 1 package of 25 WAIS III response booklets @ \$59.00; 1 copy of Naglieri Nonverbal Ability Test - Individual Administrators Complete Kit @ \$250.00; 1 copy of Reynolds Adolescent Adjustment Screening Inventory Intro. Kit @ \$135.00. These were requested by a psychologist of the Special Services Dept. on 6/30/05 for the 05/06 school year.		✓		These appear to be appropriate supplies for the Special Services Dept. for conducting evaluations. Summer programs for the handicapped are conducted in the district. Total paid exceeds original PO amount.
552	10002196001000	05-03596	6/30/2005	OFFICE NEEDS	\$197.00	\$138.78	1 black portfolio @ \$49.95, 1 calendar @ \$32.19, 4 dozen pencils @ \$2.95 per dozen, 2 red stamps @ \$7.95 each and 1 ink pad @ \$2.35. Requested by a psychologist of the special services department on 6/30/05 for the 05/06 school year.		✓		These appear to be reasonable supplies, however, the prices of the portfolio and calendar are inconclusive as noted in the transaction description. Although these were ordered at the end of the school year, summer programs for the handicapped are conducted in the district. Total paid exceeds original PO amount.
553	54021006000100	05-03600	6/30/2005	RITZ INTERACTIVE	\$5,219.94	\$3,009.93	Camera outfit and flash and lens for the publishing club. Items include a Canon EOS 20D Digital SLR Camera kit @ \$1,999.99, a Canon Speedlite 580EX flash @ \$479.99, and a Lexar 1GB pro 80X compactflash memory card @ \$129.99. Requested by athletic director of the athletic department on 6/30/05 for the 05/06 school year.		✓		Amount appears unreasonable as per documentation description. Timing of the purchase is inconclusive. Total paid exceeds the original PO amount. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
554	50002406100300	05-03602	6/30/2005	S & S ARTS AND CRAFTS	\$918.20	\$459.10	3 6-packs of acrylic paint at \$15.99 each, 10 paint brushes @ \$1.79 each, 2 permanent markers @ \$2.99 each, 25 color-me flags @ \$6.99 each, 1 color-me banner @ \$9.99, 1 color-me banner activity pack @ \$34.99, 16 color-me dodge balls @ \$7.48 each and 16 color splash markers @ \$2.99 each. Requested by teacher @ Midtown Community El. School on 6/30/05 for the 05/06 school year.		✓		These appear to be appropriate arts & crafts supplies for elementary school students. Quantity and price are reasonable. Although these supplies were ordered at the end of the school year, the district operates summer programs. PO is missing proper approvals. Total paid exceeds original PO amount.	
555	50002226000475	05-03631	6/30/2005	BARCO PRODUCTS	\$4.54	\$775.00	One 46" round table ordered by the Principal of the Gables El. School. Table is \$648.00. Table was ordered on the last day of the 04/05 school year but appears to be for the 05/06 school year. It appears it was ordered for the library.			✓	The price of the table appears unreasonable. Timing of the purchase is inconclusive. It appears, however, that the table may never have been purchased as only \$4.54 was paid against the PO. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	The \$4.54 was a balance due.
556	50002406300400	05-03632	6/30/2005	PROGRESS PUBLICATIONS	\$1,081.60	\$603.20	500 character folders @ \$0.58 each, 500 homework folders @ \$0.58 each, 40 substitute teacher folders @ \$0.58 each. These were to be shipped to the Gables El. School. These were requested on 6/30/05 for the 05/06 school year.		✓		The quantity and price is reasonable. Although these supplies were ordered at the end of the school year, the district operates summer programs. Amount paid on PO is more than original PO amount. PO is missing one of the two signatures.	
557	50002226000464	05-03644	6/30/2005	THE PEN WORTHY CO.	\$1,497.80	\$748.90	Forty educational books ordered by the library @ Gables El. School. The books range in price from \$13.00 - \$18.00. These books were ordered on the last day of the 04/05 school year for the start of the 05/06 school year - the check was issued in 10/05.			✓	The books are appropriate for students and the price is reasonable as well. Timing of the purchase is inconclusive. Also, the PO is missing proper approvals - the PO only has one approval signature, but it should have two. The total paid exceeds the original PO amount.	
558	10002226000464	05-03646	6/30/2005	COMPANION CORPORATION	\$1,198.00	\$599.00	Subscription renewal for Alexandria software used by the library. Requested by librarian of the Gables El. School.		✓		This is library management software, which is appropriate for use by the library. PO is missing proper approvals. Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
559	50002226000463	05-03650	6/30/2005	WEEKLY READER CORP	\$1,533.70	\$766.85	197 copies of Weekly Reader (8 different weekly readers) ranging from \$3.55 - \$4.75 each. These were requested by various teachers at the Gables El. School. These were ordered on the last day of the 04/05 school year for the start of the 05/06 school year.			✓	This is appropriate materials for elementary school students. The quantity and price is reasonable. The PO is missing proper approvals. The PO only has one approval signature, but it should have two. Also, the amount exceeds the threshold where multiple quotes must be obtained. There is no indication that multiple quotes were obtained. The timing of the purchase is inconclusive. The total paid exceeds the original PO amount.	
560	50002406300700	05-03662	6/30/2005	RAPID FORMS, INC.	\$596.24	\$256.95	3 part student behavior forms (1000 qty). Requested by principal of the Shark River Hills School. Sample form indicates that these are used for offensive behavior referrals. It appears that these were ordered on the last day of the 04/05 school year for the 05/06 school year.			✓	Per the example behavior form provided, these are used to keep track of students' behavior and any previous incidents involving the students. Price is reasonable. Timing of purchase is, however, inconclusive. Total paid exceeds original PO amount.	
561	10002403000700	05-03665	6/30/2005	NJPSA	\$1,740.00	\$870.00	Membership dues to New Jersey Principals and Supervisors for principal of the Shark River Hills School.			✓	This is a reasonable membership for a school principal. Total paid exceeds original PO amount.	
562	50002406100500	05-03678	6/30/2005	SCHOOL SPECIALTY	\$2,355.00	\$1,180.13	Various paper and index card supplies ordered by @ the Green Grove El. School. 38% discount was applied to the purchase as there is a state contract with this vendor. These supplies were ordered for the 05/06 school year.			✓	These supplies appear reasonable in quantity and price and are supplies that can be used during summer programs. The appropriate discount was applied. The PO is missing appropriate approval. The PO only has one approval signature, but it should have two. Total paid exceeds the original PO amount.	
563	10002614200700	05-03703	6/30/2005	DAWSON CORPORATION	\$25,700.00	\$24,575.00	Expanded tree coverage at the Shark River Hills Elementary School recommended by Maser Consulting.			✓	Documentation provided does not explain the purpose and necessity for the additional trees. No supporting documents related to the recommendations made by Maser Consulting were provided. Total paid exceeds original PO amount.	This was to complete the SCC renovation work at the school. As part of the district's good neighbor policy, and to reduce the heat on the playground area, trees were installed.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
564	10002303392000	05-03705	6/30/2005	DLB ASSOCIATES INC	\$11,000.00	\$5,500.00	Emergency generator for the Memorial Athletic Complex project. Requested by Business Administrator.			✓	Expenditure appears to be beneficial to the use of the athletic complex by students. However, amount exceeds threshold where multiple quotes should be obtained. There is no indication that multiple quotes were obtained. Total paid exceeds original PO amount.	
565	10002516000900	05-03709	6/30/2005	CDW GOVERNMENT, INC.	\$1,799.98	\$899.99	HP LaserJet 4250 printer. This printer is located at the business office and is used for printing checks.			✓	Printer is necessary for vendor payments and is used by the business office. As per the accounts payable department, a printer did not exist for this purpose before this printer was purchased. Prior to the purchase of this printer, hand checks were issued. Total paid exceeds original PO amount.	
566	10002614200100	05-03710	6/30/2005	DELL MARKETING L.P.	\$31,372.30	\$15,686.15	1 Optiplex GX 280 small desktop @ \$1,137.63 and two poweredge 2850 Intel xeon processors @ \$7,274.26 each. These were ordered by tech supervisor on the last day of the 04/05 year but may be for the 05/06 school year.			✓	Documentation provided does not explain purpose, necessity and beneficiary of expenditure. Also, it is unclear as to whether computers were purchased to replace outdated or broken computers and servers. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
567	50002226000200	05-03711	6/30/2005	THOMSON GALE	\$33,798.20	\$16,899.10	Numerous books and encyclopedias ranging in price from \$92.00 - \$2,116.00. To be shipped to librarian @ Neptune HS. These are for the MS, however. Ordered on the last day of the 04/05 school year for the 05/06 school year.			✓	All ordered books are educational in nature and are resources for students. Books priced on the high-end are voluminous. Timing of the purchase is inconclusive. Total paid exceeds original PO amount.	See above comment relative to the HS library as the same rationale applies.
568	50002226000200	05-03712	6/30/2005	THOMSON GALE	\$8,924.00	\$4,462.00	Subscriptions to the Opposing Viewpoints Resource Center and Literature Resource Center databases. Requested by librarian at Neptune HS. These are for the MS, however. These are 1 yr subscriptions from 9/1/05 - 8/31/06. The subscriptions were requested on the last day of the 04/05 year and are clearly for the 05/06 year.			✓	These are databases that are learning resource for students. Price appears reasonable. Timing of purchase, however, is inconclusive. Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
569	50002226000200	05-03713	6/30/2005	MARSHALL CAVENDISH CORP	\$12,991.90	\$6,495.95	Numerous books and encyclopedias about cultures of the world and history ranging in price from \$34.21 - \$714.21. To be shipped to librarian @ Neptune HS. These are for the MS, however. Ordered on the last day of the 04/05 school year for the 05/06 school year.			✓	All ordered books are educational in nature and many are resources for students doing research. Books priced on the high-end are voluminous encyclopedias, which are expected to be priced higher. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
570	50002226000200	05-03714	6/30/2005	FACTS ON FILE	\$9,145.20	\$4,649.10	Numerous books and encyclopedias about cultures of the world and history ranging in price from \$39.60 - \$841.50. To be shipped to librarian @ Neptune HS. These are for the MS, however. Ordered on the last day of the 04/05 school year for the 05/06 school year.			✓	All ordered books are educational in nature and many are resources for students. Books priced on the high-end are voluminous encyclopedias, which are expected to be priced higher. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
571	50002226000364	05-03716	6/30/2005	WORLD BOOK, INC	\$1,863.48	\$879.00	One set of World Book Encyclopedia 2005 shipped to librarian @ Neptune HS. These are for the Midtown Community El. School, however. Ordered on the last day of the 04/05 school year for the 05/06 school year.			✓	This is an educational encyclopedia and is appropriate for students. Price is reasonable for an encyclopedia set. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
572	50002226000500	05-03717	6/30/2005	ABC-CLIO	\$1,996.00	\$998.00	World History Modern Era database @ \$499.00 and World History Ancient Era database @ \$499.00. Requested by librarian @ Neptune HS. These are for the Green Grove El. School, however. The PO was completed on the final day of the 04/05 school year for the start of the 05/06 school year.			✓	The databases are an educational resource for students. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
573	50002226000500	05-03718	6/30/2005	ENCYCLOPEDIA BRITANNICA	\$1,180.00	\$590.00	One set of 2005 Compton's Encyclopedia by Britannica shipped to librarian @ Neptune HS. These are for the Green Grove El. School, however. Ordered on the last day of the 04/05 school year for the start of the 05/06 school year.			✓	This is an educational encyclopedia and is for students doing research. Price is reasonable for an encyclopedia set. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
574	10002193202000	05-03720	6/30/2005	GABLES SCHOOL ACTIVITY FUND	\$595.90	\$297.95	Reimbursement for rainforest café admission and reimbursement for liberty science admission. Both were for Gables Elementary school. No indication of the number of attendees, and no indication of the price per person. It is not clear if these were for students or staff. No invoice and/or receipt provided.	✓			Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. Total paid exceeds the original PO amount.	
575	54021006000100	05-03723	6/30/2005	JV PRO, INC.	\$4,747.00	\$2,398.00	24 chairs with logo and 3" cushion @ \$89.50 each. Requested by the athletic director. These are for the HS. It appears that these were ordered on the last day of the 04/05 school year for the start of the 05/06 school year.	✓			Documentation provided does not explain purpose, necessity and beneficiary of expenditure. There is no indication that there was something wrong with the folding chairs that the district already posses. Price appears unreasonable. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	
576	10002303392000	05-03724	6/30/2005	THORNTON-TOMASETTI GROUP	\$17,965.48	\$12,500.00	Proposal for geotechnical engineering analyses at the Midtown Community Elementary site. Requested by Superintendent		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. Total paid exceeds the original PO amount.	Professional services.
577	10002193202000	05-03741	6/30/2005	OCEAN MENTAL HEALTH SVCS	\$3,594.00	\$1,797.00	Undercharge amount due on mental health services to the Ocean Mental Health Services, Inc. services by the Special Services Department.		✓		This is a payment to pay off an undercharge balance. Reasoning and calculations are provided and are reasonable. Total paid exceeds original PO amount.	Total paid to Ocean Mental Health is for monthly tuition as well as for the audit adjustment. It is appropriate to add this additional charge to the existing purchase order. However, your comment seems to imply that the PO was exceeded illegally or unknowingly. Your overall, repetitive comments about exceeding the PO amount are too broadly used throughout this spreadsheet.
578	10002305302000	05-03742	6/30/2005	MONMOUTH TELECOM	\$24,600.00	\$12,300.00	PO and invoice are for a Full 1.544MBS Frame Relay (\$11,400) and Yearly 56K Dialup (\$900 for 5). No further details provided. Ordered by Technology Supervisor. Requested on the final day of the 04/05 school year.		✓		No supporting documentation as to the purpose of this expenditure or who benefits from it. Timing of purchase is inconclusive. Total paid exceeds original PO amount.	This is district-wide internet service for the year; it serves "all schools."

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
579	10002515920900	06-00007	4/28/2006	ASBURY PARK PRESS	\$13,970.00	\$12,356.44	Central office advertisements in the Asbury Park Press for the 2005-2006 school year. Advertisements include a one day advertisement for a pole barn bid on 8/19/05 in the amount of \$97.92, a one day advertisement for a custodian supervisor position on 3/5/06 for \$520.64, a one day advertisement for an unspecified meeting on 4/3/06 for \$16.56, a one day advertisement for a head football coach position on 4/2/06 for \$936.88, a one day advertisement for an unspecified meeting on 6/3/06 for \$18.72, and an advertisement for an unspecified meeting on 6/20/06 for \$16.56. Requested by Superintendent		✓		The advertisements that have support appear reasonable. They were all one-day advertisements. Total paid exceeds original PO amount.	
580	10002515920900	06-00009	7/1/2005	THE STAR LEDGER	\$5,432.40	\$13,000.00	Central office advertisements in the Star Ledger for the 05-06 school year. Advertisements include a one day advertisement for a head football coach on 2/5/06 in the amount of \$1,435.00, a one-day advertisement for a head football coach on 2/12/06 in the amount of \$2,296.00, and a one day advertisement for a head football coach on 4/2/06 in the amount of \$1,701.00		✓		The purpose of the advertisement is reasonable. They are all one-day advertisements. Amount appears reasonable as this covers the entire state of NJ.	
581	10002306102000	06-00010	7/1/2005	OCEAN GROVE FLOWER & GIFTS	\$175.00	\$1,000.00	Fruit baskets and other floral arrangements ordered on five different occasions for the 05/06 school year. It is unclear who these are for as only last names are provided. Items range in price from \$35.00 - \$45.00.	✓			Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
582	10002306102000	06-00011	7/1/2005	G & M TROPHY COMPANY	\$10,721.86	\$10,767.00	Plaques and trophies for the 2005-06 school year. PO requested by Superintendent. The price range of the purchased items is from \$60.00 - \$105.00. The invoice selected is for \$1,645.00, which includes 18 laminated plaques for the Hall of Fame Program @ \$75.00 each, scanning and typesetting on 9 of the plaques for \$30.00 each and shipping in the amount of \$25.00.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure for education. Amounts also appear unreasonable as documented in transaction description. Also, amount on PO was manually changed after printing and therefore the PO was missing proper approvals.
583	54021006000100	06-00013	7/1/2005	COLLINS SPORTS MEDICINE	\$1,433.38	\$1,433.38	Expansive list of athletic supplies requested by the athletic director. Items ordered include 4 med kits at \$29.50 each, 12 knee supports at \$5.60 each, 4 ice packs at \$11.50 each, etc. All items on the list are medical/protective in nature and are for the whole 05/06 school year.		✓		Although similar supplies were ordered one year earlier, these are reasonable expenditures. This medical/protective equipment is commonly used and thus the quantity ordered appears reasonable. The price and timing of purchase are also reasonable.
584	54021006000100	06-00016	7/1/2005	LEISURE SPORTING GOODS	\$7,879.80	\$7,879.80	Expansive list of athletic supplies requested by athletic director. Items ordered include 2 cases of baseballs @ \$369.30 each, 10 black jerseys and 10 white jerseys @ \$79.30 each, 10 black shorts and 10 white shorts @ \$49.30 each, etc. These are all items that were ordered one year earlier - 12 jerseys and 12 shorts were ordered in the prior year.		✓		Similar supplies were ordered one year earlier. Documentation does not explain necessity of purchase as it is unclear if the prior year's jerseys and shorts could have been cleaned and reused for the current year or whether the purchase was to replace old/worn jerseys and shorts.
585	54021006000100	06-00017	7/1/2005	LOCKER ROOM SPORTING GOODS	\$74,276.07	\$80,539.13	Expansive list of athletic supplies requested by athletic director. Items ordered include 5 baseball bats @ \$159.15, 80 jerseys ranging in price from \$28.00 - \$86.50, 8 dozen caps at \$165.00 per dozen, etc. These are all items that were ordered one year earlier.		✓		Similar supplies were ordered one year earlier. Documentation does not explain necessity of purchase as it is unclear if the prior year's jersey/s and baseball bats could have been reused or whether they were ordered to replace old/worn jerseys and baseball bats.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
586	54021006000100	06-00019	7/1/2005	PASSON'S SPORTS	\$510.08	\$509.34	Expansive list of athletic supplies requested by athletic director. Items ordered include 1 fungo bat (baseball) at \$33.83, one stop watch at \$4.34, one pitching machine at \$149.91, one portable pitching screen at \$55.59, etc. These are all items that were ordered one year earlier with the exception of the pitching machine.			✓	Similar supplies were ordered one year earlier. Documentation does not explain necessity of purchase as it is unclear if the prior year's supplies could have been used for the current year or whether the purchase was to replace old supplies. The necessity of an automatic pitching machine is inconclusive as well.	
587	54021006000100	06-00021	7/1/2005	TRIPLE CROWN SPORTS	\$7,090.65	\$9,669.65	Expansive list of athletic supplies requested by athletic director. Items ordered include 2 sets of catchers equipment @ \$97.00 each, 12 basketballs @ \$28.00 each, 15 jerseys @ \$18.00 each, etc. These are all items that were ordered one year earlier.			✓	Similar supplies were ordered one year earlier. Documentation does not explain necessity of purchase as it is unclear if the prior year's supplies could have been used for the current year or whether the purchase was to replace old supplies.	
588	10002303392000	06-00033	7/1/2005	Leon S. Avakian, Inc.	\$154,889.25	\$155,649.75	05/06 Landscape/civil/geo-technical engineering services for the athletic field and the district. Requested by AP clerk on behalf of the facilities department. Services on invoice selected include construction of a central storage building/pole barn for district records.			✓	These appear to be reasonable projects as the PO indicates that these projects were board approved on 4/27/05. The pole barn, as previously documented is for storage of documents which are currently being held at Lowy's Express due to the relocation of the district building. Per discussion with the Business Administrator, the intention of building this pole barn is to cut down on the storage cost at Lowy's and will save the district money in the long run.	
589	10002195921000	06-00035	7/1/2005	TJR ENTERPRISES LLC	\$6,597.50	\$174,709.67	District-wide telecommunication/computer services requested by the facilities department. The documentation does not give specifics on the work conducted. This was board approved on 4/27/05.			✓	Documentation does not explain purpose, necessity, and beneficiary of purchase.	Professional services contract.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
590	10002614202000	06-00037	7/1/2005	AIR CONSULTING SERVICES, LLC	\$24,675.00	\$25,000.00	Asbestos analyses, testing of carbon monoxide & carbon dioxide levels, mold testing and microbiological testing requested by the facilities department. These were required by the Asbestos Hazard Emergency Response Act (AHERA) and were conducted at Neptune HS, Green Grove El. School and Ridge Avenue El. School. This was board approved on 4/27/05.		✓		This was conducted under conformance with the AHERA requirements of EPA 40 CFR 763. It is noted that asbestos was found and removed from the HS band room and art rooms, water and mud was cleaned/removed from utility tunnels at Green Grove El. School, asbestos was found and removed from boiler packing at the Ridge Ave. El. School. This is a reasonable expense in conformity with state/legal requirements. This was board approved on 4/27/05.
591	10002303312000	06-00040	7/1/2005	TAYLOR, WHALEN & HYBBENETH	\$9,642.50	\$25,000.00	Fees to labor relations consultants for the 05/06 school year. PO requested by Business Administrator. Fees include labor/contract negotiations. Fee is \$145.00 per hour. This was board approved on 4/27/05.		✓		This appears to be an appropriate labor relations expense as it was board approved on 4/27/05. Labor and contract negotiations are also a reasonable part of running a school district.
592	10002303312000	06-00041	7/1/2005	HUNDLEY, JAMES T	\$63,444.00	\$75,000.00	Legal fees to board attorney for services to the district for the 05/06 school year. PO requested by the board office. Fees include reviewing agreements, court hearings, arbitrations, trials, etc.		✓		These are appropriate legal expenses incurred by the district. Court hearings/cases appear to be reasonable and pertain to the district. Expenses were board approved on 4/27/05.
593	10002523402000	06-00051	7/1/2005	AVAYA INC.	\$10,137.43	\$38,135.57	Phone maintenance for the schools and business office for the 2005-06 school year. Requested by tech supervisor. Fees are for digital maintenance software for voice mail, modems, data maintenance, etc. This covers all schools in the district and the district is billed monthly.		✓		This is a reasonable expense to maintain the districts phone and modem systems. Such systems are necessary in running the district. This vendor also has a state contract to ensure low rates.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
594	10002196001000	06-00080	7/1/2005	OFFICE NEEDS	\$2,583.29	\$2,583.29	List of Office supplies requested by the special services dept. Supplies include 10 boxes of staples @ \$2.50 each, 2 staplers @ \$24.99 each, 2 stamps kits @ \$15.95, 12 bottles of white-out @ \$1.90 each, 20 boxes of paper clips @ \$1.38 per box, etc. A 15% discount was applied. These were ordered for the start of the 05/06 school year.		✓		Quantity and price of supplies appears reasonable, and the nature of the supplies is appropriate for running a school. These were ordered for the start of the school year.	
595	10002303392000	06-00086	7/1/2005	DAYTON FAUNCE	\$6,300.00	\$6,300.00	Treasurer of school monies for the period of July 1, 2005 - June 30, 2006 to be paid in 12 monthly installments, ordered for the board office		✓		While the PO support package was missing, an 05 PO for the same transaction was evaluated and per review of contract, paying a treasurer is a reasonable expenditure. Treasurer is paid as a vendor as a controls and security measure in place by the district.	
596	51901003200700	06-00094	7/1/2005	HARELICK, STEVE	\$300.00	\$300.00	Two 45 minute programs/presentations of Simon Sez for Better Listening. This was conducted on the first day of school at the Shark River Hills School. This is for all students in the school.		✓		This is a reasonable activity for elementary school children, which teaches better listening. Amount is reasonable considering this covers all students in the school.	
597	50002406300400	06-00098	7/1/2005	ULTIMATE OFFICE INC.	\$236.40	\$256.49	Various office supplies ordered by secretary at the Gables Elementary School's central office. Supplies included 1 desktop hanging file rack @ \$16.95, 1 single filing/storage trolley @ \$99.00, 1 color coded index strip @ \$7.95, and two 1/2" box-bottom assorted color magnifiles @ \$56.25.		✓		These are ordinary supplies for a school central office. Price and quantity appear reasonable. These were ordered for the start of the 05/06 school year.	
598	10002303322000	06-00105	7/1/2005	WISS & COMPANY, LLP	\$72,898.85	\$75,000.00	Audit fees for 2005 financial statement audit conducted by Wiss & Company, LLP for the year ended 6/30/05. Conducted in accordance with Government Auditing Standards.		✓		These fees are ordinary and necessary for the school audit of financial statements that are required by the state.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
599	10002215800901	06-00109	6/30/2006	PETER BARTLETT	\$672.85	\$39.29		✓		The reviewed invoice was for office supplies at Staples which would be ordinary and necessary in the course of operating effectively at the business office. Reimbursement amount was reasonable. Total paid exceeds original PO amount.		
600	10002306300900	06-00112	7/1/2005	COLD SPRING WATER	\$789.50	\$1,000.00			✓	Documentation provided does not explain necessity and beneficiary of expenditure to education.		
601	10002215800901	06-00116	7/1/2005	PETER LEONARD	\$198.64	\$1,124.35		✓		Charges appear reasonable. All appropriate receipts are included and expense reimbursement forms are appropriately completed.		
602	10002305302000	06-00120	7/1/2005	CINGULAR WIRELESS	\$5,557.61	\$7,823.87			✓	Documentation provided does not explain the purpose and necessity of the listed employees having these phones.	The position of the district is that key employees have responsibilities in and out of their offices. The district pays for cell phone plans tailored to the level of expected business use of those key individuals. There is monthly review of charges by the business office. Those individuals are aware of the need to use this service for business use. When charges exceed the selected plan, and personal calls are involved, it is expected that the individual reimburse the district for that level of excess.	
603	10002305302000	06-00123	7/1/2005	VERIZON	\$184,168.53	\$204,168.53		✓		These charges are necessary for the operation of the business office and schools. As per Assistant. Business Administrator, the phone lines have since been replaced by fiber-optic lines, and calls within the district are now going to be free internally, which will significantly drop the cost of phone bills.		

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
604	10002308900900	06-00136	7/1/2005	DAVID MOOIJ	\$760.65	\$4,840.32	Credit card reimbursements and expense reimbursements for Superintendent for the 05/06 school year. Reimbursements are for things such as a lunch meeting with the board secretary about JSUMC contracts, a lunch meeting with NJSCC to discuss security/IT plans, a lunch meeting with Turner Construction management, a lunch meeting with Friends of Belmar Harbor regarding a sailing program review and evaluation, parking, Amazon.com book purchases, mileage, etc.		✓		The expenses reimbursed are within the scope of the Superintendent's many job duties as part of his role.	
605	10002624900101	06-00144	7/1/2005	NJ AMERICAN WATER CO.	\$6,422.60	\$38,192.77	Public utilities / water charges for the entire district for the 05/06 school year. District is billed on a monthly basis.		✓		Water is a necessary public utility in the district and schools.	
606	10002624900102	06-00145	7/1/2005	NEPTUNE SEWER UTILITY	\$5,445.57	\$38,500.00	Public utilities / sewer charges for the entire district for the 05/06 school year.		✓		Sewer charges are a necessary public utility in the district and schools.	
607	10002215800901	06-00169	7/1/2005	TOM MAZAK	\$740.09	\$1,000.00	Mileage reimbursement to tech supervisor for the entire 05/06 school year. Reimbursed mileage was for travel amongst all of the schools in the district.			✓	Purpose column was not filled out for all but one of the reimbursed mileages.	Negotiated contracts permit intradistrict mileage reimbursement. A standard mileage grid is used by the business office to validate amounts. IRS rates are printed and provided to staff and bookkeeping.
608	50002118000200	06-00170	7/1/2005	SAMUEL JONES	\$393.97	\$1,846.90	05/06 mileage reimbursement for high school attendance officer.			✓	Destination and purpose columns of the transportation log were not completed.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
609	50002118000100	06-00171	7/1/2005	HELEN JACKSON	\$527.64	\$1,571.23	05/06 mileage reimbursement for high school attendance officer. The purpose of the trips is to verify residences, check on student absences, hold conferences with parents/school officials, patrol streets looking for truant students, making return trips for affidavits purposes, etc.		✓		Mileage/reimbursement is reasonable and consistent with the employee's position.	
610	50002406300700	06-00222	7/1/2005	ALDRIDGE FOLDERS INC	\$566.00	\$589.00	1000 Folders for the Shark River Hills School handbook. Amount ranges from \$0.31 to \$0.75 each. Folders were ordered for the start of the 05/06 school year.		✓		Quantity, price and timing of purchase appear reasonable. Folders appear to be appropriate purchases for the operation of the school district.	
611	50002185900500	06-00236	7/1/2005	CANDLE BUSINESS SYSTEMS, INC.	\$985.00	\$985.00	Annual maintenance including labor and parts for the copiers at Green Grove Elementary school ordered by the Principal.		✓		This is a reasonable expenditure for the operation of the school.	
612	10002306102000	06-00260	7/1/2005	GANN LAW BOOKS	\$386.75	\$386.75	Subscription renewal for the 05/06 edition NJ Statutes Title 18A - Education. Requested by the board office.		✓		This is a reasonable subscription to keep up with state law regarding education.	
613	50002406300400	06-00314	7/1/2005	HAMMOND & STEPHENS	\$62.37	\$64.21	10 Tardy Slip Books @ \$5.67 each for the Gables Elementary School to be used to provide students with late slips when tardy.		✓		This is an ordinary school expense in regards to tardy students. Quantity and price appear reasonable. Appropriately ordered for the start of the 05/06 school year.	
614	54021006000100	06-00326	7/1/2005	LEVI, RAY & SHOUP, INC.	\$1,284.00	\$1,284.00	LRS Sports Football system subscription covering the period from 7/22/05 - 7/21/06. Subscription includes support and software releases for the football software product at Neptune High School.		✓		Documentation provided does not explain purpose and necessity of this expense for education. Amount appears high. Per Business Administrator, this software does not come in shorter, periodic memberships such as season long subscriptions.	It is an annual licensing fee for purposes of interscholastic sports scheduling throughout the year.

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
615	54021006000100	06-00344	7/1/2005	ADPRO IMPRINTS	\$10,544.50	\$12,179.70	Lettering for athletic teams shirts for 2005-2006 school yr. These were requested by the athletic director. Also, signs requested by police for the HS & MS gymnasiums during construction.		✓		Amount exceeds threshold where multiple quotes should be obtained. There is no indication that multiple quotes were obtained and no indication that a state contract exists. Therefore, amount cannot be assessed. The signs requested by the police are reasonable for safety purposes during gymnasium construction. PO only has one signature.	
616	54021006000100	06-00345	7/1/2005	ALL SPORTS UNIFORM	\$859.90	\$6,870.00	Cleaning of student athletic uniforms for the 05/06 school year for Neptune HS. The uniforms were cleaned in time for the 05/06 school year.		✓		Timing of purchase is appropriate. Amount appears reasonable for the cleaning of all uniforms. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
617	54021006000100	06-00348	7/1/2005	B & B TROPHY	\$7,111.45	\$8,100.00	Trophies & plaques for Jubilee, WR Classic, Red & Black Dinner & NJROTC.		✓		Price of trophies & plaques appears high in some cases - i.e. engraved football trophy for \$199.00. Also, amount exceeds threshold where multiple quotes should have been obtained - there is no indication that multiple quotes were obtained. The invoice selected was for trophies for students for end of season football accomplishments.	
618	54021006000100	06-00361	7/1/2005	RJB PHOTOGRAPHICS	\$567.50	\$1,567.50	Team award photos for 05/06 senior athletic students. Photos were provided to students at a senior students award dinner. A total 165 5x7 photos were purchased @ \$9.50 each. Requested by athletic directory.		✓		Team photos for the athletic students are a reasonable expense. Price per photo is also reasonable.	
619	54021006000100	06-00368	7/1/2005	O2GO, INC.	\$272.00	\$272.00	Hydration for athletes for 05/06 school year provided during athletic games. This includes 23 cases of O2GO XS water at \$8.00 per case. Requested by athletic director for the start of the 05/06 school year.		✓		This is a reasonable expenditure for the benefit of student athletes. Quantity and price appear reasonable.	
620	10002624410900	06-00385	7/1/2005	O'NEILL INVESTMENTS, LLC.	\$137,125.00	\$137,125.00	Monthly rent for 05/06 school year for the Board of Education building. Monthly rent is \$10,937.50.		✓		This is a necessary expenditure to occupy office space for the BOE.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
621	54021006000100	06-00435	7/1/2005	MARCHING SHOW CONCEPTS	\$1,899.85	\$1,899.85	Marching band drill design for the 2005-06 school year. Requested by the athletic director. Items purchased include "Best of Ray Charles - Grade 4 Field Show" @ \$995.00, flag choreography video @ \$425.00, animated drill video @ \$75.00, individual coordinates @ \$49.95, additional individual coordinates @ \$39.95, additional wind size @ \$49.95, and 100 individual coordinate holders @ \$1.65 each.			✓	No supporting documentation as to the necessity of these coordinates and band drill designs. No support as to whether or not prior year's drills could be used or not. Also, some videos were excessively priced as documented in transaction description.	
622	54021006000100	06-00438	7/1/2005	THE COSTUMER	\$151.89	\$3,651.89	Costume rental, prop rentals and makeup for the drama production for the 2005-06 school year. Costumes include 1 week rental of 54 costumes for "Joseph & the Amazing Technicolor Dreamcoat" @ \$2,468.30, and numerous costume jewelry and hats for under \$10.00 each. Requested by athletic director.			✓	It appears that this may have been improperly coded as it was charged to the HS Athletic Supplies account. Necessity of these rentals is unclear. These costumes appear to be for drama production, which is benefiting the students. It also appears that not all of the costumes were ultimately rented as the paid amount is much lower than the original PO amount.	
623	50002406100300	06-00462	7/1/2005	TECHNATYPE	\$131.94	\$131.94	Maintenance agreement for an Olympia Startype typewriter @ \$99.00, 6 typewriter ribbons @ \$3.99 each and 6 correction ribbons @ \$1.50 each. Agreement covers the period from 4/22/05 - 4/22/06. Requested by teacher @ the Midtown Community Elem. School.			✓	This expenditure is reasonable for the regular business operations of the Midtown Community Elementary School. The maintenance agreement is to ensure complete operation of the typewriter. Amount appears reasonable.	
624	10002193202000	06-00512	7/7/2005	CAMP EXCEL	\$3,300.00	\$3,300.00	Tuition for student M C to attend "Camp Excel" from 7/5/05 - 8/15/05. Requested by the special services department.			✓	Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
625	10002196001000	06-00523	7/8/2005	OFFICE NEEDS	\$870.82	\$870.82	2 envelope moisteners @ \$2.40 each, 5 500-packs of envelopes @ \$32.40 each, 2 partition wallets @ \$6.62, 1 inside air conditioner/heater @ \$599.00. Requested by the special services department.			✓	Documentation provided does not explain purpose, necessity and beneficiary of the inside air conditioner/heater. Other expenses are ordinary items used in the board office.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
626	50002405000200	06-00525	7/1/2005	PASSAIC CTY COMMUNITY COLLEGE	\$75.00	\$75.00		✓		This workshop is a typical workshop to be attended by a chairperson.		
627	10002196001000	06-00543	7/8/2005	ABILITATIONS	\$63.25	\$63.24		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as psychiatric evaluations are statutorily required under the Free Appropriate Public Education acts.		
628	50002226000200	06-00544	7/1/2005	LIBRARY BINDERY CO. OF PA	\$686.14	\$635.70		✓		This is a reasonable expense for the library. Amount appears reasonable. Total paid exceeds original PO amount.		
629	50002226000200	06-00547	7/1/2005	THOMSON GALE	\$1,365.00	\$1,365.00		✓		Yearly subscription renewal as indicated by the attached invoice is for the benefit of students.		
630	50002226000200	06-00550	7/1/2005	H W WILSON COMPANY	\$146.00	\$146.00		✓		Current Biography yearbook subscription covering the period from 7/05 - 6/06 for the Neptune middle school; requested by librarian at Neptune MS.		
631	50002226000200	06-00599	7/1/2005	NATL COUN.TCHR OF MATH	\$57.90	\$75.35		✓		3 library books (Activities for Junior High School and Middle School Mathematics, Ideas: NCTM Standards, and Mathematical History) ordered by Librarian at the middle school regarding middle school math.		
632	50002226000200	06-00616	7/1/2005	KOEN BOOK DISTRIBUTORS	\$153.30	\$153.30		✓		Books purchased for the middle school library requested by librarian of Neptune MS. Price of books range from \$7.95 - \$14.95. Titles were all included on order form (too many to list, 10 titles in all, max quantity ordered on a few of them were 2).		

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
633	50002406000200	06-00633	7/1/2005	ALVAH M. SQUIBB CO., INC.	\$458.14	\$474.89	130 lesson plan book fillers @ \$1.54 each, 5 multiring binders @ \$3.29 each, and 130 class record fillers @ \$1.51 each. Requested by secretary at Neptune MS.		✓		These appear to be ordinary supplies used by teachers. Quantity and price appear reasonable. These were ordered for the start of the 05/06 school year.	
634	50002226000200	06-00640	7/1/2005	DISCOVERY CHANNEL SCHOOL	\$249.95	\$249.95	World Geography video requested by librarian at Neptune MS.		✓		This appears appropriate educational video for use in the library by students.	
635	10002305902001	06-00689	7/1/2005	FLEET INSURANCE SVCS, LLC	\$3,480.00	\$65,209.96	Insurance related to bonded employees and accident and fire insurance as well. The fidelity bonds cover the period from 7/1/05 - 6/30/06 and are for Business Administrator, Assistant. Business Administrator, Treasurer, and Bookkeeping Coordinator. Three of the bonds are for \$840.00 and one is for \$960.00.		✓		These are ordinary and necessary expenditures related to the bonding of key employees in a position to deal with the district's bank accounts.	
636	10002614200100	06-00693	7/1/2005	GARDEN STATE ELECTRIC	\$34,236.18	\$15,000.00	District wide electrical services for the 05/06 school year requested by the Facilities Department. Jobs performed include installation of a new circuit for a copy machine at the HS, new power panels & outlets & circuits at the computer room in Neptune HS, boiler room repair labor (no parts) at the Green Grove School, and HS Annex parking lot lighting repairs.		✓		These are reasonable electrical expenses incurred by the district. This appropriately went to bid. Total paid exceeds original PO amount. New outlets and panels per review of documentation are for fitting a classroom not previously used as a computer lab. Therefore, the room needed a lot more power outlets for the amount of computers being put in.	
637	10002306102000	06-00717	7/1/2005	JUMPING BROOK COUNRTY CLUB	\$1,155.94	\$1,500.00	New employee breakfast held on 8/15/05. Requested by Superintendent There is no indication of the number of attendees or price per person.		✓		Food costs for benefit of employees. Amounts per person could not be determined as there was no listing of attendees.	
638	50002406300400	06-00733	7/1/2005	AR COMMUNICATI ONS	\$626.90	\$626.90	Maintenance service for TK-2100 radio; 8 Kenwood batteries; 2 Kenwood Antenna connectors; 1 Kenwood rear clip; 1 antenna		✓		Maintenance on radios used in the Gables Elementary School to ensure proper operation of the radios in order for communication between security guards and hall monitors.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
639	10002614200800	06-00751	7/1/2005	PATOCK CONSTRUCTION CO.	\$5,066.00	\$5,065.00	Two new castings for existing septic tanks @ \$2,580.00 and relocation and repairing of the existing 4" sanitary line @ \$2,244.00. Requested by the facilities dept.			✓	Documentation provided does not explain purpose and necessity of this expense. The amount exceeds the threshold where multiple quotes need to be obtained. There is no indication that multiple quotes were obtained.	
640	50002226000200	06-00756	7/1/2005	RENAISSANCE LEARNING	\$1,256.45	\$1,256.45	Reading and Literacy quizzes as well as technical support and guides for Middle School students requested by librarian. Pocket dictionaries also (12 at 2.99ea)		✓		These quiz kits have educational value as they are for reading and literacy. Software packages and technical support were the bulk of the order and totaled about \$1,100.	
641	50002226000200	06-00759	7/1/2005	LIBRARY VIDEO COMPANY	\$304.25	\$318.47	List of DVDs for kids' learning for the Neptune middle school. Requested by MS librarian. DVDs are educational in nature and cover topics such as Rosa Parks, Anne Frank and learning Spanish. DVDs range in price from \$9.99 - \$29.99.		✓		These DVDs are educational in nature. The amount is reasonable.	
642	50002226000200	06-00765	7/1/2005	ETA / CUISENAIRE	\$65.89	\$65.89	Basic number concepts video; Basic word problems video for the Neptune middle school. Requested by librarian at Neptune MS. Each video is \$29.95.		✓		These videos are educational in nature. The amount is reasonable.	
643	50002223000500	06-00766	7/1/2005	COMPANION CORPORATION	\$499.00	\$499.00	Subscription renewal for Alexandria Companion Software for the Green Grove School library. Requested by principal. This is library management software.		✓		This is a reasonable software purchase for the library as this is library management software.	
644	50002226000200	06-00768	7/1/2005	TEACHER'S DISCOVERY	\$20.90	\$18.65	Literary Devices DVD requested by librarian of the Neptune MS library. Amount is \$16.95 + shipping.		✓		This is an educational DVD for students. Amount is reasonable.	
645	10002624202000	06-00777	7/1/2005	BOWLES, ROOSEVELT	\$330.00	\$1,000.00	District wide snow plowing for the 05/06 school year. Charges incurred hourly at a rate of \$20/hr. This covers the whole district. Six hours of plowing was conducted on 12/8/05. 8.5 hours of plowing was conducted on 2/12/06. 2 hours of plowing was conducted on 3/1/06.		✓		This is an ordinary and necessary expense for the school's operations.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
646	10002624202000	06-00778	7/1/2005	ELIJAH CHATMON	\$1,110.00	\$1,500.00	District wide snow plowing for the 05/06 school year. Charges incurred hourly at a rate of \$20/hr. This covers the whole district. 8 hours of plowing was conducted on 12/6/05. Six hours of plowing was conducted on 12/8/05. 10 hours of plowing was conducted on 1/15/06. 4 hours of plowing was conducted on 1/16/06. 13 hours of plowing was conducted on 2/12/06. 6.5 hours of plowing was conducted on 2/13/06. 4 hours of plowing was conducted on 2/14/06.		✓		This is an ordinary and necessary expense for the school's operations.	
647	50002406000100	06-00793	7/1/2005	AMSTERDAM PRINTING	\$441.56	\$428.10	142 planners at \$2.89 each. Shipped to Neptune HS for the start of the 05/06 school year.		✓		Quantity, amount and timing of purchase appear reasonable. This is a reasonable supply for teachers. Total paid exceeds original PO amount.	
648	10002614200100	06-00800	6/30/2006	AUTOMATED BUILDING CONTROLS	\$3,800.52	\$4,589.74	2005/2006 Air conditioning system repairs and servicing. Invoice selected was a \$425.68 charge for repairing 2 units at the old BoE building which had power failer as per documentation. A transformer was replaced and a solenoid coil was quoted on the work order for one unit which was not installed at time of invoice.		✓		Per documentation, the repairs and services performed appear reasonable in order to maintain operational air conditioning units throughout the district buildings.	
649	10002614200100	06-00802	6/30/2006	COLLINE BROS. LOCK & SAFE CO.,	\$217.20	\$1,669.50	Key replacement and lock repair for the district during the 05/06 school year. Requested by the facilities dept. Invoice selected includes furnishing and installing lever locks on the women's and nurse's bathroom.		✓		This is a reasonable maintenance expense.	
650	10002614200101	06-00807	6/30/2006	CUMMINS IRRIGATION	\$6,437.00	\$3,250.00	Irrigation systems and repairs/service for the district for the 05/06 school year. Requested by the facilities dept. Invoice selected is for replacement of one sprinkler head at the edge of the track on the field hockey field.		✓		Expenditure reviewed appears to be reasonable utilities/maintenance expense for the district; Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
651	10002614200109	06-00808	7/19/2005	DAVISON CARPET CLEANING	\$270.00	\$9,835.00	District wide carpet cleaning for the 05/06 school year. Requested by the facilities department. Invoice selected is for carpet cleaning at the HS Annex in the amount of \$300.00.		✓		Expenditure appears reasonable. This was performed in 8/05 for the start of the 05/06 school year.	
652	50002403000700	06-00809	7/19/2005	DAN'S GOURMET DELI	\$650.00	\$850.00	Costs for parents and staff to have bagels, coffee, and tea at meetings. Also, on a few of the invoices were 10 -\$10 gift cards for coffee and tea, etc purchased for this vendor.	✓			Documentation provided does not explain purpose and necessity of this expense. Also, there are gift certificates with no supporting documentation as to why they were purchased.	
653	10002614202000	06-00810	7/19/2005	STERICYCLE INC.	\$669.12	\$1,050.00	05/06 regulated medical waste disposal ordered by facilities clerk for the district. Invoice selected was for charges for a lid disposal box for nurse's office (free) and charges to remove sterile needles and other similar medical equipment from the box for the year at \$171.00.		✓		This is a required service to ensure safety and proper removal of medical waste from the district's nurse's offices.	
654	10002614200100	06-00814	7/19/2005	LAGER GLASS CO INC.	\$126.00	\$13,013.00	District glass repair and replacement. Invoice selected was for Gables School room #25 for 4 panels of glass being repaired. Cost totaled \$356.00.		✓		Glass repairs are necessary to school operations.	
655	10002614200801	06-00817	7/19/2005	MOPAC	\$43.70	\$5.00	Red and black (fat, bone, and kitchen) grease disposal from the Memorial Athletic Complex. Requested by the facilities dept.		✓		This appears to be a necessary expense for school operations. Total paid exceeds original PO amount.	
656	10002624202000	06-00818	7/19/2005	MONMOUTH VACUUM	\$2,537.85	\$2,759.95	Bills to service district vacuums for custodial department for 05/06 school year. Requested by the facilities dept.		✓		These are necessary and ordinary repairs. Per Facilities Manager, logs are kept in order to see if it is more beneficial to replace or continue repairing a vacuum.	
657	10002614200100	06-00819	7/19/2005	NORTHWIND MECHANICAL SYSTEMS	\$14,510.66	\$136,549.22	District boiler/burner/pneumatics repairs, service, cleaning, and inspections for 05/06 school year. Requested by the facilities dept.		✓		These are necessary and ordinary repairs for the operation of the boilers in the schools.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
658	10002618002000	06-00825	7/19/2005	SEABOARD WELDING SUPPLY	\$401.00	\$1,387.65	Various gases including acetylene, helium, and propane, among others. The invoice chosen had helium tanks for balloons.		✓		As per the business administrator, the district warehouse uses a propane powered forklift. Helium is used for field day events at the elementary schools. Acetylene is used at the high school in the art program (jewelry making, etc.). Ultimately, this expense is benefitting the students either directly or indirectly.	
659	10002618002000	06-00827	7/19/2005	SEELY EQUIPMENT & SUPPLY	\$133.80	\$4,180.94	School crossing signs and equipment as well as maintenance on custodial equipment for the 05/06 school year. Requested by the facilities dept.		✓		School crossing signs and equipment as well as maintenance on custodial equipment. Total paid is much less than original PO amount.	
660	10002614200101	06-00833	7/19/2005	STANDARD SUPPLY	\$162.15	\$6,644.74	Moving and storage expenses for the administrative office for the 05/06 school year. Requested by facilities dept.		✓		The BoE moved their location as discussed previously. They occupied the new building during the 06/07 school year and these are some of the expenses in order to prepare the building to be inhabited by a business office and not as it previously was a classroom structure building.	
661	10002624902000	06-00834	7/19/2005	STERNS RENTAL CORP.	\$540.00	\$1,080.00	District wide plumbing repairs/services for the 05/06 school year. Requested by the facilities dept.		✓		This appears to be a necessary expense for school operations.	
662	10002614200100	06-00841	7/19/2005	LEONARD POWERS, INC.	\$6,319.97	\$20,358.37	Service visits and similar repair and upgrades for hot water systems in HS & MS in 05/06 school year. Requested by the facilities dept.		✓		This appears to be a necessary expense for school operations.	
663	50002406300800	06-00844	7/19/2005	DELL MARKETING L.P.	\$3,068.48	\$3,068.48	Laptop, digital camera, and memory card from Dell. Purchased and delivered to Technology Supervisor.			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense to education.	
664	10002308952000	06-00855	7/19/2005	DAN'S GOURMET DELI	\$1,988.44	\$2,680.46	Catering for the board meetings held by the Neptune Township BoE at the district office throughout the 05/06 school year.			✓	Expenses are for food costs associated with Board Meeting. Documentation does not provide cost per person. Reasonableness of amount cannot be evaluated.	Dan's Deli supplies sandwiches for the Monday night Board of Education work session. As volunteers and public servants, the board members are expected to attend two meetings per month. The worksession is very lengthy and occurs at the dinner hour. It is appropriate in any work environment that a small refreshment be provided when conflicting with meal hours. The price per person is \$6.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
665	10002305302000	06-00860	7/19/2005	ARCH WIRELESS	\$651.31	\$723.35	Pager fees for district personnel. No mention of who are the primary users of the pagers.			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense to education.	The position of the district is that key employees have responsibilities in and out of their offices. The district pays for pager plans tailored to the level of expected business use of those key individuals. There is monthly review of charges by the business office. Those individuals are aware of the need to use this service for business use. When charges exceed the selected plan, and personal pages are involved, it is expected that the individual reimburse the district for that level of excess.
666	10002614200100	06-00861	7/19/2005	LOWY'S EXPRESS	\$42,853.80	\$180,930.00	Moving and storage expenses for the administrative office for the 05/06 school year. Requested by the facilities dept.		✓		The BoE moved their location as discussed previously. They occupied the new building during the 06/07 school year and these are some of the expenses in order to prepare the building to be inhabited by a business office and not as it previously was a classroom structure building.	
667	10002614200100	06-00867	7/20/2005	MARK GANNON PLUMBING & HEATING	\$7,212.30	\$39,757.06	District wide plumbing repairs/services for the 05/06 school year. Requested by the facilities dept.		✓		These are reasonable expenses to ensure proper functioning of the systems.	
668	50002406000100	06-00874	7/20/2005	NASSP	\$72.50	\$72.50	Books for principals including guidance on being assistant principal and example letters for busy principals. Ordered for Vice Principal at Neptune HS Annex.		✓		These appear to be appropriate books for school principals. Amount is reasonable.	
669	50002406000200	06-00875	7/20/2005	VIKING OFFICE PRODUCTS C/O OFF	\$154.44	\$179.75	Included three invoices for office supplies. Invoice selected (\$137.62) included pens, correction fluid, staple remover, and similar office supplies that were ordered for the Neptune Middle schools.		✓		These supplies are ordinary office supplies and unit pricing was reasonable as well as item quantities.	
670	50002406300400	06-00876	7/20/2005	OFFICE NEEDS	\$559.03	\$668.57	Currency bags, coin wraps, and currency straps. Used for preparing money to be deposited at banks.		✓		This is a necessary and ordinary expense in order to have money ready for bank deposits.	
671	10002625202000	06-00886	7/21/2005	DIPLOMA JOINT INSURANCE FUND	\$195,062.00	\$599,814.00	Worker's compensation insurance package for the district. This covers all employees in the district.		✓		This expense is ordinary and necessary for the operations of the district.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
672	10002308952000	06-00894	7/22/2005	NEW JERSEY SCHOOL BDS ASSOC.	\$25,803.00	\$25,803.00	NJ School Board Association annual membership for the 05/06 school year. This covers the whole district.		✓		Membership appears to be appropriate for the district.	
673	10002306102000	06-00907	7/25/2005	KARSAY COFFEE	\$1,961.80	\$3,000.00	Keurig Breakfast Blend Coffee supplies for the district offices for the 05/06 school year.		✓		Coffee supplies for board offices; refills for their machines do not provide educational value.	There are some things that enhance the work environment that do not have a direct impact on the classroom experience. For example, the air conditioning that the employees in each facility benefit from does not directly provide educational value but the enhanced working condition may ultimately improve the teaching program. Just as staff in the administrative department benefit from comfortable - yet not lavish - work conditions. A cup of coffee is not extravagant. In fact the KPMG crew has enjoyed their work surroundings for the last three months, including Keurig Breakfast Blend Coffee.
674	50002226000200	06-00910	7/25/2005	LINCOLN LIBRARY PRESS	\$473.00	\$473.00	Sports related books for Middle school. The Lincoln Library of Sports Champions which is similar to an encyclopedia of athletics. Requested by librarian @ Neptune MS.		✓		Encyclopedia is for the benefit of students at the Middle school level. Price appears reasonable.	
675	50002226000200	06-00913	7/25/2005	GREENWOOD HEINEMANN PUBL. GR	\$375.95	\$399.95	Math, history, and English supplies. Includes journals, Native Americans Today publication, and Civic Mathematics publication. Ordered for Middle School.		✓		The publications provide educational value and are of relevant middle school topics.	
676	10002196001000	06-00914	7/25/2005	POCKET FULL OF THERAPY	\$249.87	\$249.87	Writing boards and similar materials ordered by the Occupational Therapist at the Elementary school.		✓		These expenses appear to be ordinary and necessary expenses for an occupational therapist. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
677	50002226000200	06-00915	7/25/2005	NORTH AMERICAN BOOK DIST.	\$180.00	\$180.00	Encyclopedia of NJ Indians for the Middle School library by school librarian.		✓		This appears to be a reasonable expenditure as the library.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
678	10002624202000	06-00918	7/25/2005	SODEXHO, INC. & AFFILIATES	\$227,934.12	\$227,934.12		✓		This is a reasonable expense for the cutting of district lawns and maintaining shrubs, etc., which appropriately went to bid.		
679	10002306102000	06-00930	7/25/2005	NEPTUNE TWP RECREATION DEPT	\$250.00	\$250.00			✓	While this is an ordinary community membership act, the documentation provided does not explain purpose and necessity of this expense. Expense does not appear to benefit education.		
680	10002306102000	06-00933	7/25/2005	TOMMY H. ATKINS	\$83.00	\$83.00			✓	Documentation provided does not explain necessity of this expense. Expense does not appear to benefit education. Expense may be student incentive, but no information of whether or not these were the only attendees at the performance or why these 3 cadets were chosen only.	District runs a highly successful NJROTC program. Successful students are recognized from time to time. Students perform at many evening programs which may take place during the dinner hour. In it not unreasonable that they be rewarded for their effort.	
681	50002406000100	06-00942	7/26/2005	NCTE	\$12.00	\$12.00		✓		No supporting documentation provided to explain the expenditure. No invoice attached.		
682	50002406000100	06-00944	7/26/2005	SUCCESSORIES	\$141.19	\$166.00		✓		Documentation provided does not explain purpose, beneficiary and necessity of this expense to education.		
683	50002406000100	06-00948	7/26/2005	NCTM	\$72.00	\$72.00			✓	This is an appropriate membership for a math department chairperson. Amount is reasonable.		
684	50002406000100	06-00953	7/26/2005	G-NEIL CORPORATION	\$130.43	\$125.04			✓	Expense appears to be a ordinary supplies for school operations. Total paid exceeds original PO amount.		
685	50002406000100	06-00971	7/27/2005	USI	\$302.90	\$302.90			✓	As per the Business Administrator, the badge holders are for school visitors / passes. There are safety reasons for such a purchase. Quantity and price appear reasonable.		

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
686	50002406000100	06-00974	7/27/2005	ALVAH M. SQUIBB CO., INC.	\$913.99	\$947.99	100 Multi-ring binders @ \$3.15 each; 150 Class record filler @ \$1.51 each; 150 lesson plan fillers @ \$2.07 each; 1 ream of seating charts @ \$9.99 each. Requested by a secretary at Neptune HS.		✓		These supplies were shipped to Neptune HS for the start of the 05/06 school year. Quantity and price appear appropriate.	
687	10002306102000	06-00976	7/27/2005	RKE ATHLETIC LETTERING	\$168.00	\$168.00	24 Hats customized for Summerfield school ground breaking ceremony. Hat price was \$7.00 each. Requested by the administration office.			✓	The documentation provided does not indicate purpose, necessity or beneficiary of these hats for education.	
688	50002406000100	06-00996	7/27/2005	B & B TROPHY	\$373.75	\$373.75	25 various trophies and plaques and medals to be given as awards at the High School. Requested by a secretary at Neptune HS.		✓		The unit price was \$14.95. The awards were given as student recognition.	
689	50002406000100	06-00999	7/27/2005	POSTAGE BY PHONE RESERVE ACCT	\$14,000.00	\$14,000.00	Postage by Phone reserve account for the 05/06 school year for Neptune HS.		✓		This is to cover all postage for the HS for the 05/06 school year.	
690	10002308952000	06-01007	7/28/2005	MIDWAY ICE HOUSE	\$45.00	\$45.00	15 master bags of 40 LB of ice @ \$3.00 each to be picked up on 8/2/05. Requested by the facilities dept.			✓	The documentation provided does not indicate purpose, necessity or beneficiary for education.	Purchase was for the annual joint BOE - Neptune Police neighborhood crime prevention program called "National Night Out."
691	10002526002000	06-01021	7/28/2005	APPLE COMPUTER	\$4,598.50	\$18,394.00	17 eMac desktop computers for the district schools @ \$1,082.00 each. Requested by tech supervisor.			✓	Documentation provided does not explain beneficiary and necessity of this expense. It is not specified if these computers were purchased to replace old or broken computers. An inventory of computers on hand was not provided.	
692	54021006000100	06-01034	7/28/2005	ALUMINUM ATHLETIC	\$2,608.00	\$2,608.00	1 soccer goal and 3 wind directional flags requested by athletic director of the HS athletic dept.			✓	While timing of purchase is appropriate - order was made in 7/05 for the start of the 05/06 school year, there is no supporting documentation as to why these were needed (whether replacements or new goals altogether) and where they were going.	
693	10002215800901	06-01036	7/28/2005	JOANNE MALICK	\$60.77	\$100.00	Mileage reimbursement request for 05/06 school year for the bookkeeping coordinator.			✓	Mileage charts are hand written and are not on the proper forms. Purpose of travel/mileage is not provided.	Contractual obligation of the Board.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
694	50002226000200	06-01041	7/29/2005	MEDIA INCORPORATED	\$89.00	\$89.00	Tape for middle school titled 'Sharp Wits in the Research Paper Investigation.' Ordered by the middle school librarian.		✓		Title of tape appears to be educational and for the benefit of students.	
695	50002226000200	06-01042	7/29/2005	SHARPER VIDEO PRODUCTIONS, INC	\$55.00	\$55.00	Video of the "New Sousa Band" ordered by the Librarian at Neptune Middle School for \$49 + \$6 shipping.			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense to education.	Band students visit the media center.
696	10002215800901	06-01054	7/31/2005	HICKS, SHAWN	\$131.52	\$131.52	Mileage reimbursement for 05/06 school year for district employee.			✓	Charts have the purpose field filled out with ordinary and necessary travel between schools and for educational purposes.	
697	10002215800901	06-01055	7/31/2005	BRIAN WILSON	\$559.18	\$750.00	Mileage reimbursement for 05/06 school year for a Technology Engineer to travel between the district offices as needed.			✓	Charts have the purpose field filled out with ordinary and necessary travel between schools for educational purposes. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
698	10002614200200	06-01062	8/5/2005	RUSSELL REID WASTEWATER MNGMNT	\$324.75	\$1,000.00	Grease Trap Cleaning for plumbing fixtures at Early Childhood center. This cleaning is done as necessary when plumbing fixture joints, traps, get clogged with grease, they are cleaned. This invoice was for an outside trap.			✓	Expenses appears to be ordinary cleaning and maintenance for school operations.	
699	10002624202000	06-01063	8/8/2005	RM HANNA LANDSCAPE ARCHITECTS	\$9,792.60	\$10,000.00	Architectural landscaping for the community school. This PO was for Supplemental services from February to July 2005. This included a site plan review, design development, and construction documentation at the work site.			✓	Documentation provided does not explain purpose and necessity of this expense to education. District advised team to look through facilities files on our own and did not provide the support when requested as they did in other instances. Per business administrator, this was required by the School Construction Corporation but there is no explanation as to why the SCC did not pay for it as they usually would when they take on a project.	Required by SCC. See facilities drawer.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
700	10002614200109	06-01065	6/30/2006	BEST ACCESS SYSTEMS	\$2,418.90	\$4,453.89	New locks and keys at Neptune Middle School, Green Grove School, Gables School, and Shark River Hills School. Invoice selected was for 6 locksets replacement in the Gables School. Also included installation of a mechanical door. Total invoice was for \$1,890.36		✓		These are necessary for maintenance and safety of the school. Per Business Administrator, the invoice selected had locksets which were being replaced and new installations and the mechanical door was for a classroom that needed a mechanical door. These were necessary during the security upgrade procedures done at the school. Documentation provided and per review of board documents, the security upgrade was a major step the district took in order to mitigate issues in the district relating to vandalism, theft, and other misuse of assets. This is discussed further in the Financial Reporting and Accounting Process Memo located elsewhere in this report.
701	10002624202000	06-01067	6/30/2006	TRUGREEN - CHEMLAWN	\$74,802.00	\$3,100.00	Summer granular fertilizer/fall treatments for grass and fields within the entire district for 05/06 school year. Invoice selected was for stronger root system to help turf through harsh weather conditions. Winterizing potassium treatment applied. Invoice was selected as \$5,100.		✓		Expense reviewed appears to be ordinary for the operations of the school's athletic complex' in the district. Total paid well exceeds the original PO amount.
702	10002193202000	06-01068	8/8/2005	KAREN SENESE MD	\$5,525.00	\$11,800.00	Psychiatric evaluations for some students. These are ordered by the Child Study Teams and the students are properly documented in the voucher. Invoice selected was for \$325 CST Diagnostic Psychiatric Evaluation done on 7/25/05.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as psychiatric evaluations are statutorily required under the Free Appropriate Public Education acts.
703	10002193202000	06-01069	8/8/2005	R.S. MAGOVERN INC.	\$6,250.00	\$6,750.00	Educational evaluations for some students; requested by a Special Services Secretary. Invoice selected was for 2 students, each being evaluated for \$250 on 7/25/05.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as educational evaluations, are statutorily required by the Free Appropriate Public Education acts. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
704	10002193202000	06-01070	8/8/2005	DOROTHY PIETRUCHA,MD	\$6,300.00	\$10,000.00	Neurological evaluations for recommended students; requested by a Special Services Secretary. Invoice selected was for a pediatric neurological exam done on 8/16/05 for a student.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as neurological evaluations, are statutorily required by the Free Appropriate Public Education acts.	
705	10002193202000	06-01072	8/8/2005	BING CHOU	\$46,816.25	\$47,026.25	Physical and occupational therapy for some students; requested by a Special Services Secretary. Invoice selected was for 59.5 hours of therapy for \$3,867.50 at \$65/hr rate.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as therapy (occupational for the selected invoice), are statutorily required by the Free Appropriate Public Education acts.	
706	10002193202000	06-01073	8/8/2005	LORI HAVILAND	\$44,005.00	\$44,132.50	Occupational therapy for student of the district; requested by a Special Services Secretary; Invoice selected was for PSD students at ECC meetings from 9/1-9/22/05. Rate charged was for \$65/hr at a total of \$4,907.50.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as therapy (occupational for the selected invoice), are statutorily required by the Free Appropriate Public Education acts.	
707	10002193202000	06-01074	8/8/2005	KYLE DOW	\$34,925.80	\$35,615.80	Physical and occupational therapy for some students; requested by a Special Services Secretary; Invoice selected was for physical therapy for students for a total of 55.75 hours in Sep and Oct 2005. \$65/hr charge for a total of \$3,623.75		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as therapy (physical for the selected invoice), are statutorily required by the Free Appropriate Public Education acts.	
708	10002614200100	06-01107	8/8/2005	MC CANN ACOUSTICS & CONSTR.	\$6,210.00	\$110,532.50	General maintenance and repairs for the district; Invoice selected was for work order repairs done at the Middle School. Repairs included patching holes in Metal Shop, fixing cabinets in teachers lounge, and repairing 2 door closers. Also, there were shelves that needed to be removed from the Band Supply Room. Invoice was \$1,152 (\$48/hr rate).		✓		Expenses reviewed appear to be ordinary repairs and maintenance for the upkeep of school.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
709	11501003201000	06-01125	8/9/2005	NEW HOPE FOUNDATION, INC.	\$1,820.00	\$1,820.00	Bedside Instruction for student Mr. - Neptune city resident; requested by a Special Services Secretary; Invoice included 7 weeks of service in April and May 2005 at \$260/week. Student's name was also included and CST program related was noted.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as bedside instruction (in this case, the New Hope Program), are statutorily required by the Free Appropriate Public Education acts.	
710	10002308952000	06-01179	8/10/2005	MAYOR'S BALL COMMITTEE	\$1,435.00	\$1,435.00	Inside half page ad and reservations for Mayor's Ball for 18 people at \$75/person. Half page ad was \$85.	✓			Mayor's Ball attendance does not benefit students' education. Price per person is \$75. No listing of attendees included although PO says "Reservations Per Attached."	Scholarship.
711	51901003200100	06-01194	8/10/2005	BROOKDALE COMMUNITY COLLEGE BC	\$357.15	\$2,500.00	District registration fee for teacher participation in the 2005-2006 Brookdale Math/Science/Tech Education Network Workshops. Ordered by a Supervisor at board office.			✓	Documentation provided does not identify teachers attending the workshops. Therefore, we could not assess whether expenditure was related to the attendees' job function.	This program has been offered to public schools for many years. The district supervisors work with the school principals to determine, based on the math and science topics scheduled, which teachers should attend the programs. The supervisors maintain a log of which teachers have already attended programs so as not to duplicate the inservice and so as to inservice the newly hired staff members who could benefit from these important programs.
712	50002405300200	06-01213	8/11/2005	US POSTAL SERVICE	\$7,000.00	\$7,000.00	Postage by Phone bill. Meter #8390816 at Neptune Middle School. No further information available from reviewed documentation.		✓		Postage charges for mailing machine used at Middle School.	
713	50002406000100	06-01271	8/12/2005	CRAFTMASTER PRINTING	\$2,291.92	\$2,291.92	Batch of envelopes and letterhead to be printed with school information. Ordered for Neptune High School. Quantities were usually 1 box. One envelope order was 6 boxes.		✓		This is an ordinary business expense and is necessary for normal school operations.	
714	50002406300700	06-01296	8/15/2005	SMILE MAKERS, INC.	\$122.70	\$121.70	Pencils and stickers for students ordered by Principal at Shark River Hills School at the beginning of the year.		✓		Pencils and stickers are ordinary expenditures for the Shark River Hills Elementary School's student age level. Quantities were also appropriate as the max of any item ordered was 20.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
715	50002406000200	06-01297	8/15/2005	PRESENTATION SYSTEMS, INC.	\$255.37	\$255.37	24" Dual Sided Lamination supplies for Pro Finish Cold Laminator ordered by a secretary at the Neptune Middle School.			✓	No supporting documentation as to why this was expensive compared to prior purchase 05-02285 which were \$99 each. This order was for one unit at \$239.95.	The prior purchase was for single sided smaller sized film. Also, the overall film length is longer than the earlier purchase.
716	50002406300700	06-01299	8/15/2005	HOMEROOM	\$212.90	\$225.45	D pins for teachers at the Shark River Hills School ordered by Principal for staff. 60 pins ordered at \$2.75 as well as 2 posters.			✓	Support indicates that these pins were for teachers and the posters were for the administration offices. Documentation provided does not explain purpose and necessity of this expense to education.	Appropriately charged to an Administrative supply account.
717	50002406300700	06-01300	8/15/2005	REALLY GOOD STUFF	\$56.45	\$83.20	9 Posters. 3 Each of 3 different designs. Designs included Pledge of Allegiance, Respect, and Success. Ordered for Shark River Hills School by Principal.			✓	These posters were priced reasonably, at \$8.25 each. Purchase also benefits the students.	
718	10002306300900	06-01310	8/16/2005	M&H OFFICE SPECIALTY PRODUCTS	\$1,025.48	\$1,676.10	Office supplies including pens, toner cartridges, index tabs, etc delivered to the administration office supply room. Invoice was for \$702.67 in total.			✓	These are ordinary and necessary expenditures for the operation of the business office.	
719	50002186000750	06-01321	8/18/2005	CRAFTMASTER PRINTING	\$786.50	\$786.50	"NJ Core Curriculum Content Standards" booklets (50 at \$12.77ea), "Preschool best practices" booklets (50 at \$2.16), "Standards for teachers" booklets (50 at \$.80ea) for Shark River Hills School ordered by Principal.			✓	Per Principal, Booklets are used teachers in carrying out jobs responsibilities in ensuring compliance with NJ education standards.	
720	50002406300700	06-01322	8/18/2005	T.N.C. PROMOTIONAL ADVERTISING	\$2,319.43	\$2,319.43	End of the year incentives for students and celebration events; requested by Diane on behalf of the Principal, Shark River Hills school. Invoice selected included 67 t-shirts at approx. \$7/shirt. Total invoice was \$453.25.			✓	These events and purchase reviewed were incentives for students. Price of shirts were reasonably priced per person.	
721	10002614200200	06-01329	8/18/2005	ALTERNATIVE ELECTROSTATI C INC	\$3,900.00	\$3,999.00	Repair middle school locker room locker doors at the Neptune Middle school; requested by facilities department.			✓	Documentation included letter stating that there were locker doors damaged, nuts and bolts missing, and some malfunctioned locks. Repairs are ordinary for the operations of the school.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
722	10002306100900	06-01335	8/19/2005	SCHOOL SPECIALTY	\$1,120.25	\$1,120.25	Office furniture for Assistant Superintendent's office at the new business office building. No mention of the standard 38% discount usually given by this vendor.		✓		No supporting documentation as to reasons the furniture was needed; and whether the purchase was replacing old furniture or furnishing a new office.	School Specialty does not offer a blanket 38% discount on furniture. Instead, they waive shipping unless other arrangements are available. In any event, sales representative, Linda Zarnett, will provide the information.
723	10002526002000	06-01350	8/22/2005	NCS PEARSON	\$2,040.00	\$2,040.00	Engineering equipment and scanner maintenance and service at the high school and middle school; requested by Technology Supervisor on behalf of the board office;		✓		This expenditure is necessary for the continual operation of technology equipment in the board office. The 2 serviced items were scanners that needed maintenance on their read heads. The period covered by these maintenance agreements is the 05/06 school year.	
724	50002226000864	06-01372	8/22/2005	THE PEN WORTHY CO.	\$2,133.62	\$2,211.59	Listing of books ordered by Susan West, Librarian at Summerfield School, ordered at beginning of year. Book topics are mostly fictional elementary level stories with some informational books about the US Armed Forces and Science topics.		✓		Overall, the books appear appropriate for the elementary school level. Most books are each below \$20 and ordered in single quantities.	
725	50002226000870	06-01376	8/22/2005	KIMBO EDUCATIONAL	\$416.54	\$425.17	About Choo choo Thomas, Talking hands, bundles of babies, bugs, magic me, rock finders, space trekkers, storm chasers, biotrekkers, and the big aquarium ordered by Librarian at Summerfield School.		✓		These are toys for toddlers which are appropriate for the age level at the Summerfield school.	
726	54021006000100	06-01421	8/23/2005	AMERICAN BAND ACCESSORIES	\$2,833.20	\$2,833.20	Band equipment for the 05/06 year for the HS band. Equipment was ordered in 8/05 for the 05/06 school year. The equipment includes 65 garment bags, gloves, and wooden hangers.		✓		The quantity and timing of purchase are appropriate. The items ordered are also relevant to normal band equipment that would be needed. Per Business Administrator, these are items that are needed as they are usually lost by students or taken at the end of the year.	
727	54021006000100	06-01422	8/23/2005	BAND SHOPPE	\$2,655.50	\$2,655.50	Marching band equipment - flags and mega spin rifles (non-functional - for twirling use only). Shipped to Neptune HS. Ordered for the start of the 05/06 school year.		✓		The quantity and timing of purchase are appropriate. The items ordered are also relevant to normal band equipment that would be needed for marching band performances. Quantities of 25 were ordered as there were ones left in inventory from the previous year.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
728	54021006000100	06-01423	8/23/2005	MCCORMICK'S ENTERPRISES, INC.	\$2,406.35	\$2,676.80		✓		These are used by the marching team during parades/events; The items are also appropriate for the high school marching band level. Documentation shows that low quantities of 1 or 2 on most items were ordered to replace units damaged or lost during the previous year's trips to parades and other events where these are primarily used.		
729	10002624200900	06-01432	8/24/2005	AR COMMUNICATIONS	\$239.00	\$2,041.40		✓		These repairs are necessary for the continued operation of communication between grounds personnel and custodial personnel.		
730	54021006000100	06-01457	8/25/2005	WRESTLING AIDS	\$268.00	\$187.00		✓		These are ordinary expenditures for the scheduling of matches and tournament organization for the High School wrestling team. Total paid exceeds original PO amount.		
731	10002614200100	06-01476	8/29/2005	BELMAR WINDOW SHOP	\$250.30	\$21,633.00		✓		Per documentation, these were necessary repairs to maintain the operation of all the shades in the schools. The invoice selected was for new shades that were installed to match the rest of the school's shades as the old ones did not match.		
732	50002186000865	06-01486	8/30/2005	XEROX CORPORATION-SUPPLIES	\$1,155.00	\$1,155.00		✓		The payment was for high quantity of staples (5 cases for one type and 3 cases of another type). These are necessary for the efficient printing and reproduction of school documents.		
733	10002624202000	06-01491	8/31/2005	T & Z LANDSCAPING	\$600.00	\$600.00		✓		No supporting documentation included with Purchase Order. No invoice provided.		
734	10002215800901	06-01496	9/6/2005	EVELYN PAYNE	\$709.97	\$709.97		✓		Purpose of mileage expense was for Attendance Officer to visit student homes.	Contractual obligation of the Board.	
735	10002215800901	06-01500	9/6/2005	BONNIE MORRIS	\$1,332.64	\$1,357.56			✓	The purpose column was not filled out for most of the trips taken. We therefore could not assess whether expenditure was necessary.	Contractual obligation of the Board.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
736	54021006000100	06-01516	9/8/2005	HELLER, PAUL	\$83.18	\$83.18	Supplies purchased by equipment manager on behalf of Athletic Director. Supplies included a Hand Truck, 55 Gal. Liner, and other expenditures. Purchases were made from Home Depot and Wal-Mart.			✓	Documentation provided does not explain purpose and necessity of this expense to education.	
737	10002614200101	06-01541	9/8/2005	GEESE CHASERS	\$1,323.00	\$2,500.00	Cleaning and maintaining Reynolds field complex; requested by Facilities Department. Per Business Administrator, this includes the clearing of Geese on a regular basis and making the area non-inhabitable for Geese so they do not damage the grass or annoy kids on the field.			✓	Expense is for maintaining the field for the benefit of students.	
738	54021006000100	06-01552	9/12/2005	BLUE STAR SPORTSWEAR, INC.	\$598.50	\$598.50	30 HS Cross Country Team uniforms ranging in price from \$15 to \$20 each. Ordered by Athletic Director at Neptune HS Annex.			✓	Timing of purchase and price are reasonable (\$15-\$20 ea.) Also, nature of purchase is for student use and benefit. Per Business Administrator, the uniforms ordered were of the type kept by students after the season due to sanitary reasons (sweat accumulation, etc).	
739	10002614200109	06-01556	9/12/2005	RESIDENTIAL FLAG POLES & FENCE	\$1,395.00	\$1,395.00	HS Annex flagpole repairs at the Neptune High school; requested by Facilities Department. Invoice selected was for repairs for the 60' flagpole in front of the annex for \$820.			✓	Repairs and maintenance are ordinary for the operations of the school.	
740	00004004502000	06-01559	9/12/2005	CENTRAL JERSEY CASH REGISTER	\$4,000.00	\$4,150.00	Four cash registers ordered and thermal paper. Delivered to administration office.			✓	Documentation does not explain purpose and necessity of the purchase to education.	District is responsible for providing equipment to its food service program. Cash registers break from time to time and must be replaced.
741	50002226000100	06-01560	9/12/2005	DEMCO	\$164.97	\$164.97	Itemized list of library supplies including book jacket covers and clear label protectors for the High School Library ordered by Terrie Kats, HS Librarian.			✓	These are ordinary and necessary expenditures for the operation of the library and are for an appropriate HS level.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis				
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
742	10002614200801	06-01565	9/12/2005	SERAFIN & DAWES LLC t/a FOSTER	\$700.00	\$700.00	Bill to re-hang the track canopy. Per the Business Administrator, this is done each year at the beginning of the track season as the canopy is also taken down by the same vendor at the end of the previous year's season.		✓		These are ordinary and necessary expenditures for the track team's outdoor canopy.	
743	10002308952000	06-01601	9/14/2005	ZEL EDUCATION FUND	\$75.00	\$75.00	Half page Ad at the 50th Anniversary Dinner Dance by Alpha Phi Alpha Fraternity, Inc. taken out by Business Administrator.	✓			Documentation provided does not explain necessity of this purchase. Expense does not appear to benefit education.	
744	10002196001000	06-01613	9/15/2005	KEPWELL SPRING WATER COMPANY	\$94.30	\$500.00	05/06 school year delivery of spring water for administrative offices.			✓	This water is for employees only. Amount is reasonable.	
745	10002614200200	06-01619	9/15/2005	LA MORTE CONSTRUCTION INC.	\$15,400.00	\$15,400.00	Replacement of sound panels in the Middle School cafeteria due to poor condition as documented through email correspondence.		✓		This is an ordinary and necessary expenditure for operations of school.	
746	50002405000200	06-01624	9/16/2005	TECHNATYPE	\$216.00	\$216.00	Maintenance agreement for two typewriters (IBM models) in Middle School in order to have them repaired in the case they malfunction.		✓		This is an ordinary and necessary expenditure for the operation of typewriters at the school.	
747	10002198001000	06-01631	9/16/2005	ELLEN BEGLEY	\$790.58	\$1,043.75	Mileage reimbursement for a special service employee.		✓		This is an ordinary and necessary expenditure for special service employees to travel between schools.	
748	10002198001000	06-01636	9/16/2005	DIANA LUDWIG	\$400.00	\$495.80	Mileage reimbursement for a special service employee.		✓		This is an ordinary and necessary expenditure for special service employees to travel between schools.	
749	11501003201000	06-01648	9/16/2005	MAXIMUS, INC.	\$24,599.20	\$24,599.20	TNET Individualized Educational Program (IEP) Advanced reporting for the special services department, requested by a Special Services Secretary.		✓		These IEPs are required for special services students and are put into place by the Child Study Team.	
750	50002186000770	06-01693	9/20/2005	OFFICE NEEDS	\$382.00	\$382.00	Ink cartridges ordered by and delivered to a Computer Tech at Shark River Hills School.		✓		Ink cartridges were at reasonable prices (\$22-\$33/ea.) and mostly black ink for document printing. The purchase is for ordinary supplies for the operations of the school.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
751	11501003201000	06-01707	9/21/2005	JFK MEDICAL CENTER	\$6,962.00	\$6,962.00	Bedside Instruction for Middle school student named in paperwork. Service was performed in July and August.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as bedside instruction, are statutorily required by the Free Appropriate Public Education acts.
752	10002614200801	06-01717	9/21/2005	AMERICAN TRACK & TURF, INC.	\$625.00	\$625.00	MAC field emergency turf repair (seam needed to be prepared); requested by the facilities dept.		✓		Superintendent did not sign off on this purchase order. Turf repair was ordinary expenditure for the operations of the school.
753	50002406300800	06-01724	9/22/2005	HR DIRECT	\$77.08	\$77.08	Absentee Calendars to track absentees at the Summerfield School. 2 Packs were ordered.		✓		This is an ordinary expenditure to track student absence.
754	50002403000100	06-01731	9/22/2005	PLAINE, MARY	\$160.00	\$160.00	Reimbursement of registration to attend Annual school health conference for a School Nurse.		✓		Registration to attend Annual school health conference coincides with employee's role.
755	54021006000100	06-01744	9/23/2005	NATIONAL TICKET COMPANY	\$433.83	\$443.22	Tickets for student sports event for general admission and student discount fares. These were the ticket printing costs related to the event which were sold.		✓		This is an ordinary and necessary expenditure in order to have tickets to sell for admission to events.
756	50002406000100	06-01749	9/23/2005	CENTER FOR ED & EMPLOY. LAW	\$154.95	\$154.95	Encyclopedia of American School Law for the business office to maintain compliance with new and changed school laws. Ordered by the Principal at High School.		✓		This is an ordinary and necessary expenditure in order to make sure compliance with the latest laws and regulations.
757	10002624202000	06-01755	6/30/2006	FARMINGDALE TRACTOR CORP.	\$38.00	\$38.00	Minor misc. ground expenses and parts for equipment for the district; requested by Facilities Management. Invoice selected was for tube installation in district machine.		✓		Per Facilities Manager, the supplies purchased are of District vehicles for the general maintenance expenses for the upkeep of grounds.
758	10002306102000	06-01769	9/23/2005	PERRI ANGELA	\$90.21	\$90.21	Expenses for Neptune Day. Included one black ink cartridge, 10 trifold boards, and 3 glue sticks. Originally paid for by a Technology Teacher at Green Grove Elementary School.		✓		These expenditures relate to activities the elementary school students participated in on Neptune Day and are at a reasonable price (total of \$90.21).

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
759	10002614200100	06-01792	9/27/2005	ABSOLUTE SHREDDING	\$696.20	\$1,200.00	High School Guidance records shredding; requested by Facilities Department. Invoice selected was for the shredding of 1,222lbs of paper at \$.20/lb for a total of \$244.40.		✓		Per documentation, this expenditure is required to ensure student confidentiality as it shreds student guidance records after they have been held for the 10 year statutory regulation.\. The district uses a shredding service company that comes in and shreds the documents.	
760	10002193202000	06-01807	9/28/2005	THERESA MANNING	\$13,436.25	\$44,723.75	Occupational therapy for students requested by a Special Services Secretary. Invoice selected was for occupational therapy for 60 hours at \$65/hr during Oct and Nov 2005.		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as occupational therapy, are statutorily required by the Free Appropriate Public Education acts.	
761	10002198001000	06-01824	9/28/2005	RUTGERS UNIVERSITY	\$100.00	\$100.00	Workshop on "The Impact of Deprivation and Trauma on Development - Implications for Adoption" for social worker of the Midtown Community Elementary School.		✓		This is an ordinary and necessary expenditure for child and student development education for the elementary school. Attendee's job role coincides with this workshop as she is a social worker at the Midtown Community Elementary School.	
762	10002303402000	06-01839	9/30/2005	JOHNSON REALTY SERVICES	\$1,800.00	\$2,500.00	Professional Real Estate consulting service for 05/06 school year. Appraisal done on school. No further information available.		✓		As per the Business Administrator, the Board utilizes the services of professionals to validate its operations in technical areas. The Board utilized the services of JRS Realty to identify the appropriate cost of rent for facility.	
763	10002306102000	06-01840	10/5/2005	TRENTON SELECT COMMITTEE	\$160.00	\$260.00	Full page Ad at the Trenton Select Committee Testimonial Dinner which was held to honor Athletic Director at High School. Attendees were the Assistant Superintendent, and the Superintendent, and their guests. Event was on 11/13/05.	✓			As this is a commemoration dinner, it is optional (as indicated by the invitation) and there is no supporting documentation to show educational benefit from this expenditure.	
764	50002406300700	06-01845	10/5/2005	GENERAL BINDING CORP	\$375.22	\$388.08	Laminating film for Shark River Hills school's laminating machine ordered by Principal.		✓		This is an ordinary and necessary expenditure for the schools to laminate items when needed. When the laminating film runs out, these refills are used in the current machine.	
765	50002226000780	06-01850	10/5/2005	UPSTART	\$138.43	\$145.18	Bookmarks, note cards, and books ordered by Principal of Shark River Hills school.		✓		These are ordinary and necessary items for the elementary school level.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
766	10002306102000	06-01852	10/5/2005	MACAROON SHOP	\$624.20	\$624.20	Bakery products for the 05/06 school year. Invoice selected was for a 1/4 sheet cake for a school dedication saying "Congratulations" priced at \$28 with no further information.	✓			Dedication and celebratory cakes and similar pastries are not necessary for the students and education.	
767	10002306102000	06-01853	10/5/2005	LIVING WRD CHRSTIAN FELLOWSHIP	\$130.00	\$130.00	Appreciation banquet for a Senior Pastor held on October 21, 2005 at the Jumping Brook Country Club.	✓			Documentation provided does not explain necessity of this expense to education. Expense does not appear to benefit education.	
768	50002186100100	06-01856	10/5/2005	CENTRAL LEWMAR LLC	\$2,180.00	\$2,616.00	Copier paper for 3 schools. 80 cases for the High School, 20 cases for the Annex, and 20 cases for the Middle School.		✓		Paper is a necessary item for school operation. Paper was \$21.80/case which is a reasonable price for a full case.	
769	50002408000100	06-01859	10/6/2005	REGINA LEITNER	\$373.97	\$472.35	Transportation log for Cooperative Business Educator (CBE) to local businesses and stores to seek employment and co-op opportunities for co-op program participants.		✓		Per discussion and interview with person, she visits these locations to seek employment and coop opportunities for her students in the co-op program.	
770	50002406000100	06-01860	10/6/2005	S & S BUSINESS FORMS	\$2,958.56	\$2,829.00	Laser Report Card Paper with HS Logo and watermark for the high school. Each 1,000 unit box was \$58. 20 boxes ordered for the school year.			✓	While report cards are necessary, 20,000 units are excessive as there is about 1,400 students in the high school. Therefore, this supply would be for over 3 years (assuming quarterly report cards for students) Total paid exceeds original PO amount.	Students receive 4 report cards per year. Many times students "lose" the report card and additional copies are sent home to the parent or guardian. Copies are retained inhouse. Base on this, and the fact that there are discounts for larger quantities ordered, the size of this purchase is appropriate.
771	50002226000100	06-01905	10/11/2005	NEW YORK TIMES	\$6.30	\$6.30	New York Times subscription delivery to Neptune High School. Bill was to an information center staff member.		✓		Newspaper was delivered to High School Info Center (library) for reading by anyone (including students).	
772	10002198001000	06-01907	10/11/2005	SHERI GUIGA CROWLEY	\$522.20	\$720.45	Mileage reimbursement for a Special Services department employee for travel between schools.		✓		This is an ordinary and necessary expense for special services employees traveling between schools.	
773	10002624202000	06-01911	10/11/2005	SCRUBBER DOCTOR	\$1,041.01	\$2,937.86	Service and repair of floor care equipment for 05/06 school year. Invoice selected was to repair the blades on scrubber as well as purchase 6 replacement batteries, and related labor. Total bill was \$1,073.		✓		This is an ordinary and necessary expense for equipment maintenance and for proper operation of the scrubbers and other custodial equipment.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
774	50002226000100	06-01927	10/12/2005	LIBRARY STORE	\$590.95	\$577.20		✓		These bookends are a reasonable expenditure for the library and are reasonably priced at \$1.10 each. There was a 15% discount also given to the school. Total paid exceeds original PO amount. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.		
775	50002226000100	06-01931	10/12/2005	USA TODAY	\$99.00	\$99.00		✓		Newspaper was delivered to High School Info Center (library) for reading by anyone (including students).		
776	10002193202000	06-01935	10/12/2005	LADACIN NETWORK, INC.	\$500.00	\$500.00		✓		Per Supervisor of Special Education, Child Study Team expenditures, such as AAC evaluations are statutorily required by the Free Appropriate Public Education acts.		
777	10002624202000	06-01940	10/12/2005	GUARANTEED LANDSCAPING, INC.	\$15,772.00	\$15,772.00			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense. Also, there are no multiple quotes from different vendors.		
778	10002624202000	06-01942	10/12/2005	DAWSON CORPORATION	\$3,000.00	\$3,000.00			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense. Also, quantity is listed as 1 for \$3,000 - \$3,000 for one tree appears excessive.		
779	10002306102000	06-01945	10/12/2005	DENNIS THOMPSON	\$30.00	\$30.00		✓		Documentation provided does not explain necessity of this expense to education. Expense does not appear to benefit education.		
780	10002306102000	06-01947	10/12/2005	SALLY MILLAWAY	\$30.00	\$30.00		✓		Documentation provided does not explain necessity of this expense to education. Expense does not appear to benefit education.		
781	10002618002000	06-01966	10/13/2005	CLEANING MANAGEMENT INSTITUTE	\$129.00	\$129.00			✓	This is an ordinary technical journal membership appropriate for the head custodian at the district central office.		
782	50002406100300	06-01967	10/13/2005	COLD SPRING WATER	\$130.00	\$130.00			✓	Documentation provided does not explain necessity and beneficiary of expenditure for students and education.		

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
783	10002614200200	06-01975	10/14/2005	DESIGNER SIGN SYSTEMS	\$1,731.00	\$5,195.00	3 dedication plaques for a dedication ceremony. Each plaque was \$1,495 and installation was \$710 for all three.	✓			This expenditure does not have educational value or benefit the students. Also, each plaque was excessively priced as noted in the transaction description. Also, no information provided as to what is being dedicated. District advised team to look through facilities files on our own and did not provide the support when requested as they did in other instances.	Refer to facilities drawer.
784	10002614202000	06-01987	10/17/2005	CYPRECO INDUSTRIES, INC.	\$202,337.85	\$442,893.48	Pole Barn to be constructed on Heck Ave for Neptune Township BoE. Per the Business Administrator this is for storage of records currently at Lowy's Express due to the move from old building to new business office building which used to be the High School Annex during the HS renovation. Invoice selected was for 80 hours of labor by a mason and laborer. Total bill was \$3,228.34		✓		Per discussion with Business Administrator, the Pole Barn construction will eliminate the extensive storage fees paid at Lowy's and was necessary for the move into the building provided by the state of NJ. Per review of board minutes, this explanation was documented and approved.	
785	10002306100900	06-01996	10/17/2005	EDUCATIONAL TESTING SERVICE	\$2,886.02	\$2,886.02	Parapro assessment tests (115 at \$15.20) & study guide (37 at \$13.30); and shipping charges requested by Joyce, on behalf of Assistant Superintendent.		✓		These are reasonable assessment tests that were reasonably priced as indicated in the transaction description field. Per Assistant Superintendent, the tests are administered to Para Professionals to ensure qualifications before being hired by the district.	
786	10002216002000	06-01998	10/17/2005	LECTURE MANAGEMENT, INC.	\$6,627.30	\$6,400.00	Fee for speaker at a workshop: How to impact student achievement and make a difference; requested by a secretary on behalf of the board of education; Workshop was provided for 300 1-8th grade teachers on 11/7/2005 from 9:15am-2:00pm. Fee was \$5,500 for speaker and \$900 for expenses.		✓		This helps teachers to benefit students through this workshop; The workshop topic was relevant to the grade levels of the instructors (1-8th grade) and the contract clearly documented the details of the workshop. Total paid exceeds original PO amount.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
787	50002406000200	06-01999	10/17/2005	THE NIXON CO.	\$542.50	\$547.50	Paper stock for certificates in different colors given out for achievements. 16 boxes in total for \$500 plus shipping. Ordered by a secretary at Neptune Middle School.		✓		These are ordinary expenses to encourage students to perform well. The paper stock is used for awarding students on their achievements. Average box price was \$31.25. Each box contains 500 certificates which would be \$.0625 per award.	
788	10002614200801	06-02002	10/19/2005	BASCOM LINESTRIPING, LLC	\$1,500.00	\$1,500.00	Layout and striping of field hockey field at the Memorial Athletic Complex. Ordered by Facilities Department.			✓	Documentation provided does not explain necessity of this expense. No supporting documentation stating whether this field had any striping or if this was new and whether or not it is done consistently for the hockey season.	Line striping for field hockey is necessary as the permanent lines are for football. To avoid a Title IX lawsuit, we stripe lines.
789	10002614200801	06-02003	10/19/2005	JOHNSON'S RESTAURANT EQUIPMENT	\$2,797.00	\$2,797.00	Gas range purchased for a booster club which was later reimbursed to the BoE.			✓	Although this may not be necessary, it was reimbursed and is not considered an expenditure by the Neptune Township BoE.	
790	10002303402000	06-02004	10/19/2005	KOMJATHY & STEWART, LLC	\$16,000.00	\$16,000.00	Consulting services for 05/06 school year. Invoice selected was for government affairs consulting performed in Nov 2005 for \$2,000. Services performed that month include consulting regarding Government Strategy, outreach with officials of the state and local governments, public relations support (consulting in dealing with media, etc) and attending meetings with elected officials and policymakers at the request of the district.			✓	These are ordinary expenses for the continued operation of the business office in dealing with government affairs affecting the school district. Fees appeared to be for professional services only and not for personal use from documentation.	
791	10002614200200	06-02019	10/21/2005	HALL BUILDING CORPORATION	\$64,483.95	\$64,483.95	Concrete and black top work as per proposal that included work done on the sidewalks of Gables school and repair of roadway at the Middle School. Proposal was to pave outside cafeterias, replace walks with concrete at the Gables Elementary school and Middle School.			✓	These are ordinary expenses for the safety of students and parents walking on these sidewalks and driving on these roadways on school property. Proposal documents unforeseen damage as well at the Middle School which caused an additional \$2,142.95 to repair above and beyond the repairs documented in the transaction description.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
792	50002403000100	06-02027	10/24/2005	PURCHASE POWER	\$35.00	\$35.00	Access fee for Purchase Power - an online postage system paid for by the principal at Neptune High School. This fee is just the access fee and does not include actual postage purchases.			✓	Supporting documentation does not explain why the principal is using this postage service and not the postage meters available in the schools for school use.	
793	11501003201000	06-02028	10/24/2005	MOESC	\$2,167.00	\$3,000.00	Bedside instruction for some students from the district school; requested by a Secretary of Special Services on behalf of the Child Study Teams. Invoice selected was for 3 weeks of instruction at \$252/week for a total of \$756.			✓	Per Supervisor of Special Education, Child Study Team expenditures, such as bedside instruction (in this case, the New Hope Program), are statutorily required by the Free Appropriate Public Education acts.	
794	50002403000100	06-02029	10/24/2005	KATZ, TERRIE	\$80.00	\$80.00	NJ Association of School Librarians Annual Fall Conference fee reimbursed to a High School librarian.			✓	Reimbursement of conference fees are appropriate as conference coincides with employee's role.	
795	50002226000100	06-02032	10/24/2005	THOMSON GALE	\$558.90	\$558.90	Books for the high school library which are literary (poetry, novel, history books). This was the remaining balance on a large PO order (05-03711). This remaining balance was \$503.70.			✓	These books were ordered on a 04/05 PO and are reasonable expenditures. This is just the remaining balance on that PO. A listing of the unpaid portion of the books was included.	
796	51901003200300	06-02041	10/25/2005	MC CARTER THEATRE CTR	\$920.00	\$920.00	One performance of Arabian Nights for 1 hour at the Midtown Community Elementary School on 2/3/06.			✓	No supporting documentation as to the educational benefit of the presentation. Also, number of beneficiaries/attendees are not documented (e.g. 1 class, 1 grade, or entire school).	Student assembly. What more documentation do you want? Do you want the school roster?
797	10002306102000	06-02074	10/26/2005	THOMSON WEST PAYMENT CTR	\$115.00	\$115.00	NJ Administrative Code Titles books for Code T6 and 6A subsection requested by the administration office.			✓	The NJ administrative code is an ordinary and necessary purchase for school administrators.	
798	50002226000200	06-02078	10/27/2005	ATLANTIS SUBSCRIPTION S	\$375.00	\$395.00	Middle School select 5 assortment of 60 books requested by the MS library.			✓	These are books for the library. Quantity and price appear reasonable.	
799	50002406000100	06-02082	10/27/2005	ALFAX	\$1,219.50	\$1,219.76	10 Extra Strong I-Brace Folding Tables (30x72") shipped to Neptune HS.			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense. Also, amount per table appears to be high at \$102.00 each.	Tables are used to support science projects and other displays during open house / back to school nite / etc.
800	50002406300700	06-02083	10/27/2005	POSITIVE PROMOTIONS	\$128.12	\$127.53	60 Pins to support American Education Week. \$1.95 per pin. \$10.53 shipping. Pins given to teachers at the Shark River Hills Elementary School by Principal.			✓	Pins appear to support an educational purpose and are at reasonable prices.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
801	50002406300800	06-02088	10/27/2005	T.N.C. PROMOTIONAL ADVERTISING	\$115.52	\$6,279.00	Custom printed rulers, student prizes, and t-shirts for the Summerfield school ordered by Principal. Quantities and unit price are not available.		✓		Custom printed rulers and t-shirts are student incentives for achievements as evidenced by documentation.	The price of the items was \$115. The Summerfield School houses nearly 400 students. These items are reasonable and appropriate as student incentives.
802	50002186000870	06-02097	10/27/2005	STAPLES BUSINESS ADVANTAGE	\$439.48	\$497.30	Camera, memory cards, and batteries delivered to Summerfield School ordered by a Tech Teacher.			✓	Documentation provided does not explain purpose, beneficiary and necessity of this expense.	Students are expected to become familiar to technology including digital photography.
803	10002193202000	06-02114	10/31/2005	ACHIEVEMENT PRODUCTS	\$58.80	\$59.86	Gymnastic ball and stand for a special education student at the Midtown community elementary school ordered by a Social Worker.			✓	Per Supervisor of Special Education, Child Study Team expenditures are statutorily required by the Free Appropriate Public Education acts. This item is used as part of physical therapy / occupational therapy.	
804	10002216002000	06-02121	10/31/2005	THE SPORTS AUTHORITY	\$1,624.10	\$1,624.10	Rollerblade gear and related equipment in different sizes for students. Total quantity of about 50 delivered to Shark River Hills School.			✓	This equipment was discounted and purchased for school use by the students. Per discussion with Principal, these were replacements of damaged and worn out units that students used during recess and other extra-curricular time.	
805	50002406100300	06-02129	11/14/2005	S & S ARTS AND CRAFTS	\$71.77	\$71.77	Arts and crafts for students including coloring picture kits and acrylic paint and brushes for Midtown Community Elementary School.			✓	These are ordinary expenditures for the elementary school level and total order was reasonably priced at \$71.77.	
806	10002306102000	06-02131	11/14/2005	OPI GALLERY	\$112.00	\$112.00	PO references "As per attached invoice" which does not give readable details as to the nature of this expenditure.			✓	No supporting documentation explaining the nature of this expenditure. Invoice is hand written and difficult to read or comprehend.	
807	10002308952000	06-02132	11/14/2005	TEAMWORK EVENT SPECIALISTS	\$250.00	\$250.00	Ambulance displayed at the NJ School Boards Association Annual Workshop & Exhibition on 10/26/05.			✓	No supporting documentation explaining why a display at an exhibition is reasonable.	School Boards customarily showcase programs that they wish to share with other school districts statewide.
808	10002614200700	06-02143	11/15/2005	C.E.S. CORPORATION	\$440.00	\$440.00	4 hours of labor at \$110ea for intercom repair and troubleshooting for the Shark River Hills Elementary school's intercom system.			✓	A functional intercom system is necessary to the proper operation of a school and per documentation, this repair was necessary for the intercom system to be up and running.	Additional expenses related to the school security camera system.
809	10002306102000	06-02145	11/15/2005	MATTHEW BENDER & CO., INC.	\$101.12	\$101.12	Law book regarding NJ Admin Code Title 6 & 6A. Ordered for the Superintendent and delivered to board office.			✓	This expenditure is necessary for school title 6 & 6A compliance information which deals with Evaluation of School Performance.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
810	50002406300800	06-02150	11/15/2005	ORIENTAL TRADING CO	\$316.20	\$377.20	Themed craft kits for students including kits for different holidays and seasons for the Summerfield Elementary School ordered by Principal.		✓		These are ordinary expenditures for kids at the Summerfield School elementary level.	
811	10002306102000	06-02154	11/15/2005	NEPTUNE HIGH SCHOOL YEARBOOK	\$1,875.00	\$1,875.00	2005-2006 Neptune High school yearbook printing fees paid for by district.		✓		These are ordinary fees incurred in yearbook printing that are paid for by the district. Per Business Administrator, the cost is later offset by the yearbook selling revenue when the students end up buying the final finished yearbooks.	
812	10002614200100	06-02164	11/16/2005	SYSTEMS DESIGN TECHNOLOGY, LLC	\$400.00	\$775.00	Portable Public Address system rented for the Green Grove Dedication Ceremony at the elementary school and the Neptune Municipal Alliance Benefit at the High School Auxiliary Gym ordered by Facilities Management.		✓		Per Business Administrator, this expenditure is necessary for communication during auditorium presentations and ceremonies where the location does not already have a PA system in place.	
813	54021006000100	06-02175	2/10/2006	RKE ATHLETIC LETTERING	\$700.00	\$500.00	Holloway 904 Championship Jacket for a student. Extra money was paid to buy the jacket with leather sleeves and leather collar.	✓			Total paid exceeds original PO amount. The extra leather sleeves and collar are discretionary - the jackets could have been ordered without these extras. Cost per jacket appears to be excessive (\$700). Also, amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	
814	10002308952000	06-02179	11/18/2005	CHASE CARD SERVICES	\$2,437.68	\$2,437.68	NJ School Boards Association Expenses - Breakfast and dinner bills and receipts. Credit card bill includes meals at the Dock's Oyster House, Old Homestead Restaurant, and Borgata Restaurant.	✓			Documentation provided does not explain purpose, beneficiary and necessity of this expense. Statement does not indicate who's card this is either.	Boards of Education throughout the state have historically attended the NJSBA functions in Atlantic City. These expenditures were acceptable under pre A-5 legislation. Future functions will be subject to the limitations of A-5.
815	50002406100500	06-02182	11/18/2005	CANDLE BUSINESS SYSTEMS, INC.	\$226.94	\$226.94	A4 paper disposal box for the Green Grove Elementary School ordered by Principal. This is for a risograph machine, which is a high-speed duplicating and photocopying machine.		✓		This appears to be an appropriate administrative expense. Price appears reasonable.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
816	50002405300500	06-02185	11/18/2005	TECHNATYPE	\$146.00	\$146.00	Maintenance agreement for two typewriters (IBM models) in order to have them repaired in the case they malfunction at the Green Grove Elementary school.		✓		This is an ordinary and necessary expenditure for the operation of the typewriters.	
817	50002226000780	06-02196	11/21/2005	HIGHSMITH COMPANY	\$260.08	\$260.08	Pencils, book cards, scotch tape, and crates for library at Shark River Hills School.		✓		These are ordinary expenditures for a library.	
818	10002303312000	06-02215	11/22/2005	HONIG & GREENBERG	\$1,424.80	\$3,000.00	Legal fees for foreclosures and tax issues. Invoice selected was for the review assignment of tax sale certificate by the legal counsel of the board. \$110/hr for a total of \$1,424.80.		✓		Per Business Administrator, these are necessary expenses for the operation of the district business office as they have legal issues to attend to on an ongoing basis. Particular invoice was a mandatory review of the tax exemption status where the legal counsel would review to ensure the district is continually complying with regulations in place in order to keep their tax exempt sales certificate status.	
819	20001007302000	06-02223	11/22/2005	FREEHOLD MUSIC CENTER, INC.	\$2,250.00	\$2,250.00	Roland digital piano model with bench for the Neptune high school; requested by secretary on behalf of the music department.		✓		Documentation provided does not explain purpose, beneficiary and necessity of this expense. Also, timing is towards the middle of the school year. Usually an expense like this would be purchased before the beginning of the school year in order to be available for student use in classroom. No documentation as to if this was an emergency purchase. Priced at \$2,250 for one unit. PO only has one signature out of two.	A piano is a normal purchase for the music department. Not all purchases occur on September 1st. In fact, it is ridiculous to believe that purchasing needs do not arise throughout the year. The Neptune Middle School and the High School underwent major renovations. Band areas were created and a piano purchase was then made. If construction followed the original timeline, this purchase would have been made a year earlier. Flexibility is necessary in every industry, including the school industry.
820	50002226000464	06-02235	11/28/2005	BOOKSMITHS	\$316.29	\$316.29	Books purchased for the Gables Elementary school by a Librarian. Quantities were between 2-11 per book. Prices were between \$3.99-\$5.50.		✓		The books purchased served an educational purpose and are of relevant topics to elementary school level students.	
821	11501003201000	06-02239	11/28/2005	UNION COUNTY EDUC. SERV. COMM	\$637.00	\$637.00	Bedside instruction for student at Children's Specialized Hospital; requested Special Services Secretary.		✓		Per supervisor of special education, child study team such as this expenditure are required as per the Free Appropriate Public Education acts.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
822	50002405300200	06-02240	11/28/2005	PITNEY BOWES	\$9.50	\$9.50	Reset charges for Middle School postage machine.		✓		Per Business Administrator, this is a necessary charge as the machine was having problems at the Middle school and needed to be reset.	
823	10002306300900	06-02257	11/29/2005	MGL FORMS-SYSTEMS, LLC	\$1,075.63	\$946.00	A/P Check stock for the business office to print checks each pay period to vendors.		✓		These supplies are required for the payment of vendor invoices on a monthly basis. Total paid exceeds original PO amount.	
824	54021006000100	06-02263	11/29/2005	SPORTS ILLUSTRATED	\$166.88	\$166.88	Two Year subscription to Sports Illustrated for Athletic Department at High School Annex.			✓	Documentation provided does not explain purpose and necessity of the magazine subscription to education.	Based on the nature of the purchase and the intended recipient i.e. the athletic director, this is regarded as a professional journal.
825	10002198001000	06-02278	12/6/2005	CLAUDIA C. MOOIJ	\$238.44	\$250.00	Reimbursement for travel mileage related to observations and parent conferences for a Special Services Director.		✓		These are necessary travel arrangements between schools for special services employees.	
826	10002216002000	06-02280	12/6/2005	EYE ON EDUCATION	\$2,627.33	\$2,627.33	101 'Answers' for new teachers and their mentors (19 at \$29.95); classroom management simplified (12 at \$26.95); real teachers (64 at \$24.95); the poetry of Annette beaux (13 at \$19.95), ordered by the Superintendent.		✓		Per Business Administrator, these are used by teachers to help benefit students in goal achievements and also to promote a conducive learning environment;	
827	10002624202000	06-02289	12/6/2005	CUSTOM TIRE ASSOCIATES	\$922.45	\$1,206.90	District Vehicle Repairs of flat tires and related issues. Invoice selected was for the repair of a flat tire at \$14.		✓		These are necessary repairs to the district's vehicles which are used by the grounds department. Documentation provided includes plate numbers which, per Facilities Manager, are reviewed prior to payment to ensure these are district vehicles being serviced.	
828	54021006000100	06-02299	12/7/2005	SOVEREIGN BANK ARENA	\$608.00	\$608.00	HS and Middle School girl's basketball teams go to a NCAA game on 3/21/06. 40 girls went in total at \$15 a person plus \$8 service charge on total order. Ordered by Athletic Director.		✓		Supporting documentation indicates that this was an incentive for the High School and Middle School girls to go to a college basketball game. Amount per person is reasonable.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
829	54021006000100	06-02301	12/7/2005	GEESE CHASERS	\$945.00	\$945.00	Monthly maintenance for five weeks (geese chasers); requested by bookkeeping coordinator on behalf of the athletic dept, Neptune high school annex. Per Business Administrator, this includes the clearing of Geese on a regular basis and making the area non-inhabitable for Geese so they do not damage the grass or annoy kids on the field.		✓		Expenses for maintaining the field are for student benefit.	
830	10002306102000	06-02314	12/7/2005	DREWS MARKET	\$489.65	\$489.65	Invoice for food from an Italian bakery ordered by a Board Office Accounts Payable. This was for catering for a meeting for 35 people at \$11.99 plus \$70 shipping.			✓	No supporting documentation provided to support what event this food was for or who attended. It was delivered to the Board Office.	This was for the Board-sponsored holiday party.
831	50002226000100	06-02325	12/8/2005	CANNON USA, INC.	\$613.66	\$649.04	TV production repair estimate for the Neptune high school. Invoice selected was for Canon equipment that needed its battery release button repaired. Total labor and parts were \$165.70.		✓		This repair was necessary for the continual operation of the school's TV production equipment.	
832	50002226000100	06-02327	12/8/2005	FOLLETT EDUCATIONAL SERVICES	\$3,328.38	\$3,655.47	Book order - List of books for library at the Neptune high school ordered by the Info Center Librarian. Books included many biographies and some educational books on the AIDS disease and alcohol consumption.		✓		These books are for the library which is used by students. The books had relented topics to the high school level and were ordered in single quantities.	
833	10002624202000	06-02329	12/8/2005	SEA COAST	\$1,826.10	\$2,500.00	Vehicle quarterly inspections and servicing mandated by the state for district owned vehicles. Service invoice selected was to replace a back up light which was not functioning. Labor and parts total was \$48.33.		✓		This is a necessary expenditure for state compliance. Invoice selected was for a repair that was necessary for regulation compliance and safety. Documentation provided includes plate numbers which, per Facilities Manager, are reviewed prior to payment to ensure these are district vehicles being serviced.	
834	50002226000200	06-02336	12/9/2005	MARSHALL CAVENDISH CORP	\$9.01	\$9.01	Balance on PO 05-03713. This balance was related to book purchases. Books were about drugs and alcohol prevention and were delivered to the Neptune High School.		✓		This expenditure was necessary to pay off the balance on an open PO relating to books regarding drugs and alcohol education.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
835	50002403000100	06-02341	12/12/2005	RESPONSE LAW INC.	\$185.00	\$185.00	Registration for the Vice Principal, to attend a seminar about Students with Disabilities. Seminar was on 1/24/06.		✓		This appears to be an appropriate seminar for a vice principal of a high school to attend as seminar topic concedes with the employees roles and responsibilities.	
836	54021006000100	06-02350	12/13/2005	PASSON'S SPORTS	\$1,189.72	\$1,189.73	Scoreboards for basketball, volleyball, and wrestling at the high school. Each scoreboard was \$499 plus shipping, 2 were ordered. Ordered by Facilities Department for the high school.			✓	No supporting documentation as to why these were needed and why they were ordered by Facilities Department while sports items are usually ordered by Athletic Director. Also, Next Day Air was used for shipping which totaled about \$200. No indication as to why the rush or what happened to old score boards.	District was hosting a state-wide basketball tournament. During the practice the day prior to the tournament, student dunked and backboard shattered. Because of the timing, it was necessary to overnight the replacement; further it was determined that both boards be replaced.
837	54021006000100	06-02358	12/13/2005	TIM JOBES	\$241.59	\$241.59	Girdles for the High School freshmen on the football team. Ordered and delivered to the HS Annex (which is where freshmen were during renovation). Purchased at The Sports Authority and reimbursed. 15 were ordered totaling \$241.59.		✓		These are necessary supplies for football player safety. The receipt and credit card bill were included as well as a note and letter explaining the purchase.	
838	10002614200100	06-02360	12/13/2005	PETE JENSEN	\$400.00	\$2,400.00	Paint and sand scrape floors at the High School gym and Middle School north stairwell.			✓	No supporting documentation provided beyond an invoice to explain the necessity and purpose of this work done.	Facility related projects are all reviewed and okayed prior to payment. Due to the familiarity of the work by the business office, payments are verbally approved.
839	54021006000100	06-02369	12/14/2005	BINGHAM COMMUNICATIONS INC.	\$600.00	\$600.00	Sound system rental for wrestling tournament in HS gym. Ordered by Facilities Department for the High School. This was used for a winter tournament held on 12/14/05.			✓	The PO was missing both Business Administrator and Superintendent sign offs. However, a PA system for a tournament is necessary. Per discussion with Business Administrator, PA systems are sometimes rented when central audio is not available in a location for announcements, speeches, lectures, etc. This rental was for a high school wrestling tournament and therefore is applicable.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
840	54021006000100	06-02378	12/16/2005	HY-TEK LTD	\$302.00	\$295.00	Sports performance software package; requested by the Bookkeeping Coordinator on behalf of the athletic dept, Neptune high school;			✓	Documentation provided does not explain purpose and necessity of purchase. The complete system was purchased and no indication as to which sport is using it (as the website clearly indicates it is not for all sports). Also, no discount was taken as the school is not a member of a qualified organization which would receive a 25% discount. Total paid exceeds original PO amount.	
841	10002526002000	06-02402	12/20/2005	TOOL FACTORY, INC.	\$834.00	\$834.00	Digital camera and training for students grade K-12 for Shark River Hills School.	✓			Documentation provided does not explain reasons for K-12 students to need digital camera training.	
842	10002526002000	06-02410	12/21/2005	DELL MARKETING L.P.	\$1,498.35	\$1,498.35	73.4GB internal 15,000 RPM SCSI Hard Drive for PowerEdge servers ordered by Technology Supervisor.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	
843	10002186002000	06-02422	12/31/2005	HOUGHTON MIFFLIN	\$16,107.44	\$16,779.42	Books and audio materials purchased; mostly literature related for Neptune Middle School library. Most items were ordered in quantities of 1-3. Audio materials ranged in price from \$165-\$400 for entire collections.			✓	These are ordinary books and audio materials for a middle school library as per evaluation of titles and appropriate grade levels.	
844	10002186002000	06-02425	12/31/2005	PEARSON EDUCATION	\$11,011.16	\$10,183.83	75 World History and 75 American History textbooks, 3 Teachers Editions of each textbook and 3 Teacher Resource Packages delivered to the High School.			✓	Books were tied to the appropriate curriculum available in the Curriculum Library at the Central Office. Inconclusive because account charged was a Central Office account and not a High School account. Books were also purchased mid-year. PO only has one signature. Total paid exceeds original PO amount.	
845	10002186002000	06-02426	12/31/2005	DAVIS PUBLICATIONS	\$2,292.30	\$2,292.30	Art textbooks and a teacher edition for the Neptune Middle school. Textbooks were ordered in quantities of 25 (2 different textbooks) and 1 each for teacher's edition (both were free). Each textbook was \$37.95 for one and \$46.95 for others.			✓	These textbooks were ordered by a Dept Chair at the Middle School for the arts program. The books are appropriate for the grade level. Books were tied to the appropriate curriculum available in the Curriculum Library at the Central Office.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
846	10002306300900	06-02428	12/31/2005	TANNER OF NORTH JERSEY, INC.	\$268.00	\$268.00	5 Shelf, Light Gray, steel bookshelf (67" high) ordered by Accounts Payable Dept clerk at Board Office.		✓		This appears to be an appropriate and reasonable expense for the business office. As per the Business Administrator, the shelf was needed to store documents that are generated by the business office.	
847	54021006000100	06-02438	1/5/2006	BINGHAM COMMUNICATIONS INC.	\$1,500.00	\$1,500.00	Temporary sound system in HS gym reusing some of school's paging horns. Loaner amp provided up to three months installed in gym's PA cabinet.		✓		Per Business Administrator, this expenditure is necessary for communication during auditorium presentations and ceremonies where the location does not already have a PA system in place.	
848	50002226000200	06-02448	1/5/2006	PC WAREHOUSE	\$1,099.00	\$1,099.00	Toshiba Tecra AS-S416 Notebook for Middle School librarian ordered by Technology Supervisor for \$1,099.			✓	Documentation provided does not explain purpose and necessity of purchase of notebook for the middle school librarian.	Librarian conducts student programs and requires a teacher workstation
849	50002403000100	06-02468	1/6/2006	MENC - MUSIC EDUCATION	\$97.00	\$97.00	Music educators membership renewal for Music Instructor of Neptune High School.		✓		This is a relevant membership as it coincides with music educators role and responsibility.	
850	10002614200100	06-02469	1/6/2006	JERSEY ARCHITECTURAL DOORS	\$2,285.00	\$2,285.00	Door replacement at the high school. Door supplied by vendor. Ordered by Facilities Department.		✓		Per review of documentation this was necessary to replace a damaged door at the High School. A new Fire Rated door was installed as part of this purchase order.	
851	10002186002000	06-02494	1/9/2006	BRODART COMPANY	\$617.65	\$606.85	1 Newspaper holder, 12 poster holders, 22 sign holders, 8 shelves ordered by Librarian at the Middle School.		✓		The supplies are library relevant supplies needed in the ordinary course of library operation. Total paid exceeds original PO amount.	
852	10002186002000	06-02495	1/9/2006	PALAY DISPLAY INDUSTRIES, INC.	\$950.38	\$900.00	Book holders for library slot wall to separate books and organize them against a wall at the Middle School. 160 ordered at \$5.25ea.		✓		Quantity purchased is consistent with size of slot wall in the Middle School library as discussed with the Bookkeeping Coordinator. Total paid exceeds original PO amount.	
853	20001007302000	06-02496	1/9/2006	DELL MARKETING L.P.	\$9,279.85	\$9,279.85	Dell Poweredge server ordered by a Assistant Business Administrator. Shipped to administration office.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Server purchased to handle new Destiny school library software, district-wide.
854	20001007302000	06-02497	1/9/2006	DELL MARKETING L.P.	\$10,571.14	\$10,571.14	Dell Poweredge server and related SQL server management software ordered by Assistant Business Administrator. Shipped to administration office.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Server purchased to handle new PowerSchool student software districtwide with sequel licenses.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
855	10002614202000	06-02508	1/10/2006	TAYLOR'S	\$1,000.00	\$1,000.00	Moved 2 trailers out of way from Middle school to Pop Warner during construction.		✓		Per Business Administrator, this was necessary during the construction process in order to make space available for the construction workers.	
856	10002618002000	06-02518	1/12/2006	GEORGE ELY ASSOCIATES, INC.	\$958.00	\$958.00	2 bike racks for the middle school. Ordered by Facilities Department. Each rack was \$364 plus shipping.		✓		As per the Business Administrator, students ride bikes to school, and it was more appropriate to provide a place to lock the bikes than have the students locking their bikes to light posts, stantions, fences, bumpers, etc.	
857	10002515920900	06-02520	1/12/2006	NORTH SHORE AREA SECTION, NCNW	\$90.00	\$150.00	2 Tickets for Assistant Superintendent, and guest to the 23rd Annual Founders' Day Luncheon and a half page advertisement. Luncheon was on 3/18/06.	✓			Documentation provided does not explain necessity of purchase to education. Expense does not appear to benefit education.	
858	54021006000100	06-02523	1/12/2006	ATHLETE'S ALLEY	\$900.00	\$900.00	200 printed bags for renaissance (Honor Roll) recipients for the 2005-06 school year - \$4.50 each.		✓		These were incentives for students who achieved the Renaissance award which is for high grades. Amount per award is reasonable.	
859	50002226000200	06-02527	1/12/2006	GEORGE SKUDERA	\$120.00	\$120.00	Books by a local writer of Farmingdale, NJ. 5 copies of 3 of his books (The Avalanche at Snowville, The Rescue on the River, and The Watch that Saved the Briar Woods Dam). One copy sent to each school when the books arrived. Ordered by librarian at Neptune Middle School for the library.		✓		The books have educational titles and their low quantities purchased agrees to intent to have them in the schools' libraries.	
860	10002513400900	06-02540	1/17/2006	DIRECTV	\$93.61	\$93.61	Paying off past due charge on a DirecTV bill at the old business office.	✓			No supporting documentation explaining need for DirecTV although this bill indicates the subscription was cancelled subsequently.	
861	10002308952000	06-02549	1/17/2006	MON CTY ALUMNAE CHAPTER	\$120.00	\$120.00	Tickets for 2 Board of Ed members- 15th Annual Red & White Scholarship Affair on 2/10/06.			✓	No supporting documentation explaining if the annual dinner has any direct benefit to the students; it's a fundraiser for Delta Sigma Theta.	
862	50002406300700	06-02553	1/18/2006	HERFF JONES, INC.	\$383.61	\$398.20	State wall map of NJ ordered by Principal of Shark River Hills School.		✓		A wall map is an ordinary educational tool used in schools, which benefits the students. The price of the map is in alignment with the average price of similar items.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
863	10002196001000	06-02557	1/18/2006	GANN LAW BOOKS	\$275.25	\$275.25	NJ Administrative Code Titles books for the special services department. Included titles 6, 7A, and 18 for the 05/06 year.		✓		The NJ administrative code is an ordinary and necessary purchase for school administrators.
864	50002186000865	06-02565	1/19/2006	EJ SCHUSTER DISCOUNT SUPP.	\$395.00	\$395.00	BRTDCP8040 Laser Copier with scanner and printed for the Summerfield school ordered by Principal.		✓		Per review of documentation, this was used by social workers in an office that did not have a prior printer/copier available.
865	10002618002000	06-02569	1/20/2006	TRUMP TAJ MAHAL	\$200.00	\$200.00	Stay for the Superintendent at the Trump Taj Mahal for 2 nights, for the school buildings & grounds association; requested by facilities dept.		✓		Per discussion with Facilities Manager, this is a yearly seminar held down in the Atlantic City area and the discounted room rates are given to him and the superintendent (who is the subject of this PO and an expected attendant of this conference) in order to attend the reasonable conference.
866	10002614200700	06-02576	1/23/2006	SYSTEMS DESIGN TECHNOLOGY, LLC	\$375.00	\$375.00	PA System rental for Black History Month presentation in the Shark River Hills school.		✓		Per Business Administrator, this expenditure is necessary for communication during auditorium presentations and ceremonies where the location does not already have a PA system in place.
867	54021006000100	06-02601	1/24/2006	IDEAS UNLIMITED	\$761.44	\$761.44	Printing cartridges and imaging drums for the athletic department, Neptune high school; ordered by Athletic Director.		✓		These are reasonable printer supplies for the printing of athletic department material.
868	10002306102000	06-02624	1/27/2006	MAR STEVE DISTRIBUTORS	\$135.50	\$135.50	13 Soft drink 34 pack cases at \$7.25ea and 5 cases of 16oz water bottles at \$8.25ea. No further documentation provided as to where they were delivered or who they were for, see comments.		✓		No supporting documentation as to the purpose or beneficiaries of these drinks.
869	50002186100100	06-02632	1/30/2006	GLOBAL COMPUTER SUPPLIES	\$250.42	\$323.99	550 lb capacity folding cart for the Neptune high school technology dept; requested by technology supervisor.		✓		Documentation provided does not explain purpose and necessity of purchase.
870	51901003200400	06-02639	1/30/2006	BLUE SKY PUPPET THEATRE	\$775.00	\$775.00	Payment for 5/23 assembly by Blue Sky Puppet Theatre		✓		No support provided besides PO. No invoice provided. While the assembly is for student benefit and educational value, there is no invoice and therefore inconclusive.
871	50002186100100	06-02657	1/31/2006	ACTION OFFICE SUPPLIES INC	\$55.98	\$100.80	20 packs of copy paper (500 pages) for the Neptune high school ordered by Secretary at the high school.		✓		This copy paper is necessary for the proper operation of a school.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
872	11501003201000	06-02660	1/31/2006	DEVEREUX FOUNDATION	\$8,932.95	\$8,932.95	Bedside Instruction for student WC; requested by the Secretary of Special Services on behalf of the Child Study Team. Invoice selected was for a student for 18 days at \$76.35/day. Total was \$1,374.30.		✓		Per Supervisor of Special Education Child Study Team expenditures, such as bedside instruction, are statutorily required by the Free Appropriate Public Education acts.	
873	10002614200500	06-02661	1/31/2006	YORK INTERNATIONAL CORPORATION	\$6,311.61	\$6,311.61	Provide, install and wire 2 new LINC485 (network driver chips) devices in basement mechanical room to replace units damaged in flood of existing basement in Green Grove Elementary School.		✓		These were network devices necessary for network operations in Green Grove school. Documentation made it clear that these were necessary replacements.	
874	50002186000360	06-02662	1/31/2006	CENTRAL LEWMAR LLC	\$1,090.00	\$7,630.00	Copier paper for 6 different schools. Quantities varied by school. Total of 350 cases. Each case \$21.80.		✓		This is a necessary supply for schools. Proportion of cases sent to each school is consistent with size of each school.	
875	10002526002000	06-02670	2/7/2006	ENERGYWEB, INC.	\$2,015.95	\$2,015.95	Avaya 2420 Digital display telephones for the Neptune high school technology dept.; requested by Technology Supervisor.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Telephones break throughout the year.
876	50002406300800	06-02681	2/7/2006	LYNN CARD COMPANY	\$70.50	\$70.50	100 Red Schoolhouse cards for elementary school at \$.63 per card ordered by Principal. Cards were used for students to fill out their names on them for an activity in the elementary school and attach them to their desk.		✓		This is an ordinary expenditure for the Summerfield School elementary level.	
877	10002515920900	06-02690	2/8/2006	ATLANTIC PRINTING & GRAPHICS	\$806.25	\$437.75	500 Copies - Professional Applications for the Assistant Superintendent used in the job hiring process.		✓		These are ordinary and necessary applications for the job hiring process. Total paid exceeds original PO amount.	
878	10002515920900	06-02715	2/9/2006	CENTRAL JERSEY CLUB, NANBPWC	\$60.00	\$60.00	Half page Ad at the Central Jersey Club 42nd Founders Day Luncheon on 4/8/06. Order made by the Superintendent.		✓		Documentation provided does not explain necessity of purchase to education. Expense does not appear to benefit education.	
879	50002406300700	06-02718	2/9/2006	SUNBURST VISUAL MEDIA	\$61.77	\$72.52	Bookmark packs for students to use in book reading progress ordered by Principal at Shark River Hills School.		✓		These are ordinary and necessary student supplies to assist students in tracking their progress while reading books.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
880	50002406300700	06-02720	2/9/2006	THE PARENT INSTITUTE	\$87.20	\$87.20	"Off to a Good Start" booklets for students ordered by Principal at Shark River Hills School.		✓		These are ordinary expenditures for the elementary school level and have a unit price of \$1.09 for 80 of them (total \$87.20). These booklets are made for teachers or parents but review of documentation shows that they were given to teachers for reference purposes.	
881	50002405000200	06-02730	2/10/2006	ELMENDORF TYPEWRITER SVC INC.	\$135.00	\$135.00	Renew service contract on typewriter Brother EM-530, #G38446426 being used at the Neptune Middle School.		✓		This is an ordinary expense for the Middle School to have operational typewriters. Per Business Administrator, typewriters are required for filling out certain state documents (not allowed to scan in and type or hand write on certain documents).	
882	10002526002000	06-02734	2/10/2006	PROMEDIA TECHNOLOGY SVCS	\$2,528.00	\$2,528.00	Set of three data racks (for servers) with monitor shelf & support rack. They were furnished and installed at raised floor in the high school.		✓		Per Assistant Business Administrator, when the School Construction Corp finished the data room at the HS, they made enough room for servers put in by the SCC and not for the district's original equipment. Therefore, these were purchased and installed to accommodate the district's equipment. Therefore, these were necessary in having all equipment accommodated in the server room.	
883	10002218900901	06-02739	2/10/2006	BRIAN WILSON	\$1,551.24	\$1,551.24	Training expenses in Florida for employee to attend Phone Training from 1/22-1/28/06.	✓			No supporting documentation explaining reasons for the necessity of "Phone Training." Also, tech supervisor attended this training. This is not on the Out of State Approved Travel Log.	Mr. Wilson is taking over the responsibilities of Mr. Mazak who is retiring. Avaya telephone equipment is technically complex and it is necessary for someone from the district to have a handle on it. Without inhouse technical capability, the district would pay excessive fees to the telephone service company for work that could be done inhouse.
884	10002614200300	06-02740	2/10/2006	JC P & L	\$3,853.38	\$3,853.38	Relocation of a pole by JCP&L at District request. Pole was at the corner of Atkins & Embury Ave. No further information provided regarding this move.		✓		No supporting documentation explaining why the pole needed to be relocated. It was not mandatory as JCP&L indicated it was at customer request.	Pole location was a hazard. SCC drawings called for it to be on the north side of the street but the contractors placed it on the south side. Due to the timing of the work and the reluctance of the SCC to process a change order; the district undertook this in advance to prevent student harm. Done at SCC request.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
885	50002403000100	06-02741	2/10/2006	NATL SCIENCE TEACHERS ASSN	\$138.00	\$138.00	Science teacher journal membership renewal for High School science teachers. Ordered by Dept. Chair at the High School.		✓		Membership is consistent with employee's role within the District.	
886	50002408000100	06-02745	2/14/2006	ASCD	\$706.00	\$706.00	Reg. Fees for Director of Curriculum Development to attend Association of Supervisors and Curriculum Development conference on "Differentiating Instruction and Understanding by Design."		✓		This conference is consistent with this person's position as Director of Curriculum Development.	
887	10002618002000	06-02751	2/14/2006	MONMOUTH VACUUM	\$303.95	\$1,488.95	Bills to service district vacuums for custodial department for 05/06 school year. Invoice selected was for 24 vacuum belts for \$24.		✓		These are necessary and ordinary repairs. Logs are kept in order to see if it is more beneficial to replace or continue repairing a vacuum.	
888	10002614200800	06-02755	2/15/2006	GIRE FENCE & CONSTRUCTION	\$4,270.00	\$6,520.00	Installation and repair of chain link gates at the Summerfield school. Materials of \$2,900 and labor of \$1,370.		✓		This is a normal expenditure for school and student security. Per Business Administrator, this was requested by parents as the old gate was becoming run down and safety was increasingly becoming an issue. Documentation explains the gate needed repair and certain parts were removed and replaced to confirm this discussion.	
889	10002624202000	06-02757	2/15/2006	ELIJAH CHATMON, III	\$140.00	\$1,000.00	7 hours snow plowing done for the district by vendor on 2/12/06 (\$20/hr).		✓		This is an ordinary expense for removing snow and ground maintenance.	
890	10002618002000	06-02761	2/16/2006	NJ SCHOOL BUILDINGS & GROUNDS	\$165.00	\$165.00	Facilities Department employee's 05/06 Membership Dues to NJ School Buildings & Grounds Association		✓		This membership is consistent with the person's position as he was part of the facilities department while employed at the district.	
891	50002226000200	06-02772	2/17/2006	BRODART COMPANY	\$1,024.71	\$1,033.21	119 Clarendon 6" letters @ \$8.50 each and 2 6" punctuations (periods) @ \$4.25 each. Ordered by Librarian at Middle School.		✓		Documentation provided does not explain reasons for the library's need for 119 6" letters.	Go visit the library and you will be pleasantly surprised.
892	50002226000200	06-02773	2/17/2006	LIBRARY INTERIORS, INC.	\$624.16	\$2,195.00	Signs for the Neptune Middle School library for Reference Desk, Book Return, etc ordered by Librarian.		✓		While the signs seem to be necessary, their prices start at \$490 and some signs are \$685. There is no detailed documentation as to the pricing (material, labor included, etc).	Not all of the purchase was for signage; some items purchased were book display carrels that were not included in the SCC renovation work.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
893	10002523402000	06-02775	2/17/2006	VERIZON NETWORK INTEGRATION	\$800.00	\$800.00	Engineering charges from Verizon for work done on 11/21/05 ordered by Technology Supervisor. No further information available.			✓	No supporting documentation explaining why these charges arose or what was being fixed/replaced/upgraded.	
894	20001007302000	06-02777	2/16/2006	DELL MARKETING L.P.	\$6,460.52	\$6,460.52	Dell Laptop ordered by Technology Supervisor at the High School. No further information available.			✓	No supporting documentation indicating who is the recipient of this laptop and if it is necessary for their job function. Also, laptop cost at \$3,230 appears to be high.	
895	10002523402000	06-02784	2/22/2006	ON-TECH CONSULTING, INC.	\$500.00	\$500.00	E-Rate consulting service for the district commitment fee. No further detail provided. No further information available.			✓	No supporting documentation explaining what the consulting service is for.	Provides technical assistance in the E-Rate process.
896	10002306102000	06-02786	2/22/2006	EDUCATION LAW CENTER	\$2,000.00	\$2,000.00	"Kids in Concert 2006" celebrating artistic talents of students in NJ Abbott schools. Charges are for students to attend the performance by fellow Neptune district students as well as other Abbott school district students.			✓	Per documentation, this was a talent exhibition of students; This is an annual benefit which was held on 5/11/06 at the State Theatre in New Brunswick.	
897	10002614200200	06-02793	2/22/2006	C & M DOOR CONTROLS, INC	\$1,185.00	\$1,185.00	Von Duprin fitting sets. Ordered by the Facilities Department. No indication as to what these are.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Middle School exterior / fire door hinges were damaged and needed to be replaced.
898	10002526002000	06-02798	2/23/2006	CDW GOVERNMENT, INC.	\$1,671.06	\$1,640.82	KVM switch, Viewsonic monitor, and a server interface module. Ordered by Technology Supervisor at the High School. No further information provided.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. Total paid exceeds original PO amount.	
899	50002406100300	06-02801	2/23/2006	BAUDEVILLE INC.	\$683.05	\$684.33	50 "Making a Difference" character plush toys @ \$7.45 each; and 100 swivel snap hook 1/2 woven cotton lanyards @ \$2.39 each ordered for the Midtown Community Elementary School.			✓	These benefit the elementary school students and the amount is reasonable per unit as noted in the transaction description. These were given to certain students as an award or incentive by a Guidance Counselor at the elementary school.	
900	50002406300400	06-02804	2/23/2006	BARNES & NOBLE	\$506.17	\$808.00	50 books about increasing morale and results delivered to Gables Elementary School purchased at a discount. Unit price was \$13.96.			✓	These books appear to be ordinary purchases. The books benefit staff and faculty, ultimately benefiting students. Prices per book appears reasonable. Amount on PO was manually changed after printing and therefore the PO was missing proper approvals.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
901	10002614202000	06-02809	2/24/2006	BINGHAM COMMUNICATIONS INC.	\$25,835.00	\$25,835.00	Installation of sound system in HS gym including mixer, amplifier, CD/Cassette Deck, microphone and wireless microphone system		✓		Documentation provided does not explain necessity of purchase of new sound system. Also, the amount of this PO exceeds the threshold where multiple quotes would need to be obtained - there is no indication that multiple quotes were obtained.	Appropriate quotes were obtained. SBA is QPA.
902	20001007302000	06-02820	2/24/2006	XEROX CORPORATION	\$10,295.00	\$10,295.00	Replacement Xerox Machine (old one traded in and offered a \$1,800 credit against the new one which was originally \$12,095). Delivered to Athletic Department at the Neptune High School.		✓		As per the Business Administrator, the Athletic Office was housed at 60 Neptune Boulevard along with the entire 9th grade class (prior to the relocation of the board office to same location). The Athletic department's machine was traded in because it was worn out and exceeded its useful life.	
903	20001007302000	06-02823	2/27/2006	PRESENTATION SYSTEMS, INC.	\$4,450.00	\$4,450.00	ProlImage PLUS 3000 Poster Printer- Poster printer ordered for Gables Elementary School. Also, shipping charges and Roll Transfer Plus Paper (paper to be used in the poster printer.		✓		Documentation provided does not indicate the reasons for the purchase being a necessary expenditure for the elementary school and why printer was purchased late in the school year (2/27). Only one signature (missing Superintendent signature).	
904	50002406300400	06-02826	2/27/2006	BARNES & NOBLE	\$582.00	\$627.50	50 Copies of "The Explosive Child" by a Ph.D. Ordered by the principal of Gables El. School. An institutional discount was provided - \$11.16 per book.		✓		These books appear to be ordinary purchases. The books benefit staff and faculty, ultimately benefiting students. The price per book appears reasonable.	
905	10002308952000	06-02836	2/28/2006	PEOPLE TO PEOPLE AMBASSADOR	\$100.00	\$100.00	Donation for the people to People Ambassador Program in the amount of \$100.	✓			Documentation provided does not explain purpose, beneficiary and necessity of expenditure to education. No invoice provided.	
906	10002614202000	06-02837	2/28/2006	PROJECTION SCREEN SERVICES, IN	\$4,600.00	\$4,600.00	Furnish and install an electric projection screen at the Neptune Middle School ordered by Facilities Department.		✓		Documentation provided does not explain necessity of expenditure. No multiple quotes as amount is over \$4,350 (quote threshold).	Second quote was a verbal from DaLite. SCC did not equip the room after renovation. District conducts educational and community programs that require visual projection.
907	10002614200100	06-02838	2/28/2006	CABLEVISION	\$3,500.00	\$3,500.00	Cablevision installed a new feeder cable to the High School's MDU and to the library. Total charge for materials and labor are \$3,500.		✓		Per review of documentation, this was a required repair in order to wire the library and high school from the main cable unit on the street.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
908	51901003200800	06-02861	3/7/2006	BUREAU OF LECTURES & CONCERT A	\$450.00	\$450.00	Chinese Acrobats program performance at the Summerfield School at 1:00pm on 4/13/06. Invoice and documentation provides very little other information.			✓	Documentation provided does not explain beneficiary and necessity of expenditure to education.	Children were studying China. This was a student based assembly program. The district would prefer to minimize bus travel where appropriate.
909	54021006000100	06-02883	3/7/2006	KEMPTON FLAG & FLAGPOLE SUPPLY	\$1,192.00	\$1,192.00	Custom 4x6' digital prints and custom logo flags for the athletic teams at the high school. Each flag was \$149.80 ordered in total.			✓	Documentation provided does not explain necessity of expenditure to education.	
910	54021006000100	06-02886	3/7/2006	LYNX SYSTEM DEVELOPERS, INC.	\$50.00	\$50.00	Super head clamp for timing system for track. Ordered by Athletic Director at the Neptune High School field.			✓	Documentation provided does not explain necessity of expenditure.	
911	10002614200200	06-02898	3/8/2006	NELSON CUSTOM CASE CO.	\$875.00	\$875.00	Middle School Community Room Stage - Custom Steel Enclosure Fabricated & Installed to Cover Rope for Drapery Machine			✓	Documentation provided does not explain necessity of expenditure to education.	Prevents children from getting caught in the machinery. Very necessary.
912	10002523402000	06-02937	3/9/2006	WEBSSENSE	\$25,200.00	\$25,200.00	WebSense Enterprise software service upgrade and renewal subscriptions ordered by Technology Supervisor for the district.			✓	While this may be a required membership for software maintenance, no supporting documentation provided besides the invoice to explain purpose, beneficiary and necessity of expenditure.	Email and website firewall / filtering system to prevent students from visiting inappropriate sites such as "myspace.com" etc.
913	10002614200100	06-02939	3/9/2006	PROMEDIA TECHNOLOGY SVCS	\$52,224.40	\$535,713.40	Setting up wide area networks in the schools. Listings provided of individual items needed to complete the network installation.			✓	Per review of documentation and further inquiry of the Assistant Business Administrator, this is necessary to have high speed internet access and networks at the school sites. A wide area network was not set up previously.	
914	54021006000100	06-02941	3/9/2006	M-F ATHLETIC COMPANY, INC.	\$249.75	\$239.80	Competitor Hip numbers ordered by the athletic director at the High schools. No further information provided.			✓	Documentation provided does not explain necessity of expenditure as this is an item that should be reused year to year. Total paid exceeds original PO amount.	
915	10002614200200	06-02954	3/10/2006	C & M DOOR CONTROLS, INC	\$725.00	\$725.00	Installation of 2 hinges and bottom rail sweeps at \$725 total for the North Stairwell exit at the Middle School. Proposal provided after a jobsite survey. Only part of the proposal was accepted by the district.			✓	As per review of proposal, this was a necessary installation for the compliance with fire safety regulations at the middle school.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
916	51901003200200	06-02972	3/15/2006	PUSHCART PLAYERS	\$1,400.00	\$1,400.00	A theatrical performance put on as part of a class for middle schoolers on 4/6/06 called "The Last Butterfly." 295 8th graders attended.	✓			This is an educational performance with documentation about how it builds character in students. Also, price per student is adequate at less than \$5/student (\$1,400/295 students).	
917	50002406000200	06-02973	3/15/2006	ANDERSON'S MIDDLE ZONE LANYRDS	\$362.60	\$370.60	135 personalized apple key tags for MS teachers - ordered in March 2006. 135 ordered at \$2.39 each.		✓		Documentation provided does not explain purpose and necessity of expenditure to education. It is unclear as to what this item actually is. Also, the timing of the order (3/06) appears inappropriate as it is near the school year's end.	District staff wear ID badges and most carry them around their neck attached to a lanyard. As this is a purchase from the administrative supply account - appropriately - it is the principal's administrative discretion to make this purchase for the benefit of his staff. The rationale in part is that there is uniformity in the lanyards.
918	10002614200101	06-02996	3/16/2006	MR. JOHN, INC.	\$495.84	\$4,549.75	Temporary on-site bathrooms during construction at the high school for 3/10/06.	✓			This is a necessary expenditure for sanitation reasons at construction sites as the high school was being renovated during the time.	
919	10002624202000	06-02997	3/17/2006	DOWN TO EARTH LANDSCAPING, INC	\$2,400.00	\$2,400.00	Landscaping proposal needed at the High School. Proposal for middle school was not accepted by BoE (only the High School one was accepted). Proposal included adding top soil, filling low areas and grading as needed, and trimming shrubs.		✓		Landscaping is necessary at the schools. Per review of documentation, there was no excessive landscaping done above and beyond regular lawn care.	
920	10002306300900	06-03010	3/17/2006	TANNER OF NORTH JERSEY, INC.	\$579.00	\$579.00	Bookshelf, corkboard, and market board for the office of the Curriculum supervisor at the district office.		✓		Although a state contract was used, there is no indication as to necessity of these purchases (e.g., were the items purchased to replace old boards that were retired or were purchases made for furnishing a new office, where the old boards could not be used, etc.).	Director of Curriculum relocated from the HS and did not have these in his old office. Purchase was not replacement.
921	10002526002000	06-03024	3/21/2006	APPLE COMPUTER	\$4,025.90	\$4,025.90	2- 14" iBooks and 2- 60gb iPods ordered by Technology Supervisor at the High School. No further information provided.	✓			Documentation provided does not explain purpose, necessity and beneficiary of expenditure to education.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments	District Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount						
922	10002526002000	06-03026	3/23/2006	G F I SOFTWARE USA, INC.	\$2,621.70	\$2,621.70	Maintenance bundle for email essentials and Virus Definition updates for 1 year on 650 email mailboxes.	✓			Expenditures for email maintenance and virus protection for staff and faculty is ordinary and reasonable. 650 is a reasonable amount as there are about 450 certified staff and other non-certified staff who would have mailboxes.	
923	10002308952000	06-03031	3/23/2006	OLYMPIC LIMOUSINE SERVICE	\$446.25	\$600.00	Van service to airport from each individual's home. Service used by 2 employees from airport to residence and for 1 employee from residence to airport. No further information available.		✓		Van service in order to attend a convention. No supporting documentation as to what conference they were going to, if any.	Note - preceded A5 legislation.
924	10002614200800	06-03041	3/23/2006	DESIGNER SIGN SYSTEMS	\$4,740.00	\$4,740.00	2 dedication plaques for the dedication of the Summerfield Elementary School. Each plaque was \$2,110 and installation was \$520 for both.	✓			This expenditure does not have educational value or benefit the students. Also, each plaque was excessively priced as noted in the transaction description.	
925	50002186000770	06-03050	3/24/2006	EDUCATIONAL EQUIPMENT SVC CO	\$149.00	\$149.00	VCR/DVD Combination for the Shark river hills school ordered by a Teacher.		✓		Documentation provided does not explain purpose, necessity and beneficiary of expenditure. Also, no indication if there were other units throughout the school that could be borrowed or transferred between classrooms for use as only one was ordered for one classroom.	Classroom teachers often show educational movies during the school year. DVDs are now used instead of the reel to reel projectors.
926	50002406300700	06-03053	3/24/2006	STEN HOUSE PUBLISHERS	\$298.87	\$324.50	Software stations for K-3 grades to help with literacy for the Shark River Hills Elementary school. Included video and CDs as part of the interactive station.	✓			These are ordinary expenditures for the elementary school to help improve literacy among students.	
927	10002614200101	06-03057	3/27/2006	PRECISE CONSTRUCTION	\$28,940.00	\$28,940.00	Proposal to furnish and install a shot put, a discus throw, a javelin throw, and a triple jump runway and sand pit. Ordered by Facilities Department, for the Reynolds Athletic Complex.	✓			These are ordinary expenditures relating to athletic programs currently held at the schools. As this is a state licensed vendor, no additional quotes were needed. This was for tournament requirements which were documented.	
928	10002306300900	06-03071	3/28/2006	CENTRAL LEWMAR LLC	\$4,830.00	\$6,037.50	Copier paper for 2 locations. 200 cases went to central warehouse while 50 cases went directly to the Middle school. Price per case was \$21.80	✓			Paper is a necessary school supply. The central warehouse is where supplies are kept and then delivered to the schools.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
929	10002308952000	06-03080	3/29/2006	CENTRAL JERSEY CLUB, NANBPWC	\$120.00	\$120.00	Tickets for BoE members to attend 42nd Annual Founders Day Luncheon on 4/8/06. 3 employees attended.	✓			Documentation provided does not explain necessity of purchase to education. Expense does not appear to benefit education.	
930	10002215800901	06-03083	3/30/2006	DENISE M. CASPER	\$187.07	\$187.07	Student Transportation Services Conference expenses for the Transportation Supervisor. 3/26/06-3/29/06.		✓		Expenses related to the Student Transportation Services conference in which the transportation supervisor would be an appropriate attendant.	
931	10002308952000	06-03091	3/31/2006	FOUR SEASONS HOTEL CHICAGO	\$5,394.95	\$5,394.95	National School Boards Association Convention hotel expenses for 3 employees and a guest of one of the employees.			✓	As per review of State Approved Abbott Travel Log, this was an approved travel expense. However, the \$1,400 max listed on the log was exceeded by all 3 guests.	
932	10002618002000	06-03092	3/31/2006	WEIGHTS & MEASURES FUND	\$250.00	\$250.00	2006 renewal application - reg # 14-053205/06-06-5 small scales in the High School Athletic Department.			✓	Weight scales for high school athletics department.	
933	10002624200900	06-03107	4/7/2006	TECHNATYPE	\$99.00	\$99.00	Typewriter maintenance agreement for an Olympia Startype 3 Electronic Typewriter used in the board office.			✓	This is an ordinary expense to ensure typewriters are operational. Typewriters are required for some state documents to be filled out.	
934	11501003201000	06-03129	4/10/2006	MOESC	\$34.00	\$34.00	Charge for crisis intervention for bedside instruction for a middle school student during Jan/Feb 2006.			✓	Per Supervisor of Special Education, Child Study Team expenditures, such as crisis intervention, are statutorily required by the Free Appropriate Public Education acts.	
935	50002408000800	06-03138	4/10/2006	PHI DELTA KAPPA	\$110.00	\$110.00	Membership renewal for Principal from Summerfield School in Phi Delta Kappa, The Professional Association in Education.			✓	Per documentation on registration form, this membership relates to current events in a school environment and the changing landscape of teaching. Therefore, this is a relevant membership for a principal to have.	
936	10002186002000	06-03139	4/11/2006	HAMPTON - BROWN	\$21.85	\$21.85	Bilingual dictionary of school terminology (paperback) for Business Administrator.			✓	Per Business Administrator, this is an ordinary expenditure for the business office in order to communicate with certain parents or vendors.	
937	10002526002000	06-03165	4/13/2006	CDW GOVERNMENT, INC.	\$1,884.90	\$1,884.90	30 80gb (\$62.83ea.) hard drives ordered by Technology Supervisor for the High School.	✓			Only PO and invoice, no supporting documentation explaining the purpose, need and beneficiary for these drives.	HS Tech Spvr is housed at the High School. Purchase Order sign-offs are indicative of approved purpose.
938	10002198001000	06-03168	4/13/2006	KATHRYN A. TOTO	\$1,400.00	\$1,400.00	Expenses for a Special Services Department employee to attend National Association of School Psychologists from 3/28 to 4/1 in Orange County, CA.			✓	As this is an out of state conference, it is not on the State Approved Abbott Travel Log. The documentation explains that this was in the person's employment contract however and should be further analyzed.	Contractual. Preceded A5 legislation.

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
939	10002614200500	06-03174	4/13/2006	M & S COMMUNICATIONS GROUP	\$28,872.18	\$36,872.18	Data cabling project to repair, replace, add cabling (and remove abandoned cabling) infrastructure at Green Grove elementary school.	✓			After review of contract, the replacement and upgrade was for cabling that failed certification tests and was a necessary expenditure for the district.	
940	54021006000200	06-03176	4/24/2006	LOCKER ROOM SPORTING GOODS	\$4,128.00	\$4,128.00	Birch hooded sweatshirts and sweatpants for middle school track team ordered by Athletic Director for the high school. 96 each ordered, sweatshirts were \$24.50 each and sweatpants were \$18.50 each.		✓		These were outfits given to the track team as part of their uniform when not participating in a specific event at a track meet to wear. As these items can be used year to year, there is no supporting documentation as to why new ones were purchased.	
941	10002218900901	06-03183	4/24/2006	TOM MAZAK	\$1,290.35	\$1,290.35	Supervisor's conference expenses for Technology Supervisor, from 4/17-4/21.		✓		As per review of State Approved Abbott Travel Log, this was an approved travel expense that did not exceed the \$2,100 max allowed as evident from the total paid against PO amount.	
942	54021006000100	06-03187	4/25/2006	LYNX SYSTEM DEVELOPERS, INC.	\$30.00	\$30.00	2 Gill wind gauge adapters for track purchased by Athletic Department of Neptune High School.	✓			As per the Business Administrator, these items are used as part of the track timing system for competition. Price appears reasonable.	
943	50002186000770	06-03199	4/25/2006	EDUCATIONAL RESOURCES, INC.	\$1,629.94	\$1,585.94	Math essentials add/sub software, Math essentials mult/div software, Math blaster master the basics software, Math blaster for ages 5-11 software license and Mighty Math Calc Crew (28 books at \$22ea), for the shark river hills elementary school ordered by a Computer Tech.		✓		These are reasonable for arithmetic development of students and are part of the curriculum; Software was installed on new computers added to the computer room at the Shark River Hills School. Total paid exceeds original PO amount.	
944	50002186000770	06-03200	4/25/2006	OFFICE NEEDS	\$267.50	\$267.50	HP Color and Photo Ink ordered by Susan Green, Computer Tech of Shark River Hills School. 5 of each type of ink cartridge.		✓		This is an ordinary expenditure for a computer room as students may print work after completed in the lab.	
945	54021006000100	06-03204	4/26/2006	BRENNEN'S STEAKHOUSE	\$385.00	\$500.00	2005-2006 Misc. Athletic Awards / Neptune HS 2006 winter track hurdles national championship dinner celebration held on 4/27/06 @ Brennen's Steakhouse. Price was \$35 each for 11 guests.	✓			No supporting documentation explaining the educational value of this dinner. Price was \$35 per person. 11 attendees (no information as to if these were students, coaches, parents, etc).	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
946	10002614200100	06-03205	5/23/2006	FLEETWASH, INC.	\$872.00	\$72.00	Remove Graffiti from Rear of High school from walls and doors done on 4/18/06.		✓		This is a necessary expenditure for maintenance of high school. Also, total paid exceeds original PO amount.	
947	10002305902000	06-03211	4/26/2006	VENDOR VARIOUS	\$1,300.00	\$1,300.00	2006 Election polling locations payments. Listing of polling locations included 13 locations at \$100 each.		✓		Per Business Administrator, elections are statutorily required and therefore this is a necessary expenditure. Sign offs were not included on PO.	
948	10002526002000	06-03219	4/27/2006	APPLE COMPUTER	\$1,976.00	\$1,976.00	One iMac laptop and iWork '06 productivity software suite. Ordered by Technology Supervisor.			✓	No supporting documentation provided as to the beneficiary, purpose and necessity of this purchase.	
949	10002305902000	06-03224	4/27/2006	ROY PRESS, INC.	\$1,700.00	\$1,700.00	20 Annual school election sample ballots. \$85 per sample. No further documentation to explain what this expenditure entailed.			✓	Documentation provided does not explain necessity of purchase. Documentation does not explain need for the 20 samples. Amount of \$85 per sample appears to be excessive.	Fully agree. School elections are expensive and educationally non-essential.
950	50002403000100	06-03227	4/27/2006	LRP PUBLICATIONS	\$167.00	\$167.00	Yearly subscription to The School Discipline Advisor ordered by the Vice Principal at the High School.			✓	This is a relevant school publication regarding discipline techniques for High School students. Subscription appears appropriate and coincides with Vice Principal's role.	
951	10002624202000	06-03240	4/27/2006	HIGHWAY SAFETY SYSTEMS, INC.	\$109,729.75	\$115,505.00	Green grove school fencing installation bids; requested by Facilities Department. Board approved.			✓	These are reasonable safety measures for the students to prevent accidents and trespassing. Per documentation, old fence was old and damaged and had to be cleared. A new chain link fence was installed 8 feet high (higher than old one), and topsoil and seed were placed around fence.	
952	50002226000500	06-03244	4/28/2006	FOLLETT EDUCATIONAL SERVICES	\$12,363.47	\$12,363.47	New book acquisitions throughout the 05/06 school year. Specific books located on the chosen invoice are Dinosaur and history books for the library. 48 page list included with this single invoice.			✓	Library books purchased benefit the students. Books were purchased in low quantities as well as at agreed upon discount rates from the contract provided.	
953	50002226000500	06-03257	4/28/2006	AMERICAN GIRL	\$22.95	\$22.95	Subscription to American Girl magazine for a term of 6 Issues at the Green Grove school. Ordered by a Media Specialist.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
954	50002226000500	06-03259	4/28/2006	RANGER RICK	\$19.95	\$19.95	1 year subscription to Ranger Rick (environmental magazine for kids) ordered for the library at Green Grove school.	✓	✓		This is an appropriate magazine for the elementary school level. It is being used by students at the library in the school.	
955	50002406300700	06-03261	4/28/2006	STUDY ISLAND	\$968.00	\$968.00	Renewal of Study Island subscription. The subscription was for the Shark River Hills school ordered by Principal.	✓	✓		This is a relevant school publication and provides educational value indirectly to the students through informing the teachers of new study techniques.	
956	50002406300700	06-03262	4/28/2006	AR COMMUNICATIONS	\$731.70	\$731.70	Kenwood VHF 2 C portable radios with chargers. Ordered by the Shark River Hills Principal.	✓	✓		Per discussion with Principal, and observation at Shark River Hills school, these are used by hall monitors to keep in touch especially during emergency situations where kids may be missing or cannot be located. Documentation indicates need of these units for additional hall monitors.	
957	50002403000700	06-03263	4/28/2006	CHARTWELLS	\$750.00	\$990.00	Refreshment for end of year student events. No support related to what events these refreshments were provided at and which students attended any of these events.	✓	✓		No support except PO included. No invoice and/or receipt provided.	
958	50002406300800	06-03298	4/28/2006	DOLLIVE FURNITURE	\$430.00	\$430.00	Cane bottom / back oak rockers for the Summerfield school ordered by Principal.	✓	✓		Only two units have been ordered at \$215 each. Timing is towards end of school year; No invoice provided. No documentation as to the necessity of this purchase and beneficiary.	See above comments.
959	10002218900901	06-03300	4/28/2006	BONNIE MORRIS	\$947.27	\$1,550.24	Expenses related to the attendance of the International Reading Association 51st Annual Convention in Chicago by employee. Expenses included hotel stay, airfare, meals, and incidental expenses.	✓	✓		As per review of State Approved Abbott Travel Log, this was an approved travel expense that did not exceed the \$1,400 max allowed as evident from the total paid against PO amount.	
960	50002185900500	06-03303	4/28/2006	XEROX CORPORATION	\$26,590.00	\$26,590.00	2 new copy machines for the district's copy center. Agreement indicates that these were replacement machines.	✓	✓		Expenditure appears to be reasonable as these were replacement machines. A state contract exists with this vendor.	
961	50002403000400	06-03304	4/28/2006	DAN'S GOURMET DELI	\$482.50	\$492.50	Deli Platter for 10 people and drinks at a meeting with the Parent Teacher Organization.	✓	✓		The PO is for a discretionary expenditure but it was reimbursed by the Parent - Teacher Organization, not the district.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
962	50002408000800	06-03307	4/28/2006	ARLENE ROGO	\$824.42	\$824.42	Expenses related to the attendance of the International Reading Association 51st Annual Convention in Chicago by a Principal. Expenses included hotel stay, airfare, meals, and incidental expenses.		✓		As per review of State Approved Abbott Travel Log, this was an approved travel expense that did not exceed the \$1,400 max allowed as evident from the total paid against PO amount.	
963	10002218900901	06-03313	5/10/2006	NANCY MOORE-FUSS	\$1,396.19	\$1,396.19	Reimbursement for National Council of Teachers of Mathematics conference in St. Louis attended by employee. Expenses included hotel stay, airfare, meals, and incidental expenses.		✓		As per review of State Approved Abbott Travel Log, this was an approved travel expense.	
964	10002306100900	06-03321	5/11/2006	JERSEY SHORE FLORIST	\$63.60	\$63.60	One dozen roses ordered by the Assistant Superintendent, for the teacher of the year.	✓			Expenditure is for a faculty incentive. Amount expended appears to be excessive.	For the effort that a staff member invests in the district such that she is recognized by her peers and supervisors as the Teacher of the Year, \$63 is a small price to pay as a reward and morale booster.
965	10002523402000	06-03335	5/12/2006	SCOTT LOUDON	\$910.00	\$3,500.00	Services done in relation to software implementation at the district. Included is PowerSchool Data Mapping from Starbase (old system to new system), and other data mapping and code extraction. Total of 14 hours at \$65/hr contract rate.		✓		These are reasonable for systems integration and help the board office to integrate data in the new PowerSchool system from their old Starbase system.	
966	10002306102000	06-03353	5/31/2006	JUMPING BROOK COUNTRY CLUB	\$1,100.00	\$800.00	Retirement brunch on June 14, 2006. No indication for who. Brunch was at Jumping Brook Country Club held by District and Neptune Township Education Association as a joint function.	✓			No supporting documentation as to who was retiring or why this is a reasonable expenditure. Total paid exceeds original PO amount.	
967	50002403000400	06-03354	5/18/2006	KEN STETZ	\$125.00	\$125.00	Classroom presentation on book illustration for 5th graders at the middle school.		✓		This is an educational expenditure related to art and illustrations that was attended by 5th graders at the Middle School.	
968	10002515920900	06-03362	5/19/2006	M.L.KING PRESBYTERIAN	\$75.00	\$355.00	Tickets were purchased for the 11th Annual Soul Food Cook-Off. Also, an advertisement was placed by the district during the event.	✓			Documentation provided does not explain beneficiary and necessity of purchase. Expense does not appear to be reasonable or benefit education.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
969	10002306102000	06-03367	5/22/2006	WARTHER'S MUSIC BOX BELLS	\$409.00	\$500.00	Musical School Bells given as a gift with engraving to retirees. Each bell was \$50 and 8 bells were ordered altogether. Ordered by the Superintendent.	✓			Expenditure does not appear to be reasonable or benefit education. Cost per bell appears to be excessive.	The benefit to education was already delivered; the bells are a way of expressing appreciation for the many years of service and work well done.
970	10002624202000	06-03382	5/23/2006	A-1 TENTS & PARTY RENTAL, INC.	\$1,515.27	\$1,992.77	Tent, tables and chair rental for shore track meet at the high school ordered by Facilities Management. Delivered 5/10/06 and picked up 5/22/06.		✓		This was a necessary expenditure for track meets held at the high school in May 2006. This also included the set up and take down fees.	
971	10002624202000	06-03386	5/23/2006	DOWN TO EARTH LANDSCAPING, INC	\$3,600.00	\$3,600.00	Sod for the Early Childhood Center playground . Fee also included screening of topsoil, raking it, and grading it. 3,200 square foot of blue grass sod total.		✓		This is an ordinary expense for new Sod at the Early Childhood Center for a playground as indicated in documentation.	
972	10002614200700	06-03388	5/23/2006	THOMAS ERECTORS INC.	\$335.00	\$335.00	Shark River Hills school gym bleacher inspection which has to be done as per state safety regulations.		✓		Per Business Administrator, this is a required inspection that has to be done to ensure student safety.	
973	10002614200109	06-03393	5/23/2006	SYSTEMS SALES CORPORATION	\$330.00	\$330.00	Repair of a Dukane art system in Art Room 462 of HS Annex. Per review of documentation, the shields on the system which need to be tied to earth ground were not done correctly. Therefore, they were rewired to the ground and tested.		✓		The repair of the system appears to be a necessary expenditure related to the safety of those using the system as well as keeping noise levels down for nearby classrooms.	
974	10002624202000	06-03396	5/23/2006	ATLANTIC RENTAL & EQUIPMENT LL	\$735.20	\$735.20	Rental of a 4388RT Haulotte: Per review of documentation, this is a electronic/mechanical lift that would be used in construction or repairs that are usually done on the outside of a building. There were charges also for delivering it, a damage waiver, and hazmat/fuel charges.			✓	No supporting documentation provided except the invoice. There is no indication as to what the purpose of the rental was.	Used to make repairs to the outside masonry of the High School.
975	10002306100900	06-03401	5/26/2006	CENTRAL LEWMAR LLC	\$4,830.00	\$4,830.00	200 cases of copier paper. The cases were for Green Grove School. The paper was ordered at the end of the school year.			✓	Unit price for each case of paper is reasonable at \$21.80 each. However, no support provided as to need for 200 cases at end of school year.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
976	10002306102000	06-03404	5/30/2006	MOONSTRUCK	\$904.55	\$850.00	Dinner bill that included liquor, regular drinks, and meals. There is no indication as to who attended or purpose of the dinner.	✓			Documentation provided does not explain purpose, beneficiary and necessity of dinner costs. Total paid exceeds original PO amount.	Retirement dinner for board members.
977	540210060001000	06-03407	5/30/2006	MIKE JONES PHOTOGRAPHY	\$170.00	\$170.00	State national track championship poster of an athlete and 4 extra 5x7 prints.	✓			Documentation provided does not explain beneficiary and necessity of purchase. Photographs do not appear to be reasonable for educational purposes.	
978	100021980010000	06-03414	5/31/2006	CLAUDIA C. MOOIJ	\$20.00	\$20.00	Reimbursement for Monmouth County special education director annual dues for a Special Services Supervisor.		✓		This is an ordinary expense for a Special Services director.	
979	100023089520000	06-03420	5/31/2006	BERTHA WILLIAMS - PULLEN	\$60.56	\$60.56	Soda and table settings for board for use during a board meeting purchased and reimbursed to the Assistant Superintendent.			✓	No direct benefits to students. Total supplies expense is reasonable at \$60.56 and therefore inconclusive.	
980	100026142008000	06-03422	5/31/2006	OPEN SYSTEMS INTEGRATORS, INC.	\$3,442.80	\$86,976.00	Security systems for schools. Were board approved. Security cameras were installed as well as DVR equipment to record activity and similar equipment to allow police access from off site locations.		✓		Per Assistant Business Administrator, the security systems were necessary as a system was not in place.	
981	100026142005000	06-03424	5/31/2006	EARLE ASPHALT CO.	\$148,657.55	\$220,694.87	Green Grove Phase II improvements: Included storm draining, concrete improvements, pavement work, road signs, and similar improvements to the school's grounds.			✓	No support provided that explained the nature of the improvements or their need. These may be necessary but could not be determined. District advised team to look through facilities files on our own and did not provide the support when requested as they did in other instances.	Refer to the facilities file.
982	100023033120000	06-03430	5/31/2006	STATE SHORTHAND REPORTING SVC	\$578.00	\$578.00	Court reporter fees for sitting in and documenting court cases that involved the school which included eminent domain hearings.		✓		These court reporter fees would be required for the district to keep good documentation regarding the cases the district was involved in.	
983	100026142005000	06-03435	5/31/2006	KEMPTON FLAG & FLAGPOLE SUPPLY	\$126.60	\$126.60	Restringing and repair of a 40' aluminum flagpole at the Green Grove school.		✓		The repair was necessary as evident from the work order form.	

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
984	10002308952000	06-03436	5/31/2006	ADAH CHAPTER # 17	\$45.00	\$45.00	Ticket for 8th Annual Banquet Honoring an employee. No support provided regarding who she is or why she was honored and who the ticket was for as it may not have been for her.	✓			Documentation provided does not explain purpose, beneficiary and necessity of purchase. Expense does not appear to benefit education.	
985	10002515920900	06-03443	5/31/2006	2006 LL BB ST CHAMPNSHP FUND	\$125.00	\$125.00	1/4 page Ad with the Little league championship as Neptune was chosen to host it for 2006.	✓			Although the most inexpensive advertisement was chosen, the advertisement does not advertise for a position or a contract and is not a necessary advertisement for school district.	
986	10002526002000	06-03454	6/9/2006	ENERGYWEB, INC.	\$1,065.93	\$1,065.93	Avaya digital phones. Supporting documentation did not provide who they were for and if they were replacements or new additions. 4 phones ordered, 2 were \$335 and 2 were \$185.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. Only PO and invoice was available.	They were replacement telephones. Handset units break and wear out.
987	50002406300800	06-03472	6/15/2006	DOLLIVE FURNITURE	\$978.00	\$979.98	Rocker chairs and tables with no further support ordered by the Superintendent.			✓	Documentation provided does not explain purpose and necessity of purchase.	Purchased for the school library. The new library serves the community; senior citizens volunteer to read to students.
988	10002614200109	06-03481	6/16/2006	KELLENYI JOHNSON WAGNER	\$85,000.00	\$85,000.00	Architectural services for the renovations and alterations to 60 Neptune blvd which is the new district office building. This included changing it from classroom space to office space.			✓	The move was budgeted for and was required as the old building's lease expired. The renovation and architectural services were related to turning the building from the HS 9th grade annex to a normal business office environment after the HS construction was complete and 9th graders left this building. Per review of contract, vendor is also a state contractor and has done work at the High School as part of the School Construction Corporation. Work done at the administration building however only fell under the contract between the district (not the state) and the vendor.	
989	51901003200100	06-03483	6/19/2006	BROOKDALE COMMUNITY COLLEGE	\$2,098.00	\$2,098.00	Application fees and fitness class charges for 6 students who were listed to take a fitness class at Brookdale Community College. Application fees were \$100 and total tuition was \$1,998.			✓	Documentation provided does not explain reasons for the students attending fitness class at a community college at the district's expense.	

Control Number	Transaction Detail						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
990	10002614200700	06-03497	6/23/2006	ARCHITECTURAL WINDOW MFG. CORP	\$596.40	\$596.40	Window hinge replacement in 2 SRH classrooms. Room numbers provided and reason the replacement was needed.	✓	✓		This was necessary as the hinges were faulty as per documentation.	
991	10002614200109	06-03522	6/26/2006	AMERICAN PAINTING CONTRACTOR	\$1,900.00	\$1,900.00	Paint new maintenance area walls and door frames at the HS Annex. This was new painting and not repainting the walls due to the building of new office space partitions.	✓	✓		This was necessary as the walls were put in after the HS Annex classrooms were converted to business offices for the new district office location.	
992	10002624202000	06-03523	6/26/2006	CARL FRALEY & SONS, INC.	\$960.00	\$960.00	Transport topsoil from Reynolds athletic complex to Green Grove school during construction.	✓	✓		This was a necessary expenditure relating to the construction at the Reynolds Athletic Complex that was ongoing.	
993	10002624202000	06-03525	6/27/2006	LESCO, INC.	\$263.76	\$300.00	56 White field Markers. There is no additional support referring to who needed them or for what reason.	✓	✓		Documentation provided does not explain beneficiary and necessity of purchase. Also 56 may be excessive (could not be determined as no use was provided/listed).	
994	10002306102000	06-03532	6/27/2006	DAN'S GOURMET DELI	\$273.03	\$200.00	Misc Board meeting expenses is the description on the PO. The PO states meals provided by the deli for a board meeting.	✓	✓		PO says it is void, but system shows there was \$273.03 paid against this PO. No further support or invoice provided. Total paid exceeds original PO amount.	Dan's Deli supplies sandwiches for the Monday night Board of Education work session. As volunteers and public servants, the board members are expected to attend two meetings per month. The worksession is very lengthy and occurs at the dinner hour. It is appropriate in any work environment that a small refreshment be provided when conflicting with meal hours. The price per person is \$6.
995	10002614200200	06-03534	6/27/2006	YORK INTERNATIONAL CORPORATIO	\$2,700.41	\$4,350.00	Repair of AC units in main office at Green Grove Elem School and another unit in the Middle School.	✓	✓		The repairs were required as evident from the work order forms.	
996	10002303402000	06-03543	6/28/2006	WACHOVIA BANK, NA	\$3,280.99	\$3,280.99	Bank administration fees, out of pocket expenses, and a late fee due to the district's bank accounts held at Wachovia Bank.	✓	✓		These fees are a result of operations of school district.	
997	10002303392000	06-03551	6/30/2006	KELLENYI JOHNSON WAGNER	\$470,000.00	\$470,000.00	Architectural services for relocation of Neptune Aquatic Center. No additional support provided to explain the reasons for relocation center.	✓	✓		No supporting documentation explaining the need for relocating center. District advised team to look through facilities files on our own and did not provide the support when requested as they did in other instances.	Refer to SCC Facilities file.

Control Number	Transaction Detail						Analysis Performed	Results of Analysis			District Comments	
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
998	10002218900901	06-03566	6/30/2006	NJPSA	\$3,500.00	\$3,500.00	NJ Principals and Supervisors Association Membership dues for 5 supervisors who were listed in the support.			✓	While this is a relevant membership to the 5 listed supervisors, there is no invoice or other support to substantiate the \$700 per person paid.	Contractual requirement
999	50002403000300	06-03625	6/30/2006	LASER SAVE & CENTRAL TECH, INC	\$60.00	\$60.00	Repairing a Canon printer and replacing the fuse assembly for it. Printer is at the Midtown Community Elementary School.		✓		This was a necessary repair for the proper operation of a district printer as shown by the work order form.	
1000	10002614200100	06-03630	6/30/2006	DANCKER, SELLEW & DOUGLAS	\$142,143.82	\$284,287.64	Furnishings for New administrative offices per proposal 80966 dated June 2006. Very little detail as to what furnishings were purchased.			✓	No supporting documentation as to why this furniture was needed as this was related to the board office relocation and there should be furniture that can be moved from the old office to the new office. Per business administrator, (see comment to right) the cost of relocation and retrofitting would not be reasonable compared to replacing the equipment. However, this was not documented. District advised team to look through facilities files on our own and did not provide the written support from the architect or electrician that advised the district of this decision when requested as they did in other instances.	Refer to facility drawer. Furniture in the rented facility was relocated from the former Whitesville location. This furniture was 12-15 years old and had limited functionality in the final location (60 Neptune Boulevard). The district determined with the help of its architect and electrician that the cost of relocating and retrofitting this old furniture was not appropriate. Furniture that was useable, was relocated and used.

✓	Indicates that the transaction is inconclusive or discretionary when the framing question is considered.
#NA	Account names denoted as #NA are account subsections that did not exist at that period of time. Since selections are done in a chronological order, the #NA account names are usually the earliest as they were accounts later created by the State of New Jersey's Department of Education to further track school expenses. These items however were still part of the Historical Expenditures Analysis and the lack of
Note 1:	Purchase requisitions were prepared and approved at the school level and then entered into Systems 3000 via the automated work-flow in the software. Therefore, a hard copy of purchase requisitions for most transactions were not maintained by the District. Consequently, we did not evaluate whether requisitions were properly approved at the school level. Not an exception.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
1	P221120032106000	04-01069	8/19/2003	LITTLE PEOPLE AT WORK	\$82,540.85	\$174,536.09	Preschool tuition for 60 students at \$10,139.00 per student for the 2003-2004 school year to be paid monthly. PO requested by a supervisor at the Early Childhood Center. All attending students are listed.	✓			Supporting documentation does not indicate why these children are attending this pre-school where a tuition is charged. Pre-school is offered at the Early Childhood Center and the elementary schools in the district. However, as per the Business Administrator, Abbott districts are mandated to provide preschool to 3 & 4 year-olds. At the time of this PO, the district did not have enough room to provide preschool to all who wanted it. Thus the Department of Education approved certain vendors that could be used for preschool. Little People at Work was one such vendor used (they were also used for summer program preschool). At the current time, this is no longer a vendor as the schools have since been renovated and can handle more preschoolers. The total paid is well below the original PO amount as this is a carry-over balance from the previous year.	
2	P100010056210004	04-01180	9/8/2003	MOESC	\$8,600.00	\$8,600.00	Tuition for listed students at different academies for the 03/04 school year. Monthly tuition for student ranged from \$150ea (usually a program) to \$3,200 (full attendance at academy).		✓		Tuition for services provided to students at other districts is a required expenditure on this district's part as well as on any district as the programs evaluated were either vocational or otherwise educational programs.	
3	P100026161020000	04-01266	6/30/2004	MAIN ELECTRIC SUPPLY CO., INC.	\$957.80	\$1,100.00	2003/2004 miscellaneous district building expenses and 2003/2004 miscellaneous district field/ground expenses. PO requested by the facilities department. This was for a balance in 6/04 - check was issued in 7/04. Invoice selected was for 1000 MC Cables for a total of \$265.00.			✓	Supporting documentation provided does not explain purpose, necessity and beneficiary of purchase.	
4	P236120050001000	04-02625	3/19/2004	NJBTEA	\$182.00	\$182.00	Please see comments.	✓			No supporting documentation provided for this transaction by the district (including no registration forms).	What more support do you want? Typically these workshops are supported by the registration form only.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
5	P227020050020001	04-02922	6/14/2004	JEREMY O' GRADY	\$699.00	\$967.00	Payment for a 2-day workshop titled "Integrating Technology in the Classroom" held on 8/24/04. Per the documentation, this workshop deals with smart board technology and integrating it into the curriculum. No list of attendees provided.			✓	Supporting documentation provided does not indicate the number of attendees and price per attendee.	
6	1100026161002000	05-00028	7/1/2004	W.W. GRAINGER, INC.	\$533.28	\$1,500.00	District-wide hardware installations for power and HVAC. Ordered by clerk for the Facilities Dept, board of Education. Invoice reviewed is for 20 air filters each at \$2.76 for the Early Childhood Center.		✓		Per the Business Administrator, these are necessary equipment installations for regular operations at different schools. Air filters appear to be necessary for the operations of the HVAC.	
7	1100026161001000	05-00060	7/1/2004	SHORE INDUSTRIAL SUPPLY CORP.	\$4.40	\$500.00	District-wide plumbing equipment ordered by clerk for the Facilities dept, BoE. Invoice reviewed included PVC pipe (20ft for \$70.40), coupling clay (2 for \$16.08ea), heavy duty cement for \$5.64, primer for \$4.76, and similar items. Items were used for plumbing repairs at the Neptune HS Annex.			✓	These appear to be plumbing expenses for the maintenance of the premises. Total paid is well below the original PO amount.	
8	1519010061004025	05-00090	7/1/2004	SCHOOL SPECIALTY	\$401.59	\$441.17	These are supplies for students of Gables Elementary School; Supplies include 20 pairs of scissors at \$1.39 each, 25 bottles of glue at \$0.68 each and 35 quantities of ruled paper @ \$2.00 each; Ordered by the principal for the start of the 04/05 school year.		✓		The quantity and timing of the purchase are reasonable. The 38% discount brings down the PO amount significantly. Purchase appears to be ordinary supplies for the operations of the school.	
9	1519010061004025	05-00091	7/1/2004	SCHOOL SPECIALTY	\$444.73	\$318.55	These are miscellaneous school supplies for the Gables Elementary School; The supplies include 8 packages of pencils at \$2.29 each and 2 packages of pens @ \$1.55 each; Ordered by the principal for the start of the 04/05 school year.			✓	The quantity, price and timing of the purchase are reasonable. The 38% discount brings down the PO amount significantly; Amount on PO was manually changed after printing, thus total paid exceeds original PO amount. Purchase appears to be ordinary supplies for the operations of the school.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
10	4070151083420000	05-00107	7/1/2004	NJ ECONOMIC DEVELOP AUTHORITY	\$131.25	\$17,632.00	Interest payment on loan along with initial principal amount of \$17,500; Paid by Board office, Neptune Twp.			✓	Per documentation, this is a loan which was borrowed in 1993 for facilities management, as it was a cheaper source. This is the final payment to pay-off outstanding principal balance and interest. Total paid is well below original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
11	4070151072320000	05-00108	7/1/2004	WACHOVIA BANK, N.A.	\$260,353.16	\$600,040.00	These are rent payments paid against bonds as collateral; paid by the board office;		✓		Per the Business Administrator, these were required by the state to hold out a bond in view of the public response on increase in property taxes and payments were made periodically. Payment ties to bond documentation.	
12	1519010061005005	05-00119	7/1/2004	SCHOOL SPECIALTY	\$500.64	\$499.70	These are school supplies for the Green Grove School; Ordered by a Kindergarten teacher for the start of the 04/05 school year. Invoice reviewed is for 20 units of water glue @ \$0.71 and 14 units of water color boxes @ \$0.71.		✓		Price, quantity and timing of purchase are reasonable. The 38% discount brings down the PO amount significantly. Purchase appears to be ordinary supplies for the operations of the school.	
13	1519010061004025	05-00156	7/1/2004	SCHOOL SPECIALTY	\$141.92	\$349.90	These are educational materials: CD listening center at \$104.75 and adjustable chart stand at \$37.17 for the Gables Elementary School; ordered by the principal for the start of the 04/05 school year.		✓		These are for the elementary school and are used for class room (two-way adjustable chart stand) and audio learning (Classroom select listening center); Price per item is reasonable with the 10% discount obtained. The amounts on the PO were manually changed after printing.	
14	1519010061005025	05-00212	7/1/2004	SCHOOL SPECIALTY	\$401.29	\$423.91	These are school supplies for the Green grove school; ordered by the School Counselor for the start of the 04/05 school year. Reviewed invoice is for 20 computer note-books @ \$0.41.		✓		These are ordinary school supplies (including teacher materials for students) for the Green Grove School. Price and quantity are reasonable with 38% discount.	
15	1519010061007025	05-00295	7/1/2004	SCHOOL SPECIALTY	\$501.16	\$450.25	School supplies ordered by a 3rd grade teacher for the Shark River Hills School for the start of the 04/05 school year. Reviewed invoice is for 35 units of ruled paper book for the students @ \$2.76 each.		✓		These are ordinary school supplies for the shark river hills school. Price, quantity and timing of purchase are reasonable. Total paid exceeds original PO amount.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
16	2021110061006004	05-00306	7/1/2004	SCHOOL SPECIALTY	\$865.56	\$890.45	School supplies for the Summerfield School; ordered by a teacher for the start of the 04/05 school year. Invoice reviewed is for 10 units of black ball point pens @ \$0.61 per pack.		✓		Price, quantity and timing of purchase are reasonable. The 38% discount brings down the PO amount significantly. Purchase appears to be ordinary supplies for the operations of the school.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
17	2021110061006004	05-00327	7/1/2004	GLOBAL GOV/ED	\$3,813.11	\$3,933.50	Supplies including 40 blank ink cartridges at \$25.71 each, 30 color ink cartridges at \$27.71 each, 10 tri-color inkjet print cartridges at \$29.71 each and 10 photo inkjet print cartridges at \$20.71 each. Ordered by a supervisor at the Early Childhood Center for the start of the 04/05 school year.		✓		These are ordinary supplies for the operation of a school. Price, quantity and timing of purchase are appropriate.	
18	1519010061003025	05-00357	7/1/2004	NATL GEOGRAPHIC KIDS	\$17.95	\$17.95	This is a subscription renewal for National Geographic Kids for the Midtown Community Elementary School; ordered by an elementary school teacher.		✓		This appears to be for the students as this is a kids' magazine and is educational in nature; subscription is for one year and price is reasonable.	
19	2021110061006004	05-00363	7/1/2004	LAKESHORE LEARNING MATERIALS	\$77.04	\$77.04	School supplies including 1 set of color discovery tubes at \$39.95, 1 set of 12 fun foam paint rollers at \$6.95, non-hardening modeling sand at \$19.95, and 3 bottles of big bubbles at \$4.75 each. 5% discount was applied. Ordered by a Pre-K teacher at Shark River Hills Elementary School for the start of the 04/05 school year.		✓		These are appropriate items for a Pre-K class. Price, quantity and timing of purchase are reasonable.	
20	1520710061001000	05-00364	7/1/2004	LINGUI SYSTEMS INC	\$143.80	\$143.80	These are comprehension and other reading books for the Neptune High School; shipped to the Neptune High School Annex. Item reviewed is for "No Glamour Reading Comprehension" @ \$41.0 per book - one book was ordered. Purchased by an English/reading teacher for the start of the 04/05 school year.		✓		The book is for students and is educational in nature. Price, quantity and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
21	2021110061006004	05-00383	7/1/2004	KAPLAN EARLY LEARNING CO.	\$619.33	\$616.24	Play items for a Pre-K class including a play telephone for \$29.95, doll clothes for \$16.95, doll carrier for \$19.95, and leggos for \$36.95. 20% discount was applied. Requested by a Pre-K teacher at the Green Grove Elementary School for the start of the 04/05 school year.		✓		These are reasonable play items for a Pre-K class. Price and timing of purchase are reasonable. Total paid exceeds original PO amount.	Oftentimes the requisitioner estimates the cost of shipping as exact cost is not determinable until after delivery. The business office uses professional judgement to ascertain the reasonableness of shipping costs and should the order exceed a 10% variance, the business office discusses this with the school to determine if the order is what was desired and if the school still wishes to expend such funds.
22	2021110061006004	05-00436	9/30/2004	SPORTIME	\$269.93	\$266.39	Physical education supplies including 17 yo-yo spider balls at \$7.79 each, 2 agility ladders at \$47.99 each, 1 circle line jump for \$17.99, and 1 physical education workbook for \$19.99. Requested by a physical education teacher at the Early Childhood Center.		✓		These are reasonable supplies for a Pre-K gym class. Price and quantity are reasonable. Total paid exceeds original PO amount.	
23	1519010064003025	05-00448	7/1/2004	PEARSON EDUCATION	\$2,804.01	\$3,716.90	Workbooks for Midtown Community Elementary School students (KG - Grade 5) requested by the principal for the start of the 04/05 school year; item reviewed is for 55 math workbooks @ \$6.05 each for the 4th grade students.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit, and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
24	1519010064003025	05-00449	7/1/2004	PEARSON EDUCATION	\$2,047.25	\$2,070.64	Books for the Midtown Community Elementary School students (KG - Grade 5) ordered by the principal for the start of the 04/05 school year; item reviewed includes 52 Geography of the United States workbooks @ 5.95 each for 5th grade students.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
25	2021110061006004	05-00455	7/1/2004	SCHOOL SPECIALTY	\$868.67	\$859.29	School supplies for the Summerfield School; ordered by a teacher for the start of the 04/05 school year. Items reviewed include 4 boxes of colored pencil @ \$1.05 each.		✓		These appear to be ordinary school supplies for school use; Price, quantity and timing of purchase are reasonable; 38% discount reduces price significantly; Amounts manually changed after PO printed, thus total paid exceeds original PO amount.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
26	1523010061004000	05-00457	7/1/2004	SCHOOL SPECIALTY	\$1,063.19	\$1,535.95	Administrative school supplies for the Gables Elementary School; shipped to a supervisor at the school for the start of the 04/05 school year. Items reviewed are for 4 units of white-out liquid @ \$0.96 each.		✓		Discount is 38% and reduces the prices significantly; Price, quantity and timing of purchase are reasonable.	
27	1519010061003025	05-00463	7/1/2004	INSTRUCTIVISION INC	\$1,926.03	\$1,926.03	Academic books for the students at Midtown Community Elementary School; shipped to a teacher at the school for the start of the 04/05 school year. Items reviewed are for 50 Math books for 4th grade students @ \$9.30 per book.		✓		These appear to be math and language books for elementary students. Documentation indicates that these books are for the state-mandated NJ ASK test. Quantity is in alignment with student/teacher ratio.	
28	1520710061008000	05-00493	7/1/2004	OUT OF THE BOX PUBLISHING	\$42.71	\$51.61	Educational games for elementary students at the Summerfield School; shipped to an elementary school teacher at the school for the start of the 04/05 school year. Item reviewed is for 1 "My Word! Junior" game @ \$9.99		✓		This is an educational game for students. Price and timing of purchase are reasonable.	
29	2021110061006004	05-00496	7/1/2004	SCHOOL SPECIALTY	\$304.94	\$301.50	Art supplies for the Gables Elementary School; shipped to an art supervisor at the school for the start of the 04/05 school year. Items reviewed are for 20 units of refill 8 color water paints for the arts class @ \$1.22 each; Discount is 38% and reduces the prices significantly.		✓		These are ordinary supplies for an art class; Price, quantity and timing of purchase are reasonable. Total paid exceeds original PO amount.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
30	2021110061006004	05-00521	7/1/2004	KAPLAN EARLY LEARNING CO.	\$190.15	\$189.20	Pre-K educational supplies/games including 1 set of sing song books at \$36.95, 1 set of multi-cultural books at \$44.95, 1 set of career books at \$23.95, 1 mysterious magnet tube at \$13.95, 1 set of dough tools & patterns at \$21.95 and 1 set of castle blocks at \$32.95. 20% discount applied. Requested by a Pre-K teacher at the Early Childhood Center for the start of the 04/05 school year.		✓		These supplies appear to be ordinary for a Pre-K class. Price, quantity and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
31	1520710061008000	05-00533	7/1/2004	PRO-ED	\$62.70	\$57.00	Materials for helping students to learn to write sentences and to practice writing; shipped to a teacher at the Summerfield School for the start of the 04/05 school year. Per documentation, the "I can write" (\$25.00) ordered helps students to build sentences and the "Right-line paper wide" (250 sheets @ \$32.00) helps them to write on regular paper.		✓		These are tools for learning for the elementary school students. Price, quantity and timing of purchase are reasonable. Total paid exceeds original PO amount.	Vendor contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount. In any event any payment above the original PO amount would have been pre-authorized by the business office.
32	1524010061008000	05-00549	7/1/2004	WIESER EDUCATIONAL INC	\$227.43	\$216.41	Reading books; shipped to a teacher at Summerfield School for the start of the 04/05 school year. List includes Reading Power Book Series (set of 10 books each) and are priced around \$40.00 for 10 books each.		✓		These reading books are for the students and are educational in nature. Price, quantity and timing of purchase are appropriate. Total paid exceeds original PO amount.	Shipping costs.
33	1521310061005000	05-00595	7/1/2004	INNOVATIVE LEARNING CONCEPTS	\$522.50	\$522.50	Basic math operations books for the Green Grove School; shipped to a teacher at Green Grove school for the start of the 04/05 school year. Reviewed item is for 1 set of "Upper Grade Sequence Counting" workbooks for students - set of 10 books is \$95.00.		✓		The workbooks are for students and are educational in nature. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
34	1520410064008000	05-00633	7/1/2004	PEARSON LEARNING	\$204.29	\$201.63	These are mathematics books for B and C grade level students at the Summerfield School; shipped to a teacher at Summerfield school for the start of the 04/05 school year. Items reviewed are for 10 MCP Mathematics level B books @ \$11.95 each.		✓		The books are for students and are educational in nature. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
35	1521310061001000	05-00650	7/1/2004	SCHOOL SPECIALTY	\$921.67	\$949.63	School supplies for Neptune High School and include mini calculators, white board cleaners, fine markers; ordered by a teacher for the start of the 04/05 school year. Items reviewed are for 20 units of blue stick pen @ \$1.49 each.		✓		Discount is 38% and reduces the prices significantly; Price, quantity and timing of purchase are reasonable. Purchase appears to be ordinary supplies for the operations of the school.	
36	1520410064008000	05-00653	7/1/2004	PCI EDUCATIONAL PUBLISHING	\$87.09	\$87.09	Social interaction helping guide for elementary students at Summerfield School; shipped to special services teacher at school for the start of the 04/05 school year. Per documentation, these are guides for better social interaction of kids with peers/elders; The 2 books ("Social Star Program," and "Class Room Helpers Guide") deal with how to behave in society, make apologies and prepares them for a social setting. Price is \$44.00 each.		✓		These guides appear to have a social and educational benefit to students. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
37	1520410061004000	05-00671	7/1/2004	ZANER BLOSER	\$177.70	\$177.70	Per documentation, these are learning language books for teachers for their classes; shipped to teacher at Gables Elementary School for the start of the 04/05 school year. Items reviewed are for 10 units of Student Book 2C @ \$9.59.		✓		These benefit students through their teachers. Price, quantity and timing of purchase are reasonable.	
38	1520410061007000	05-00673	7/1/2004	EDUCATORS PUBLISHING SERVICE	\$202.95	\$202.95	Educational and biographical books for elementary students; shipped to a teacher at Shark River Hills School for the start of the 04/05 school year. Per documentation, these books ("Explode the Code," and "Claim to Fame") help students to build phonetic skills in comprehension and reading and writing skills; "Claim to Fame" has short biographies of famous people from diverse fields to inspire students to achievement; item reviewed is for 10 units of "Explode the Code" @ \$4.50 each.		✓		These books appear to educationally benefit students. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
39	1520410061004000	05-00680	7/1/2004	SCHOOL SPECIALTY	\$466.01	\$483.74	Administrative school supplies for the Gables Elementary School; shipped to a teacher at the school for the start of the 04/05 school year. These are ordinary supplies for the administration and include graph paper, pink erasers, scissors for kids; items reviewed are for 30 units of water glue stick @ \$0.70.		✓		Discount is 38% and reduces the prices significantly. Quantity, price and timing of purchase are reasonable. Purchase appears to be ordinary supplies for the operations of the school.	
40	1520410061004000	05-00684	7/1/2004	REMEDIA PUBLICATIONS	\$32.15	\$32.15	Per documentation, these are books that help special education students to pronounce difficult words; Shipped to a teacher at Gables Elementary School for the start of the 04/05 school district. Items reviewed include 1 book called "Quick Word Attack for Older Students" @ \$6.99.		✓		Purchase appears to have educational benefit to students. Price, quantity and timing of purchase are reasonable.	
41	1521310061004000	05-00693	7/1/2004	EDUCATORS PUBLISHING SERVICE	\$218.79	\$218.79	These are reading-help books ("Stepping Up In Reading," and "Vocabulary Mini Catalog") for the Gables Elementary School; shipped to a teacher at the school for the start of the 04/05 school year. Item reviewed is for 6 units of "Stepping Up In Reading 1, 2 & 3," each at \$7.10 each.		✓		This has an educational benefit to students. Price, quantity and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
42	1520710059008000	05-00712	7/1/2004	PHONIC EAR, INC.	\$10,728.28	\$17,091.00	These are hearing aid units and maintenance services for the aids used by students at the Early Childhood Center. Invoice selected was for 12 72Mhz hearing aids @ \$11.75 each.		✓		These are necessary hearing aid equipments for the hearing impaired students/teachers of the ECC; this is a blanket PO.	
43	1519010061004030	05-00715	7/1/2004	MCGRAW HILL SCHOOL PUBL CO	\$4,558.58	\$54,408.00	These are scoring services for the district schools; ordered by the Bookkeeping Coordinator for the start of the 04/05 school year. This is for scoring students' grades at different levels of education; invoice reviewed is for 590 CTB Data diskette @ \$1.10 each. Per documentation, the diskettes are for saving Terra Nova testing scores.		✓		This is a blanket PO. Price, quantity and timing of purchase are reasonable.	
44	1520710061001000	05-00758	7/1/2004	VALIANT INC.	\$132.00	\$132.00	DVD/VCR combo for \$122.00 plus shipping. Delivered to Neptune High School for the start of the 04/05 school year.		✓		Per business administrator, this particular unit was specifically designed for the auditorily impaired program. Therefore, other units available in the building could not simply be borrowed and transferred between classrooms. Price of unit at \$122 plus shipping is reasonable.	
45	1521310064001000	05-00768	7/1/2004	PEARSON LEARNING	\$600.69	\$610.78	These are Math related books (Mathematical answer keys, math on the job series, practical math workbook) and materials for the Neptune High School; shipped to teacher at school for the start of the 04/05 school year. Invoice reviewed is for 1 Pacemaker Practical math workbook @ \$22.50.		✓		These books appear to educationally benefit students. Price, quantity and timing of purchase are reasonable.	
46	2021110061006000216	05-00788	7/1/2004	LAKESHORE LEARNING MATERIALS	\$795.72	\$795.72	Pre-K educational supplies including 1 "All About Me" theme box at \$39.95, 1 "All About Me" book library at \$26.00, 1 families theme box at \$39.95, 1 families book library at \$31.50, 1 nursery rhyme theme box at \$39.95 and 1 nursery rhyme book library for \$32.50. 5% discount applied. Requested for the Early Childhood Center for the start of the 04/05 school year.		✓		These appear to be appropriate educational supplies for a Pre-K class. Price, quantity and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
47	2021110061006004	05-00801	7/1/2004	DISCOUNT SCHOOL SUPPLY	\$20.46	\$177.16	Pre-K educational supplies including 2 crayola marker stands at \$4.95 each, 1 pack of colorations unscented dough at \$28.95, 1 "Lets Tackle Math" at \$44.95, 1 "Big Button Math" at \$13.97, and 2 right angle prisms at \$3.95. Requested by a resource room teacher at the Early Childhood Center for the start of the 04/05 school year.		✓		These appear to be appropriate Pre-K / Resource Room supplies. Price, quantity and timing of purchase are reasonable.	
48	1521310061003000	05-00815	7/1/2004	SCHOOL SPECIALTY	\$597.73	\$603.85	These are administrative school supplies for the Midtown Community Elementary School, which include Expo towelettes, pencil sharpener, file folder etc; shipped to a supervisor at the school for the start of the 04/05 school year. Items reviewed are for 20 units of 5x3" memo notebook @ \$0.54 per unit.		✓		Discount is 38% and reduces the prices significantly; Quantity, price and timing of purchase are reasonable. Purchase appears to be ordinary supplies for the operations of the school.	
49	1521310061002000	05-00826	7/1/2004	SCHOOL SPECIALTY	\$915.63	\$901.89	These are administrative school supplies for the Neptune Middle school including Post-it notes, staplers and staples; shipped to a supervisor at the middle school for the start of the 04/05 school year. Items reviewed are for 10 12" rulers @ \$0.80 per unit.		✓		Discount is 38% and reduces the prices significantly; Quantity, price and timing of purchase are reasonable. Purchase appears to be ordinary supplies for the operations of the school. Total paid exceeds original PO amount.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
50	1540210080001000	05-00841	7/1/2004	SOUTHERN EXPOSURE	\$840.00	\$600.00	Registration fee (\$60.00) for 10 high school students to attend a summer workshop for "The art of Leadership"; requested on behalf of the athletic dept.		✓		This appears to be an appropriate workshop for students to attend. Price per student appears reasonable. Total paid exceeds original PO amount.	Additional students were included in the program.
51	1519010061004005	05-00851	7/1/2004	PROGRESS PUBLICATIONS	\$620.60	\$620.60	Folders for the Gables Elementary School students; shipped to the principal of the school for the start of the 04/05 school year. Item reviewed is for 500 homework folders @ \$0.58 each.		✓		These appear to be appropriate supplies for teachers and students to organize their paperwork at the Gables Elementary School. Quantity, price and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
52	1523010050003000	05-00868	7/1/2004	CLASSIC TOURS	\$335.00	\$1,675.00	Fees for renting a charter bus for 56 passengers (faculty and administrators) to take them to the Tamiment Resort and conference center in Tamiment, PA. No further information provided.	✓			Documentation provided did not explain purpose and necessity of the trip/conference. In addition, this is not on the state board's list of approved out-of-state travel.	
53	2021110061006004	05-00897	4/15/2005	SHARON SAUNDERS	\$274.31	\$2,000.00	Preschool graduation supplies for Early Childhood Center. Invoice selected was for Graduation flyers (7 at \$3.99) and diplomas (12 at \$4.95) for a total of \$74.05.		✓		These supplies are for the benefit of students and are incentives for their achievement of preschool graduation. Quantity and price are reasonable.	
54	2021110061006004	05-00900	7/1/2004	TANNER SCHOOL FURNITURE CORP.	\$412.30	\$412.30	1 single pedestal desk at \$412.30. Ordered for the Early Childhood Center for the start of the 04/05 school year.			✓	Documentation provided does not indicate the beneficiary and necessity of this desk. It is unclear if this desk was purchased as a replacement for an old or broken desk or whether there was a need for additional furniture.	
55	1519010061008025	05-00939	7/1/2004	CALLOWAY HOUSE INC	\$65.65	\$65.65	Set of 6 Stack and Store book displays for \$36.95 and Set of 3 Tote & Go Caddies for \$19.95 plus shipping ordered by a Learning-Language Disabilities Teacher at Summerfield Elementary School for the start of the 04/05 school year.		✓		These are ordinary expenses for classroom supplies for students to store their books and materials and also teach organization skills. Price, quantity and timing of purchase are reasonable.	
56	2023310060020000	05-00952	7/1/2004	TREASURER, STATE OF NJ	\$100.00	\$100.00	Registration fee for Supervisor of Curriculum & Instruction to attend the NJDOE Literacy Conference at the Atlantic City Convention Center from 8/2/04 - 8/4/04.		✓		This appears to be an appropriate conference for a person in this position to attend. Price is reasonable.	
57	1519010061007025	05-01018	7/1/2004	PEARSON EDUCATION	\$428.97	\$528.00	60 math grade-4 booklets at \$8.00 each plus shipping ordered by the Principal at Shark River Hills Elementary School for the start of the 04/05 school year.		✓		Per documentation, these booklets are for preparation for a math assessment test given to 4th graders. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
58	1519010061008025	05-01058	7/1/2004	ZANER BLOSER	\$3,392.27	\$3,692.27	40 Strategies for writing notebooks (\$6.29 each), 75 1st grade handwriting books (\$9.59 each), 45 2nd grade handwriting books (\$9.59 each), 25 3rd grade handwriting books (\$9.59 each), 75 5th grade handwriting books (\$9.59 each), 75 Kindergarten handwriting books (\$9.59 each), and 20 4th grade handwriting books (\$9.59 each) plus shipping. Ordered by the Principal at Summerfield Elementary School for the start of the 04/05 school year.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
59	1500021360007000	05-01093	7/1/2004	WILLIAM V. MACGILL & CO.	\$1,116.64	\$1,123.78	School nursing supplies for the school nurse at the Shark River Hills Elementary School ordered for the start of the 04/05 school year. Supplies include 5,000 paper cups at \$138.00, 13 cases of tissues at \$571.35, cold packs, bandages, and numerous other nursing supplies.		✓		These supplies are necessary for the nurse's office. Price, quantity and timing of purchase are reasonable.	
60	1523010061008000	05-01109	7/1/2004	JUST US BOOKS	\$113.30	\$605.00	110 copies of "Courtney's Birthday Party" book ordered by a Supervisor at the board office. Each copy was \$5.00 for a total of \$605 after shipping.		✓		Per business administrator, this book is a summer basic skills program book. The book highlights the importance of cultural diversity. Per documentation, the general topic of the book seems to support the business administrator's explanation and the book price is reasonable at \$5/ea.	
61	1519010061008025	05-01131	7/1/2004	PROGRESS PUBLICATIONS	\$2,547.41	\$2,624.67	595 Dolphin laminated folders for \$.68 each, 51 generic planners for \$3.65 each, and 50 laminated calendars for \$1.54 each. Also, a rush charge of \$121.38. Ordered by the principal for the Summerfield Elementary School for the start of the 04/05 school year.		✓		These supplies appear to be for students, teachers and administration. Price and quantity are reasonable. However, there is no support in the documentation as to why they were ordered with an expensive "rush" delivery charge.	
62	1519010061008025	05-01205	7/28/2004	CYNTHIA LEA, INC.	\$2,897.35	\$3,060.75	150 12"x18" tapered denim chair backs at \$7.95 each and 200 17"x20" denim chair backs for \$7.95 each plus shipping. Ordered by the Principal at Summerfield Elementary School.		✓		Documentation provided does not explain purpose, necessity (whether replacements or new and what happened to old ones if these are replacements) of this expenditure.	Students are the beneficiaries. These hold the students books allowing more desk room.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
63	1119010061002002	05-01233	7/29/2004	FREY	\$972.35	\$883.95	Science class supplies ordered by the Environmental Science Teacher for Summerfield School for the start of the 04/05 school year. Includes 5 weight sets for \$10.50 each, low cost cylinder for \$55.20, 2- 100pk of frog anatomy aprons for \$36.45/pk, 2 packs of economy class frogs for dissection at \$155/pk and animal bites kit for \$84.95, and a scientific stopwatch for \$49.95 plus shipping.		✓		These supplies appear ordinary and necessary consumables for elementary science classes as this teacher teaches in 6 schools including the middle school and 5 elementary schools. Amount paid against is over original amount as prices were corrected and were slightly higher as an old catalog was used in the original documentation.	School Specialty contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
64	2021110061006004	05-01234	7/29/2004	M&H OFFICE SPECIALTY PRODUCTS	\$192.08	\$206.83	Supplies including 1 stapler at \$26.59, 2 packs of staples at \$3.49 each, 12 small binder clips at \$0.78 each, 3 bottles of liquid paper at \$1.25 each, 1 5" ring binder at \$31.75, and other similar supplies. Requested by a supervisor at the Early Childhood Center for the start of the 04/05 school year..		✓		These are appropriate supplies needed to operate a classroom. Quantity, price and timing of purchase are reasonable.	
65	1519010061001000	05-01254	7/30/2004	SCHOOL SPECIALTY	\$404.64	\$407.73	Supplies ordered by a Secretary at the High School Annex for the start of the 04/05 school year. Supplies include 5-10pk of tape for \$22.49 each, 4 pairs of 8in scissors for \$7.59 each, 2 pencil sharpeners for \$27.85, 18 total packs of envelopes for outgoing mail and interoffice mail priced from \$8.79-25.29 each. Contracted discount of 38% applied to order total.		✓		These supplies are ordinary and necessary consumables for administration at the High School Annex to operate. Quantity, price and timing of purchase are reasonable.	
66	1519010061001000	05-01270	8/4/2004	GPN	\$267.45	\$267.44	VHS tapes titled Scanning Television II. 4 Videotape package and teacher's guides. Ordered by Media Department Chairperson for the technology teacher's classes at the High School.		✓		Per documentation, these VHS tapes are relevant to the TV/Media Production learning experience, which is taught by the named teacher who is using these tapes. PO only has one approval signature.	Sometimes the Superintendent takes a vacation. On rare occasions, the SBA takes a vacation. When this happens, one signature will suffice (as long as it is on the bottom line). Technically this is all that is contractually required.
67	1519010061001000	05-01321	8/5/2004	SAGE PUBLICATIONS, IN.C	\$491.20	\$495.20	"Principal's Quick Reference Guide to School Law" for \$84.95, "School Leadership from A to Z" for \$65.95, and 4 other similar leadership and teaching guides from \$49.95-149.95 plus shipping. Ordered by the Vice Principal at the High School.		✓		This expenditure has relevant books for the vice principal's job role and are for the ultimate benefit of students.	
68	1519010061001000	05-01351	8/5/2004	LAB AIDS	\$195.90	\$195.90	Lab aids for DNA, RNA, and protein synthesis for \$109.95, and lab aids for DNA replication and the molecular model for \$62.95 plus shipping. Ordered by the Science Department Chair at the High School for the start of the 04/05 school year.		✓		This expenditure has educational value for biology and other science class students. Timing of purchase is reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
69	1540210050001004	05-01367	8/6/2004	GOOD SPORTS USA	\$2,100.00	\$2,000.00	Rental fee for Good Sports' athletic facilities for the 04/05 school year. Ordered by the Athletic Director. Dates used are mostly in Jan-Mar 05. All rentals were for a duration of 1 hour and 15 minutes.		✓		Per discussion with the Business Administrator and documentation provided, this rental was necessary for the track team to practice as the high school practice area was under construction during the renovation, which caused the students to walk over to the Good Sports facilities nearby the high school in order to hold their practices. Total paid exceeds original PO amount.	
70	1519010061001000	05-01370	8/6/2004	JAGUAR EDUCATIONAL	\$328.27	\$328.27	Science class teaching aids ordered by Science Department Chair at the High School. Aids include a nervous system, circulation system, and natural selection video sets for \$89.00 each. Also, 4 science related posters ordered for \$9.95 each.		✓		This expenditure has educational value for biology and other science class students.	
71	1540110050001000	05-01389	8/6/2004	RJB PHOTOGRAPHICS	\$1,539.00	\$1,800.00	5x7 color prints for fall, winter, and spring sports for the senior athletic awards dinner. Ordered by the Athletic Director at the High School. Each photo was \$9.50 each for 162 photos plus shipping.		✓		Providing 5x7 photos at an awards dinner is not necessary. Also, no supporting documentation on whether these pictures were given to the students at the dinner (or were just there for display purposes).	
72	1521310061002000	05-01443	8/11/2004	SCHOOL SPECIALTY	\$1,081.95	\$1,092.82	Order for classroom supplies including Math practice booklets, daily word problem booklets, multiplication and division booklets, all for \$12.99-14.99ea. Also, included washable crayons for \$4.99ea (15 total), a chalkboard toolset for \$45.95, metal rack for \$54.25 and other supplies such as tape, glue, etc. Ordered by a Math Teacher at the Neptune Middle School for the start of the 04/05 school year. Contracted 38% discount applied.		✓		These are ordinary math classroom consumable supplies that are appropriate for the middle school level. Also, state contracted 38% discount applied correctly. Timing of purchase is appropriate.	
73	1540210080001000	05-01460	8/13/2004	JENNER MARCHING BAND SOLUTIONS	\$1,745.00	\$1,745.00	Marching Band Drill instruction for 103 person band at High School ordered by the Band Director. Items ordered were Handbags and Gladbags (13 sets for \$350), Open Up Wide (23 sets for \$550), and Get It On (22 sets for \$545). Also 6 rehearsals throughout season for \$300.			✓	Documentation provided does not explain necessity of purchase. Also, documentation provided did not contain details as to the service provided at the 6 rehearsals.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
74	1523010061003000	05-01461	8/13/2004	VIRGINIA BRYAN	\$100.73	\$600.00	In-service Poetry Workshop on 9/2/04 for 4th and 5th grade teachers. PO was for 8 books ordered for workshop at \$13.99 each and discounted 10% for the paid against amount of \$100.73. Workshop was on a different PO for \$600. Ordered by a Supervisor at board office.		✓		These books and the related workshop they were for appear to have educational benefit for 4th and 5th grade students who are taught by the attending teachers. The quantity and price of the books appears reasonable.	
75	2025620032020000	05-01463	8/13/2004	PRENTKE-ROMICH CO.	\$7,845.00	\$7,845.00	1 Vanguard 2 Speech Prosthesis at \$6,995.00, 1 15-location keyguard at \$135.00, 1 desktop mount at \$395.00, and an extended warranty at \$560.00. Shipping was \$60.00. A 4 week rental credit in the amount of \$300.00 was applied. Requested by the special services department.		✓		Per the supervisor of special education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education Acts.	
76	1540110050001000	05-01475	8/17/2004	BAUTER , JOAN	\$25.88	\$25.88	Miscellaneous items for the "Art of Leadership Program" ordered by the Athletic Director. Invoice selected was for 1 27-exposure disposable camera for \$11.12 purchased from Wawa.			✓	Documentation provided does not explain the purpose, necessity or beneficiary of purchase.	Individual works in the athletic office and on rare occasions may need to make an emergency purchase for a function of this nature.
77	1120710050020001	05-01481	8/17/2004	BOND, JANET	\$133.51	\$100.00	Mileage reimbursement for a Sign Language Teacher at the High School. Trips are for sign language instruction for classified students throughout the 04/05 school year.			✓	The mileage was incurred for teaching classified students. Per the Supervisor of Special Education, Child Study Team expenses relating to classified students are statutorily required by the Free Appropriate Public Education Acts. Paid against amount is over original PO amount for the year as more miles than expected were incurred.	The bottom line is that the employees are contractually entitled to mileage reimbursement at the IRS rate. An estimated PO is set up for CST members (and others) who travel outside of the district for case management as well as intra-district mileage - again - as permitted by contract (never mind the FAPE). If we had perfect advanced knowledge, we would have set the PO up for \$133.51 at the beginning of the year. However, we do not have perfect advanced knowledge, so an estimate of \$100 for this person is reasonable - especially since we do look at the individual's history to determine our exposure. If the individual exceeds the \$100 the district is still obligated to the employee for his or her out-of-pocket mileage expenses. There is a legal obligation that supercedes our reasonable yet inexact estimated PO amount.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
78	1519010061001000	05-01494	8/17/2004	SCHOOL SPECIALTY	\$480.10	\$567.10	Hamilton Cassette recorder (6 for \$73.49ea), microphone for recorders (6 for \$29.99ea), vertical 8 pocket organizers (2 for \$7.75ea), size C 2pk batteries (54 for \$1.69ea). 28% discount applied. Ordered by the Vice Principal at High School.			✓	Documentation provided does not explain purpose, beneficiary, necessity of these recorders and supplies.	
79	1100027051410001	05-01569	8/23/2004	J & M KEELEN	\$7,200.00	\$7,200.00	Summer transportation fees incurred for transporting vocational students and special education students including a handicap lift van. 30 days in July and 30 in August at \$240/day. Included transportation to School for Children and Keyport Vocational School and Coastal North School. Ordered by the Transportation Director.		✓		This is a necessary expenditure for the transportation of students to vocational schools and handicap schools in the summer. PO only has one approval signature.	
80	1100027051410001	05-01570	8/23/2004	LIDLAW TRANSIT, INC.	\$34,913.72	\$43,267.60	Summer transportation fees incurred for transporting vocational students and special education students for July and August. Locations include Children's Center, Early Childhood center, Harbor School, and Woodcliff Academy for various days during the months. Ordered by the Transportation Director. Price is \$58.75 per day.		✓		This is a necessary expenditure for the transportation of students to summer schools, which is required to be provided by the district. PO only has one approval signature.	
81	1519010061002000	05-01578	8/24/2004	EDUCATIONAL EQUIPMENT SVC CO	\$1,277.56	\$1,277.56	Library supplies ordered by the Middle School Librarian for the start of the 04/05 school year. Supplies include 4 extension cord reels for \$29.50ea, 6 audio cassettes at \$.99ea, a VHS-C adapter for \$21.95ea, DVD Player for \$99.00 and similar library media supplies.			✓	Documentation provided does not explain purpose, necessity and beneficiary of purchase. PO only has one approval signature.	Personal knowledge on the part of the business office of the employee and her request is sufficient. Not every PO is going to be attached to a nicely typed narrative explaining the need for a purchase along with the specific and unforeseen beneficiaries of said purchase.
82	P221110061006004	05-01611	8/26/2004	COLD SPRING WATER	\$75.00	\$137.50	Water charges for the Early Childhood Center for the 04/05 school year. Invoice selected is for the month of 9/04 totaling \$81.25 - 14 5-Gal. bottles of spring water and empties returned.			✓	This water appears to be for staff and not students. Quantity & price, however, are reasonable. PO only has one approval signature.	Correct. Located in the nurses office. PO signed while someone was on vacation.
83	1519010061002000	05-01618	8/26/2004	SCHOOL SPECIALTY	\$710.03	\$810.02	Replacement administrative supplies for the Middle School ordered for the start of the 04/05 school year. Supplies include pen packs (\$2.35), heavy staples (\$29.99), pencil sharpener (\$54.49), combo pack markers (\$59.95), masking tape (2 at \$10.49ea), and other supplies.			✓	These are ordinary and necessary administrative supplies for the operation of the offices at the Middle School. Price, quantity and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
84	1523010061003000	05-01704	9/9/2004	CRAFTMASTER PRINTING	\$175.37	\$795.00	3,000 yellow student writing folders. Ordered a Supervisor at the Board office. Ordered for 5 different schools including the Middle School, High School, and 3 elementary schools. Each folder for \$.25 plus shipping.		✓		These folders are for the benefit of the students and are ordered in quantities consistent with the amount of students in the listed schools.	
85	1100026161001090	05-01712	9/9/2004	BEST ACCESS SYSTEMS	\$1,594.39	\$18,750.00	District wide locksets and knob repairs or replacements for 04/05 school year. Ordered by a clerk from Facilities Management. Invoice selected was for locksets, keys, and installation. Total invoice was for \$14,954.91 and delivered to the old board office.			✓	No supporting documentation as to the purpose of these locks (whether they were replacements and/or new lock equipment) and where they were installed.	Annex was utilized as swing space for the freshman class while the HS was being renovated. Best locks are used throughout the district. SCC did not equip the building with appropriate or adequate locks throughout the building in question.
86	2027710060020000	05-01726	9/10/2004	ERIC ARMIN INC.	\$32.15	\$29.87	Educational supplies regarding coins, bills, clocks, pattern blocks and color tiles ranging in price from \$3.95 - \$6.25. Each ordered in a quantity of 1. Requested by a teacher at the Gables Elementary School.		✓		These appear to be for the benefit of students and are educational tools for an elementary school class. Price and quantity are appear appropriate.	
87	1521310061007000	05-01743	9/13/2004	REMEDIA PUBLICATIONS	\$57.49	\$57.49	1 "Eggspert" for \$49.99 ordered by a Resource Room teacher at the Shark River Hills School. As per internet site, this is a game that aides classroom management and improves math facts, spelling, history and science terms.		✓		This is an appropriate educational game for a resource room / special education.	
88	2050110064020000	05-01783	9/14/2004	A BEKA BOOK, INC.	\$575.75	\$646.10	Educational materials including 14 "Arts & Crafts with Amber Lamb" at \$6.00 each, 10 books "Writing with Phonics" at \$6.50 each, 2 sets of number flash cards at \$18.00 each, 3 student kits at \$73.40 each (includes books, letter skills, number skills, and writing tablet), and 1 basic phonics readers set at \$9.15. Shipped to the Living Work Christian Academy, which is a private school in Neptune, NJ. Paid out of the Non-Public Text Book and the Title IID Workshops/Materials grants. Paid amount is less than original PO amount as some items were returned.		✓		These are appropriate educational materials for students. As per the Bookkeeping Coordinator, these items were paid out of the Non-Public Text Book and the Title IID Workshops/Materials grants. These monies are received from the state and are allocated amongst four private schools in Neptune - Living Word Christian Academy is one such school.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
89	1519010061002000	05-01786	9/15/2004	JW PEPPER & SON	\$538.49	\$543.45	Orders for music class use by a Music Teacher at the Middle School. Invoice selected included 30 of 6 different music pieces at \$1.50ea. Total invoice was \$308.99. Review of other invoices shows that the same music pieces were not ordered on different invoices.		✓		These musical pieces appear to be for the benefit of students; Quantity and price are reasonable.	
90	1519010061002000	05-01794	9/15/2004	REX LUMBER	\$5,265.00	\$5,265.00	Order by the Middle School Department Chair of Furn (type of wood) in different grades in different quantities. Quantities ranged from 150-90ft. Grade pricing was between \$1.75-2.20/ft. Total with free shipping was \$5,265.00. No further information provided, see comments.			✓	Documentation provided does not explain purpose, necessity, educational value, or beneficiary of purchase.	Used in shop class.
91	2021110061006004	05-01823	9/16/2004	THE PARENT INSTITUTE	\$598.50	\$598.50	1 Year subscription renewal for "Parents Make the Difference." Requested by a supervisor at the Early Childhood Center. Per the supporting documentation, this is a subscription to a newsletter/magazine, which helps the teacher in providing parents with the practical ideas to help their children.		✓		This subscription ultimately benefits the students. Price appears reasonable for a one-year subscription.	
92	1100010056310013	05-01862	9/20/2004	MONMOUTH COUNTY VOCATIONAL SCH	\$69,600.00	\$69,600.00	Tuition for 04/05 school year for 12 students attending the Communications High School vocational program. Each student's fee is \$580/mo for 10 months.		✓		Per documentation, the district is required to pay fees related to the students attending a vocational program, which is provided by a state approved vendor which is the case for this PO.	
93	1100010056301000	05-01863	9/20/2004	MONMOUTH COUNTY VOCATIONAL SCH	\$60,690.00	\$45,900.00	Tuition for 04/05 school year for 12 students attending the Class Academy vocational program. Each student's fee is \$510/mo for 10 months.		✓		Per documentation, the district is required to pay fees related to the students attending a vocational program, which is provided by a state approved vendor which is the case for this PO. Paid against amount is over original amount as only 9 students were originally going to attend this academy.	
94	1519010061002000	05-01874	9/20/2004	FAX EXPRESS	\$675.00	\$1,275.00	1 Fax Machine for \$769.00, service contract for \$320.00, and box of toner for \$186.00. Ordered by Neptune Middle School. No further information provided, see comments.			✓	Documentation provided does not explain necessity and beneficiary of purchase. Also, fax machine for \$769 is an excessive price for an office fax machine.	Used in the guidance office for student records received / sent, among many other purposes. Beneficiaries are students and staff in the normal operations of a school setting.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
95	1100027051410001	05-01883	9/21/2004	LIDLAW TRANSIT, INC.	\$396,998.18	\$1,670,206.44	Transportation expenses for the bus routes at the 9 district locations handled by this vendor. Individual route prices are included. Invoice selected was for transportation routes for the home to school transportation throughout the district for 180 days at a total of \$165,860.10.		✓		Expenditure is to transport students to/from residence and school. Service is needed and is for benefit of students. Vendor selection was made based on lowest bid.	
96	2025420030020000	05-01886	9/21/2004	NEW HOPE FOUNDATION, INC.	\$750.00	\$750.00	Summer session educational services for student KU for the period from 7/6/04 - 8/20/04. Cost was \$150.00 per week for the 5 weeks. PO requested by the special services department.		✓		Summer school is an appropriate educational expense especially for special education students.	
97	1100027051120003	05-01899	9/21/2004	MURPHY TRANSPORTATION, INC.	\$78,730.20	\$584,489.86	Transportation expenses for the bus routes at 4 district locations including primarily special education transportation handled by this vendor. Individual route prices are included. Invoice selected was for transportation routes for the home to school transportation throughout the district for 180 days at a total of \$56,753.28.		✓		Expenditure is to transport students to/from residence and school. Service is needed and is for benefit of students. Vendor selection was made based on lowest bid.	
98	1100027051410001	05-01931	9/23/2004	IRVIN RAPHAEL, INC.	\$43,345.00	\$40,320.00	Transportation expenses for vocational and special education bus routes handled by this vendor. Individual route prices are included. Invoice selected was for transportation routes for the home to school transportation throughout the district for 180 days at a total of \$4,032.		✓		Expenditure is to transport students to/from residence and school. Service is needed and is for benefit of students. Vendor selection was based on lowest bid. Paid against amount is over original PO amount as cost over run was incurred in transportation for these routes.	
99	1519010061002000	05-02003	10/5/2004	SPORT SUPPLY GROUP, INC.	\$2,268.09	\$2,268.05	Order by the Middle School Department Chair for athletic supplies including foam balls in different colors (20 for \$9.99ea), hard balls in different colors (20 for \$17.99ea), 2 electric inflators for \$159.99ea, 4 outdoor goals for \$94.99ea, 24 badminton rackets for \$21.99ea and other similar supplies.		✓		These purchases are for the benefit of the Middle School physical education program that occurs during the school day. Per business administrator, the items are not used in extra-curricular activities and thus are not part of the athletic director's ordering process.	
100	1519010061001000	05-02050	10/6/2004	THE WOODWIND AND THE BRASSWIND	\$2,488.95	\$2,488.95	Clarinet reeds (2pk at \$38.99ea), Saxophone reeds (2pk at \$58.99ea), Piccolo Metal Heads (7 at \$169.00ea), and a Marching Baritone silver horn for \$959.99		✓		These are ordinary and necessary band supplies to replace consumables and damaged equipment as per documentation.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
101	1100026262020000	05-02065	10/8/2004	FIRST VEHICLE SERVICES	\$550.00	\$550.00	Cost to remove decal strips and paint new red strips on a vehicle owned by the district. Ordered by the Transportation Director.			✓	Documentation provided does not explain the purpose and necessity of expenditure. PO only has one approval signature.	The district owned (sole) school bus must be maintained in accordance with strict regulations by the DOT and the Dept. of Pupil Transportation. If decals were replaced at the direction of the transportation director, there was a very good reason for it.
102	1520410064003000	05-02072	10/8/2004	LAKESHORE LEARNING MATERIALS	\$445.40	\$445.40	Order by a Learning-Language Disabilities teacher at Midtown Community Elementary School for classroom supplies including math discovery books, 2 sets for \$24.50ea, big bolt construction set for \$59.50, punctuation and writing guides for \$7.99ea, and other similar supplies plus shipping.		✓		These appear to be ordinary and necessary supplies for an elementary level classroom. Price appears reasonable.	
103	1119010061002002	05-02086	10/13/2004	CAROLINA BIOLOGICAL SUPPLY	\$239.76	\$218.40	2 saltwater refill for AQ4 system used by Ted Beekman, Environmental Science teacher at the Summerfield School (and 5 others). Each is \$113.50 plus shipping.		✓		Per documentation, these are ordinary and necessary supplies to replace consumables used in the environmental science classes taught by this teacher. Total paid exceeds original PO amount.	Vendor contacts the business office whenever it determines a price differential (either because the requisitioner used an outdated catalog or because certain items ordered do not qualify for the standard discount). In any event, payment above the original PO amount would have been pre-authorized by the business office.
104	1519010061001000	05-02121	10/14/2004	B & H PHOTO	\$3,185.45	\$3,141.80	6 Canon Elura 65 camcorders for \$456ea, Mini-DV cassettes (20 for \$2.99ea), and other related accessories (tripods, cables, batteries, charger) for the camcorder. Ordered by a TV/Media Department Chair for a technology teacher at the High School.			✓	Documentation provided does not explain necessity and beneficiary of purchase of 6 camcorders. Documentation does not explain whether this was related to a new program being started in the High School. Total paid exceeds original PO amount.	District has a tv studio and requires supplies related thereto.
105	2021120051606001	05-02168	10/20/2004	ATLANTIC FARMS	\$53.00	\$65.00	Admission fee for 11 children for a field trip to Atlantic Farms on 10/22/04. The children are from the Summerfield Elementary School. Price is \$4.00 per person plus \$9.00 for a bag of feed.		✓		This is an appropriate field trip for elementary students to attend. Price per person is reasonable.	
106	1523010061005000	05-02192	10/25/2004	ANNETTE BARKSDALE	\$300.00	\$300.00	National Alliance of Black School Educators Conference expenses for 4 individuals. Conference in Dallas, Texas on 11/17/04-11/21/04. Ordered by a supervisor at the central office. No further information, see comments.		✓		No supporting documentation provided besides the purchase order. This conference is not on the state board's list of approved out-of-state travel.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
107	2025420060020000	05-02195	10/25/2004	SUPPLY SAVER	\$840.78	\$840.78	Numerous office supplies including 1 bulletin board at \$249.95, 2 staple removers for \$13.25 each, 1 corner desktop shelf at \$49.95, 2 triple file pocket folder for \$49.95 each, and 3 coat hooks at \$19.95. A 15% discount was applied. Requested by the supervisor of the special services department. Paid for using grant funds.		✓		These are ordinary and reasonable office supplies for the functioning of the special services department. Quantities ordered are reasonable.	
108	1520410064008000	05-02219	10/28/2004	HOUGHTON MIFFLIN	\$162.00	\$4,942.00	Order for Middle School reading textbooks for special education students ordered by a supervisor. Order included 6-8th grade textbooks for 30-40 students each level for \$44.40ea and included the workbooks and assessment books for free.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Director of Curriculum Development, this was related to the newly developed curriculum. Price appears reasonable. Quantity is in alignment with student/teacher ratio.	
109	1100026261020004	05-02244	11/2/2004	FINNAREN AND HALEY, INC.	\$54.00	\$54.00	12 cans of 20oz Traffic Aerosol WH. Each at \$4.50. Ordered by a clerk from Facilities Department. This is a type of paint that is of quality to be used for lane striping and traffic signal painting on grounds.		✓		Per documentation, this is an ordinary and necessary expenditure for lane striping and ensuring safety of people and visibility of markings on school roads and parking lots.	
110	1100026261007007	05-02246	11/2/2004	BARCO PRODUCTS	\$569.64	\$569.64	7 Brown brush step entrance mats at \$82.20ea with 10% discount and shipping. Ordered by the principal at the Shark River Hills School.			✓	Documentation provided does not explain the necessity of purchase (whether replacements or new and what were they replacing if they are replacements). Also, no explanation as to where these were being placed as all 7 were ordered for one school.	Floor mats prevent floors from getting wet and slippery. They also help keep the wax from coming off of the vinyl tile due to tracked dirt and abrasive pebbles, etc. The next time you walk into a building, particularly in the winter, notice what is on the floor as you enter. There is a reason for that.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
111	2025420060020000	05-02255	11/3/2004	SUPPLY SAVER	\$264.09	\$264.09	Office supplies for the Special Services Department ordered by the supervisor of the department. Supplies include 1 stapler at \$21.95, 1 box of staples at \$2.99, 1 corner desktop shelf for \$49.95, 2 tape dispensers at \$5.97, and other similar supplies. A 15% discount was applied.		✓		These are ordinary supplies for the operation of the special services department. Price and quantity appear reasonable.	
112	1523010061008000	05-02340	11/16/2004	HENRY MOORE	\$200.00	\$200.00	Math workshop on 11/1/04 ordered by a Supervisor at the central office. Henry Moore was the presenter at the District Wide Advisory Council workshop. No further information provided, see comments.			✓	Documentation provided does not describe the background and qualifications of the presenter/vendor (Henry Moore). Attendees of workshop are also not documented.	
113	1100026261007007	05-02357	11/17/2004	INDCO INC	\$38.51	\$6,194.22	Facilities cleaning supplies off of the custodial order list ordered by a clerk from Facilities Management. Invoice selected was for 120 lobby brooms at \$1.58ea, 20 Windex 12 pack 20oz spray bottles for \$34.10/pk, 39 Ice melt drums for \$27.50ea and 100 32oz trigger bottles for \$.59ea. Total Invoice was for \$2,003.10. These were for the 9 district locations.		✓		These appear to be ordinary and necessary custodial supplies to replace consumables for the upcoming school year.	
114	1100026261006006	05-02364	11/17/2004	SANITARY SUPPLY SPECIALITIES	\$825.66	\$13,844.95	Facilities cleaning supplies off of the custodial order list ordered by a clerk from Facilities Management. Invoice selected was included 4 pages of supplies such as 87 waste baskets for \$9.10ea, 31 Spic & Span 12 pack 27oz powder cases for \$54.50ea, 29 Lysol 12 pack 19oz cases for \$51.50ea, and many other supplies. Total Invoice was for \$9,282.72. These were for the 9 district locations.		✓		These appear to be ordinary and necessary custodial supplies to replace consumables for the upcoming school year.	
115	1100026261008008	05-02365	11/17/2004	SUPPLY KING	\$3,088.55	\$21,885.86	Facilities cleaning supplies off of the custodial order list ordered by a clerk from Facilities Management. Invoice selected included 20 all purpose cleaner cases of 2 - 1.5gal tubs for \$71.74ea, 17 bathroom cleaner and disinfectant cases of 2 - 1.5gal tubs for \$125.20ea, and other similar supplies. Total Invoice was for \$6,163.19. These were for the 9 district locations.		✓		These appear to be ordinary and necessary custodial supplies to replace consumables for the upcoming school year. PO only has one approval signature.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
116	1519010061003025	05-02394	5/10/2005	VIKING / OFFICE DEPOT	\$784.49	\$423.75	Order by a Teacher at Midtown Community Elementary School for classroom supplies for 04/05 school year. Invoice selected was for file folder packages (2 for \$4.99ea), Velcro organizer/planner for \$43.98, floppy disk 50pk for \$18.99, index tabs (3 for \$6.48ea) and other similar supplies. Invoice total was \$330.03		✓		The supplies ordered are consistent with the elementary school level and were usually replacement of consumables. Quantity and price are reasonable. Paid against amount is significantly over original PO amount as the teacher placed another order of \$332.67 later in the school year which was not already anticipated.	
117	1519010064004025	05-02429	11/29/2004	PEARSON EDUCATION	\$352.26	\$342.65	70 Social Studies workbooks at \$4.45 each for 5th graders ordered for the principal at Gables Elementary School.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price is reasonable. Quantity is in alignment with student/teacher ratio. Total paid exceeds original PO amount.	
118	1519010061008025	05-02448	12/3/2004	EJ SCHUSTER DISCOUNT SUPP.	\$23.83	\$23.83	One set of 1.5" letters for the letter board located at the main office in the Summerfield Elementary School ordered by a secretary.		✓		Per documentation, these are letters ordered to use to make announcements or write messages on the letter board in the main office at the elementary school. Price appears reasonable.	
119	1519010061004005	05-02450	12/3/2004	SCHOOL SPECIALTY	\$10.40	\$12.02	2 highlighters ordered for a teacher at the Gables Elementary School. 38% contracted discount applied.		✓		These are ordinary supplies for an elementary school teacher. Price is reasonable.	
120	1540110050001000	05-02458	12/6/2004	RED BANK REGIONAL WRESTLING	\$125.00	\$125.00	Entry fee for Freshman and Junior Varsity wrestling teams to enter tournament on 1/24/05 at Red Bank Regional High School ordered by the Athletic Director for the high school wrestling team.		✓		These fees are necessary for the benefit of the high school wrestling team to enter and participate in a tournament.	
121	1519010061002000	05-02469	12/7/2004	BACH COMPANY	\$512.18	\$512.18	Four, 10 pack of TI-30XIIS calculators with instruction manuals for \$118.56/pk ordered by the Math Department Chairperson at the Neptune Middle School.		✓		These calculators are used at the middle school math level. Per the Business Administrator, they are purchased by the school for student use, because some students do not have the resources to purchase them and they allow for a more streamlined teaching process when all students have identical calculators (as the teacher demonstrates on the same unit). These are kept by the students at year end.	
122	1519010061002000	05-02470	12/7/2004	SCHOOL SPECIALTY	\$96.69	\$101.84	Extra heavy duty hole punch for \$164.25 before 38% contracted discount applied. Ordered by the Department Chair at the Neptune Middle School for office use.		✓		This is an ordinary expenditure for office use. State contracted 38% discount correctly applied, and price is reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
123	1100026262001012	05-02488	12/8/2004	NJSCC	\$5,000.00	\$5,000.00	Reimbursement to the NJ School Construction Corporation for the High School electric account for work done during the high school renovation by the NJSCC. Reimbursement related to JCP&L charges, but is reimbursed to the NJSCC as they had originally paid it.		✓		Per documentation, the district was required to reimburse the NJ School Construction Corporation for certain electric fees incurred from Jersey Central Power & Lighting related to work during the high school renovation.	
124	1500026261002000	05-02536	12/15/2004	OPEN SYSTEMS INTEGRATORS, INC.	\$309.00	\$500.00	Programming of bell schedules at the middle school. Required after a power surge and therefore not covered under warranty.		✓		A power surge caused the bells in between classes to not run according to the regular schedule and therefore needed reprogramming.	
125	1100027060020000	05-02545	12/16/2004	NJDOT	\$25.00	\$25.00	Division of Motor Vehicles initial inspection fee for a district school bus ordered by the Transportation Director. Inspection done on 12/16/04.		✓		Per documentation, this is a required regulatory procedure for district vehicles (in this case, a school bus).	
126	1500027051203005	05-02558	12/16/2004	LIDLAW TRANSIT, INC.	\$32.00	\$4,022.00	Transportation costs for Midtown Community Elementary School field trips for 04/05 school year. Invoice selected was for 4th and 5th graders (70 students, 5 teachers/chaperones) to go to CentraState Health Awareness Center on 2/23/05. 2 buses were used at \$4/person plus fees. Total for trip was \$376.		✓		This is a necessary expenditure for the transportation of students to field trips and school events.	
127	1500021360003000	05-02582	12/20/2004	WILLIAM V. MACGILL & CO.	\$40.89	\$40.39	Order by the nurse at Midtown Community Elementary School for 1 box of ice gel for \$11.85, 3 boxes of gloves for \$5.60ea and 12 small tissue boxes for \$0.52ea plus shipping.		✓		This is an ordinary expenditure for replenishment of consumables used in the nurse's office. Quantity and price are reasonable.	
128	1100021660010000	05-02594	12/21/2004	OFFICE NEEDS	\$847.97	\$847.97	Office supplies for the Special Services Department ordered by a Secretary at the board office. Supplies include 10 interoffice mail boxes for \$37.70ea, 21 boxes of pocket folders for \$17.75ea, 10 boxes of cut manila folders for \$21.10ea plus free shipping and 15% discount.		✓		This is an ordinary expenditure for replenishment of consumables used in the special services department's location at the board office. Quantity and price appear reasonable.	
129	1519010061002000	05-02601	12/22/2004	THE MCGRAW HILL COMPANIES	\$4,211.31	\$4,427.28	Order by the Department Chair at the Neptune Middle School for 60 "The American Journey" textbooks at \$67.08ea plus shipping.		✓		Per review of curriculum at Curriculum Library located at board office, these textbooks are for student benefit and per the Director of Curriculum Development, this was related to the newly developed curriculum.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
130	1523010061002000	05-02615	1/6/2005	CHARTWELLS	\$38.63	\$148.75	Refreshments for a District Wide Advisory Council monthly meeting held on 1/4/05 at the Summerfield Elementary School. Refreshments included cold sandwiches, salads, cookies, and bottled water for 25 people. The price per person was less than \$6 per person.	✓			Refreshments were not for students. Price per person was reasonable.	
131	1520710061008000	05-02671	1/12/2005	LAKESHORE LEARNING MATERIALS	\$106.66	\$106.66	Order by a Speech Teacher for Early Childhood Center classroom. Order includes ABC blocks for \$29.95, sensory stackers for \$12.95, sensory toy set for \$19.95, and similar items plus shipping.		✓		These items are for student benefit and appear to provide educational value to the early childhood center educational level. Price appears reasonable.	
132	2025410060020000	05-02680	1/13/2005	MONMOUTH MUSEUM	\$155.00	\$155.00	Order by an Auditory Impairment Teacher at Neptune Middle School for phonics interactive learning kit for \$12.95, complex comprehension kit for \$29.95, quick games for \$21.95, and similar items plus shipping.		✓		These items are for student benefit and appear to provide educational value to the middle school educational level. Price appears reasonable.	
133	1520710061002000	05-02708	1/14/2005	GREAT IDEAS FOR TEACHING	\$162.25	\$162.25	Educational materials/games for deaf/speech impaired students. Requested by a deaf education / speech teacher at Neptune Middle School. Items purchased include "Phonics JINGO" for \$12.95, "Understanding Double Negatives Fun Deck" for \$10.95, "Comprehending More Complex Auditory Information" for \$29.95, and "Quick Games for Language" for \$21.95.		✓		These are learning materials/games for deaf/speech impaired students. Price is reasonable.	
134	1519010061008025	05-02720	1/14/2005	SCHOOL SPECIALTY	\$57.74	\$57.10	Order by a Pre-K Teacher at Summerfield Elementary School for a scheduling pocket chart for \$7.06, adjustable chart stand for \$37.98, and a standard pocket chart for \$12.70. 38% contracted discount applied.		✓		These appear to be ordinary classroom supplies. Price is reasonable.	
135	1500022332002000	05-02732	1/18/2005	OMNI NEW HAVEN HOTEL AT YALE	\$179.76	\$359.52	Reservations for a Learning-Languages Disabilities Teacher and an Elementary Teacher for the Omni Hotel at Yale to attend the Comer Leadership Academy 102 from 2/6/05-2/9/05. \$179.76 per person.	✓			Supporting documentation did not include an invoice for payment. Only a requisition and Purchase Order were included. This is not included on the state board's list of approved out-of-state travel.	
136	6000020060020000	05-02767	1/25/2005	NEPTUNE BOARD OF EDUCATION	\$30.00	\$30.00	Returned check from 1/14/05 payable to Summerfield School. No further information provided, see comments.			✓	Supporting documentation did not include an invoice or purpose of this returned check or district expenditure.	Appropriately charged to enterprise fund. The district receives NSF checks from parents for student lunches throughout the year.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
137	2021110061006004	05-02771	1/25/2005	THE PARENT INSTITUTE	\$503.25	\$457.50	Booklets including 600 "Off to a Good Start" booklets (English) for \$0.61 each and 150 "Off to a Good Start" booklets (Spanish) for \$0.61 each. Requested by a supervisor at the Early Childhood Center. Per the documentation, these booklets help parents to get their children ready for attending school (getting the right immunizations, basic skills, positive attitudes, etc.).		✓		These are appropriate booklets, which ultimately benefit both the students and their parents. Quantity and price are reasonable. Total paid exceeds original PO amount.	
138	1521310061002000	05-02772	1/25/2005	OFFICE NEEDS	\$460.73	\$460.73	Order for supplies by the Supervisor of Special Education, for the special services department at the board office. Supplies include 36 rolls of scotch tape for \$1.83ea, 5 address label boxes at \$40.78ea, an organizer drawer for \$44.99, and other similar supplies. Discount of 15% applied and free shipping.		✓		These are ordinary and necessary supplies for the operations of the special services department. Quantity and price are reasonable.	
139	1100021660010000	05-02790	1/26/2005	HARCOURT ASSESSMENT, INC.	\$428.47	\$420.20	Order by a Speech Teacher at the Green Grove Elementary School for a CELF-4 complete kit at \$425 less 10% discount plus shipping.		✓		Per documentation, this kit is a Clinical Evaluation of Language Fundamentals assessment kit which is necessary for speech special education students' performance evaluations. Total paid exceeds original PO amount.	
140	1519010061004025	05-02847	1/31/2005	SCHOOL SPECIALTY	\$405.00	\$406.58	Order of 2 Fabric Executive Highback Chairs for \$225ea less 10% discount. Ordered by the Principal of Gables Elementary School.			✓	Executive chairs (as per order form title) have no student benefit or educational value at an elementary school.	You can call them "Executive" chairs if you like but the going rate for an executive chair is much more than \$225. A normal, functional, ergonomic staff chair starts at \$175 and runs upwards of \$500. Just because there is fabric on the seat doesn't make it "executive."
141	1519010061004005	05-02872	2/3/2005	GOVCONNECTI ON	\$1,290.00	\$1,290.00	Order for ink cartridges for HP printers by a Technology Teacher at the Gables Elementary School. Ink included tri-color ink (15 for \$29ea), black ink (15 for \$26ea), and other black and color ink cartridges as well as 16 5-in-1 memory card readers for \$15ea.		✓		These appear to be ordinary school supplies. Quantity and price appear reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
142	1519010061003005	05-02951	2/7/2005	CALLOWAY HOUSE INC	\$129.35	\$129.35	Order by a Learning-Language Disabilities Teacher at the Midtown Community Elementary School. Items include Writing workshop center for \$59.95, 3 Learning Center Dividers for \$29.95, Carry Tote for \$22.95, and shipping.		✓		Per documentation, this center is used for student education in the learning-language disabilities class at the elementary school.	
143	1519010061004005	05-02972	2/8/2005	SCHOOL SPECIALTY	\$217.18	\$251.03	Order by a Elementary Teacher at Gables Elementary School. Items include farm animal, ocean, world, and alphabet learning tools among other things at \$14.99ea. Ordered in quantities of 1. 27% contracted discount applied.		✓		Per documentation, these are learning tools for the elementary school students and provide educational value.	
144	1519010061003025	05-02977	2/8/2005	SCHOOL SPECIALTY	\$93.22	\$93.28	Order by an elementary teacher at Midtown Community Elementary School for classroom supplies such as expo board markers (2pk at \$11.59ea), expo board eraser (2 at \$2.04ea), 1gal expo clear at \$15.49, 2 video phonics sets for \$6.17ea and similar classroom supplies.		✓		These appear to be ordinary and necessary supplies for a classroom. Quantity is reasonable.	
145	1519010061008025	05-02993	2/8/2005	SCHOOL SPECIALTY	\$236.14	\$236.23	Order by an elementary teacher at the Summerfield School for 24 American Heritage Picture Dictionaries for \$14.99ea and a Smart Guide to 1st grade teaching for \$21.25. A 38% contract discount applied.		✓		Per documentation, these are books for student education in an elementary school classroom and is consistent with curriculum found in the Curriculum Library. The Smart Guide is used by the teacher to enhance teaching.	
146	1519010080003000	05-02994	2/8/2005	OAK TREE LODGE	\$1,200.00	\$1,200.00	Deposit for a school-wide field trip to Oaktree Lodge on 6/3/05 for annual fun day ordered for the Midtown Community Elementary School. 300 students attended. This is about \$4.00 per person.		✓		This field trip is for the benefit of the students as it is for the annual fun day held at the school. Price per person is reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
147	1519010061004025	05-03024	2/8/2005	LONG'S ELECTRONICS	\$130.14	\$130.14	Order by the Principal at Gables Elementary School for an unidirectional dynamic vocal microphone for \$112.80 and 5 foam windscreens for \$1.99ea plus shipping.			✓	No supporting documentation provided as to the beneficiary, purpose (replacement or new, and if replacement, what happened to old one), and educational value of this expenditure.	The beneficiaries are the students and the parents who can now hear what is going on during the educational assemblies in the gymnasium.
148	1519010061003025	05-03028	2/8/2005	ADPRO IMPRINTS	\$1,153.09	\$1,433.00	Order by a Guidance Counselor at the Midtown Community Elementary School for fun day t-shirts for students. 307 total shirts. Original PO amount included 33 t-shirts for adults at \$5-5.25ea, but district paid only the student t-shirt amount.			✓	These shirts are student incentives for the end of the year annual fun day. District only paid for the shirts for students. Price is reasonable.	
149	1519010061004005	05-03034	2/8/2005	LAKESHORE LEARNING MATERIALS	\$891.10	\$1,216.70	Order for 2 heavy duty fold and roll storage units by 2 teachers at Gables Elementary school. Each unit is \$529 plus shipping.			✓	No supporting documentation provided as to the beneficiary, purpose, and educational value of this expenditure.	
150	2027110060020000	05-03093	2/15/2005	KATHERINE WITTE	\$15.65	\$15.65	Reimbursement to Midtown Community Elementary School teacher for refreshments purchased for a workshop held on 1/22/05. Refreshments included 1.5 dozen bagels for \$10.19 and beverages for \$5.46. Documentation does not indicate which workshop this was for.			✓	These refreshments are not for students. Quantity and price appears reasonable. PO only has one approval signature.	The district conducts in-services throughout the year. There has been an administrative decision recently to not provide refreshments to workshops of three hours or less.
151	2026010060020000	05-03165	3/9/2005	ERIC ARMIN INC.	\$129.71	\$119.00	Educational tools such as 5 sets of 10 "QuietShape Geometric Solids" for \$8.50 each, 1 set of 10 "Large Geometric Shapes" for \$24.50, and 2 sets of 12 "Power Solids" at \$12.50 each. Requested by two teachers at the Green Grove Elementary School.			✓	These appear to be appropriate geometric educational tools for an elementary level. Quantity and price are reasonable. Total paid exceeds original PO amount.	
152	1523010050007000	05-03177	3/10/2005	ANNETTE MC CORMICK	\$0.00	\$50.00	Misc expenses to attend the National Coalition of Title I Parents from 3/31/05 to 4/2/05 in Kerhonkson, NY for a supervisor at the board office.			✓	This PO was void and nothing was paid out against it.	
153	P226010060020000	05-03190	6/30/2005	ERIC ARMIN INC.	\$5.50	\$5.50	1 set of 9 educational fraction strips for \$5.50. Requested by a teacher at the Shark River Hills El. School.			✓	These are educational tools to help children to learn fractions. Quantity and price are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
154	2026010060020000	05-03193	3/11/2005	ERIC ARMIN INC.	\$213.26	\$198.55	Supplies including 1 balance scale at \$17.55, 1 pack of 250 rubber bands at \$2.50, 1 set of 10 tape measures at \$3.30, 2 base ten rods at \$8.25, 2 base ten cubes at \$3.65, and similar supplies. As per internet site, base ten rods & cubes are used to provide concrete models that give meaning to place value and operations. They are used to improve language skills in relation to creative and critical thinking. Requested by a learning language disabilities teacher at the Summerfield El. School.		✓		These are appropriate general supplies and specific language disabilities supplies for a language disabilities teacher. Total paid is greater than the original PO amount as additional supplies were ordered after the original order.	
155	2027710060020000	05-03252	3/17/2005	LAKESHORE LEARNING MATERIALS	\$131.34	\$131.34	Order by math teacher at Midtown Community Elementary School for pattern puzzle set (\$29.95), addition match cars (\$9.95), calendar math activity program (\$79.50) plus shipping.		✓		These appear to be ordinary educational material for elementary school children.	
156	1519010059007001	05-03293	4/6/2005	DELL MARKETING L.P.	\$3,506.47	\$3,506.47	Order for a Dell Inspiron 9300 laptop by the Technology Supervisor at the board office. Customized laptop price was \$3,506.47 after state contracted discount.			✓	Supporting documentation provided does not explain purpose, beneficiary and necessity of this laptop. Also, laptop appears to be highly priced.	Computer is used by Sue Green, technology teacher. She teaches at SRH as well as assists in district-wide tech projects. Her need for a more robust machine is justified.
157	2025410060020000	05-03330	4/11/2005	WESTERN PSYCHOLOGICAL SERVICE	\$44.70	\$112.20	1 "Treasure Chest" of behavior strategies for individuals with Autism for \$48.00, and 1 "Treasure Chest" of behavioral interventions for young children with autism for \$54.00. Per vendor website, these are psychological tools for use with Autistic children. Ordered by the supervisor of the special services department. Purchased using grant funds.			✓	These are reasonable and appropriate items for use with Autistic children, which can ultimately benefit their education.	
158	6000020060020000	05-03344	4/14/2005	NEPTUNE BOARD OF EDUCATION	\$156,076.10	\$156,076.10	Cafeteria expenses for 04/05 school year for Chartwells to provide food services. Ordered by the Bookkeeping Coordinator. No further information provided.			✓	The district contracts with Chartwells to provide food services to the students on a breakeven basis. The contract as well as the annual renewal addenda are readily available. Schedule A from the Bureau of Child Nutrition is also available. These documents are not filed with the PO. Per review of documentation (including annual audit section regarding the food services enterprise fund), these are ordinary and necessary charges to be paid for by the district.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
159	2023210060020000	05-03421	5/12/2005	SCHOLASTIC BOOK FAIRS	\$1,385.40	\$1,398.00	3 "Pleasure Reading" books for each grade level at \$67.50 - \$70.00 each, 2 "Early Learning" books for Kindergarten at \$32.00 each, 2 "Favorite Characters" books at \$34.00 each, and 2 "Favorite Authors" books at \$52.00 each. \$127.00 in rush shipping and handling charges. Requested by a teacher at the Gables El. School.			✓	The books are appropriately for the district's summer program called Project Excel which is aimed at helping students who are falling behind in the general course of learning. It is also unclear why these books needed to be sent via rush shipping and could not be ordered earlier in anticipation of the summer program's beginning.	Refer to the account charged in conjunction with the order description. The district runs a title I summer program called "EXCEL." These supplies are purchased for that purpose. If you reviewed year to year cutoff you would see that this is a normal - and appropriately timed purchase. If you were familiar with federal grants you would know too that the term runs through August 31st.
160	P250110064020000	05-03492	5/31/2005	GRYPHON HOUSE, INC.	\$87.90	\$168.78	Books including "Spotlight on Young Children and Assessment" at \$11.00, "Spotlight on Young Children and Play" at \$11.00, "The Cooking Book" at \$15.00, "Early Education Curriculum" at \$76.95, "Effective Communication Techniques" at \$15.95, and "Beyond Behavior Management" at \$24.95. Shipped to the Meridian Early Childhood Education Center, which is a private school in Neptune, NJ. Paid out of the Non-Public Text Book and the Title IID Workshops/Materials grants. Paid amount is less than original PO amount as some items were returned.		✓		These are appropriate educational materials for students. As per the Bookkeeping Coordinator, these items were paid out of the Non-Public Text Book and the Title IID Workshops/Materials grants. These monies are received from the state and are allocated amongst four private schools in Neptune - Meridian Early Childhood Education Center is one such school.	
161	1523010061002000	05-03514	6/9/2005	BRIGHT APPLE	\$35.54	\$35.54	Order by a teacher at the Middle School for after school activities for Project Excel (after school program). Order included a Multi Clever Catch game (\$10.95) and Timing it Right game (\$19.95) plus shipping.		✓		Per discussion with Project Excel teachers, these activities are to help improve students' motor skills and provide educational value above and beyond classroom instruction. Price appears reasonable.	
162	1540210050001004	05-03592	6/30/2005	ACE GYMNASTICS	\$2,400.00	\$2,400.00	Rental fee for Ace Gymnastics athletic facilities for the girl's gymnastics team. Ordered by the Athletic Director. Dates used are Aug-Oct 2005. PO was completed on the last day of the 04/05 school year, however, the rentals are for the 05/06 school year.			✓	Per documentation and discussion with the Business Administrator and documentation provided, this rental was necessary for the gymnastics team to practice as the high school practice area was under construction during the renovation, which caused the students to go over to the Ace Gymnastics facilities nearby the high school in order to hold their practices. Timing of purchase, however, is inconclusive. PO only has one approval signature.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
163	1519010061003025	05-03626	6/30/2005	OFFICE NEEDS	\$264.85	\$264.85	Order by teacher at the Midtown Community Elementary School for supplies. Order included pencil sharpener for \$57.95, mouse pad for \$4.95, sharpie marker set for \$19.56, 3 boxes of pencils for \$14.40 and similar supplies. 23% contracted discount applied. PO was completed on the last day of the 04/05 school year, however, the supplies appear to be for the 05/06 school year.			✓	These are ordinary classroom supplies for the elementary school grade level. Timing of purchase, however, is inconclusive. PO only has one approval signature.	
164	1519010061003025	05-03627	6/30/2005	DELL MARKETING L.P.	\$211.00	\$211.00	Order for the Midtown Community Elementary School computer lab for 28 optical mice (\$6ea), wireless card for \$25, and speakers for \$18. State contract discount applied. PO was completed on the last day of the 04/05 school year, however, the supplies appear to be for the 05/06 school year.			✓	Documentation provided does not explain necessity and beneficiary of these items purchased. Timing of purchase is also inconclusive. PO only has one approval signature.	
165	1519010064004025	05-03638	6/30/2005	ZANER BLOSER	\$4,055.74	\$4,245.02	Order by principal at Gables Elementary School for grades K-5 handwriting books (\$9.99ea). Quantities ordered are 60 for K, 45 for 1st, 70 for 2nd-4th, and 68 for 5th grade plus shipping. PO was completed on the last day of the 04/05 school year, however, the books appear to be for the 05/06 school year.			✓	Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price appears reasonable. Quantity is in alignment with student/teacher ratio. Timing of purchase, however, is inconclusive. PO only has one approval signature.	Again, district employees are entitled to vacation. As long as the Board Secretary's signature (or his assistant, as permitted by Board resolution) is present, the PO is a legal, binding document. SBA uses experience and judgement in signing PO's and if there are questions or concerns, he discusses them with the Supt and the buidling principal.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
166	1520710061008000	05-03687	6/30/2005	HARRIS COMMUNICATIONS	\$117.05	\$118.05	Order for Happy Birthday Cards (\$7.95), Thank You Cards (7.50), Land Before Time video (\$24.95), Christmas stories video (\$29.95), and Fairy Tales II video (\$29.95). Ordered for classroom at Summerfield Elementary School. PO was completed on the last day of the 04/05 school year, however, these may be for the 05/06 school year.			✓	No supporting documentation provided as to the purpose and beneficiary of these items. The videos do not appear to directly have educational value. Timing of purchase is also inconclusive. PO only has one approval signature.	The AI program operates effectively and is well regarded in the state. If the administrator of the Summerfield building orders cards with positive messages for the students, this would be deemed acceptable. As for the timing, the district runs a special education summer school and it begins the first week of July. Yearend purchases for this program are necessary. If you were to review the year to year cutoff in this regard, you would see that the trend is normal and from an accounting standpoint, each year is evenly expended. However, you should stand back and look at things from a materiality perspective. Are the items that you question material? Step back further, is it necessary to conduct a three month audit when the board of education hires a fully qualified audit firm to conduct a true independent, comprehensive audit?
167	1500022332001000	06-00012	7/1/2005	YALE UNIVERSITY	\$3,700.00	\$44,800.00	School development program research done by Yale University's school development program in which a "School Climate Analysis" is conducted and surveys are given to students, parents, and staff. Results are evaluated and provided to the district. Invoice selected was for a study done at the Middle School on 5/6/05. Invoice was for \$6,400.			✓	No supporting documentation provided as to why this is necessary or how this will either directly or indirectly benefit students. Also, no bids were provided or related contract	It is recommended that the reviewer confer with staff from the former Division of Abbott Implementation to understand that under whole school reform, the district was required to select a so-called model to follow.
168	1519010061003005	06-00025	7/1/2005	BECKER & BROS., INC.	\$120.13	\$111.24	Supplies for a Kindergarten class for the start of the 05/06 school year. Supplies include glue sticks at \$3.89 each and crayon boxes at \$1.50 each as well as a bulletin board. Price after 15% discount was \$111.24. Shipping was \$8.89 and therefore total paid against was \$120.13			✓	The supplies are consistent with kindergarten classroom supplies. Quantity, price and timing of purchase are reasonable and total price was discounted 15%. Total paid exceeds original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
169	1519010061007025	06-00073	7/1/2005	SCHOOL SPECIALTY	\$1,699.32	\$1,707.11	11 page order of school supplies, arts, and crafts, ordered for the elementary school students and classrooms by the Art department at the Shark River Hills School for the start of the 05/06 school year. Invoice reviewed includes 4 units of art tissue paper at \$3.29 each and 4 units of tie dye paper at \$4.99 each. Total order included a 38% discount as per state contract.		✓		These supplies are consistent with what would be used at an elementary school in art classes. Quantity, price and timing of purchase are reasonable.	
170	1519010061003005	06-00106	7/1/2005	LAKESHORE LEARNING MATERIALS	\$168.30	\$168.30	Arts and crafts supplies for students at the Midtown Community Elementary School ordered by a Kindergarten teacher for the start of the 05/06 school year. Supplies include Confetti Glue, word cubes, word patterns practice cards, 6 drawer mobile organizer, and book center. The educational items ranged from \$12.95-\$19.95. The organizer was \$29.95 and book center was \$69.50.		✓		These supplies appear to provide educational benefit for the students. Price and timing of purchase appear reasonable.	
171	4070151083420000	06-00142	7/1/2005	BANK OF NEW YORK	\$44,183.95	\$221,824.00	Interest on the Monmouth County Improvement Authority, Pooled Government Loan Program Bonds Series 1994 (\$1,341,000) Neptune Board of Education School Bonds. These were monthly interest payments. Invoice examined was the September 2005 interest payment of \$4,530.85.			✓	Documentation provided only included Purchase Order and Invoice. Contract, amortization schedule, and further support explaining purpose of these bonds were not provided by the district to support this expenditure.	All debt service files are available. The SBA sat with KPMG staffer and reviewed at length the CAFR (debt service section) and no further requests for information were made.
172	1519010061004025	06-00153	7/1/2005	SCHOOL SPECIALTY	\$45.71	\$45.73	Art supplies ordered by the art teacher at Gables Elementary School for the start of the 05/06 school year. Supplies were 5 colored acrylic paint packs, 1 pair of gloves, and a bucket and sponge assortment. Unit prices were about \$2.78 each. 38% discount provided to school.		✓		Supplies are consistent with an elementary school's art class supplies. All items were subject to state contract's 38% discount. Quantity, price and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
173	1519010061007025	06-00182	7/1/2005	PEARSON EDUCATION	\$4,891.11	\$4,794.46	80 1st Grade Math textbooks at \$28.12 and 75 2nd Grade Math textbooks at \$28.12. Shipping charges of \$435.86 in total. Ordered by the Principal at Shark River Hills School for the start of the 05/06 school year.		✓		These books are reasonable as per the elementary school curriculum which shows these textbooks as necessary for 1st and 2nd grade levels. Total Paid against was approximately \$100 more than original charge because of a miscalculation in shipping charges (actual shipping was \$520). Price and timing of purchase appear reasonable. Quantity is in alignment with student/teacher ratio.	
174	1519010061007025	06-00188	7/1/2005	HARCOURT ACHIEVE	\$1,532.81	\$1,890.63	75 4th grade Language Arts Level D textbooks at \$13.75 and 50 3rd grade Language Arts Level C at \$13.75. 6 teacher answer keys provided for free. Shipping was \$171.88. Ordered by the Principal at Shark River Hills School for the start of the 05/06 school year.		✓		These books are reasonable as per the elementary school curriculum which shows these textbooks as necessary for 3rd and 4th grade levels. Price and timing of purchase appear reasonable. Quantity is in alignment with student/teacher ratio.	
175	1519010080001000	06-00273	7/1/2005	NATURAL PLUS DRY CLEANERS	\$764.83	\$1,500.00	Cleaning of choral uniforms/robes for the 05/06 school year as needed. 15% discount provided. Ordered by the Choral Director at the Neptune High School.			✓	Invoice to substantiate amounts paid for the cleaning of these uniforms was not provided.	
176	1519010061003025	06-00312	7/1/2005	SCHOOL SPECIALTY	\$48.98	\$48.99	School supplies ordered at the beginning of the school year by a Band Instructor for the Midtown Community Elementary School. Supplies included 4 dozen pencils at \$0.99 per dozen, 4 dozen pens at \$1.55 per dozen, one dozen legal pads at \$10.19 per dozen, and other similar supplies. 38% discount was applied to order.		✓		These are ordinary supplies for classroom operation. 38% state contracted discount was applied to the order total. Quantity, price and timing of purchase are reasonable.	
177	2021110061006004	06-00388	7/1/2005	LAKESHORE LEARNING MATERIALS	\$174.28	\$120.45	Classroom supplies ordered by a Pre-K teacher at the Early Childhood Center for the start of the 05/06 school year. Items included 1 bug rubbing plate at \$6.95, 1 number puzzle at \$9.95, 1 plant photo book set at \$18.95, 1 spray bottle at \$10.95, and 1 mini stamper marker at \$16.95. Original PO was \$120.45 while \$174.28 was paid against, see comments for analysis.		✓		The supplies are consistent with supplies that should be used in a Pre-K class. A 5% discount was taken instead of the original 2%. The \$120.45 original PO amount was based on an incorrect subtotal. When the subtotal was recalculated and compared to the invoice, the \$174.28 amount is correct and appropriate and the original miscalculation was just an oversight.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
178	2021110061006004	06-00432	7/1/2005	WILLIAM V. MACGILL & CO.	\$909.07	\$909.07	First aid supplies for a school nurse at the Early Childhood Center ordered for the start of the 05/06 school year. Items reviewed include 5 pairs of white gloves at \$11.45 each, 1 bag of 2000 cotton balls at \$8.80, 1 bag of 200 2"x2" gauze sponges at \$1.85, and other similar supplies.		✓		These supplies are ordinary to be available at the school locations in a monitored/supervised nurse's office. The quantity ordered is consistent with a school nurse's needs. A 7% school discount was applied. Timing of purchase appears reasonable.	
179	2021110061006004	06-00464	7/1/2005	KAPLAN EARLY LEARNING CO.	\$141.16	\$141.16	Arts and crafts supplies for students at the Early Childhood Center ordered by a Pre-Kindergarten teacher for the start of the 05/06 school year. Supplies include 1 set of finger paint at \$11.50, 1 brush at \$4.95, 5 containers of washable paint at \$2.50 each and 4 containers of play dough at \$10.95 each.		✓		These arts and crafts are consistent with the age group and for Pre-K level students at the Early Childhood Center. A 20% discount was provided to the district. Quantity, price and timing of purchase are reasonable.	
180	2021110061006004	06-00482	7/1/2005	SCHOOL SPECIALTY	\$270.79	\$270.74	Classroom supplies ordered by a Pre-K teacher at Gables Elementary School for the start of the 05/06 school year. Supplies included 5 pairs of scissors at \$2.69 each, 1 roll of scotch tape at \$9.79, 2 boxes of thumb tacks at \$1.89 each, and 1 glue stick at \$8.99.		✓		These supplies are ordinary for normal class operation. A 38% contracted discount was applied to order. Quantity, price and timing of purchase are reasonable.	
181	1519010061003025	06-00494	7/1/2005	WEEKLY READER CORP	\$188.30	\$701.30	One-year Weekly Reader subscriptions for 7 classes. The classes were 4 Kindergarten classes, and 1 class of 1st, 2nd, and 4th grade each. Each subscription was between \$3.55-\$4.75 depending on grade level. Total subscriptions were 184. These were for students at the Midtown Community Elementary School and were ordered for the start of the 05/06 school year.		✓		This is an educational publication. The individual classes were listed and the teachers of those classes were also listed. Each class had between 10 and 25 students. Quantity, price and timing of purchase are appropriate.	
182	2021120059006000	06-00503	7/1/2005	XEROX CORPORATION	\$2,295.19	\$2,634.48	Photocopying contract for the photocopier in the faculty room at the Early Childhood Center. Includes maintenance and supplies (excluding staples and paper) for the copier.		✓		Copier maintenance and supplies are reasonable for the operations of the school.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
183	1100021660010000	06-00522	7/8/2005	THINKING PUBLICATIONS	\$38.00	\$38.00	Publication named Targeting Intelligible Speech. Ordered by a Special Services Secretary for the Gables Elementary School for the start of the 05/06 school year. 1 copy ordered at \$33.00 + shipping.		✓		Per documentation, this publication is for helping students with speech impediments and provides methods of socializing with non-special services students in normal conversations. Price and timing of purchase are reasonable.	
184	2021110061006000216	06-00565	7/8/2005	KAPLAN EARLY LEARNING CO.	\$113.20	\$124.52	Learning tools and supplies ordered for counting, sorting shapes, memory, and similar activities. Ordered for students at the Early Childhood Center for the start of the 05/06 school year. Each item was between \$12.95-\$18.95 before 20% discount was applied. Items included 1 set of counting cookies, 1 set of sorting shapes, 1 set of memory donuts, and 5 wooden marker stands.		✓		These learning tools are for student education and the Early Childhood Center grade level. A 20% discount was applied to the order. Quantity, price and timing of purchase are reasonable.	
185	1523010061007000	06-00707	7/1/2005	SCHOOL SPECIALTY	\$271.38	\$271.38	An assortment of supplies and learning tools for students ordered for the start of the 05/06 school year. Some supplies on the order include 5 dozen award stickers ("Excellent Work," "Star Student," etc.) at \$2.95 per dozen and educational tools such as rhyme and grammar games ranging from \$8.29 - \$28.89, and similar items. Items were ordered for the classrooms of 2 teachers.		✓		The supplies and learning tools ordered are education related and benefit the students in the 2 classrooms listed. Also, a 38% contracted discount was applied. Price and timing of purchase are reasonable.	
186	1521310061005000	06-00718	7/14/2005	SCHOOL SPECIALTY	\$22.92	\$505.87	School supplies ordered at the beginning of the school year by a Special Services Supervisor for the Green Grove Elementary School. Items reviewed include 14 sheets of composition paper at \$0.49 each, 16 boxes of crayons at \$0.55 each, 10 boxes of staples at \$1.85 each, and other similar supplies. 38% discount was applied to order.		✓		The supplies ordered were for use in classroom operation. Price, quantity and timing of purchase are reasonable.	
187	1521310064001000	06-00740	7/15/2005	HOUGHTON MIFFLIN	\$1,369.92	\$1,347.68	20 Language of Literature (grade 9) textbooks ordered at \$63.57 each for the Neptune High School Annex students. Ordered for the start of the 05/06 school year.		✓		Per curriculum, these books are required for 9th graders. The high school annex had an English class and therefore only 20 were ordered and shipped to this location. Quantity is in alignment with student/teacher ratio. Timing of purchase is reasonable. Total paid exceeds original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
188	1100026261020004	06-00797	6/30/2006	ALL AMERICAN TURF, INC.	\$7,240.56	\$4,000.00	Repairs done during the 05/06 school year on district equipment and machines. The invoice selected was for \$110.49 and included a repair of Snapper 11306 Snow Blower. This included changing the spark plug, giving it an oil change, and the associated labor.		✓		Expenditure was performed for proper operation of district equipment. Total paid exceeds original PO amount.	
189	1100026161003000	06-00835	6/30/2006	SUPPLY KING	\$500.00	\$7,000.00	Cleaning supplies ordered on a bid list from the winning bidder for 05/06 school year. Invoice selected was for 6 packs of dust mops (\$37.00/ea), a case of disinfectant 4 - 1 Gallon bottles (\$96.00) and 3 cases of all purpose cleaner 2-1.5 gallon bottles (\$71.74). Ordered by a clerk from Facilities Department.		✓		These supplies included on the invoice examined are general purpose cleaning supplies and are appropriate for the custodians to ensure clean and sanitary school settings. Quantity and price appear reasonable.	
190	2050921359020000	06-00842	7/19/2005	MONMOUTH-OCEAN ED SERV. COMM.	\$22,201.00	\$22,201.00	Non-public nursing receivables for 05/06 school year. Listing shows 50% due 9/30/05, 25% due 12/31/05, and 25% due 3/31/06. Total is \$22,201.00. Ordered by the Bookkeeping Coordinator.		✓		As per the business administrator, the district receives non-public monies from the state to pay for non-public nursing. The state does not pay these providers directly. The money gets disbursed either directly by the district or through MOESC (as in this case).	
191	1519010061002000	06-00851	7/19/2005	CAROLINA BIOLOGICAL SUPPLY	\$1,400.77	\$1,441.25	Dissection kits for science class at the Neptune Middle School ordered by a 6-8th Grade Science Teacher for the 05/06 school year. Kits include frog, perch, earthworm, and crayfish dissection kits. Kits ranged from \$28.17-\$41.51 and were ordered in quantities of 5. 150 Owl Pellets also ordered for \$2.47ea.		✓		These supplies are for student education and are consistent with the grade level taught by this teacher and the subject taught as they are used for Biology classes. Quantity and price appear reasonable.	
192	1500021360001090	06-00881	7/20/2005	SCHOOL NURSE SUPPLY	\$200.59	\$199.39	Nurse supplies ordered by a School Nurse at Neptune High School Annex for the 05/06 school year. Supplies include vinyl gloves (\$8.95/box for 3 boxes), fingertip band aids (\$14.30/box for 2 boxes), instant ice (\$95/ea for 3), cotton balls (\$2.69/bag for 1 bag) and other similar supplies.		✓		These supplies are for student benefit and are consistent with what a nurse would need to replenish her inventory at the office as these supplies are often used while nursing students. Price, quantity and timing of purchase are appropriate.	
193	2021120033006000216	06-00897	7/22/2005	BAVOSA, ANN	\$1,755.00	\$2,500.00	Physical therapy services for students as required by their Individualized Educational Programs. Ordered by a Special Services teacher. Students seen were from the Early Childhood Center and Midtown Community School.		✓		Child Study Team expenses, such as physical therapy, are statutorily required and included and documented in the students' IEPs. PO only has one approval signature.	Sometimes the Superintendent takes a vacation. On rare occasions, the SBA takes a vacation. When this happens, one signature will suffice (as long as it is on the bottom line). Technically this is all that is contractually required.

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
194	1519010061004025	06-00900	7/22/2005	SCHOOL SPECIALTY	\$302.23	\$298.02	Order by a 1st Grade Teacher at Gables Elementary School for supplies for the 05/06 school year. Supplies include 2 pairs of scissors at \$15.89 each, 20 glue sticks at \$1.49 each, 52 sheets of 9x12 construction paper at \$1.39 each, and 24 sheets of 12x18 construction paper at \$2.79 each. 38% contracted discount applied.		✓		These supplies are consistent with the 1st grade level of education. Quantity, price and timing of purchase are reasonable. Total paid exceeds original PO amount.	
195	1519010061002000	06-00952	7/26/2005	FRIENDSHIP HOUSE	\$125.70	\$125.70	Order by a 6-8th Grade Music Teacher for music supplies at the Middle School for the 05/06 school year. Supplies include a music related poster for \$7.95, a teacher's guide at \$19.95, an 8-note handbell set for \$45.00 and a music chalkboard for \$9.95.		✓		These supplies are for student education and are consistent with the music grade level of education. Quantity, price and timing of purchase are appropriate.	
196	1520410061007000	06-00965	7/27/2005	SCHOOL SPECIALTY	\$729.20	\$653.32	Order by a Special Education Teacher (Learning-Language Disabilities) at Shark River Hills School for supplies for the 05/06 school year including a variety of pencils (7 boxes at \$2.95ea), 14 student utility boxes at \$2.95 each, a poster at \$6.19, a sticker variety pack at \$26.99 and other similar supplies.		✓		These supplies are for student education and are consistent materials purchased for variety of students for special services department. Contracted 38% discount also correctly applied to order. Price, quantity and timing of purchase are reasonable. Total paid exceeds original PO amount.	
197	1521310061002000	06-00978	7/27/2005	SCHOOL SPECIALTY	\$120.48	\$120.24	Order by a Resource Room Teacher at the Middle School for 5 dozen spelling books at \$3.90 per dozen, 1 pack of water base markers for \$39.50, and 1 pack of colored pencils for \$22.93. Supplies were ordered for the 05/06 school year.		✓		These supplies are for student education and are consistent with the variety of students taught in a school's Resource Room. Contracted 38% discount also correctly applied to order. Quantity, price and timing of purchase are appropriate.	
198	1521310061002000	06-01019	7/28/2005	TIME FOR KIDS	\$52.94	\$53.00	Order by a Resource Room Teacher at the Middle School for 10 subscriptions to "Time (magazine) for Kids" for 26 weeks for the 05/06 school year. Included free classroom map, collector cards for 50 states, and teacher's guide. The subscription was \$5.30 per student.		✓		These subscriptions are for student education and included many additional free items. Quantity, price and timing of purchase are reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
199	1519010061004025	06-01050	7/29/2005	SCHOOL SPECIALTY	\$1,168.93	\$1,203.66	Order by a Pre-K teacher for classroom furniture at Gables Elementary School. Includes 1 wooden organizer for \$105.88, 1 table at \$69.88, chairs for visitors and students at \$107.88, and other similar supplies.			✓	No supporting documentation as to why this furniture was needed (it is unclear if this is furnishing a new classroom or if they replacements). Only a PO and order list/invoice was included. 12% discount was applied as contracted for furniture as opposed to standard 38% discount on supplies from the same vendor.	
200	1520410061008000	06-01086	8/8/2005	INNOVATIVE LEARNING CONCEPTS	\$176.00	\$176.00	Order form for workbooks from Kindergarten to 2nd grade. 7 workbooks at \$16.00 each and 2 math flashcards for \$18.00 each. Shipped to Summerfield Elementary School's special services department for the 05/06 school year.		✓		These workbooks are for student education and are consistent with the students taught in a school's special services department. Quantity, price and timing of purchase are appropriate.	
201	1519010061001000	06-01113	6/30/2006	JW PEPPER & SON	\$1,440.99	\$1,200.00	Music for band as needed for 05/06 school year. Not to exceed \$1,200.00 (but over course of year is \$1,440.99). Invoice selected was for 3 pieces of music ranging from \$40.00-\$60.00 each for a total of \$164.00 after shipping. Orders made by the Band Director.			✓	The music purchased exceeded the limit of \$1,200 by \$240.99. Also, documentation provided does not explain why these pieces were needed to be purchased since the previous year's pieces should still be available for use as well as an archive of music from years prior. Total paid exceeds original PO amount.	
202	1519010061001000	06-01154	8/9/2005	JOURNALISM EDUCATION ASSN.	\$121.65	\$111.45	Order by a High School English Teacher for the 05/06 school year for 4 journalism and writing books ranging from \$10.00-\$46.95. The book titles include "Practical Ideas for Teaching Journalism," "Coaching Writers," "Journalism Teacher's Writing Manual," and "AP Stylebook and Briefing on Media Law."		✓		These books are for the teacher but ultimately benefit student education and are consistent with the high school English class level of education. Price and timing of purchase are reasonable. Total paid exceeds original PO amount.	
203	1519010061001000	06-01204	11/23/2005	HEARLIHY & CO.	\$316.51	\$316.51	Order by a Tech Teacher at the High School for videos and CDs including 2 Hot Tracks CDs for \$69.95ea, Video 1 and audio 1 for \$59.95ea among others. Ordered for the 05/06 school year.			✓	No supporting documentation as to the educational value, purpose, and beneficiary of this media. Also, prices were high for single quantity items.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
204	1519010061001000	06-01228	8/11/2005	PASCO SCIENTIFIC	\$856.00	\$840.48	Order by a High School Science Teacher for Bulbs (2 - 25pk for \$17.00 and 2- 25pk for \$24.00), Digital Multimeter for \$45.00, and other similar science experiment supplies. Ordered for the 05/06 school year.		✓		Approved by a Department Chairperson. Items are consistent with the high school education level in a Physics class or lab for experiments. Quantity, price and timing of purchase are appropriate. Total paid exceeds original PO amount.	
205	2021120033006001	06-01250	8/12/2005	GENERAL BINDING CORP	\$398.00	\$398.00	Maintenance contract on laminator ordered by the Principal at Early Childhood Center for one school year (05/06).		✓		Expenditure is to maintain operation of the lamination machine in the main office at the Early Childhood Center.	
206	1521310061002000	06-01282	8/12/2005	THE MASTER TEACHER	\$63.65	\$63.65	Order by a Resource Room Teacher at the Middle School for posters (2 for \$6ea), incentive pins (4 for \$2.95) and similar student awards for the 05/06 school year.		✓		This order is primarily student incentives, which are reasonably priced and room supplies, which are relevant to education. Price and timing of purchase are reasonable.	
207	1519010064001001	06-01286	8/12/2005	HOUGHTON MIFFLIN	\$13,850.96	\$16,102.21	Order by a Department Chair at the High School for World Literature, Language Arts, and Grammar textbooks and related teacher's editions (free). Quantities of books were 25, 40, or 50 per book and ranged in price from \$11.92 - \$65.16. Ordered for the 05/06 school year.		✓		Per review of curriculum at Curriculum Library located at board office, these books are for student benefit and per the Director of Curriculum Development, this was related to the newly developed curriculum. Quantity is in alignment with student/teacher ratio. Timing of purchase is appropriate.	
208	1100026261020000	06-01301	8/15/2005	JOSEPH GARTLAND, INC.	\$54.50	\$2,993.14	2,746 lbs. of Turkish rags ordered by the Head Custodian for the Central Warehouse at \$1.09 per pound. Ordered for the 05/06 school year.			✓	Documentation provided does not explain purpose and necessity of 2,746 lbs. of rags purchased. PO only has one approval signature.	
209	1100026261008008	06-01304	8/15/2005	CENTRAL POLY CORP.	\$1,206.00	\$8,814.00	383 cases of 55gal plastic liners (\$14.20ea), 132 cases of black plastic liners (\$14.10ea) and similar other plastic liners as per district approved bid list ordered by the Head Custodian for the Central Warehouse for the 05/06 school year.		✓		Per the Facilities Manager, these are items on the yearly bid list and were approved. They are supplies for trash and sanitation management. Timing of purchase is appropriate. PO only has one approval signature.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
210	1519010061004025	06-01327	8/18/2005	CLARIDGE PROD. ESTRN DIVISION	\$1,323.51	\$1,323.51	6 Corkboards 4' x 10' in size at \$186.90 each ordered by the Principal of Gables Elementary School. Freight charge of \$202.11 was also incurred. Ordered for the 05/06 school year.			✓	Documentation provided does not explain the necessity of purchase of six cork boards.	
211	1519010064005025	06-01336	8/22/2005	THE MCGRAW-HILL COMPANIES	\$9,168.15	\$10,822.03	Workbooks (1st-2nd grade) and practice books (1st-5th grade) ordered by the Principal at Green Grove School for the 05/06 school year. Workbooks were priced \$21.43-22.00ea and practice books were priced \$7.70-8.43ea. Ordered in quantities of 90-100 per grade level.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are appropriate. Quantity is in alignment with student/teacher ratio.	
212	1519010064005025	06-01344	8/22/2005	PEARSON EDUCATION	\$1,916.61	\$1,915.10	Workbook orders for the 05/06 school year made by the Principal at Green Grove School. Invoice selected was for 90 5th grade US History work books at \$4.45ea for total of \$400.50		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
213	1519010064005025	06-01348	8/22/2005	ZANER BLOSER	\$4,352.54	\$4,352.54	Workbook orders made by the Principal at Green Grove School. Workbooks were for handwriting practice. Quantities were between 90-100 for 1st-3rd grade and 60 for 4th grade at \$10.39ea. Teacher's editions were also ordered for 4 per grade. Related paper inserts were ordered in quantities of 6-8 per grade and were \$7.39ea. Ordered for the 05/06 school year.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are reasonable. Quantity is in alignment with student/teacher ratio.	
214	6000020060020000	06-01349	8/22/2005	NEPTUNE BOARD OF EDUCATION	\$101,067.46	\$101,067.46	Cafeteria expenses for 04/05 school year for Chartwells to provide food services. Ordered by the Bookkeeping Coordinator. No further information provided.			✓	Contract is not provided. Also, no supporting documentation provided to explain whether this expense related to one cafeteria or all in the district. Invoice provided was also unclear as to the charges. No indication that this went to bid.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
215	1100026261007007	06-01392	8/23/2005	SCRUBBER DOCTOR	\$154.37	\$2,903.81	3 cases of vacuum bags at \$26.95 each, 31 cases of Lysol at \$30.00 each, 194 dust mops at \$5.05 each, and other sanitation and custodial supplies ordered by a clerk from Facilities Department. Ordered for the 05/06 school year.		✓		These items are custodial items on the bid list for the 05/06 school year. The items are for cleaning and the prices, quantities and timing of purchase are reasonable. PO only has one approval signature.	
216	1100010056610002	06-01400	8/23/2005	BANCROFT NEUROHEALTH	\$11,264.00	\$15,926.00	Home instruction for students as required by the Child Study Team. Invoice selected was for a student for 19 days at \$50.00/hr contract rate for a total invoice of \$950.00 ordered by the Special Services Department.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts. Contract rate was appropriately applied.	
217	1520410061003000	06-01418	8/23/2005	THE MCGRAW HILL COMPANIES	\$382.49	\$397.52	Spelling books for 1st and 2nd grade. 8 for each grade at \$14.55 each. 1 teacher's edition for each grade at \$64.29 each. Shipping of \$36.14. Ordered by a Language Learning Disabilities Teacher at the Midtown Community Elementary School for the 05/06 school year.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price and timing of purchase are appropriate. Quantity is in alignment with student/teacher ratio.	
218	1521310061002000	06-01455	8/25/2005	CASCADE SCHOOL SUPPLIES, INC	\$41.68	\$42.78	Books ordered by a Resource Room teacher for "How to Solve Word Problems" (\$8.95) and "Solar System" (\$12.90). Also, a set of number boards for an overhead projector (3 of each number in the set, total of \$19.99). Ordered for the 05/06 school year.		✓		These are ordinary and necessary purchases for the junior high school level of education in a resource room. Price and timing of purchase are reasonable.	
219	1521310061001000	06-01523	9/8/2005	OFFICE NEEDS	\$360.06	\$339.09	Desktop printing 10 digit calculator (\$69.95), index cards (\$2.70), ruled post it pack (\$11.18), cork board (\$78.95), office use 3-hole punch (\$62.99) and other similar supplies ordered by a Special Services Department at the board office.		✓		These are ordinary supplies for the special services department to operate at the board office. \$59.84 discount (15%) was correctly applied to order. Total paid exceeds original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
220	1520410061003000	06-01546	9/9/2005	SCHOOL SPECIALTY	\$101.62	\$101.62	Balance on PO 05-03572, which was a large order of math and English workbooks. Balance was previously underpaid, therefore the \$101.62 was remaining. Workbooks were for the Midtown Community Elementary School.		✓		The books on the prior PO are related to the curriculum which was reviewed at the Curriculum Library at the board office. These were workbooks, which need to be replaced after the school year.	
221	2021120058006000216	06-01642	9/16/2005	SCHUCK, ZIPPORAH	\$105.87	\$250.00	Travel expenses between schools for special services department's School Psychologist for the 05/06 school year.		✓		This employee is a school psychologist and has to travel between schools. Travel log documents all destinations and purpose (which are usually meetings).	
222	2025510080020000	06-01644	9/16/2005	KATHRYN A. TOTO	\$101.04	\$250.00	Travel expenses between schools for Gable Elementary School's School Psychologist for the 05/06 school year.		✓		This employee is a school psychologist and has to travel between schools. Travel log documents all destinations and purpose (which are usually meetings).	
223	2021120058006000	06-01668	9/20/2005	JEANETTE OLIVER	\$316.55	\$250.00	Travel expenses between schools for Early Childhood Center's English as a Second Language Teacher for the 05/06 school year.		✓		This employee is a ESL Teacher and has to travel between schools. Travel log documents all destinations and purpose (which are usually Pre-K ESL lessons at the other elementary schools in the district.). Total paid exceeds original PO amount.	
224	1519010064007025	06-01683	9/20/2005	PEARSON EDUCATION	\$577.50	\$577.50	10 Math textbooks ordered by the Principal at Shark River Hills School for 4th grade math. Each textbook was \$52.50 plus shipping. Included free was the teacher's resource package (including a teacher's edition book) and a Problem of the Day Chart.		✓		Per review of curriculum at Curriculum Library located at board office, these textbooks are for student benefit and per review of documentation, were needed due to a short supply of this book at the school. Price appears reasonable.	
225	1523010061004000	06-01706	9/21/2005	MONMOUTH UNIVERSITY	\$90.00	\$90.00	Workshop for a Shark River Hills Teacher and Special Services Department teacher regarding literacy in schools. Both received the student discount (\$45 instead of \$70) due to a partnership between the township and Monmouth University.		✓		The workshop has a relevant topic to the teachers' roles which would indirectly benefit the students. The price per person is reasonable. PO only has one approval signature.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
226	1100010056510003	06-01708	9/21/2005	MANCHESTER TWP BOARD OF EDUCAT	\$260,380.00	\$260,380.00	Tuition for 05/06 school year for students attending the Regional Day School in Jackson, NJ. School is a state approved private school for the disabled. Listing of attending students and the school's attendance lists are provided. Invoice selected was for 8 students for the month of October for \$26,038.		✓		Per documentation, this is a school for the disabled that accommodates students that cannot be completely accommodated at the Neptune District with the facilities currently present here. The tuition is paid for by the district as the state approves this private school as a replacement to standard public schools as per title 6A in the NJ school code. PO only has one approval signature.	
227	2021120051606001	06-01740	9/22/2005	A. CASOLA	\$124.50	\$124.50	Admission fee for 3 classes to go to a hayride on 10/18/05. Each class had 2 chaperones (listed) at \$2ea and 45 students in total for \$2.50ea. Classes were from the Neptune Early Childhood Center.		✓		This trip was for the benefit of 45 students from 3 classes (listed) and was reasonably priced at \$2.50 per student. PO only has one approval signature.	
228	2026110060020000	06-01782	9/26/2005	HUMAN KINETICS	\$29.35	\$29.35	Shipping charges from PO 05-03561 which was for fitness software for children delivered to the Early Childhood Center.		✓		This is necessary to pay for shipping on a previous purchase order. PO only has one approval signature.	
229	1100027051410001	06-01795	3/21/2006	THE BIG YELLOW SCHOOL BUS CO.	\$11,745.00	\$11,745.00	Transportation expenses for 2 bus routes handled by this vendor. Payment is \$65.25 per school day (180) for the total invoice of \$11,745.00.		✓		Expenditure to transport students to/from their residences to school. PO only has one approval signature.	
230	1523010050003001	06-01801	9/27/2005	LIDLAW TRANSIT, INC.	\$8,431.88	\$1,759,328.37	Transportation expenses for the bus routes at the 9 district locations handled by this vendor. Individual route prices are included. Invoice selected was for transportation routes for the home to school transportation throughout the district for 180 days at a total of \$169,347.42.		✓		Expenditure to transport students to/from their residences to school. PO only has one approval signature.	
231	1519010061002000	06-01814	9/28/2005	EDUCATIONAL EQUIPMENT SVC CO	\$1,254.00	\$1,254.00	Epson projector at \$899.00, replacement lamp at \$229.00, logitech speakers at \$48.00, and tragus presenter mouse (pointer) at \$78.00. Requested for Neptune Middle School.			✓	Documentation provided did not explain the purpose, beneficiary, and need for these items.	
232	2021110061006004	06-01842	10/5/2005	CREATIVE DIVERSITY	\$131.56	\$131.56	40 Bilingual Alphabet charts ordered by an ESL Teacher at the Early Childhood Center for \$2.99ea.		✓		This is an ordinary expenditure for teaching early childhood students who are in the English as a Second Language program. Quantity and price appear reasonable.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
233	2021110061006004	06-01876	10/6/2005	SCHOLASTIC MAGAZINES	\$395.67	\$395.67	Books ordered for 3 preschool classrooms (listed) which includes a set of 30 favorite books for preschoolers (3 at \$84.00ea), Favorite board books (3 at \$37.00ea), and shipping. Delivered to the Shark River Hills School.		✓		Per documentation, these books are supplemental learning materials and are of an appropriate learning level for preschoolers at the elementary school. Price is reasonable. Quantity is in alignment with student/teacher ratio.	
234	1519010061004025	06-01938	10/12/2005	PEARSON EDUCATION	\$1,699.17	\$1,560.00	Skills test packages for 1st-5th grade. Each package is \$13.00 and ordered in a quantity of 8. Nine different package types ordered in total. Ordered by the Principal at the Gables Elementary School.		✓		Per documentation, these skill test packages are used to test student progress and learning in the classroom. Quantity and price are reasonable. Total paid exceeds original PO amount.	
235	2024010060020000	06-01985	10/14/2005	SCHOOL SPECIALTY	\$131.56	\$131.55	Phonemic Awareness Center (2 at \$85.85 each), pouch (2 at \$15.25 each), and workbooks (2 at \$4.99 each) for 2 teachers listed at the Shark River Hills School. 38% contracted vendor discount applied.			✓	Documentation provided does not explain purpose and necessity of purchase. Items were ordered in quantities of 2 and no support was provided as to who the beneficiaries are.	
236	1523010050003000	06-02011	10/20/2005	CHARTWELLS	\$63.00	\$63.00	100 cookies and bottled water for 25 people at \$63.00 total (\$2.52 per person). Refreshments were for a Project Excel meeting on 10/14/05 at the Neptune High School Cafeteria.			✓	Project Excel is an after school program for students who get extra work and study team in order to improve their academics further. However, documentation provided does not indicate if expense was for students or teachers, as purchase was for 25 people.	
237	2027010060020000	06-02013	10/20/2005	MICHAEL HYLAND	\$68.76	\$68.76	Reimbursement to a Middle School Math teacher for M&Ms purchased for students to use in a statistical activity in two classes on 10/20/05. 4 boxes of Plain M&Ms were purchased at \$17.19ea at Costco.		✓		The M&Ms were used for a class activity which is educationally related (statistics) and any excess was incentive to the Middle School students involved.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
238	1523010061003000	06-02015	10/21/2005	SCHOOL SPECIALTY	\$465.31	\$463.98	4 Carts at \$64.79 each, 100 composition books at \$1.59 each, 100 notebooks at \$1.25 each, and 100 crayon boxes for \$1.59 each among other supplies. 38% vendor contracted discount applied. Ordered by a teacher for Project Excel (after school program) at the Midtown Community Elementary School.		✓		Project Excel is an after school program for students who get extra work and study team in order to improve their academics further. These supplies are consistent with the amount of enrolled students per discussion with Project Excel teachers. They are also ordinary supplies involved in an after school program at the elementary school.	
239	1519010061001000	06-02023	10/24/2005	TOHER, JEAN	\$151.48	\$151.48	Reimbursement for a Technology Teacher at the High School to ship cameras to Canon for repair. 2 Packages shipped. One Ground for \$8.87 and one Next Day Air for \$120.18. Also, shipping material purchased for \$21.50.	✓			No supporting documentation on what repairs were needed and why one package was shipped next day air for \$120.18. PO only has one approval signature.	Teacher was in charge of the HS TV studio. Equipment must be operationa at all times or valuable class time is wasted.
240	1100010056310012	06-02053	10/26/2005	MONMOUTH COUNTY VOCATIONAL SCH	\$90,100.00	\$90,100.00	Tuition for 05/06 school year for 17 students attending the Allied Health vocational program. Each student's fee is \$530/mo for 10 months.		✓		Per documentation, the district is required to pay fees related to the students attending a vocational program which is provided by a state approved vendor, which is the case for this PO.	
241	1100010056410004	06-02058	10/26/2005	MONMOUTH COUNTY VOCATIONAL SCH	\$93,600.00	\$76,800.00	Tuition for 05/06 school year for 8 students attending the KIVA vocational program (comprehensive program for special needs students). Each student's fee is \$960/mo for 10 months.		✓		Per documentation, the district is required to pay fees related to the students attending a vocational program which is provided by a state approved vendor, which is the case for this PO. Total paid exceeds original PO amount.	
242	1520410061007000	06-02079	10/27/2005	CDW GOVERNMENT, INC.	\$422.35	\$1,599.96	4 HP LaserJet 1320 black and white laser printers at \$399.99 plus tax each. Ordered by Special Services Department in the board office.			✓	Documentation provided did not explain purpose, necessity or beneficiaries of the printers purchased. Paid Against amount appears to only reflect one printer was paid for while the invoice shows all four printers were purchased.	
243	2025510060020000	06-02087	10/27/2005	PSYCH ASSESSMENT RESOURC	\$154.00	\$148.00	1 Analog stop watch for \$140.00 plus shipping. Ordered for Special Services Department in the board office.		✓		Documentation provided does not explain purpose, necessity or beneficiary of this stop watch. Paid against amount is greater than the original amount due to miscalculation of shipping.	
244	1519010064008005	06-02098	10/27/2005	PEARSON EDUCATION	\$1,146.38	\$1,104.68	65 Kindergarten practice workbooks at \$9.95 each and 65 Kindergarten Phonics workbooks at \$5.50 each plus shipping. Ordered by the Principal at Summerfield School.		✓		Per review of curriculum at Curriculum Library located at board office, these workbooks are for student benefit and per the Business Administrator, are kept by the students (as they write in them) after the school year. Therefore, replacements are ordered. Price is reasonable. Quantity is in alignment with student/teacher ratio. Total paid exceeds original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
245	1100010056610002	06-02118	10/31/2005	KIDS PEACE CORPORATION	\$62,083.00	\$29,322.00	Tuition for 2 named students to attend Kids Peace National Centers in Philadelphia for 05/06 school year as required by their Individualized Educational Program. Ordered by Special Services Department. Each student's fees are \$29,322.00 plus applicable fees for a 12 month school year.		✓		Per documentation, the district is required to pay fees related to the students attending a program required by their IEP, which is provided by a state approved vendor, which is the case for this PO. Paid against amount is over double the original amount because the PO was originally opened for one student but then 2 were required to go.	
246	1100026161005000	06-02212	12/7/2005	THE HARDWARE STORE	\$0.00	\$50.00	Miscellaneous repair supplies PO opened by a clerk from Facilities Department for the Green Grove School. Invoice selected is for 5 toilet seats at \$24.99 each for a total of \$124.95.			✓	Documentation provided did not explain purpose and need/necessity of the purchase. All other invoices included purchases of more toilet seats without explanation as to where they are going or why they were purchased. Also, paid against shows \$0 in system while check listing shows about \$823.00 paid.	
247	1500027051203025	06-02242	11/28/2005	JERSEY SHORE ARTS CENTER	\$560.00	\$2,800.00	Admission for all 4th & 5th grade students to attend "Clown's Play" production at Jersey Shore Arts Center in Ocean Grove, NJ on 12/8/05. \$560 per school charged for their 4th and 5th graders to attend. There are five elementary schools in the district.		✓		This expenditure is providing art to the students by seeing the play and culture, which is ultimately educational.	
248	2025510060020000	06-02272	12/5/2005	OFFICE NEEDS	\$119.79	\$119.79	Supplies for a Special Services Psychologist for her office. Supplies include 1 bulletin board at \$56.69, 1 rolodex at \$22.25, 1 pack of adhesive poster strips at \$2.30, 1 binder at \$13.49, and 1 cushioned writing pad at \$38.11. 15% discount and free shipping applied to order.		✓		These are ordinary and necessary supplies for a school psychologist to have in her office in order to be productive and efficiently assist students being served. Quantity and price is reasonable.	
249	1500027051208025	06-02318	12/7/2005	LIDLAW TRANSIT, INC.	\$5,232.00	\$15,977.00	Transportation costs for Summerfield Elementary School field trips for 05/06 school year. Invoice selected was for 5th graders (51 students, 6 teachers/chaperones) to attend a production at the State Theatre in New Brunswick, NJ on 2/27/06. Two buses were used at \$8/person. Total for trip was \$456.		✓		This is a necessary expenditure for the transportation of students to field trips and school events.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
250	1100027051120006	06-02338	12/9/2005	EWING PUBLIC SCHOOLS	\$14,238.40	\$12,438.40	Transportation services for 05/06 school year to Coastal Learning Center in Howell, NJ for a named student to attend vocational program. Charges of approximately \$180/day		✓		This expenditure is for the transportation of a student to attend a vocational program as per her IEP. Total paid exceeds original PO amount.	
251	2025520060020000	06-02348	12/13/2005	ACHIEVEMENT PRODUCTS	\$90.61	\$90.61	"Movin Sit - Wedge" at \$25.95 and Medium child's weighted vest at \$54.95 plus shipping ordered by an Auditory Impairment Special Education teacher at the Summerfield Elementary School for named student.		✓		Per the Supervisor of Special Education, Child Study Team supplies for students are statutorily required by the Free Appropriate Public Education acts.	
252	2025110060020000	06-02372	12/15/2005	OCEAN COUNTY COLLEGE	\$65.00	\$65.00	Educational trip to a Planetarium on 1/13/06 for 26 students and 10 chaperones from the Midtown Community Elementary School. Students were \$2.50ea and chaperones were free. Trip form included.		✓		This trip was for the educational benefit of students and was reasonably priced at \$2.50 per student.	
253	1520410061003000	06-02395	12/19/2005	RIFTON EQUIPMENT	\$155.00	\$155.00	One "Compass /35 14" (35cm) Chair" for \$155.00. Ordered by a Learning-Language Disabilities Teacher at Midtown Community Elementary School.		✓		Documentation provided does not explain purpose and necessity of the purchase of this chair. Price also appears to be inconclusive.	
254	1519010061005030	06-02417	12/23/2005	HOUGHTON MIFFLIN COMPANY	\$5,203.81	\$30,000.00	05/06 school year NJ Pass Assessment Scoring Services. Scoring services provided to district on assessments performed on students. Invoice included assessments each ranging from \$.32ea to \$7.88ea in quantities ranging from 179 students to 4,796.		✓		Per documentation, these assessments have student benefit and educational value and appear reasonable expenditures on the district's part.	
255	1100026161002000	06-02440	1/5/2006	SCOLES FLOORSHINE INDUSTRIES	\$1,336.44	\$1,336.44	1- 5'x26' charcoal berber floor mat edged on 5 sides for \$514.80 and 2- 4'x26' charcoal berber floor mats edged on 4 sides for \$410.82ea. Ordered by a clerk from Facilities Department.			✓	No supporting documentation provided to explain purpose, necessity and beneficiary of purchase of these mats.	
256	1519010080003000	06-02488	1/9/2006	NEWARK MUSEUM-SCHOOL PROG.	\$272.00	\$272.00	5th grade trip for 34 students from the Midtown Community Elementary School to go to the Newark Museum on 1/12/06. Average price was \$8.00/person. Trip form included.		✓		This trip was for the educational benefit of students and was reasonably priced at \$8.00 per person.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
257	1519010061008005	06-02526	1/12/2006	CLASSROOM DIRECT	\$77.10	\$77.10	10 4oz bottles of glue (\$.69ea), 2 1gal glue refill bottles (\$7.99ea) and 1 classroom pencil sharpener for \$41.99 plus shipping for a kindergarten teacher at Summerfield Elementary School.		✓		These are ordinary supplies for a Kindergarten class that are used during day to day activities and arts & crafts time.	
258	1519010061008025	06-02533	6/13/2006	INTERNATIONAL READING ASSN.	\$190.00	\$190.00	Dues for Reading Association's "The Reading Teacher" journal for the Principal at Summerfield Elementary School.		✓		This appears to be a relevant journal subscription for a principal.	
259	2025110060020000	06-02535	1/13/2006	PAPER BAG PLAYERS	\$272.00	\$272.00	Educational trip to Count Basie Theatre in Red Bank, NJ to attend performance of "Pineapple Soup" by the Paper Bag Players on 1/31/06. 34 students attending at \$8.00ea from the Midtown Community Elementary School's K-1st grades. Trip form included.		✓		This trip was for the educational benefit of students and was reasonably priced at \$8.00 per person.	
260	2025510080020000	06-02613	1/26/2006	ALGONQUIN ARTS	\$228.00	\$270.00	Educational trip to Algonquin Arts Center in Manasquan, NJ to attend performance of "Play to Win" (Jackie Robinson story) for Middle School students on 2/14/06. 5 classes attending including 45 students from the 7-8th grades. Price was about \$6.00 per person. Trip form included.		✓		This trip was for the educational benefit of students and was reasonably priced at \$8.00 per person.	
261	2021110061006005	06-02626	1/27/2006	DELL MARKETING L.P.	\$139.90	\$139.90	2 Dell 90watt AC Adapters for Dell Inspiron 9300 notebooks at \$69.95ea. Ordered by the Supervisor at the Early Childhood Center.		✓		No supporting documentation provided as to the purpose, necessity and beneficiaries of these adapters.	
262	1500021360004000	06-02638	1/30/2006	SCHOOL HEALTH	\$1,018.35	\$978.90	Acoustical and vision screening center for \$695.00 and a revolving stool for \$194.95 plus total shipping of \$88.95. Ordered by the School Nurse at Gables Elementary School.		✓		No supporting documentation provided as to the purpose and necessity of the center ordered. It is unclear if this is a replacement or perhaps a state requirement. Total paid exceeds original PO amount.	
263	1519010061004025	06-02642	1/30/2006	HIGHSMITH COMPANY	\$467.96	\$469.00	Bookworm Carpet 5ft 4in x 7ft 8in for \$259.00 and a storage rack for \$115.00 for a room at the Gables Elementary School (not specified).		✓		No supporting documentation provided as to the purpose, necessity or beneficiary of these room furnishings.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
264	2025510030020000	06-02647	1/31/2006	LADACIN NETWORK, INC.	\$200.00	\$200.00	Augmentative training sessions for named student. One session on 10/25/05 and another on 1/5/06. Each were \$100.00. Ordered by the Special Services Department. Training sessions were related to teaching core skills to disabled student.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
265	1519010061004005	06-02674	2/7/2006	LAKESHORE LEARNING MATERIALS	\$477.56	\$502.70	Science class supplies ordered by a 1-5th grade teacher at the Gables Elementary School. Supplies include insect skill builder set at \$36.95, geometric shop tub at \$16.95, big screen microscope at \$49.95 and other items.		✓		The supplies ordered are consistent with the grade levels (1-5th grade) and were ordered in quantity of 1 for all items. Most items related to science and math only while one item was related to English (all being subjects taught by that teacher at those grade levels). Price appears reasonable.	
266	1519010061001000	06-02686	2/8/2006	FREEHOLD MUSIC CENTER, INC.	\$330.00	\$379.00	76-Key Keyboard with bonus pack (Yamaha DGX-203). Total of \$300.00 (includes headphones, sustain pedal and 2 year warranty). Also, keyboard stand for \$30.00 and carry bag for \$49.00. Ordered by the Choral Director at Neptune High School.			✓	No supporting documentation provided as to the purpose, necessity and beneficiary of the purchase of this keyboard. It is unclear if this is a replacement for an outdated or broken keyboard. PO only has one approval signature.	
267	1520710061008000	06-02697	2/8/2006	M&H OFFICE SPECIALTY PRODUCTS	\$117.45	\$117.45	Hanging file folders (25 for \$27.00), Steno notebooks (12 for \$1.83ea), flexigrip pens (36 for \$1.39ea), and top tab alphabetical file guides (\$18.45). Ordered by a Resource Room Teacher at Early Childhood Center.		✓		These are ordinary classroom supplies for a resource room at the ECC. Quantity and price are reasonable.	
268	2027010060020000	06-02699	2/8/2006	SCHOOLMART	\$3,359.11	\$3,359.11	Classroom Calculator pack - 30 TI-84 graphing calculators for \$3,019.20 (\$100.64 each). Also, Viewscreen package (\$319.96) and tote for calculators (\$19.95) ordered by a High School Math teacher.			✓	These calculators are used at the high school math level. Per the Business Administrator, they are purchased by the school for student use, because some students do not have the resources to purchase them and they allow for a more streamlined teaching process when all students have identical calculators (as the teacher demonstrates on the same unit). These calculators are kept by the students at the end of the school year.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
269	1520410061002000	06-02700	2/8/2006	DELL MARKETING L.P.	\$1,134.50	\$1,134.50	Dell OptiPlex GX280 mini-tower computer system ordered by the Special Services Department at the central office.			✓	No supporting documentation provided as to the purpose, necessity or beneficiary of this computer.	
270	1540210050001002	06-02719	2/9/2006	SCHEDULE STAR/SCHEDULE NET	\$225.00	\$225.00	Annual subscription to Schedule Star, an interactive scheduling system for athletics and other school activities. Subscription covers the period from 4/15/06 - 4/15/07. Ordered by the Athletic Director.			✓	Per the Athletic Director this is the software the high school uses to schedule meets, tournaments, and other matches or games for the student athletic teams.	
271	1520410064003000	06-02731	2/10/2006	PEARSON EDUCATION	\$130.96	\$6,018.91	List of workbooks ordered for the Green Grove Elementary School. Workbooks include Phonics, reading, and grammar books. Books were ordered usually in quantities of 10. Teacher's resource packages and bookshelf collections were ordered in quantities of 1. Workbooks were priced between \$5.95-38.75ea and resource packages and bookshelf collections were priced \$302.80-614.25.			✓	While these items are included in the curriculum available for the elementary level at the Curriculum Library at the central office, these books were ordered towards the end of the school year 2/13/06 and many of them from the invoice did not arrive until mid-March. Also, resource packages and bookshelf collections were a large part of the order's price and may be excessive as there is no support as to exactly which classes are receiving these books.	
272	2043620060020000	06-02767	2/17/2006	ROURKE PUBLISHING LLC	\$890.04	\$894.30	List of 48 books purchased for the Summerfield Elementary School library by the Principal. Book topics include junior sports collection, holidays around the world, vehicles and motorcycles, discovering the arts, drawing made fun, American holidays, and animal facts. Each collection ranged from \$79.80-\$159.60.			✓	These books appear to be relevant library books for an elementary school library.	
273	2025510080020000	06-02794	2/22/2006	FRANKLIN INSTITUTE	\$92.25	\$92.25	Admission for 3/9/06 trip for a class from the Gables Elementary School. 7 students are mentioned on the PO. Price per person is \$10.25. No further information provided as to destination.			✓	No invoice present or receipt. No supporting documentation provided besides a purchase order.	
274	2025510030020000	06-02812	2/24/2006	CANDIDA GIARDINA, M.A.CCC/SLP	\$900.00	\$900.00	Educational language evaluations done for students during the 05/06 school year. Invoice selected was for Bilingual Speech and language evaluation on a named student on 2/19/06 for a total of \$450.00.			✓	Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
275	1540110050001001	06-02814	2/24/2006	BAUTER , JOAN	\$104.93	\$104.93	Copying and collating fees incurred at Staples for the preparation of programs for the anniversary ceremony that commemorated the 1980-81 boy's state championships in soccer and basketball.	✓			This program does not appear necessary to education of current students.	There will always be the argument that extra-curricular activities are not important in the educational mission of a public school and the argument to the contrary. Recognition for student achievement is not without a cost. Professional educators make a determination on the payback of this investment.
276	2025510060020000	06-02851	3/6/2006	OFFICE NEEDS	\$416.16	\$1,198.33	5 HP 1320 number 52 cartridges at \$182.32ea and 5 HP 1320 number 51 cartridges at \$99.64ea ordered for the special services department in the central office.		✓		These are ordinary supplies for operations of school and special services department. Price is reasonable.	
277	1519010061008025	06-02873	3/7/2006	MENTORING MINDS	\$578.30	\$578.30	30 Critical Thinking Wheels, 30 Pre-Referral Wheels, and 30 Modification Wheels. Each wheel is \$5.95 plus shipping. Ordered by the Principal at Summerfield Elementary school. As per internet site, critical thinking wheels help teachers build effective lesson plans for all subjects for all grade levels; pre-referral wheels aide in identifying student needs; modification wheels assist teachers, parents and specialists as they make decisions to help students be successful in school.		✓		These items are mostly for the teachers, however, they ultimately educationally benefit students. Quantity and price appears reasonable.	
278	1519010061004025	06-02879	3/7/2006	SCHOOL SPECIALTY	\$502.51	\$503.80	Classroom supplies including labels at \$8.19, sticker book at \$18.45, 128mb flash drive at \$55.99 and post-its or \$2.59ea for 5 among other supplies. 38% contracted discount applied. Ordered by a Technology Teacher at Gables Elementary School.		✓		These are ordinary classroom supplies for a technology classroom. Also, 38% state contracted discount applied correctly. Quantity and price appear reasonable.	
279	2021120051606001	06-02899	3/8/2006	BOARD OF REC COMMISSIONERS	\$140.00	\$140.00	Educational trip for 2 groups of students on 5/17/06 from the Early Childhood Center to Lincroft, NJ. Trip was for Barn Yard Adventure. Each group had 17 students at \$70/group admission. Trip form included.		✓		Expenditure appears to be for incentive trip for students and was reasonably priced at about \$4.00 per person. This is an appropriate trip for Pre-K students.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
280	1523010061003000	06-02912	3/8/2006	CAMBIUM LEARNING INC.	\$1,394.31	\$1,301.25	Elementary school level benchmark scoring booklets. Each set of 25 for \$22.00. 5 sets ordered for K, and 3 for each grade 1-5th. 20 Administration and scoring guides at \$10.95 ordered too. Also, same quantity of student materials benchmark assessment ordered, each set of 5 for \$22.00. Ordered by Principal at Midtown Community Elementary School.		✓		Per documentation, these items were for required assessment testing at the elementary school for grades K-5. Total paid exceeds original PO amount.	
281	1519010061001000	06-02914	3/8/2006	FOLLETT EDUCATIONAL SERVICES	\$363.80	\$363.80	College guides for juniors and seniors interested in choosing a college. 4 guides each for students with learning disabilities, four year colleges, two year colleges, and college majors guide. Each guide ranged from \$17.85-27.20. Ordered by a Guidance Counselor at Neptune High School.		✓		This is an ordinary expenditure for these college guides to be available at the guidance department of a high school for student use.	
282	1100026161004000	06-02955	3/10/2006	T.E.A.M. LIFE, INC.	\$194.00	\$7,562.00	4 Power Heart AED (Defibrillators) for \$1,650.00ea, 7 Pediatric Electrodes for \$95.00ea, and 3 carrying cases for \$99.00ea. Ordered by the Assistant Business Administrator for placement in the district school buildings.		✓		Per review of documentation and discussion with the Assistant Business Administrator, these are safety items required by state regulation to be placed in the district's school buildings.	
283	2021120060006004	06-02984	3/16/2006	SIGNS SEALED & DELIVERED	\$380.00	\$380.00	4 Metal signs for safety purposes for the playground at the Early Childhood Center ordered by the Principal. Each sign was \$95.00.		✓		These signs are for student safety. Per review of documentation, these signs are more detailed as they provide more safety instructions for the students at the playground compared to old signs.	
284	1520710050002002	06-02985	3/16/2006	WISS & COMPANY, LLP	\$3,949.43	\$10,000.00	Agreed upon procedures performed by external auditor, Wiss & Co. in order to evaluate the 04/05 Actual Costs Per Pupil Report-Regular Programs (Form A4-1), the 04/05 Actual Costs Per Pupil Report-Categorical Programs-Special Education (Form A4-2) and the 04/5 Actual Costs Per Pupil-Allocations Methods Support Document-Regular and Special Education Programs (Form A4-1/A4-2).		✓		Performed procedures appear reasonable. Documentation indicates that the procedures used were in alignment with the New Jersey State Department of Education Instructions for Completing the Actual Costs Per Pupil Report.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
285	1519010061008005	06-03002	3/17/2006	LAKESHORE LEARNING MATERIALS	\$315.45	\$315.45	Career hat collection (\$49.95), Ply food assortment (\$29.95), kitchen playset (\$29.95), grocery set (\$19.95), puppet set (\$69.50), and one set of washable baby dolls (\$75.00) ordered for a Preschool class at Summerfield Elementary School.		✓		These appear to be reasonable for a preschool class. Price appears reasonable.	
286	1519010064002000	06-03067	3/28/2006	PEARSON EDUCATION	\$373.03	\$373.03	Past due invoice of the Janus Life Science Classroom Set (96 count) ordered for a science class at Neptune Middle School.		✓		This expenditure provides educational benefit for students in a middle school science class. Price appears reasonable. PO only has one approval signature.	
287	1500021360001000	06-03181	4/24/2006	WRS GROUP LIMITED, LTD	\$1,753.00	\$1,857.31	Nurse supplies ordered by School Nurse at Neptune High School. Include Manikin sets for demonstrations (3 sets ranging from \$327.80-655.60), diabetes, asthma, hypertension, and food pyramid charts (ranging from \$16.10-45.93).		✓		Per documentation and discussion with the nurse, these manikins are used for a newly started program in order to help inform students of health risks, namely obesity as it is becoming an increasing epidemic at the high school and earlier school levels. However, documentation does not support nurse's comments.	
288	1540210050001001	06-03185	4/25/2006	MON. CTY TENNIS CHAMPIONSHIPS	\$20.00	\$20.00	Entry fee for boy's tennis at the high school for the Monmouth County Tennis Championship for 2006. Ordered by the Athletic Director.		✓		Mandatory entry fee for the high school tennis tournament attended by the high school tennis team.	
289	1540210050001003	06-03191	4/25/2006	M-F ATHLETIC COMPANY, INC.	\$1,248.75	\$1,248.75	Instant runway surface for long jump at the Neptune High School's Reynolds Athletic Complex ordered by the Athletic Director. 3/8" thick, 42" wide, 150' long.			✓	No supporting documentation provided as to the necessity of this purchase. It is unclear what was used prior to purchase and why this was a better alternative. PO only has one approval signature.	
290	1519010064001001	06-03232	4/27/2006	SCIENCE CURRICULUM, INC.	\$3,300.00	\$3,817.00	100 "Motion and Energy" books for high school science class purchased by a Department Chairperson at \$33.00 ea. 2 teacher's guides and assessment packages at \$85.00 ea also ordered plus shipping.		✓		Per review of curriculum at Curriculum Library located at board office, these books are for student benefit and per the Director of Curriculum Development, this was related to the newly developed science curriculum. Price appears reasonable. Quantity is in alignment with student/teacher ratio.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
291	1519010064001001	06-03251	4/28/2006	MCGRAW-HILL SCHOOL PUBL CO	\$1,906.51	\$1,968.30	30 "Geometry Concepts and Applications" textbooks for high school math class purchased by a Department Chairperson at \$60.75 ea. 1 teacher's edition (no charge) also ordered plus shipping.		✓		Per review of curriculum at Curriculum Library located at board office, these books are for student benefit and per the Director of Curriculum Development, this was related to the newly developed geometry curriculum. Price appears reasonable. Quantity is in alignment with student/teacher ratio.	
292	1523010061003000	06-03319	5/11/2006	SCHOOL SPECIALTY	\$414.45	\$413.25	Board office supplies including clipboards (45 at \$4.68ea), colored post-it packs (45 at \$2.42ea), markers (45 at \$1.15ea), and sharpies (45 at \$0.96ea). Ordered by a Supervisor for the central office.		✓		These are ordinary office supplies. Price and quantity appear reasonable.	
293	2043620050020000	06-03329	5/12/2006	TANNER OF NORTH JERSEY, INC.	\$2,350.00	\$2,350.00	2 floor display cases at \$1,175.00ea for the Neptune Middle School ordered by the principal. Honey color with white back.			✓	No supporting documentation provided as to purpose, beneficiary and necessity of the purchase.	
294	1100027060020000	06-03338	5/15/2006	TED BEEKMAN	\$124.00	\$124.00	Commercial Driver License for an Employee/School Bus Driver. Includes legally required fingerprinting fee.		✓		The district owns one S2 school bus. The environmental science teacher holds a CDL and drives students to the venues appropriate for the science lessons (as part of his contractual duties). It is, through past practice, the district's responsibility to reimburse / indemnify the employee for these expenses.	
295	1100022110420000	06-03360	5/19/2006	EDUCATION WEEK	\$117.00	\$117.00	One year subscription to Education Week publication for the Superintendent and two supervisors. Each subscription for \$39.00ea.		✓		This is a relevant publication for school administration personnel.	
296	1520410061003000	06-03384	5/23/2006	MUSIC IS ELEMENTARY	\$27.90	\$21.95	1 Compact Quartz Metronome at \$21.95 ordered by a Social Worker at the Midtown Community Elementary School.			✓	No supporting documentation provided as to the purpose, necessity or beneficiary of the purchase. Total paid exceeds original PO amount.	

(as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
297	2027520050020000	06-03449	5/31/2006	SKILLPATH SEMINARS	\$199.00	\$199.00	Registration fee for two Art Teachers at the middle school to attend the NJ Conference for Photoshop Users on 8/16/06 in Morristown, NJ. Fee is about \$100.00 per person.		✓		This is a relevant conference for middle school art teachers to attend.	
298	1523010061005000	06-03470	6/15/2006	HOUGHTON MIFFLING GRT SOURCE	\$1,233.39	\$1,560.06	Order for textbooks for grades 4-8 for Gables Elementary School and Neptune Middle School's Summer School science classes. Books were ordered in quantities of 4 - 5 packs. Each 5 pack was \$52.25. 2 teacher's editions were ordered at \$22.95 each. Total shipping was \$128.81.		✓		Per review of curriculum at Curriculum Library located at board office, these books are for student benefit and per the Director of Curriculum Development, this was related to the newly developed science curriculum for the summer classes that was reviewed. Price appears reasonable. Quantity is in alignment with student/teacher ratio.	
299	1100010056610002	06-03575	6/30/2006	ASSN FOR RETARDED CITIZENS	\$1,540.00	\$1,540.00	Job coaching for pre-placement of a special services student. Coaching took place in May 2006 for 28 hours at \$55.00/hr for a total of \$1,540.00. Student is listed.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	
300	1100010056610002	06-03644	6/30/2006	ASSN FOR RETARDED CITIZENS	\$275.00	\$275.00	Job coaching for pre-placement of a special services student. Coaching took place in June 2006 for 5 hours at \$55.00/hr for a total of \$275.00. Student is listed.		✓		Per the Supervisor of Special Education, Child Study Team expenses are statutorily required by the Free Appropriate Public Education acts.	

x	Indicates that the transaction is inconclusive or discretionary when the framing question is considered.
#NA	Account names denoted as #NA are account subsections that did not exist at that period of time. Since selections are done in a chronological order, the #NA account names are usually the earliest as they were accounts later created by the State of New Jersey's Department of Education to further track school expenses. These items however were still part of the Historical Expenditures Analysis and the lack of account name is not an exception.
Note 1:	Purchase requisitions are done electronically in the Systems 3000 software as part of the Purchase Order process. Therefore, most purchase requisitions are not printed and available for review. The ones that are usually printed and available for review are usually the ones that come with further support from the school. While the purchase requisition is not retained in most cases, it is still a part of the process. The transactions were evaluated regardless of purchase requisition in order to use a consistent approach in evaluation of the Historical Expenditures. Not an exception.
Note 2:	Check dates are not maintained in the district's accounting system, which is Systems 3000. Thus the "Check Date" column is not populated.