



State of New Jersey
Department of
Education

Performance Audit of
Trenton 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 Trenton 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 October 1, 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
Project Overview	11
• Project Planning.....	11
Historical Expenditure Analysis	17
• Overview.....	17
• Purchase Order Review	20
• 13 Point Analysis	27
• Certified Staff Review	33
Assessment of Internal Controls.....	35
• Inventory	36
• Facilities Management.....	38
• Purchasing/Accounts Payable.....	40
• Human Resources/Payroll.....	45
• General Operations/Accounting	49
• Food Services.....	51
• Transportation.....	53
• Technology	55
• Student Activities	58
Appendices.....	61
• 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 Trenton 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 Subgroups 1–6 Presented Below)	50,562	\$330,442,243	1,500	\$11,578,547
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,260	\$16,906,715	292	\$484,935
2. Noninstructional Miscellaneous Purchases	1,030	\$786,890	194	\$403,989
3. Noninstructional Supplies and Materials	7,937	\$18,352,466	433	\$3,289,283
4. Regular Instructional Purchased Professional Educational Services	39,207	\$292,671,769	568	\$6,999,049
5. School-Sponsored Athletic Supplies and Materials	–	\$–	–	\$–
6. Capital Outlay	128	\$1,724,403	13	\$401,291
Statistical Sample of Remaining Accounts	13,998	\$244,123,278	317	\$6,930,412
Total PO Review	64,560	\$574,565,521	1,817	\$18,508,959

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 purchase of text books, 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, ads in newspapers advertising open positions at the school, and class trips with educational value.

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 GPS systems for the maintenance trucks, excessive hotel fees incurred while District staff members attended seminars, and accessories purchased for a party given to an elementary school basketball team.

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 an EZ pass fine assessed to a District van, tuition reimbursement lacking supporting documentation, and maintenance supplies with no purpose stated. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	1,003	\$8,394,764	48	\$34,644	449	\$3,147,878
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	171	\$244,927	9	\$3,751	112	\$236,257
2. Noninstructional Miscellaneous Purchases	100	\$201,286	20	\$8,517	74	\$194,186
3. Noninstructional Supplies and Materials	297	\$2,665,082	8	\$10,624	128	\$613,576
4. Regular Instructional Purchased Professional Educational Services	429	\$5,192,400	11	\$11,752	128	\$1,793,637.
5. School-Sponsored Athletic Supplies and Materials	–	\$–	–	\$–	–	\$–
6. Capital Outlay	6	\$91,069	–	–	7	\$310,222
Statistical Sample of Remaining Accounts	246	\$1,696,678	3	\$2,523	68	\$5,231,212
Total PO Review	1,249	\$10,091,442	51	\$37,167	517	\$8,379,090

13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>			OPEN-Pending Payroll Data from the District
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>			OPEN-Pending Payroll Data from the District
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>			OPEN-Pending Payroll Data from the District
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>			OPEN-Pending Payroll Data from the District
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>			OPEN-Pending Payroll Data from the District
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>			OPEN-Pending Payroll Data from the District
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>			OPEN-Pending Payroll Data from the District
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>			OPEN-Pending Payroll Data from the District
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>			OPEN-Pending Payroll Data from the District
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>			OPEN-Pending Payroll Data from the District

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	1,975	72	It was determined that controls are lacking to prevent disbursements that exceed an approved purchased order amount. Based upon our interviews, we noted that it is common for purchase orders to exclude shipping and handling charges. As a result, accounts payable hand-writes the amount for shipping and handling onto the purchase order in order to remit payment. Accounts payable also handwrites changes based on back orders, discontinued merchandise, and price adjustments.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	0	0	Since the District's system does not allow for the invoice date to be maintained, we were unable to complete this test.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	75	18	All of the exceptions noted were reviewed to determine the validity of the address. Based upon the results of test work, all of the vendors have legitimate addresses and no further analysis appears necessary.

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 2 observations 1 long term 1 short term 1 high risk 1 low risk	Physical fixed asset inventory counts	√		√		
	Depreciation adjusting entries		√			√
Facilities Management 1 observation 1 short term 1 low risk	Tracking work orders		√			√
Purchasing/ Accounts Payable 7 observation 7 short term 1 high risk 6 medium risk	Review of the vendor master file		√		√	
	Requisition Approval		√		√	
	System addition of new vendors		√		√	
	Properly safeguarding Approval stamps		√		√	
	Edits to purchase orders		√		√	
	Safeguarding of blank check stock		√	√		
	Review of the open 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 1 high risk 4 medium risk 1 low risk	Documentation for monitoring activities		√			√
	Segregation of duties		√		√	
	Authorized signature list for time cards		√		√	
	Overtime threshold		√		√	
	Blank check stock safeguarding		√	√		
	Manual check approval threshold	√			√	
General Operations/ Accounting 1 observation 1 short term 1 low risk	Evidence for the monthly review of budget to actual amounts		√			√
Transportation 1 observation 1 short term 1 medium risk	Tracking of unused bus passes		√		√	
Technology 4 observations 4 short term 2 medium risk 2 low risk	Network Application password requirements		√		√	
	Evidence for periodic access review		√			√
	Review of segregation of duties		√		√	
	Testing and documenting program changes		√			√
Student Activities 2 observations 2 short term 2 low risk	Dual signature verification		√			√





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the business administrator. 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
- Open PO Report
- Nutritional Services School List
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Professional Services Contracts

Internal Control Questionnaire (ICQ) – An internal control questionnaire was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on April 2, 2007. It was requested that the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ supplemented our structured interviews explained below.

Structured Interviews – Approximately 20 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Superintendent	Coordinator of Purchasing
Business Administrator	Director of Technology
Payroll Specialist	Transportation Supervisor
Payroll Supervisor	Coordinator of Nutritional Services
Warehouse Manager	Director of Nutritional Services
Director of Funded Programs	Accounts Payable Clerk
Assistant Superintendent of HR	Accounts Payable Coordinator
Director of Facilities Management	Deputy Superintendent
Human Resources Manager	Treasurer
Senior Accountant of Grants	Accounting Manager for the General Fund
Property Manager	Assistant Comptroller

Note 1: This listing is not an all inclusive listing. Additional subordinates within the processes were interviewed.

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

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

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

- Appears Reasonable
- Discretionary; and
- Inconclusive.

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from Form C as completed by the District. The sample selected represented a cross section of school locations and job functions. We visited school locations and met with 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 our understanding of the processes and key controls were valid.
- **Sharing Observations** – We shared observations of potential control weaknesses as well as results of our analysis of expenditures deemed discretionary or inconclusive with District management. The District was then provided an opportunity to provide additional supporting documentation. We also met with the Department to discuss preliminary observations and project status throughout the duration of the fieldwork.
- **Draft Report** – We prepared a preliminary report to communicate the results of the fieldwork performed and shared this with the District and the Department.
- **Final Report** – Based upon the agreed process, results, and outcome of discussions with the District and the Department, the project team finalized and issued this report to the Department.

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

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

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

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements. Some Districts were 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 Assumptions Relative to the Trenton School District

Accounts Payable/Purchase Order Files

- Vendors are not purged from the vendor file. If the vendor name is changed from one year to the next, then the latest vendor name will be reflected.
- The purchase order total payment amounts are missing in certain instances because there was a lack of actual activity for that purchase order in that year. The purchase orders were simply carried over from a prior year.
- A purchase order (PO) starting with "05" represents a PO started in 05. A purchase order starting with "06" represents a PO starting in 06.
- Purchase orders with the vendor name "Payroll" were excluded from our Purchase order analysis.
- The "PO Date" field was used to set apart the original purchase order amounts and subsequent adjustments. Original amounts used entries summed by grouping the first "PO Date" field, and treating subsequent records as adjustments.
- The account description was substituted for the purchase order description field as it was not originally provided. A requisition text file was sent later in the process with more purchase order description information; however it was not easily parsed.
- There were instances where the "PO Last Balance" from a rollover was not equal to the beginning balance the next year.
- There were instances where an "Original Amount" was provided for multiple dates in the purchase order file.

HR and Payroll

- Trenton is still in the process of providing us with HR and payroll information.

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, 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290 and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12.

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	50,562	\$330,442,243	1,500	\$11,578,547
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2,260	\$16,906,715	292	\$484,935
2. Noninstructional Miscellaneous Purchases	1,030	\$786,890	194	\$403,989
3. Noninstructional Supplies and Materials	7,937	\$18,352,466	433	\$3,289,283
4. Regular Instructional Purchased Professional Educational Services	39,207	\$292,671,769	568	\$6,999,049
5. School-Sponsored Athletic Supplies and Materials	–	\$–	–	\$–
6. Capital Outlay	128	\$1,724,403	13	\$401,291
Statistical Sample of Remaining Accounts	13,998	\$244,123,278	317	\$6,930,412
Total PO Review	64,560	\$574,565,521	1,817	\$18,508,959

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 Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	1,003	\$8,394,764	48	\$34,644	449	\$3,147,878
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	171	\$244,927	9	\$3,751	112	\$236,257
2. Noninstructional Miscellaneous Purchases	100	\$201,286	20	\$8,517	74	\$194,186
3. Noninstructional Supplies and Materials	297	\$2,665,082	8	\$10,624	128	\$613,576
4. Regular Instructional Purchased Professional Educational Services	429	\$5,192,400	11	\$11,752	128	\$1,793,637.
5. School-Sponsored Athletic Supplies and Materials	–	\$–	–	\$–	–	\$–
6. Capital Outlay	6	\$91,069	–	–	7	\$310,222
Statistical Sample of Remaining Accounts	246	\$1,696,678	3	\$2,523	68	\$5,231,212
Total PO Review	1,249	\$10,091,442	51	\$37,167	517	\$8,379,090

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.

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

- *General supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified five transactions with a dollar value of \$1,064 that were discretionary and 51 transactions with a dollar value of \$164,539 that were inconclusive. For example:

 - \$55,276 for the purchase of library furniture for a District school
 - \$2,332 for the purchase of office furniture for the superintendent
 - \$106 for a floral arrangement for the high school's graduation ceremony
 - \$325 for flowers provided to the 2006 graduation class.

- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified 12 transactions with a dollar value of \$14,592 that were discretionary and 48 transactions with a dollar value of \$233,127 that were inconclusive. For example:

 - \$450 for bus transportation of student at a District elementary school to Sovereign Bank Arena to attend a showing of Disney's Classics on Ice
 - \$1,124 for a school field trip to Clementon Park
 - \$3,007 for a trip for 43 high school students to Medieval Times.

- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified no transactions that were discretionary and 77 transactions with a dollar value of \$500,655 that were inconclusive. For example:

 - \$2,495 was for a symposium, airliner, and a tablet Blue Tooth wireless for a District high school library
 - \$1,886 for a digital camera to be used at a District elementary school
 - \$1,141 for a five-disc DVD player for a District high school
 - \$1,685 for the purchase of video cameras, lenses, power supplies, monitors and cables shipped to the Buildings and Grounds Department
 - \$2,023 for six Ace scanners ordered by a District elementary school

- \$1,783.89 for 10 printer cartridges, five cleaning cards, five cleaning roller kits, and seven ID (Magnetic Strip) cards.
- *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 three transactions with a dollar value of \$1,153 that were discretionary and 80 transactions with a dollar value of \$617,197 that were inconclusive. For example:
 - \$455 for a one-year subscription of GPS tracking services for the District’s vehicles
 - \$5,069 to a hardware store for various carpentry supplies such as adhesive, caulk, and sheetrock
 - \$28,994 for the purchase of two vans ordered by the Buildings and Grounds Department
 - \$1,979 for the purchase of nine lawn mowers for the District.
- *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 one transaction with a dollar value of \$5,200 that was discretionary and 20 transactions with a dollar value of \$108,113 that were inconclusive. For example:
 - \$22,758 for books for Trenton Central High School
 - \$23,502 for books with various titles for King Middle School
 - \$8,813 for books for Hill Elementary School.
- *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 16 transactions with a dollar value of \$8,435 that were discretionary and 97 transactions with a dollar value of \$4,510,228 that were inconclusive. For example:
 - \$2,200 for meals for Back to School Night at the Kilmer School
 - \$196 for catering for mechanics and laborers negotiations
 - \$1,348 for catering during a Dads are Doing Something (DADS) meeting.

- *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 four transactions with a dollar value of \$3,111 that were discretionary and 58 transactions with a dollar value of \$126,272 that were inconclusive. For example:

 - \$1,518 for hotel accommodations for two employees to attend a conference in Florida; stayed at the Tradewinds Island Grand Resort.
 - \$20,000 for consulting services and support for implementation and professional development of the Schools Administrative Student Information Software (SASIXP)
 - \$1,212 for accommodation of three staff members in Orlando, Florida at the Disney Coronado Springs Resort
 - \$25,803 for New Jersey School Boards Association dues.

- *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 three transactions with a dollar value of \$1,068 that were discretionary and 77 transactions with a dollar value of \$1,917,568 that were inconclusive. For example:

 - \$17,150 for a 2005 Chevy Impala sedan for the superintendent
 - \$45,994 for a Chevy Suburban to be used by Executive Administration of Building and Grounds
 - \$150,120 for two tuition payments for students enrolled in Grand Canyon University
 - \$1,263,403 for Puerto Rican Community Day Care in which no supporting documentation was provided.

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

Area	No. of Instances
<p>Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.</p>	169
<p>Improperly Coded – The transaction was coded to an incorrect account code.</p>	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, we reviewed both salary disbursements and nonsalary disbursements for 2004–2005 and 2005–2006 to identify specific anomalies or irregularities. We used our proprietary 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 P.O. mail drop box addresses, which are equivalent to P.O. Box addresses, but appear to be a legitimate address.

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
2	Employees that do not have the applicable benefits deductions	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
3	Employee matches to the Social Security Administration death master file	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
5	Employees paid greater than 30 days after their termination date.	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
7	Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
9	Employees who received greater than 10% of base salary in stipends	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable
10	Employees who received greater than 25% of base salary in overtime	Awaiting HR and Payroll Data from the District	Not applicable	Not applicable

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 1,975 payments totaling \$28,254,800.99 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 338 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$30,864.03 in excess. ● 204 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$83,942.69 in excess. ● 1,433 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$28,139,731.14 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 72 transactions from the listing of disbursements that exceeded the PO amount. ● For each sample item, the engagement team: <ul style="list-style-type: none"> a) 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 b) Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>It was determined that controls are lacking to prevent disbursements that exceed an approved purchase order amount. Based upon our interviews, we noted that it is common for purchase orders to exclude shipping and handling charges. As a result, accounts payable handwrites the amount for shipping and handling onto the purchase order in order to remit payment. Accounts payable also handwrites changes based on back orders, discontinued merchandise, and price adjustments.</p> <p>For the 72 purchase orders reviewed, we noted:</p> <ul style="list-style-type: none"> ● 12 purchases contained increases due to shipping and freight charges that were not accounted for on the original purchase order amount. ● 10 purchases where the price list the District had from the vendor contained incorrect or outdated information. ● 13 purchases where the original purchase order contained an estimate in order to start the purchasing process for the vendor, and the actual amount purchased exceeded the estimate. ● Four purchases related to charter school payments that exceeded the original purchase order amount. The charter school amounts were compared to the final charter school payment schedules provided by the State. ● 10 purchases that were identified as possible nonrollover liabilities, in which an open balance from the previous school year was not carried over to the current school year. These samples were traced and agreed to the system, to determine that they did in fact roll over to the subsequent year. ● 23 purchases that contained additional costs that the Purchasing Department was unaware of at the time the original purchase order was prepared. <p>We recommend that the District should document an established dollar change threshold for purchase orders in the Purchasing Handbook, and maintain documented approval of purchase order edits that exceed the established threshold.</p>
12	Invoice dates that are prior to purchase order dates	The test could not be completed due to the unavailability of invoice dates within the District's system.	Not applicable.	The District does not retain invoice dates within the Edu-Met system for all vendor orders. Due to this system configuration, the analysis could not be performed.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 76 vendors that receive payments at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 18 vendors (25% of the total population) who receive payment at mail-drop locations. • Researched via the Internet that the vendor was in existence and that the mail drop location was legitimate for the selected vendor. 	Upon further review and research via the Internet, all 18 vendor mail-drop locations were verified and appear to be legitimate mailing addresses for the selected vendors. No further analysis appears necessary.

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. We requested that the District have their principals for each school within the District complete a Microsoft Excel spreadsheet (created by the Department and referred to as Form C) that identifies all certified staff employed and their respective job title and function. We judgmentally selected a sample of 100 certified staff to review.

Our selection included 50 certified teachers and 50 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	29
	Middle School	10
	High School	11
Nonteaching Certified Staff	Principals	5
	Vice Principals	8
	Guidance Counselors	9
	School Nurses	5
	Other	23

We performed the following for each employee:

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

To the extent we could not interview an individual due to absence; a second visit was made to the school when the teacher was present.

Based on our review, 98 out of 100 employees reviewed were performing the job function identified by the District. However, there was one selected certified teacher and one selected nonteaching certified staff that were not present when the audit team performed interviews. The District's verbal response regarding these two employees was that the selected certified teacher is on long-term medical leave and that the selected nonteaching certified staff is on administrative leave. No supporting documentation was received to support either response given. As such, these two selections are noted as exceptions. The employees are the following:

Guidance Counselor, Kilmer School – This employee was not present at the school when the audit team performed the interviews. It was determined that the employee was not an active employee within the District at the date of observation. No supporting documentation was provided by the District that supported this conclusion.

Elementary Teacher, Gregory School – This employee was not present at the school when the audit team performed the interviews. It was determined that the employee is on long-term medical leave. No supporting documentation was provided by the District supporting this conclusion. The Human Resources Department did not provide the medical note explaining the situation due to confidentiality concerns.



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:

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

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

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

Inventory

Overview

Inventory/fixed assets is a division of the Business Office and it comprises the accounts payable coordinator, the director of Facilities Management, the warehouse manager, one truck driver, one store keeper, one clerk, and the assistant comptroller.

Fixed asset purchases placed by the various departments and schools must adhere to the guidelines set out in the Purchasing Handbook. Fixed assets are delivered to the warehouse or directly to the requesting school. Items over a predefined amount of \$2,000 are tagged by the warehouse manager and recorded by the accounts payable coordinator in the fixed asset system. Fixed assets valued at \$2,000 or greater typically include computers, projectors, cars, and trucks. If a fixed asset item needs to be disposed of, an "Equipment Disposal Form" must be completed by the employee requesting the disposal and the Board must approve the disposal.

The depreciation module in the Edu-Met System calculates the depreciation for all fixed assets and generates a depreciation report for the fiscal year.

As part of our procedures, we developed a high-level understanding of the inventory/fixed assets division including:

- Receiving and Tagging Process
- Calculation of Annual Depreciation
- Disposal Process

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

- 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:

- Fixed asset purchases are tagged and added to the fixed asset module in the Edu-Met System.
- Fixed asset disposals are Board approved and removed from the system.

Summary of Observations and Recommendations

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

Physical Fixed Asset Inventory Counts

The District does not perform an annual inventory count of its fixed assets. The District confirmed that physical counts are not performed as there are not enough resources to perform a physical count. The last physical count performed was by a third party during the implementation of Regulation Governmental Accounting Standards Board (GASB) 34.

We recommend the District establish policies and procedures to properly account for fixed assets by performing a documented physical count of its fixed assets on annual basis.

Depreciation Adjusting Entries

Although interviews with the business administrator and the accounting staff indicated that there was a review of all depreciation entries made by the business administrator, there is no physical verification maintained evidencing that the District approved the year-end fixed asset adjustment, as calculated by the external auditors.

We recommend that all reporting adjustments should be reviewed by the business administrator including either a signature or electronic signature and either a date or time stamp. The Business Office should maintain evidence of the review.

Facilities Management

Overview

The facilities management process at the District consists of three primary areas: the maintenance group which is made up of five subgroups (carpenters, painters, electricians, masons and laborers), custodians, and warehouse workers. There are approximately 25 maintenance workers, 187 custodians, five Foremen, one supervisor, and one director.

The District spends approximately \$21,294,500 per year for in-house employees within the Facilities Management Department. This includes \$12,220,300 in personnel services (excluding overtime), \$372,232 in overtime, and \$8,702,020 for things other than personnel services or overtime. The District is responsible for the maintenance and upkeep of each of the 24 school buildings and one administrative building, which comprises approximately 2.1 million interior square feet.

The Facilities Management Department provides custodial and general maintenance services for all District buildings and grounds. Required maintenance expenditures include major building system inspections, periodic service, parts replacement, interior and exterior wall repair, floor refinishing, and ceiling maintenance. On average, the facilities management department handles approximately 8,000 – 10,000 work orders per year.

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
- Work Order Process
- Ordering Process
- Overtime Tracking.

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

- The five-year State mandated Facilities Plan is approved by the Department of Education.
- Projects deemed “significant” are reviewed by a foreman as evidenced by the foreman’s signature on the work order.
- Projects not deemed significant are signed by the technician.
- Timecards that contain overtime hours worked are being reviewed for correctness by the Facilities Director in addition to the foremen.

Summary of Observations and Recommendations

Listed below, we present an observation and recommendation related to the facilities management process. The observation was identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled the observation, provided a discussion of the circumstances surrounding the observation, and presented a potential recommendation for consideration.

Tracking Work Orders

There is no scheduled tracking of work orders that are in process throughout the fiscal year. However, the Department requires the District to prepare an annual report (M1 and M2 reports), which includes the work orders and undertakings of the Facilities Management Group for the year. During the preparation of this annual report, a review of the fiscal year work orders is completed. This report is completed every October using the data from the maintenance software package (SchoolDude) as all orders are entered into the system.

We recommend that the Facilities Management staff generate and review a monthly report of all work orders that are not completed, and to follow-up on those work orders that are aged over a designated time.

Purchasing/Accounts Payable

Overview

The Purchasing Department at the District consists of one purchasing coordinator, one junior accountant, and four purchasing secretaries. 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 for the warehouse; supplies for the maintenance warehouse; and supplies for the Administrative building.

The Accounts Payable (A/P) Department consists of an A/P coordinator, an A/P clerk, an A/P secretary, and a data entry clerk. The A/P Department is responsible for the payment of invoices for all vendors and District bills, and the disbursement of checks. The A/P Department processes payments twice a month.

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

- Competitive Bid Process
- Purchase Requisitions and Purchase Orders
- Travel and Expenses
- Payment of Invoices
- Edits to Purchase Orders
- Tracking of Purchase Orders.

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

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

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

- Purchases/contracts over \$21,000 are competitively bid upon and the selected vendor is board approved. For Non-State approved vendors, verify that the lowest vendor was selected.
- Purchases over \$3,150 contain at least two quotes, and quote documentation is kept. For Non-State approved vendors, verify that the lowest vendor was selected.
- There is a review of the purchase order by the purchase coordinator or business administrator.
- Purchase requisitions contain the three signatures required: originator; administrator/principal/supervisor; and the business administrator.
- Reimbursed travel expenses appear “reasonable and ordinary” and that the required documentation is included in the purchase order support for reimbursed travel expenses. If an out-of-state travel request is selected, verify that the individual received NJDOE approval at least one month in advance of departure.
- Each check run is reconciled to the Edu-Met system and reviewed for payment by District personnel and the Treasurer prior to sending the checks out.
- The three-way match is performed by the A/P clerk, the vendor signed the golden rod copy signifying delivery, and the purchase order receiving copy is date stamped.

Summary of Observations and Recommendations

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

Review of the Vendor Master File

When the Purchasing Department determines that a new vendor is to be used, a staff member adds the vendor to the system, with the Purchasing Coordinator verbally approving the vendor. There are four individuals within the Purchasing Department that have the capability to add vendors to the system.

The Purchasing Department utilizes a vendor master file; however, there is no evidence of a documented review of the vendor master file. The vendor master file is on the Edu-Met system, and currently a member of the purchasing staff is performing the review of the vendor master file.

We recommend that the District develop a means, such as semiannual surveys or communication, in order to actively maintain and update the vendor master file at least once on an annual basis. Changes to the vendor master file should be approved, and the approval should be documented prior to updating the supplier information on the system. Also, all vendors that are added to the system should be properly documented. There should be physical evidence of the purchasing coordinator's approval for any vendor added to the system.

Requisition Approval

According to N.J.S.A. 18A:18A-2, a "Purchasing Agent" is defined as follows: "Purchasing agent" means the secretary, business administrator or the business manager of the board of education duly assigned the authority, responsibility and accountability for the purchasing activity of the board of education and having the power to prepare advertisements, to advertise for and receive bids and to award contracts as permitted by this chapter, but if there be no secretary, business administrator or business manager, such officer, committees or employees to whom such power has been delegated by the board of education."

The purchasing coordinator has been approved by the Board, to be the purchasing agent, thus having the approval to approve purchase requisitions. It was determined that the purchasing coordinator was also signing the business administrator's initials, when approving purchase requisitions. However, the District is not in compliance with this State law by appointing the purchasing coordinator; therefore, the District may be exposed to regulatory scrutiny.

We recommend that the business administrator approve and sign purchase requisitions as required by State law.

System Addition of New Vendors

It was observed through inquiry that there are four employees within the Purchasing Department, as well as the A/P coordinator, who have the capability within Edu-Met to add new vendors. This function should be limited to only a few individuals within the Purchasing Department to prevent unauthorized vendors.

We recommend that the District work with their IT Department in disabling the "Vendor Addition" function within, except for an approved management level employee within the Purchasing Department. The District should highly restrict any A/P staff members having the ability to add vendors to the Edu-Met system. Currently, the risk of an unauthorized vendor being added and remitting payment by the A/P Department exists. The District could mitigate this risk by restricting only the Purchasing Department to have the capability to add new vendors.

Properly Safeguarding Approval Stamps

The A/P Department requires that all purchase orders be stamped with the “Clear for Payment” stamp, which is located at the desk of the A/P clerk, before payment can be disbursed. It was noted through inquiry that the stamp is not properly safeguarded throughout the day since anyone within range of the A/P clerk’s desk has access to the stamp.

We recommend the District maintain the “Clear for Payment” stamp under lock and key when not in use. A list of employees authorized to use the stamp should be maintained and the stamp should be signed out when in use and signed back in when returned including date and time. This would reduce the risk that a vendor is paid for an unauthorized purchase.

Edits to Purchase Orders

If the District receives an invoice from a vendor that contains a different price than indicated on the PO, reapproval of the requisition and PO is not required, regardless of the threshold. Although, a threshold is not mentioned in the Purchasing Handbook, the District informed us that changes that are \$200 or less do not require reapproval. Any amount greater than this threshold requires re-approval, but evidence of the reapproval is not documented; it is verbally obtained.

We recommend that the District implement the following: the purchase order change process should be documented as a District policy and procedure, approvals for purchase order changes should be physically documented, and a multilevel threshold should be implemented requiring an approval for each level from designated management level employees.

Safeguarding of Blank Check Stock

Currently, the blank check stock is kept in a safe located outside of the Accounting Department. The safe is locked at all times; however, multiple departments have access to the safe such as accounting, payroll, technology support, and the business administrator.

The business administrator confirmed that the only authorized employees that can print A/P checks are employees that have the check printing software loaded on their computer. Currently, only the A/P coordinator has the software on her computer. The risk of someone using the A/P coordinator’s computer to print unauthorized checks exists, so we recommend to secure the blank check stock in a better manner, so that various departments will not have access to it.

It was observed that the District does not have strict password parameters within the Edu-Met system. For a detailed explanation, see the summary of observations and recommendations section in the technology process listed below.

Review of Open Purchase Orders

There is no scheduled review of the “Open Purchase Order” report and no documentation is maintained when the review is conducted. An “Open Purchase Order” report is occasionally generated from the Edu-Met System by the purchasing coordinator. This report is disposed of after the review and when the PO closing process is complete.

We recommend that the District establish a policy and procedure for documenting the tracking of open purchase orders using the open purchase order report. The District should assign a member of the A/P staff to generate the “Open Purchase Order” report and maintain evidence that a documented review and follow-up is performed monthly. Specific procedures should be identified for POs that have been open for greater than 30 days. An explanation regarding the reason the PO remains open should be obtained or the PO should be closed. An unexplained open PO poses the risk that a vendor may be paid for a purchase other than the approved purchase.

Human Resources/Payroll

Overview

The Payroll Department consists of two payroll clerks, one junior accountant, one payroll specialist, and one supervisor. Approximately 3,000 payroll checks are processed each bimonthly pay period.

The Human Resources (HR) Office consists of one assistant superintendent, two HR managers, two HR assistant managers, one benefits analyst, one subcaller (part-time), one data systems analyst coordinator (shared with business office), two confidential secretaries, and five administrative secretaries.

Some of the functions performed by the HR Department include the following: hiring/terminating employees; salary adjustments; issuing of employee contracts; health benefits; compliance issues; and professional development.

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

- New Hire Process
- Changes to Payroll
- Attendance Process
- Overtime Policy and Procedures
- Payroll Checks
- Employee Benefits
- Entitlements upon Separation from the District
- Termination
- Monitoring Activities

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

Comparison of the controls/policies should be compared with:

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

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

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

- Approval for new hires is appropriately documented.
- Employee medical files are stored in accordance with the Health Insurance Portability and Accountability Act (HIPPA).
- Payroll and HR departments have monthly status meetings to discuss best practices.
- Calculation and approval of entitlements upon separation for retired employees.
- Completion of the "Payroll Simulation" checklist by the payroll supervisor and that the Computer Services Department confirms the payroll calculation.
- Manual checks are logged, approved, and appropriately supported.
- Timely reconciliation of pay adjustments to the Board agenda by the payroll supervisor.
- Processing of the quarterly report to determine any pay differences in the HR and the payroll database, and resolves.

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

Documentation for Monitoring Activities

The HR Department performs a variety of monitoring activities within the Edu-Met system. The activities include the processing of a "New Hire/Termination" report, which summarizes the new hires and terminated employees within the District. The assistant superintendent of HR compares the report to the Board agendas for accuracy; however, there is no evidence of review. Also included in the monitoring activities is the processing of an "Audit Trail" report from Edu-Met. The report shows all changes made to employees' records, as well as which District employees made the change in the system. However, there is no physical evidence of the review by the assistant superintendent of HR.

We recommend that the HR Department create a summary sheet listing out the monitoring reports processed with Edu-Met. On a monthly basis, the assistant superintendent of HR should sign off on the summary sheet as evidence of review.

Segregation of Duties

An element of effective internal control is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the

ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. There is a lack of segregation of duties regarding the responsibilities of the payroll supervisor, when inputting pay adjustments within the payroll system. The payroll supervisor reviews and approves any pay adjustments, which are documented on Personal Action Forms (PAR), approved by the HR Department. However, there is no oversight of the payroll supervisor's input within the payroll system.

The District is aware of this issue, and to segregate this responsibility, they plan on issuing the duty to the payroll accountant. Currently, the position is vacant, but once a candidate is hired, their responsibility will be to agree all PAR forms to Board agendas, and input the new pay rate in the system. The payroll supervisor will then review the pay rate in the system.

Authorized Signature List for Time Cards

When the payroll department enters overtime amounts from the employees' approved time cards, per the Department's policies and procedures, all overtime amounts must be approved by the employee's principal/supervisor. Currently, there is no authorized signature list that the payroll specialist can reference to when reviewing the principal/supervisor's signature.

As previously mentioned, the payroll accountant position is vacant. Once this position is filled, the Payroll Department intends on segregating all incoming time cards by schools and departments and to assign Payroll Department employees certain schools/department that they will be responsible for checking. Since these three employees will be responsible for reviewing overtime approvals for a select amount of schools/departments, they will become more familiar with those principal/supervisor's signatures, and will be able to better verify the appropriate approvals.

Overtime Threshold

The Payroll Department has not implemented an overtime threshold, thus allowing any amount of overtime accrued by an employee to be permissible. Currently, the payroll specialist will process overtime figures within the payroll system, as long as the employee's principal/supervisor approval signature exists on the time card. The risk of a large amount of overtime being mistakenly processed exists, since there is no set threshold to serve as a second check.

The District is aware of the lack of an overtime threshold amount. The business administrator is going to coordinate with the data specialist about generating a report from the payroll system that would extract any employees who accrued a certain amount of overtime for a given pay cycle. The exceptions listed on the report would then be researched to help ensure the validity of the overtime charges.

Blank Check Stock Safeguarding

Currently, the blank check stock is kept in a safe located outside of the Accounting Department. The safe is locked at all times; however, multiple departments have access to the safe such as accounting, A/P, technology support, and the business administrator.

The business administrator confirmed that the only authorized employees that can print payroll checks are employees who have access to the check printing software. Currently, the check printing CD is locked in the payroll supervisor's office. The payroll supervisor keeps the software locked in his office until the Computer Service Department is ready to process a pay cycle check run. It appears that the District has mitigating controls to prevent unauthorized checks to be printed, but we recommend securing the blank check stock in a better manner, so that various departments will not have access to it.

Manual Check Approval Threshold

Reasons why manual checks are printed include payroll data entry error, PAR (personal request form), late timesheet submittal, refund deduction, or docking employees. The Payroll Department is notified verbally or through e-mail that a manual check needs to be issued for an employee's supervisor, or by the Human Resources Department. When notified of the request, the Payroll Department uses a manual check request form as authorization for preparing a manual check, which is signed by the payroll supervisor. Currently, there is no threshold in place that would require an additional approval, preferably from a position higher than the payroll supervisor, to approve a manual check.

We recommend that the business administrator, or another employee outside of the Payroll Department who is at management level, be designated as a second approver for manual checks that exceed a certain threshold.

General Operations/Accounting

Overview

The general operations/accounting process at the District includes accounting, student activities, grants management, and the budget process. The Financial Management Department consists of the assistant comptroller and four accounting staff. The Accounting Department for the District is responsible for day-to-day activities, which include the monitoring of student activity accounts, monthly closing, budget adjustments, and reporting on federal, state, and local grants finances.

The District is required to have an individual responsible for treasury functions, as stated by New Jersey Statute 18A:17-31. The District employs an outside certified public accounting firm, Bartolomei Pucciarelli, LLC, to be the treasurer for the District. The Treasurer's role in the financial accounting process is to reconcile a separate cash balance for every fund of the District on a monthly basis.

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

- Financial Accounting Procedures
- General Operations
- Treasurer's Review
- Budget
- Grants Process.

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

- The business administrator reviewed monthly adjusting entries in the treasurer's report.
- Monthly reconciliations are completed accurately.
- The Treasurer signs off on the "Report of the Treasurer to the Board of Education," and the report is reviewed by the Board.

- The Teachers' Pension and Annuity Fund (TPAF) reimbursement amount per the Payroll Report was accurately reported to the State.
- Grant applications are reviewed and approved by the Superintendent.
- Grant funds are Board approved.
- Quarterly grant reporting is prepared and sent timely as requested by the grant source.
- The grants accountant is generating and reviewing the "Budget Report" and that the necessary adjusting budget transfers are properly approved by the business administrator evidenced via sign-off.

Summary of Observations and Recommendations

Listed below, we present an observation and recommendation related to the general operations/accounting process. The observation was identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled the observation, provided a discussion of the circumstances surrounding the observation, and presented a potential recommendation for consideration.

Evidence of Monthly Review of Budgeted to Actual Amounts

There is no evidence maintained of the monthly review of budgeted to actual amounts by the business administrator. Currently, the business administrator will run a "Budget-Actual" report from the Edu-Met system on a monthly basis, and will review to determine that all GAAP accounts are not overspent. However, the "Budget-Actual" reports are not kept, thus leaving no physical evidence of the review.

It was confirmed that when a GAAP adjustment needs to be made resulting from the "Budget-Actual" report, a "GAAP Adjustment Form" is completed by the Accounting Department. It was agreed that the business administrator will include a statement in an e-mail stating that she reviewed the budgeted to actual amounts to provide an audit trail going forward. The e-mail confirmation will be forwarded to the assistant comptroller.

It was also noted that there is lack of physical evidence for the approval of the year-end depreciation adjustment. For a detailed description, see the Summary of Observations/Recommendations section of the inventory process.

Food Services

Overview

The District's Food Services Department is referred to as Nutritional Services and consists of 40 employees: one national service director, one Districtwide coordinator, two coordinators, one senior accountant, one production coordinator, two office staff, one assistant commissary manager, 18 commissary staff, and 13 shipping and receiving staff. At each school level, there are cafeteria managers, cooks, and lunch aides.

The Nutritional Services Department is located in the District's Commissary Building, and is responsible for 43 schools within the District. The schools are broken into the following: 23 public schools; five charter schools; and 15 day care centers. The Nutritional Services Department serves approximately 4,500 breakfasts, 10,000 lunches, and 3,500 snacks daily. Every school in the District has a kitchen onsite; however, only the secondary schools have cooking kitchens.

The Nutritional Service director is responsible for drafting the budget each school year. The Nutritional Services Department has an annual fixed budget which is approved within the District's state budget process. Additionally, the Nutritional Services Department currently has 30 outside contracts to which they provide nutritional services.

As part of our procedures, we developed a high-level understanding of the nutritional services function including:

- Ordering and Receiving
- Inventory
- Cash Collections and Deposits.

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

- Existence of necessary approvals on order forms.
- Existence of inventory records and whether or not they are maintained on a routine basis.
- Existence of reconciliation between the cash and count reports and bank deposit slips.
- Weekly orders are entered accurately into the nutritional services inventory tracking system, VBOSS.
- Cafaterias track Hazard Analysis and Critical Control Point (HACCP) food temperature criteria on a daily basis.
- Outside contractor's accounts are monitored on a monthly basis.
- Individual responsible for placing orders is not the same individual responsible for reconciling cash and count reports.

Summary of Observations and Recommendations

There were no observations or recommendations documented for the food services processes based on the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested.

Transportation

Overview

The Transportation Department consists of 12 employees: one supervisor of transportation, six bus aides, two secretaries, one dispatcher, 30 drivers, and two mechanics.

The Transportation Department coordinates transportation for the District students to get to and from school, attend field trips, and athletic events. The District owns 29 buses including two handicapped buses. The District operates approximately 70 bus routes and transports about 3,000 students daily.

The Transportation Department maintains an \$8.6 million budget for the school year. Of the \$8.6 million budget, approximately \$6.8 million is paid to bus contracts and the remaining \$1.8 million is used for District employees' salaries.

The Transportation Department is responsible for the distribution of bus passes and New Jersey Transit tickets that allow students to utilize public transportation. The Transportation Department also monitors reimbursement payments for District students that meet the requirements of aid-in-lieu payments.

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

- Contracts
- Special Education Students
- Bus Passes.

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

- The District has a signed contract with the external vendor(s) as appropriate.
- Proper Board and County approval was obtained for the contract.
- Bus passes are given to eligible students based on their place of residency.
- Bus pass students have approved transportation forms.
- Necessary approvals are obtained prior to payment of invoices.
- Sample of reconciliation sheets for bus passes.

Summary of Observations and Recommendations

Listed below, we present an observation and recommendation related to the transportation process. The observation was identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled the observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Tracking of Unused Bus Passes

Each month, approved students are entitled to receive prenumbered New Jersey Transit bus tickets based on their residency. The Transportation Department requires that students sign a receiving log, signifying that they have received their tickets. When students do not pick up their tickets for a specified month, the transportation department will hold the tickets, and if not claimed by the student, they will reissue them the following month. The unclaimed tickets are locked in bins until they are reissued. The Transportation Department can determine which tickets have been put back into circulation by agreeing the ticket numbers to the last paid purchase order of New Jersey Transit. Currently, a log of tickets that are to be redistributed is not maintained.

We recommend the transportation department document the prenumbered tickets that are to be reissued, so that when the following month arrives, the Transportation Department can verify that tickets unused were reissued. The Transportation Department does perform an informal review for the above-mentioned recommendation, but by documenting the ticket numbers, this would serve as better practice.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District supports 32 local area networks that are connected to each other via one wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for over 3,500 computers which are MS Windows-based computers. The IT Department is supported by six full-time staff members and seven external staff members including director of technology, network specialists, and technical specialists. The District has a dedicated technology team that ensures that the District has a reliable IT environment, which has ensured that the District has a minimum of downtime during the recent past.

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

- **Edu-Met** – This application is used as the main financial application within the District. It was developed by a third-party vendor and has been written specifically to cater to public education institutions. This application is currently used to perform payroll, human resources, general ledger, accounts payable, and receivable functions. This application is used by approximately 205 staff members.
- **SASI** – This is the application that provides functions like attendance, complex scheduling, classroom grading, and reporting. This application is used to manage key student information like report cards and attendance for the District. This application is housed internally, and there are approximately 3,685 users with access to the application.
- **Winsnap** – This is the application that provides the District the functionality to manage food service accountability in schools. This system is used by approximately three staff members.
- **Project Special** – This is an application used by the District to provide education and educational facility to the students with special needs. This application is currently used by approximately 75 staff within the District.

As part of our procedures, we developed and obtained a general understanding of the IT environment, including at a high level on how:

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

Network Applications Password Requirements

Access to the network and key applications within the District are restricted to authorized users through the use of unique usernames and passwords. The use of unique usernames and passwords allow accountability within the network.

Our discussions with IT management have identified that passwords for the network and applications are not forced to change 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.

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 systems and the network.

Trenton IT management informed us that they perform this review on a semiannual basis, although there is no audit trail to verify the performance of this review.

Without evidence to support the performance of a review, it is very difficult to substantiate, to audit or management, that the review has taken place, is performed adequately, and that issues were rectified.

It is recommended that for each review, 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 comparison or a confirming e-mail to senior staff indicating the performance of the review and any issues that were identified.

Review of Segregation of Duties

Periodically, an organization's independent management should perform a review of the segregation of duties within key financial applications. This review should

determine if the staff who have access to the application have the “right” access that is needed to perform their job and do not have additional rights that are not needed to perform their job.

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 member to perform their job.

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.

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 ensure that the applications are not adversely affected due to the change. Testing changes also helps ensure that the change is acceptable to the users.

Our discussion with 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 testing documentation is formally created, and that the documentation is retained by the District.

Student Activities

Overview

The Student Activities Department consists of four employees: one assistant comptroller, one senior accountant, one business service assistant, and one athletic director. At each school level, the principals and secretaries are responsible for handling the activity accounts, where the athletic director is responsible for the athletic account.

Student activity accounts at the District schools are used for various activities directly benefiting the students. The usage of the student activity funds is the responsibility of the school principals. The Accounting Department at the District is responsible for monitoring the accounting records for student activities. Student activity accounts are funded by various Board-approved donations and fundraisers (i.e., book sale, student pictures, candy sales) performed by the students at the school. District funds are not used for student activity accounts. It is the school's responsibility to deposit funds, reconcile the bank account, and to help ensure that the funds in the account are used for student activities.

Athletics at the various schools are funded by concessions at sporting events, donations, and money approved by the business administrator and the Board. Funds received are deposited in the City of Trenton Board of Education Athletic Account by the director of athletics.

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

- Use of Funds
- 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 to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

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

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

- Board approval of the funds designated to the Athletic Account.
- Checks for student activities and athletic activities contain the required two signatures.
- Athletic account reconciliations were performed by the District's Accounting Department and were accurate.
- Student activity account reconciliations were performed by the various schools as required.

Summary of Observations and Recommendations

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

Physical Evidence of Reconciliation Review

On a monthly basis, each school is required to complete a reconciliation of their student activity account to the related bank statement. There is a designated individual at each school that is responsible for completing this reconciliation, and forwards it to the Accounting Department. Currently, there is no physical evidence of the preparer's signature, as well as the reviewer's sign-off.

Reconciliation of the athletic account is performed by the District's Accounting Department on a monthly basis as well. The athletic director gives all supporting documentation such as deposit slips, gate receipt tally sheets, and any other support to the assistant comptroller who performs the reconciliation of the bank account monthly. Currently, there is no physical evidence of the preparer's signature, as well as the reviewer's sign-off.

We recommend to have the preparer sign off on the reconciliation as evidence of completion. Also, the individual within the Accounting Department who is reviewing the reconciliations should be signing off evidencing review and approval.

Dual Signature Verification

The District's policy regarding check disbursement for the athletic account requires that there be two signatures on all checks. The two individuals that have authorization to sign checks are the principal and a designated individual at the school, who is usually the secretary. It was noted during our testing that one school was not requiring the athletic account checks to have two signatures. The principal was the only signatory on the checks that were disbursed regarding the athletic account.

We recommend that the Accounting Department verify that all athletic accounts have the required signatures, when performing the monthly reconciliation. Copies of the checks are included in the reconciliation, so a verification of the two signatures can be made.





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

TRENTON BOARD OF EDUCATION
Central Services Building
108 North Clinton Avenue
Trenton, New Jersey 08609



Nancy R. Swirsky
Business Administrator / Board Secretary
BUSINESS OFFICE
Phone: (609) 656-5464
FAX: (609) 989-2860

October 17, 2007

Ms. Katherine P. Attwood, Assistant Commissioner
Department of Education
Division of Finance
P. O. Box 500
Trenton, NJ 08625-0500

Dear Ms Attwood,

It is my understanding that the management response to the KPMG Performance Audit of the Trenton School District should be addressed to you. Please consider this letter as the district's management response to this performance audit.

We understand that the auditor's observations regarding internal controls and their analysis of historical expenditures and purchase orders were provided for informational purposes to the Department of Education to assist the department in understanding the Trenton School District's operations and that these results do not set policy or present final determinations on the district's expenditures or protocols.

We intend to carefully review our current expenditures and purchase orders in light of the auditor's observations regarding spending for items identified in both the "discretionary" and "inconclusive" categories to determine that all expenditures are "reasonable." We noted instances of expenditures falling in the "inconclusive" category where guidance from the department would be helpful.

We also intend to carefully review the auditor's observations and recommendations regarding our district's internal controls to determine how we will implement improvements to our internal controls regarding our key functions.

As a practical matter we note that it will be extremely difficult due to administration funding limitations and in light of all of the other compliance matters we must consider daily to maintain our internal controls at the ideal level recommended by the auditors.

Sincerely,

Nancy R. Swirsky
Business Administrator /Board Secretary

c: Rodney Lofton
Board Members
Emily Kunchala

NS/mlw attwood

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1	11-000-262-610-0000-00-61	05-01863	8/25/2004	@ ROAD, INC.	\$455.50	\$455.50	The PO relates to the purchase of 10 Geomanager unbundled service 1 year subscription, GPS units were placed on security and maintenance trucks to track vehicles location if lost or stolen and to track drivers arrival and departure times.	✓			After reviewing the PO package, reason for expenditure deemed discretionary. Per conversation with the Business Administrator, the GPS system was purchased as a safety and theft precaution. However, this purchase is not a necessity for the District.
2	11-000-262-610-0000-00-61	05-05927	1/19/2005	@ROAD	\$455.50	\$455.50	The PO relates to the purchase of 10 Geomanager unbundled service 1 year subscription, GPS units were placed on security and maintenance trucks to track vehicles location if lost or stolen and to track drivers arrival and departure times.	✓			After reviewing the PO package, reason for expenditure deemed discretionary. Per conversation with the Business Administrator, the GPS system was purchased as a safety and theft precaution. However, this purchase is not a necessity for the District.
3	15-000-223-610-0000-00-20	05-00427	7/13/2007	100 BOOK CHALLENGE	\$3,952.80	\$3,780.00	The PO was for the purchasing of 16 baskets and 10 reading folders for the Grant school. The baskets ordered included books for Elementary Program K-12. The original PO had an amount of \$3,780, but the vendor increased the price per unit for the baskets, which caused a difference of \$172.80. This increased the total PO to \$3,952.80.		✓		The reading materials ordered are reasonable to the students at the Grant school.
4	15-000-222-610-0000-00-05	05-04712		3M COMPANY	\$792.00					✓	Documentation not received.
5	15-000-223-580-0000-00-30	05-03179	10/14/2004	A1 AQUARIUS LIMOUSINE SERVICE INC	\$183.50	\$183.50	This PO was an PO for a limo service for 4 teachers traveling to/from the Philadelphia airport on Dec 1 and 5, 2004.			✓	Limo Car Service seems excessive for travel to the airport. Per conversation with the Business Administrator, the cost expensed was for 4 employees to travel to the airport. The total cost of this limo services was cheaper than 4 separate taxi fares.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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6	15-000-240-610-0000-00-24	05-06433	2/7/2005	AASA	\$55.00	\$55.00	This was an annual membership fee for the American Association of School Administrators for the Principal of Kilmer Elementary.		✓		All documentation provided and per review of the TASA Agreement supports that the purchase is reasonable.
7	30-000-400-450-0000-00-02	05-02234	9/9/2004	ABATE TECH	\$675.00	\$675.00	The PO relates to an Asbestos Inspection which included the pick-up and return of HEPA vacuums, and changing filters.		✓		All documentation provided appeared to support that the purchased service is reasonable.
8	11-000-230-891-0009-00-50	05-07056	2/23/2005	ABDUL-MALIK ALI	\$1,163.65	\$1,163.65	The PO was for reimbursement for a board member for attending the 32nd Annual Federal Relation Network Conference, in accordance with guidelines in policy 8200.2. The reimbursement was for meals and hotel fare.		✓		Reasonable per guideline set out in the districts policy 8200.2.
9	11-000-230-891-0001-00-50	05-02800	10/6/2004	ABDUL-MALIK ALI	\$326.71	\$326.71	The PO Amount relates to the reimbursement of POs to a board member for attending the National African American School Board Members Summit from August 19-22, 2004. The amount includes meals, cab fare, and air fare to Detroit for the conference.		✓		Reasonable per Board Members travel policy.
10	11-000-251-610-0001-00-60	05-03609	10/2/2004	ABS	\$765.00	\$765.00	The PO Amount relates to the Department of Payroll's purchase of the w-2 tax forms and envelopes for the 2004 tax year.		✓		All documentation provided appeared to support that the purchased tax forms for the employees are reasonable.
11	15-000-223-610-0000-00-20	05-00060	7/9/2004	ACCU/CUT	\$519.75	\$519.75	The PO Amount relates to the purchase of a Mark IV machine and a Carousel Die Storage case for the purpose of cutting out letters, shapes and numbers to be used by the teachers in the classrooms.		✓		Reasonable as the machine usage is appropriate for the building and grounds department and has apparent educational value to the district.

Appendix B

Trenton School District
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12	11-000-230-891-0001-00-50	05-03529	10/21/2004	ACE MENTOR PROGRAM	\$150.00	\$300.00	The PO amount relates to the purchase of a dinner ticket for the "Build and Believe" and John Woodmand Event Program at the Marriot Hotel in Trenton on 9/14/04 in accordance with policy 8200.2.		✓		Reasonable per Board Members travel policy.
13	15-000-222-610-0000-00-32	05-04583	11/30/2004	ACHIEVE 3000	\$3,000.00	\$54,000.00	The PO relates to the purchase of the Student Setup, Student License, and Staff Development for the Kid Biz 3000 system.		✓		The purchase of a instructional leadership program is reasonable to the district's students.
14	11-000-221-600-0000-00-82	05-03891	10/28/2004	ACKERSON DRAPERY	\$7,844.00	\$7,844.00	The PO amount related to the purchase of 1 set of proscenium curtains & valance for stage and 1 set of cyclorama curtains for the stage at Washington School, to replace very old stage curtains.		✓		Reasonable as per documents attached, a quote was not necessary as this was state contract vendor.
15	15-000-218-600-0000-00-17	05-09371	5/26/2005	AD TROPHY	\$160.00	\$430.45	The PO amount related to purchases of various plaque and trophy purchases and engraving services. The descriptions of the products purchased included: Engraving - Honor Roll, Engraving: Academic Achievement, Die Cast Metals, etc. The additional items on the PO related to sports trophies for basketball and track.		✓		Acknowledging the students for Honor Roll and Academic Achievement is reasonable for the district.
16	15-000-240-890-0000-00-20	05-07924	4/5/2005	ADAMS PARTY RENTAL	\$237.35	\$237.35	The PO related to the purchase of party supplies for a Grandparents "Tea Party" for 40 people on 5/6/05. The PO amount included charges for rental of snow cone making equipment, snow cone pumps, snow cone cups, snow cone syrup, and shipping charges.			✓	The supporting documentation gives no reason for the party. Per conversation with the Business Administrator, the reason for the party was a Parent Involvement meeting. This has been deemed inconclusive pending the State's determination on the funding of extra curricular events.

Appendix B

Trenton School District
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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
17	11-000-291-280-0000-00-52	05-02304	9/13/2004	ADEKEMI BANKOLE	\$1,119.00	\$1,119.00	The PO related to the tuition reimbursement for a teacher at Dr. Martin Luther King Jr. Middle School. The course that was taken was "Learning Disabilities", which was offered at Rutgers University in Spring 2004.		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.
18	11-000-261-420-0000-00-61	05-03159	10/13/2004	ADVANTAGE TOURS	\$900.00	\$1,425.00	The PO related to the purchase of tour bus services (2 buses) to Stockton State College on 10/5/04 and one bus service on 10/7/04 to Seton Hall University.		✓		The PO packet indicates that reason for the trips are that the students passed the HSPA which are High School Proficiency Assessments. Due to the students that attending were in 12th grade and that they passed the HSPA the purchased bus service is reasonable.
19	11-000-219-610-0000-00-84	05-01794	8/24/2004	AHOLD FINANCIAL SERVICES	\$116.72	\$116.72	The PO was related to special education classes taught at the Holland Middle School for August of 2004.			✓	There was no description of what services were provided to the Holland School regarding special education, therefore a determination of the relevance for this order could not be determined.
20	11-000-262-420-0000-00-61	05-09273	5/20/2005	AIRLINE	\$2,350.00	\$2,350.00	The PO relates to the purchase of 2 Hoses (75ft), 2 hose stop, and 2 Lincoln hose reel. The items were ordered for the Garage, in regards to maintenance work performed on a District car.		✓		The support received shows no need for the hose reels. It could not be determined the new hoses were replacing old hoses. Per conversation with the Business Administrator, the hoses are needed to clean the District's buses, which is required by the State as a safety precaution.

Appendix B

Trenton School District
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21	11-000-221-390-0000-00-66	05-00537	7/21/2004	ALAN AMTZIS	\$2,100.00	\$10,000.00	The PO relates to the purchase of consultant services in relation to a 5th and 7th grade safety and school climates survey study and resiliency, retention and graduation study. The studies took place from 7/4 - 7/10/04 and 7/25 - 7/31/04 respectively.		✓		A graduation study is reasonable for the administration to understand its student population.
22	11-000-270-503-0000-00-65	05-06630	2/10/2005	ALBERT WARE	\$357.38	\$714.76	The PO relates to the payment of transportation aid for a student attending a private school.		✓		Pursuant to NJSA 18A:19-3 transportation aid is reasonable for those student who are not located on a bus route.

Appendix B

Trenton School District
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23	15-000-240-580-0000-00-05	05-04250	11/17/2004	ALEX BETHEA	\$74.46	\$74.46	The PO relates to the Trenton Central High Vice Principal's mileage to Atlantic City for the NJPSA Convention on 11/3/04 - 11/5/04.		✓		Per the Purchasing Handbook, Purchase orders for the reimbursement of "reasonable and ordinary" expenses incurred while attending a conference are reimbursable. Mileage is reimbursable at the federal rate. As such, the mileage to the conference is deemed reasonable.
24	11-000-291-280-0000-00-52	05-01015	8/4/2004	ALICIA COSTANZA	\$2,536.80	\$2,536.80	The PO related to tuition reimbursement for a teacher, for six credits of courses at the College of New Jersey during the Spring 2004 semester.		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.

Appendix B

Trenton School District
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25	11-000-230-610-0000-00-51	05-06597	2/10/2005	ALLEN L. GEISER & SON, INC.	\$667.00	\$667.00	The PO related to the purchase of binding services for 29 Books bound which were also stamped at the price of \$23/each, which the Board are required under statute to retain Board meeting minutes.		✓		This item is deemed reasonable, since it is a Board requirement to properly maintain Board minutes and agendas.
26	11-000-251-610-0000-00-52	05-07253	3/1/2005	ALLIED EQUIPMENT COMPANY	\$7,000.00	\$9,534.00	The PO was for 7 workstations with pedestals at \$1,362.00 each. The PO reconciles with vendors invoice in price and quantity. Quote was not necessary as this was a state contracted vendor. The expenditure was broken into two amounts, \$7,000 and \$2,534. These amounts were allocated to two different GAAP codes.		✓		No determination was made on whether this item was reasonable or discretionary due to no reasoning existence in the supporting documentation. Per conversation with the Business Administrator, the purchase of the stools was for an increase in staff within the Human Resource Department. This has been deemed reasonable.
27	11-000-230-891-0000-00-50	04-08296	6/18/2004	ALLIED EQUIPMENT COMPANY	\$1,039.20	\$5,715.60	The payment was for 11 chairs to replace old and broken chairs. Quote not necessary as this is a state contract vendor.		✓		Reasonable per documents attached.
28	15-000-240-610-0000-00-05	05-07657	3/17/2005	ALLIED EQUIPMENT COMPANY	\$4,810.00	\$8,575.00	The PO was for various items for Trenton Central High, items included; "U" Shaped workstation \$3,765.00, Boat Shaped table \$400.00, 2 Bookcases at \$385 each, executive chair \$890.00, 6 Wooden framed chairs at \$325 each and matching drawer files \$425 and a TV Cart wide body with power \$375, invoice total \$8575.00. The PO reconciles with the vendor invoice in price. Quotes are not needed as the vendor is State approved. The check to vendor consists 8 other POs and totals to \$14,660.35.		✓		This item has been deemed inconclusive upon further review of the value of money spent on furnishing the Principal's office. Per conversation with the Business Administrator, the reason for this purchase was to replace 75 year old furniture within the Principal's office. This has been deemed reasonable.
29	15-000-223-590-0000-00-15	05-05812	1/12/2005	ALLIED FIRE & SAFETY EQUIPMENT CO INC	\$488.05	\$488.05	The PO was for various fire and safety equipment and 6 years of maintenance. The PO amount was verified by the vendors invoice.		✓		Fire Safety Equipment is reasonable to ensure the safety of the student and staff in the event of a fire.

Appendix B

Trenton School District
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30	11-000-252-610-0000-00-64	05-03192	10/14/2004	ALLIED OFFICE PRODUCTS	\$1,497.17	\$1,497.17	The PO was for various office supplies such as index cards, binders, folders, and paper. The PO reconciles with the vendors invoice in price and quantity. The payment consists of more than one PO and total amount of the check was \$3,727.67.		✓		The various office/school supplies are reasonable to the daily operations of the TBOE school district.
31	15-000-240-610-0000-00-05	05-08565	4/20/2005	ALLIED OFFICE PRODUCTS	\$1,589.98	\$1,635.98	The PO relates to the purchase of 80 binders and 2 easels. The difference between the paid amount and the original PO amount is due to a reduction in price given by the vendor. The original amount of \$1,635.98 is crossed off on the PO and the new amount of \$1,589.98 is hand written.		✓		The various office/school supplies are reasonable to the daily operations of the TBOE school district.
32	11-000-251-610-0001-00-60	05-07525	3/14/2005	ALPHA EQUIPMENT	\$646.00	\$646.00	The payment was for the purchase of Sonex Value Line Baffles and extra hangers, these are acoustic tiles that are hung in the rear of the auditorium to buffer sounds during filming of the board meetings.		✓		Reasonable per documents attached.
33	30-000-400-450-0000-00-02	04-08262		ALTCHEM ENVIRONMENTAL SERVICES INC	\$1,522.00	No PO	The PO is for an Asbestos Abatement for Hedgepeth-Williams Middle School. The PO was not attached, confirmed payment about with payment request sheet and contractors documents.		✓		There was no PO attached., but since this service was for asbestos inspections, it has been deemed reasonable.
34	11-000-230-820-0000-00-53	05-06439	2/8/2005	ALTON COX AND VERA MCCOY, ESQ., HIS ATTORNEY	\$50,000.00	\$50,000.00	The PO is for a legal settlement dated 1/10/05. The PO reconciles with the settlement document.		✓		The settlement of a court case is reasonable as the TBOE is required by law to pay.
35	15-000-240-610-0000-00-35	05-08592	4/25/2005	AMANDA PINTO	\$280.00	\$280.00	The PO relates to the payment of overtime hours worked in the Student Mentoring Program for an employee, as she worked overtime on 4/4/05 - 4/15/05.		✓		All documentation provided appeared to support that the purchased item(s) is/are reasonable. The overtime hours worked in the Student Mentoring Program appeared to be reviewed and sign-off on.

Appendix B

Trenton School District
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36	15-000-240-890-0000-00-35	05-08077	4/8/2005	AMANDA PINTO	\$168.00	\$168.00	The PO relates to the payment of overtime hours worked in the Student Mentoring Program for an employee, as she worked overtime on 3/1/05 - 3/15/05.		✓		All documentation provided appeared to support that the purchased item(s) is/are reasonable. The overtime hours worked in the Student Mentoring Program appeared to be reviewed and sign-off on.
37	11-000-251-580-0000-00-52	05-02834	10/7/2004	AMERICAN ASSOC. OF SCHOOL ADMINISTRATORS	\$850.00	\$1,300.00	The PO relates to the registrations of 3 employees to attend the 2004 AASA Women Administrators Conference 11/4/04 - 11/7/04 in Pentagon City, Arlington, VA.		✓		All documentation provided and review of the TASA agreement supports that the purchased item/service is reasonable.
38	11-000-270-420-0000-00-65	05-02517	9/27/2004	AMERICAN BUS & COACH LLC.	\$94.36	\$94.36	The PO relates to the purchase of a Drivers seat belt assembly to repair bus # 46.		✓		The purchase and repair of the drivers seat belt is reasonable to the safety of the bus driver.
39	11-000-291-280-0000-00-52	05-04026	11/11/2004	ANA MARIA LOZADA	\$5,605.20	\$5,605.20	The PO relates to the reimbursement of tuition to a teacher for 15 education credits at The College of New Jersey. (9 credits during Spring 04 and 6 credits during Summer 04) . The courses that were taken were "Second Language Acquisition", "General Elementary Education", "Introduction to Research", and "Special Topic English".		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.

Appendix B

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40	15-000-240-890-0000-00-12	05-09976	7/23/2005	ANDREW STOLL	\$250.00	\$250.00	The payment was for a parent stipend for participating in the SLC Meeting.		✓		The expenditure related to the student leadership council and is reasonable as it relates to the students of the district.
41	15-000-240-610-0000-00-25	05-09767	6/17/2005	ANDY'S BODY & AUTO GLASS	\$125.00	\$125.00	The PO relates to the purchase of a side window to repair bus # 47.		✓		The replacement of a bus window is reasonable for the safety of the transported school kids.
42	11-000-261-610-0000-00-61	05-00156	7/13/2005	ANDY'S BODY & AUTO GLASS	-\$2,102.29	2102,29	The PO relates to the replacement of a door glass and dash radio in truck #40		✓		The repairs made on a DOE service truck are reasonable as they are used to maintain the schools facilities.
43	11-000-262-420-0000-00-61	05-09332	5/25/2005	ANDY'S BODY & AUTO GLASS	\$2,177.11	\$2,177.11	The PO is for repair the window of bus #66. The PO reconciles with the vendors invoice.		✓		The replacement of a bus window is reasonable for the safety of the transported school kids.
44	11-000-262-610-0000-00-61	05-00494	7/22/2004	ANDY'S BODY & AUTO GLASS	\$291.00	\$291.00	The PO is for repairs on a DOE truck. The PO reconciles with vendors invoice.		✓		The repairs made on a DOE service truck are reasonable as they are used to maintain the schools facilities.
45	11-000-251-890-0000-00-52	05-04603	11/29/2004	ANGELIA FORTSON	\$52.96	\$52.96	The PO relates to the reimbursement to an employee for continental breakfast purchased on 11/16/04 for the Strategic Review Team.	✓			No receipts were attached for the reimbursement. Approval of the reimbursement was not obtained.
46	11-000-270-503-0000-00-65	05-06517	2/9/2005	ANIL P. SINGH	\$771.00	\$771.00	The PO relates to the payment of transportation aid for a student attending a private school.		✓		Pursuant to NJSA 18A:19-3 transportation aid is reasonable for those student who are not located on a bus route.
47	11-000-291-290-0000-00-00	05-05881	1/14/2005	ANN D. MARTUCCI	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
48	11-000-291-280-0000-00-52	05-06318	2/1/2005	ANN VANCE	\$1,826.40	\$1,826.40	The PO relates to the reimbursement of tuition to Ann Vance for the Fall 04 Semester at Rowan University. The class that taken was "career counsel".		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.
49	12-000-230-730-0000-00-77	05-02783	10/5/2004	APPLE COMPUTERS, INC	\$5,270.00	\$5,270.00	The PO is for 1 Apple Mac Computer and 2 Flat screen monitors. The PO reconciles with the vendors invoice for price and quantity. No quotation attached.		✓		Reasonable as the media technicians use the equipment to apply graphics to the filmed board meetings and edit school athletic functions.
50	15-000-223-390-0000-00-19	05-06168	1/31/2005	APPLEBAUM TRAINING INSTITUTE	\$278.00	\$278.00	The PO is for registration for "Inclusion Through Differentiated Instruction Workshop" for 2 teachers at the Franklin Elementary School.		✓		All documentation provided appeared to support that the purchased item/service is reasonable.
51	15-000-223-320-0000-00-32	05-05065	12/04	ARAMARK UNIFORM SERVICES INC.	\$3,806.31	\$17,160.12	The PO is for 3 invoices for paper products such as paper towels and toilet paper used throughout the district. The PO reconciles with the vendors invoice for price and quantity.		✓		All documentation provided appeared to support that the purchased item/service is reasonable.
52	11-000-251-610-0001-00-60	05-09645	7/10/2005	ARAMARK UNIFORM SERVICES INC.	\$9,000.00	\$9,445.30	The PO is made up of 3 invoices, and the purchases are various items such as uniforms, hand towels, toilet paper, towel cabinets, and soap. The PO reconciles with the vendor invoice for price and quantity.		✓		The items purchased appeared to be an annual order of for the Buildings and Ground Department's supplies, but this could not be confirmed from the supporting documentation. Per conversation with the Business Administrator, this was the annual order for the 2005/2006 School Year for the Building and Grounds Department, therefore it is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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53	11-000-100-566-0000-00-84	05-02250	9/9/2004	ARC MONMOUTH UNIT INC	\$2,008.62	\$2,008.62	The PO relates to tuition for a student to attend the ARC Monmouth Unit Inc Association for Retarded Citizens.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
54	11-000-270-503-0000-00-65	05-06508	2/9/2005	ARCHELINE MONDESTIN	\$385.50	\$771.00	The PO relates to the payment of transportation aid for a student attending a private school.		✓		All documentation provided appeared to support that the purchased item(s) is/are reasonable.
55	12-000-270-734-0000-00-65	05-03170	10/14/2004	ARCOLA SALES & SVC.	\$14,500.00	\$14,500.00	The PO is for used handicapped school bus. The PO reconciles with the vendors purchase agreement. No competitive quotes attached.		✓		All documentation provided appeared to support that the purchased item(s) is/are reasonable, but there were not quotes or bids attached.
56	15-000-240-890-0000-00-24	05-09746	7/15/2005	ARRIVE IN STYLE	\$318.00	\$318.00	The PO is for car service for 4 students and 2 adults to and from Philadelphia airport to attend National Middle School Science Bowl held at the Colorado School of Mines in Colorado. The PO reconciles with the vendors invoice.		✓		Reasonable as per documents attached.
57	11-000-251-890-0000-00-60	05-00062	7/1/2004	ASBO INTERNATIONAL	\$135.00	\$135.00	The PO is for renewal of individual membership for Association of School Business Officials for Melvin Wynn, Business Administrator. To PO reconciles with vendor renewal notice.		✓		All documentation provided and review of the TASA agreement supports that the payment of dues is reasonable.
58	15-000-240-890-0000-00-19	05-05478	12/20/2004	ASCD	\$1,143.03	\$1,197.46	The PO relates to the purchase of instructor/teacher material related to teaching in classes with students of mixed abilities. The purchase consisted of 6 books on teaching in mixed ability classrooms, 1 development planner, 1 Strategies and Tools for Responsive Teaching book, and 1 Differential Instruction in Action CD-Rom.		✓		The purchases of materials relating to students with mixed abilities appears to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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59	11-000-230-890-0000-00-51	05-07230	3/2/2005	ASPIRA, INC. OF NEW JERSEY	\$150.00	\$150.00	This is for a 1/4 page ad for the 28th Annual Luncheon to celebrate achievements of Aspira. Students, teachers, friends, and key speakers attended.		✓		The advertising service has a public relation value to the District.
60	11-000-262-590-0000-35-61	05-00231	7/1/2004	ATLANTIC ASSOCIATES INSURANCE	#####	\$1,209,458.00	This was the renewal of the Umbrella insurance policy with Atlantic Associates Insurance Company.		✓		This was the renewal of the Umbrella insurance policy with Atlantic Associates Insurance Company and is reasonable for the operation of the school district.
61	15-000-223-390-0000-00-19	05-05443	1/3/2005	ATLANTIC CITY HILTON	\$624.00	\$624.00	First grade teacher conference held at the Hilton Casino Resort in Atlantic City, taught by Staff Development for Educators. 3 teachers attended the conference. Hotel rooms were \$99 per night, plus tax.		✓		The documentation provided, and per review of the TEA agreement supports that the conference expenses are reasonable.
62	15-000-223-580-0000-00-28	05-04495	11/22/2004	ATLANTIC CITY HILTON	\$198.00	\$198.00	This was a conference held at the Hilton hotel in Atlantic city. There was no supporting documentation for the conference.		✓		The documentation provided, and per review of the TEA agreement supports that the conference expenses are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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63	11-000-230-890-0000-00-51	05-08934	5/6/2005	AUTO VALET CAR CARE CENTER	\$201.98	\$201.98	This purchase was for 2 books of VIP carwashes (10 carwashes per book) which were for the Superintendent.		✓		This was purchased by the Superintendent but no reasoning was presented. Per conversation with the Business Administrator, the cleaning of the vehicle is a requirement for the District, but a determination of this necessity has been deemed inconclusive.
64	12-000-252-730-0000-00-64	05-01308		AVAYA INC.	\$8,786.00				✓		No documentation received.
65	11-000-213-330-0000-00-56	05-05181	12/13/2004	AVENTIS PASTEUR	\$786.24	\$786.24	The Medical Department purchased 20 ten dose vitals, and 4 fifty dose vitals. The original PO amount was for \$864, however, Aventis Pasteur charged a reduced price of 786.24, which was noted on the original PO.		✓		The medical supplies are reasonable to the students in the event of emergencies.
66	11-000-251-610-0001-00-60	05-02775	9/27/2004	B & H PHOTO VIDEO INC	\$1,594.45	\$1,595.00	The PO was for the purchase of a Sony DV Cam recorder for the Department of Media.		✓		The purchase of this equipment appeared to be relevant to the Department of Media, but there was verification that the cam recorder was needed. Per conversation with the Business Administrator, the purchase of the cam cored was for taping the Board Meetings and other events, which are shown on the Trenton public station Channel 19. This as been deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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67	11-000-230-610-0000-00-77	05-02778	10/5/2004	B & H PHOTO VIDEO INC	\$2,000.00	\$2,730.50	Microphone Case, 8 channel automatic mixer, and dynamic mic w/ height output ordered for the Dept. of Public Media.			✓	The purchase of this equipment appeared to be relevant to the Department of Media, but there was verification of which items the department budget allowed for. Per conversation with the Business Administrator, these purchases were related to the taping Board Meetings and other events, which are shown on the Trenton public station Channel 19. This as been deemed reasonable.
68	15-000-240-590-0000-00-17	05-09660	6/9/2005	B. LYNN ROBINSON	\$126.75	\$126.75	The PO relates to the reimbursement of POs for the Principal at Columbus school to attend the NAESP Convention in Baltimore, MD, 4/15-19, 2005		✓		Internet Research revealed that the NAESP conference occurred in April 15-19 in Baltimore. The expenditure is reasonable per the TASA agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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69	15-000-240-590-0000-00-05	05-04138	11/10/2004	BALDASSARI REGENCY	\$3,750.00	\$3,750.00	300 people attended a reception.		✓		Middle States is an outside independent agency that conducts a 10 year evaluation on high schools. A team of school professionals came into the school and spent a week reviewing the school's curriculum, programs and facility. A reception was held on their first evening to introduce them to students, parents, district, and school staff. Students from the orchestra and the dance class performed while students from the Hotel, Restaurant and Tourism served refreshments. The president of the student council welcomed the group as did the superintendent and the principal.
70	15-000-223-320-0000-00-30	05-07628	3/16/2005	BALTIMORE MARRIOTT WATERFRONT	\$708.75	\$708.75	The PO is for hotel accommodation at the Baltimore Marriott Waterfront for 1 person for 3 nights from 4/15/07 to 4/18/07 at \$210.00 per night. The employee was a teacher at Washington Elementary School. There was no supporting documentation that explained the need of this hotel accommodation.			✓	Per conversation with the Business Administrator, the reason for the hotel stay was to accommodate the staff when attending the annual WSR meeting. The hotel rate of \$210 per night seemed to be excessive, so this has been deemed inconclusive upon a determination by the State.
71	11-000-291-280-0000-00-52	05-05590	12/1/2004	BARBARA GIZO	\$1,428.00	\$1,428.00	The PO relates to the reimbursement of tuition to a teacher for 6 credits during the Summer 04 Semester at Walden University. The classes that were taken were "Teacher as Professional" and "Foundations of Reading and Literature".		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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72	11-000-221-530-0000-00-82	05-08351	4/14/2005	BARNES & NOBLE 2646	\$63.04	\$63.04	The PO is for various books ordered (Built to Last, In Praise of Slowness, A Geology of School Reform, and Hare Brain, Tortoise Mind. The PO reconciles with the vendors invoice for price and quantity.		✓		In 2004-2005 Dr. Williams was supervising Principals and these books represent leadership, WSR and strategies to improve school administrator, teacher and student performance. These books are for the Deputy Superintendent's library for professional development activities.
73	15-000-221-610-0000-00-12	05-08152	4/11/2005	BARNES & NOBLE 2646	\$691.67	\$691.67	The PO relates to the purchase of 70 "Chicken Soup for the Kids Soul" book for the 5th grade end of year program. The purchase amount and quantity agreed to the Barnes and Noble store # 2646 Fax received with the price quote of \$691.67 and the Barnes and Noble invoice received (\$9.71/copy * 70 copies = 679.70 + 11.97 shipping = 691.67).		✓		In the year 04-05, the books were purchased for the 5th grade moving up ceremony. They were going to move into the 6th grade middle school. They purchased one book per student as a gift of something to read over the summer.
74	11-000-291-280-0000-00-52	05-01029	8/4/2004	BARRY E. CONBOY	\$2,700.00	\$2,700.00	The PO related to tuition reimbursement for a teacher for 11 credits of courses at New Jersey City University during the Spring 2004 semester.		✓		This has been deemed reasonable per the TEA contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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75	11-000-291-280-0000-00-52	05-06929	2/18/2005	BARRY E. CONBOY	\$750.00	\$750.00	The PO related to tuition reimbursement for a teacher, for 3 credits of courses at Central Michigan University during the Fall 2004 semester.		✓		This has been deemed reasonable per the TEA contract.
76	15-000-223-320-0000-00-35	05-07656	3/17/2005	BASKOW & ASSOCIATES	\$1,050.00	\$1,050.00	The PO relates to registration fees for 7 teachers to attend the "Teachers Teaching with Technology International Conference." The conference took place from March 18-20, 2005.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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77	11-000-219-320-0000-00-84	05-00694	7/27/2004	BAYADA NURSES	\$1,480.00	\$60,000.00	PO related to nursing services for a student.		✓		Per conversation with the Business Administrator, these nursing services were provided to a special needs student. The IEP for this student was not obtained as the nursing services appeared reasonable.
78	11-000-262-610-0000-00-61	05-03614	10/26/2004	BEACON GRAPHIC SYSTEMS	\$453.92	\$453.92	The PO was various purchases for paint - royal blue and black. Also, black, cyan, magenta, yellow resin ribbon for PC-600.		✓		Items purchased appear to be necessary materials for the painters shop and supports that the purchased items are reasonable.
79	11-000-291-280-0000-00-52	05-05917	1/19/2005	BEATRICE SIEH	\$1,480.00	\$1,480.00	The PO was for tuition reimbursement for an employee under the TEA contract. The employee was a teacher at the Dunn Middle School, and the courses taken were "Educational Research: Practice and Theory" and "Teaching and Learning Through Multiple Intelligences". The courses were taken at the Gratz College during the Summer of 2004.		✓		Reasonable per the eligible criteria listed in the TEA contract.
80	15-000-240-610-0000-00-28	05-03664	10/24/2004	BECKER'S SCHOOL SUPPLIES	\$221.84	\$221.84	The PO was for the purchase of the supplies listed below. <ul style="list-style-type: none"> - 10 clear storage boxes - CD's - Its Toddler Time, Toddlers on Parade, Toddlerific, Classical music, Baby games, Lullabies around the world. - Bell Melodee Bells - Vinyl Jumbo Clips, Vinyl Coated Paper clips 		✓		The purchase relates to offices supplies and toddler music and is reasonable to learning at a toddlers age.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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81	15-000-222-610-0000-00-28	05-04708	11/15/2004	BECKER'S SCHOOL SUPPLIES	\$161.88	\$222.78	The PO was for the purchase of the supplies listed below: - Kit of 4 titles - spelling bee bingo, Smath, Make 7 & Master mind for kids. - Checkers, hangman - Kit of 4 titles - Where is Carmen Santiago, Pictionary Jr, Mastermind - Dixon oxide #2 pencils - Tape dispenser		✓		The purchased items are educational even though they are game and is reasonable.
82	15-000-218-610-0000-00-24	05-07982	4/7/2005	BECKER'S SCHOOL SUPPLIES	\$30.34	\$105.91	Purchase of 3 types of pencils - 2 - Apple glitz, 2 - Citizenship award, and 2 - Excellent work. Also, 2 orders of CD1759 Picket Fence.		✓		The purchase items are pencils that acknowledge student achievement and are reasonable.
83	11-000-100-561-0000-00-84	05-08205	5/23/2005	BECKER'S SCHOOL SUPPLIES	\$276.22	\$602.10	Order from Becker School Supplies which include: ring toss game, parachute 24', parachute 12', safety signals sign, jump rope 10', and jump rope 8' for a field day at Grant Elementary School.		✓		Exercise, Gym and Field day equipment are reasonable to the health of the districts students.
84	11-000-219-580-0000-00-84	05-05019	12/9/2004	BEN KENION	\$277.91	\$277.91	The PO relates to reimbursements for mileage for a school employee for Sept 04 - Nov 04.		✓		The employee works for occupational services and travels to various schools as a part of his job duties. As such, the expenditure is deemed reasonable.
85	15-000-221-610-0000-00-16	05-04703	11/29/2004	BENCHMARK EDUCATION	\$489.50	\$489.50	The PO relates to the purchase of a reading tool called Readers Theatre - Intermediate Level.		✓		The purchase of a reading tool is reasonable to the learning of the districts students.
86	11-000-291-280-0000-00-52	05-01025	8/4/2004	BERNADETTE PISCOPO	\$936.00	\$936.00	The PO relates to the reimbursement of tuition to a teacher for the Fall 04 Semester at Rowan University		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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87	11-000-262-610-0000-00-61	05-00499	7/22/2004	BEST ACCESS SYSTEMS	\$1,505.71	\$1,505.71	Cylinder and Cores from Best Access for Capital Projects regarding the installation of door locks.		✓		Cores and Cylinder are used for repair of Best locks throughout the district. This expenditure is reasonable as locks safeguard District assets.
88	15-000-223-580-0000-00-28	05-02765	10/5/2004	BEST WESTERN LEISURE INN	\$69.00	\$69.00	Educational Technology Conference in Lakewood Nu for 2 days for a Computer Teacher. Hotel arrangements were made for 1 night, in which the room rate was \$69.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.
89	15-000-240-890-0000-00-07	05-09012	5/9/2005	BEST WESTERN WILLIAMSBURG PARK	\$271.34	\$1,000.00	The PO relates to a field trip taken by 49 Eighth grade students at MLK Jr School to historical Williamsburg after a unit on colonial America		✓		This was a 2 night trip to historic Williamsburg, for the 8th grade class of MLK Middle School. Hotel arrangements were made at Best Western. Rate per room for each night was \$76.50. The trip is reasonable as the students just completed a unit on colonial America.
90	15-000-270-512-0000-00-09	05-10032	6/30/2005	BETTY BLACKWELL	\$486.85	\$486.85	The payment was for 3 days of lunch in regards to a trip to Canada for selected students. The lunches took place at Burger King, Pizza Hut, and Cinabun.			✓	Need more information on the field trip, its purpose and to see the approvals for the trip. Per conversation with the Business Administrator, the reason for the purchase of the lunches was as an incentive for the trip but there were no approvals evident, so this has been deemed inconclusive.
91	15-000-240-580-0000-00-05	05-02231	9/9/2004	BLAKE HARDWARE	\$135.55	\$1,169.02	The PO is for Milwaukee power tool and a concrete mason bit for \$193.65 less 30% discount. Ran a search on the internet to verify vendors existence.		✓		The masonry bit appears to be a reasonable purchase which is used by the building and grounds department.
92	11-000-262-441-0000-00-00	05-00020	7/1/2004	BLESSED SACRAMENT CHURCH	\$16,706.25	\$217,400.84	The PO is for rental property for Bellevue Twilight School for 2004-2005. Rent increased 8/1/04 from \$13,417.50 to \$18,543.94.		✓		The payment of lease payments are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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93	11-000-230-890-0000-00-53	05-07802	3/22/2005	BLUE MOUNTAIN CAFE	\$196.04	\$196.04	The PO is for lunch for mechanics and laborers negotiations dated 3/11/05. The PO reconciles with the vendor invoice.			✓	This item has been deemed inconclusive, upon determination if the lunch was necessary.
94	11-000-230-610-0000-00-53	05-08689	4/26/2005	BLUE MOUNTAIN CAFE	\$804.90	\$804.90	The PO is for various food orders for the M&L Negotiations on 3/24/05, 4/18/05, 4/19/05, and 4/28/05 (to feed 15 people). The average price per person was \$18.00.	✓			Since the price per person came out to an average of \$18.00, this was deemed as excessive and discretionary. Per conversation with the Business Administrator, the labor negotiations last all day, and the participants cannot leave. This requires food to be served, but the amount of \$18 per person still seems excessive.
95	12-000-260-730-0000-52-61	05-09745	6/10/2005	BOBBY GERHART'S TRUCK WORLD	\$13,995.00	\$13,995.00	The PO is for a 1994 Chevrolet Dump Truck. The PO reconciles with the vendor price and quantity. Evidence of competitive bids were attached.		✓		Dump truck is used by labors, yard crew, and for snow removal. Expenditure appears to be reasonable.
96	11-000-211-580-0000-00-57	05-05677	1/11/2005	BRENDA REID	\$256.88	\$256.88	The PO relates to mileage reimbursement for the Attendance officer.		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.
97	11-000-251-590-0000-00-52	05-01803	8/26/2004	BUCKS COUNTY COURIER TIMES	\$5,909.40	\$5,909.40	The PO is for 2 job advertisements in various newspapers for 8/18/04 and 8/22/04 at \$750.40 each and for an outstanding balance on account of \$5,159.00. The PO reconciles with the vendor invoice.		✓		Job Advertising is reasonable to attract and make known open positions that need to be filled so that the District will operate more effectively.
98	15-000-240-610-0000-00-25	05-06955	1/7/2005	BUILDINGS AND GROUNDS	\$60.00	\$60.00	The PO is for 2 blue and white signs sized 18 x 24 for Monument School to indicate that there is to be no repairing of autos on TBOE property as there were tires and parts found on the premises. The vendors invoice reconciles with the PO.		✓		The purchase of the signs are reasonable as improper car repairs were taking place on school grounds after school hours.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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99	11-000-262-610-0000-00-61	05-04240	11/10/2004	C & H BUSINESS FURNITURE	\$108.02	\$108.02	The PO is for a literature organizer. The PO reconciles to the vendors invoice for price and quantity.		✓		Organizers were used by Transportation Department and is deemed reasonable as there seems to be a business use for the purchase.
100	11-000-100-564-0000-00-84	05-02678		C & R BUS CO INC	\$3,169.25		This PO was for the payment of transportation services for the February 2005. The vendor had an approved contract in place for the 2004/2005 school year, in which the routes that the vendor services was included in the contract. The vendor invoice had the route numbers, as well as the rate per day broken out, and this information agreed to the contract.		✓		There as no PO and Purchase Requisition included with this expenditure, however, since the vendor invoice agreed to the board approved contact, this item was deemed reasonable.
101	11-000-230-630-0000-00-50	05-07790	3/22/2005	CAFE PIAZZA RESTAURANT & CATERING	\$450.00	\$450.00	The PO is for food for board meeting dated 3/12/05 with 10 attendees at \$45 per head. Vendors invoice is hand-written and does not list attendees. Verified number of attendees with board meeting minutes.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
102	11-000-262-420-0000-00-61	05-09416	5/31/2005	CAOLA AND COMPANY, INC.	\$1,572.00	\$1,572.00	Order for various hardware supplies but there was no description and reasoning for the order.		✓		The supplies purchased were used for replacing and repairing old locks throughout the District. This has been deemed reasonable for the District.
103	11-000-261-610-0000-00-61	05-00198	6/12/2004	CAOLA AND COMPANY, INC.	\$67.56	\$2,500.00	This order was for 4 rear mounted lever locks that were installed at the Trenton Public School.		✓		The purchase and replacement of locks are reasonable to protect the districts assets.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
104	11-000-211-800-0000-00-57	05-08183	4/12/2005	CAPITAL HEALTH SYSTEM AT FULD	\$1,566.00	\$1,392.00	The PO relates to the purchase of drug screenings for 9 students taking place from 3/4 - 3/22/05. The PO packet support included the explanation that the District is responsible for payment per policy/regulation 5530.		✓		An internet search on regulation 5530 revealed that the Board of Education recognizes that a pupil's abuse of harmful substances seriously impedes that pupil's education and threatens the welfare of the entire school community. Therefore, the board will take the necessary and appropriate steps to protect the school community from harm and from exposure to harmful substances by establishing and maintaining a comprehensive substance abuse intervention, prevention, and treatment referral program in the schools of this district. As such, the purchase of the drug screenings are reasonable.
105	11-000-262-330-9000-00-61	05-00179	7/13/2004	CAPITOL FLOOR COVERING, INC	\$186.00	\$1,000.00	The PO states it relates to the purchase of flooring supplies and materials to have the Trenton District function in a safe efficient and orderly fashion for 2004-2005 school year.		✓		This is a blanket for the beginning of the school for emergency supplies. Flooring maintenance is reasonable for the ongoing operations and safety of the districts students and staff.
106	15-000-222-610-0000-00-25	05-01184	7/29/2004	CAPSTONE PRESS	\$243.32	\$243.32	The PO relates to the purchase of various books. Some of the titles noted on the invoice were: African Animals ABC, Bugs A to Z, Eating Pairs, More Bugs? Less Bugs?, Water as a Gas, Water as a Solid, Water as a Liquid.		✓		The books purchased have an educational value to the districts students are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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107	11-000-211-580-0000-00-57	05-08488	4/22/2005	CARIBE ROYALE HOTEL	\$1,271.10	\$1,271.10	The PO relates to the purchase of hotel accommodations for 3 teachers to attend the 2005 "National Youth Gang Symposium" which took place in Orlando Florida.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.
108	15-000-240-590-0000-00-19	05-08727	4/27/2005	CARIBE ROYALE HOTEL	\$423.68	\$423.68	The PO relates to the purchase of hotel accommodations for Raphael Rivera to attend the 2005 "National Youth Gang Symposium" which took place in Orlando Florida. The PO packet support did not contain an invoice. However, it did contain a print out stating that the Symposium rate for the hotel is \$95/night plus tax, and occupancy.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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109	11-000-291-280-0000-00-52	05-01942	9/1/2004	CARLA THOMAS	\$879.45	\$879.45	The PO relates to the reimbursement of tuition to a Substance Awareness Counselor for the Spring 04 Semester at New Jersey City University		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.
110	11-000-291-280-0000-00-52	05-02911	10/7/2004	CAROL MCDONOUGH	\$255.00	\$255.00	The PO relates to tuition for a secretary to take a keyboarding/typewriting course.		✓		All documentation provided and per review of the TESA agreement appeared to support that the tuition reimbursement is reasonable.
111	11-000-251-580-0000-00-52	05-04600	11/30/2004	CAROLYN GIBSON	\$261.71	\$261.71	The PO relates to the reimbursement of conference POs to the Assistant Superintendent for HR for the 2004 AASA Conference, Nov 4-7 2004.		✓		Conference fees are reimbursable per the TASA contract. Expenditure is deemed reasonable.
112	15-000-240-610-0000-00-22	05-01510	8/13/2004	CASCADE	\$62.86	\$87.31	The PO relates to the purchase of office supplies for the Harrison School. The purchase consisted of binder clips, index cards, hanging folders and ink pens.		✓		The purchase item are offices supplies used during the normal operations of any school and are reasonable.
113	11-000-219-320-0000-00-84	05-05760	1/11/2005	CATHOLIC CHARITIES	\$490.00	\$490.00	The PO relates to the purchase of an educational evaluation for a student.		✓		All documentation provided appeared to support that the purchased item(s) is/are reasonable. In addition, an internet search noted that the vendor does provide various counseling services to children and families.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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114	11-000-221-330-0000-00-81	05-05886	1/14/2005	CATHY LIEBARS, PHD	\$500.00	\$500.00	The PO relates to payment consultants fees for a 3 hour workshop on Connected Math Program. The PO reconciles with the vendors invoice.		✓		The consultant provided a math workshop to some of the districts teacher and is reasonable as the subject is math.
115	11-000-230-820-0000-00-53	05-05618	1/7/2005	CHARLES G YARNALL	\$8,752.08	\$8,752.08	The PO relates to the payment of Prejudgment interest for a case vs. the Trenton BOE.		✓		The payment of judgment of court cases are reasonable.
116	15-000-240-610-0000-00-07	05-10125	6/30/2005	CHEERZONE	\$326.15	\$326.15	The PO relates to the purchase of cheerleader uniforms for the Martin Luther King Jr. Middle School. The purchase included cheerleader shorts and tops in various sizes with printing included.			✓	The PO date is 6/30/05, the end of the school year. This was due to the fact the payment was a late payment, and the original order was placed on 10/21/04. However, the PO date was the same as the check date, 6/30/04, when it should have been opened in October.
117	11-000-213-590-0000-00-56	05-07927	4/6/2005	CHILDHOOD OBESITY CONFERENCE- RUTGERS UNIVERSITY	\$90.00	\$90.00	PO relates to conference fees for a the school nurse at Hedgepeth School to attend the NJ Childhood Obesity Conference.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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118	11-000-213-590-0000-00-56	05-07927	4/6/2005	CHILDHOOD OBESITY CONFERENCE- RUTGERS UNIVERSITY	\$90.00	\$90.00	The PO relates to the payment for conference registration fees for a School Nurse at Hedgepeth Elementary, for the New Jersey Conference on Childhood Obesity on April 15, 2005.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.
119	11-000-100-566-0000-00-84	05-01568	8/9/2004	CHILDREN'S DAY SCHOOL	\$123,967.50	\$123,967.50	The PO related to the payment for tuition for ESY 2003 for 28 students at a rate of 165.29/day for 20 days to attend the Family Guidance Centers Children's Day School.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
120	11-000-291-280-0000-00-52	05-05997	1/21/2005	CHRISTINE MASTERSON	\$1,208.55	\$1,208.50	The PO relates to the reimbursement of tuition to a teacher for the Fall 04 Semester at Rutgers University.		✓		All documentation provided and per review of the TEA agreement appeared to support that the tuition reimbursement is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
121	12-000-252-730-0000-00-64	05-00686	7/27/2004	CISCO SYSTEMS INC	\$5,034.40	\$95,684.40	The total amount on the PO has been changed by hand from \$95,684.40 to \$92,421.70 and is made up by 3 invoices. The PO relates to replacement of computer equipment for the following schools; Kilmer, Jefferson, Washington, Franklin, and Trenton High. The vendor replaced old switches on the computer equipment at the related schools.			✓	The item appeared reasonable, but there were no competitive bids attached in the support received, for the services that were provided.
122	11-000-270-503-0000-00-65	05-06905	2/17/2005	CITY BEEF COMPANY	\$226.74	\$605.99	The PO consists of 3 invoices with the total amount of \$605.99 and the figure was changed by hand to \$625.06. The payment is for food items such as turkey wings, seasoning salt, seafood salad, cooking oil, chicken, fresh yams etc purchased for Black History Program.			✓	No supporting documents to show that the purpose of the purchase and approval of the program Per discussion with the Business Administrator, the purpose of the catering was for a Black History Month catered event. This item is still considered inconclusive upon the State's determination on the necessity of catered events.
123	11-000-291-242-0000-00-00	05-02506	9/27/2004	CITY OF TRENTON	\$469,475.00	\$469,475.00	The PO is for a debt payment for school refunding bonds series 2003 interest.		✓		Debt payment for bonds are reasonable.
124	11-000-211-590-1000-00-57	05-04570		CITY OF TRENTON POLICE DEPARTMENT	\$77,641.07					✓	No documentation received.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					
125	11-000-270-504-0000-00-65	05-07014	2/22/2005	CLEMENTON PARK	\$1,124.50	\$1,424.50	The PO is for a school trip to Clementon Amusement Park, which included 110 tickets at \$12.95 per ticket. A \$300.00 security deposit was made. The PO reconciles with the vendors invoice.			✓	The trip to the theme park has no educational value, however, the students were required to write an essay about the trip. The trip could have taken place at a more educational place such as a museum. Per discussion with the Business Administrator, the field trip provided students opportunities for learning in the subjects of physics, math and geometry. This item is still considered inconclusive.
126	11-000-230-331-0000-00-50	05-01313	8/12/2004	CLERK, SUPERIOR COURT OF NJ	\$300.00	\$300.00	The PO is for a security deposit for legal costs. The PO reconciles with the vendors payment request letter.		✓		Fees for Legal matters are reasonable.
127	15-000-240-890-0000-00-25	05-01475	8/9/2004	COLLEGE TV & APPLIANCES	\$2,196.00	\$2,196.00	The PO is for the purchase of 2 Air Conditioners for the Computer Lab Room at Monument School. The PO reconciles with the vendors invoice in price and quantity.		✓		Replacement or purchased Air Conditioners are reasonable during the summer months to ensure an environment conducive for learning.
128	11-000-262-610-0000-00-61	05-09831	6/20/2005	COLLEGE TV & APPLIANCES	\$999.00	\$999.00	The PO relates to the purchase of an Air Conditioner unit for the Franklin Elementary School Library. The model purchased was #B6k32E7A, a 32,000 BTU unit.		✓		Replacement or purchased Air Conditioners are reasonable during the summer months to ensure an environment conducive for learning.
129	15-000-223-320-0000-00-22	05-02787	10/5/2004	CO-NECT	\$15,000.00	\$15,000.00	Contract service fee for CO-NECT, a leading provider of K-12 professional development services. This contract was board approved 9/27/04		✓		An Internet search provided: Co-nect is a leading provider of data-driven K-12 professional development solutions focused on improving the quality of instruction district-wide. We believe that the path to improved student performance is through the teacher. The internet search and the documentation provided supports that the purchased item/service is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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130	11-000-230-580-0000-00-51	05-06832	2/14/2005	COURTYARD BY MARRIOTT	\$557.52	\$557.52	The PO relates to the payment of a 4 night hotel stay for the Vice Principal at Dunn Middle School for the 2005 Association for Supervision and Curriculum Development which took place April 2-4, 2005.		✓		All documentation provided and per review of the TEA agreement appeared to support that the conference fees are reasonable.
131	15-000-218-610-0000-00-24	05-09048	5/10/2005	CREATIVE THERAPY	\$115.44	\$115.44	The PO relates to the purchase of various books and games for kids. The titles purchased were Emotional bingo, Exploring My Self-Esteem game, Cool Cats Calm kids book and Mood swings flip book.		✓		The games purchased relate to attitude or self help for the District students and are reasonable.
132	12-000-230-730-0000-00-77	05-07540	3/14/2005	CROWNE PLAZA MANHATTAN	\$470.00	\$470.00	The PO relates to a 2 night stay at the Crowne Plaza Hotel in Manhattan. The PO packet contains no business purpose for the hotel stay.			✓	No information provided to determine a business purpose for the hotel stay. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip. The Business Administrator review this selection and noted that the trip was for a WSR meeting.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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133	15-000-223-610-0000-00-32	05-08181	4/8/2005	CRYSTAL SPRINGS BOOKS	\$603.76	\$803.26	The PO relates to the purchase of staff training supplies for the P.J Hill School. Some of the items detailed on the PO were: Activities for Learning Word Families, Shared Reading Coaching Tools, Literature Circles, Looking into Literature Circles, Early Literacy Instruction in Kindergarten, Making your Word Wall Interactive, Guided Reading Management, Reconsidering Read/Loud, Word Savvy, Literacy Centers, and Strategic Spelling.		✓		The purchased training are reasonable as they relate to the increased learning of the districts students.
134	11-000-221-610-0000-00-66	05-00982	7/29/2004	CTB/MCGRAW HILL	\$64,854.07	\$84,000.00	The entire PO amount of \$84,000 is allocated for the payment for scoring of the Tera Nova Supera and NJ Custom test. The selected amount of \$64,854.07 is for the test scoring.		✓		Test scoring is reasonable to the learning of the District students and this expenditure is deemed reasonable.
135	11-000-221-390-0000-00-66	05-00981	5/6/2005	CTB/MCGRAW HILL	\$67,357.74	\$127,000.00	This PO was an open encumbrance for the scoring of the Terranova mandated performance tests. The open encumbrance amount of \$127,000 was for the 2004/2005 school year, and \$67,357.74 related to scoring of 3,112 tests for the Trenton District. The District had a contract in place with the vendor for these services.		✓		This item is reasonable for the performance measures of the students.
136	11-000-270-890-0000-00-65	04-08228	6/14/2004	D & K BUSINESS MACHINES	\$100.70	\$348.70	This PO was for 5 refill rolls of ink cartridges for the transportation department. The original PO amount was \$348.70, and \$100.70 was allocated to the GAAP code for "transportation misc." The remaining \$248.00 was allocated to the GAAP code "transportation supplies".		✓		This item was deemed reasonable due to the ink cartridges not being an excessive purchase, for the transportation department.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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137	15-000-270-512-0000-00-05	05-05303	12/15/2004	DADS ARE DOING SOMETHING USA LLC	\$8,800.00	\$24,000.00	The PO relates to the purchase of consultant services for the group "Dads Are Doing Something." The consultant was paid at a rate of \$800/visit. The selected amount was for 11 visits in October 2004 (dates - Oct 1,5,6,7,12,13,14,15,18,20 and 21)		✓		The DADS organization is included in annual state approved budget. As the organization is to promote dads participation with students education, it is deemed reasonable.
138	11-000-291-280-0000-00-52	05-02320	9/13/2004	DAWN HENDERSON	\$2,238.00	\$2,238.00	The PO related to tuition reimbursement for a teacher, for six credits of courses at the Rutgers University during the Summer 2004 semester.		✓		Reasonable per the TEA contract.
139	11-000-270-514-0000-00-65	05-02687	10/1/2004	DELAWARE VALLEY BUS LINE, INC.	\$152,580.37	\$1,392,004.66	The PO relates to the purchase of bus services for January 2005 for the Special Ed, Non public and Gifted and Talented. The contract with the vendor was approved by the County of Superintendent of Schools, and by the B.A.		✓		Busing transportation for students of the District is reasonable.
140	15-000-270-512-0000-00-05	05-04283	11/17/2004	DELAWARE VALLEY BUS LINE, INC.	\$2,025.00	\$2,025.00	This PO was for bus services for 9 trips that included transporting the Trenton High School band. The trips were for high school football games against rival high schools and the participation in band concerts. The District has an approved contract with this vendor, which includes field trip services,		✓		This item was deemed reasonable per the review of the supporting documentation.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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141	15-000-270-512-0000-00-32	05-09979	7/28/2005	DELAWARE VALLEY BUS LINE, INC.	\$1,155.00	\$1,155.00	The PO relates to the purchase of bus services for the 2nd Grade, 3rd Grade, kindergarten and Pre-K classes at Hill elementary for field trips. The first was on June 9th to the Quaker Bridge Mall to build-a-bear workshop. Second, on June 13th to the Philadelphia Zoo. The last trip was on June 16th to the Franklin Institute.			✓	The final trip was 74 2nd and 3rd grade students going to the Franklin Institute after a unit of study on the solar system. Of the entire PO amount of \$1,155.00, \$245 related to the trip for the Kindergarten and Pre-K students which had no educational value. Per discussion with the Business Administrator, the children of the District do not usually have access to such trips. This item is still considered inconclusive although the response given.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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142	15-000-218-610-0000-00-05	05-08446	4/14/2005	DELL COMPUTER CORPORATION	\$4,000.00	\$27,591.87	The PO relates to the purchase of new computers for various departments of which \$4,000 relates to purchase for the Guidance Department			✓	The computers were ordered for a new school, but it there was verification if these computers fell under the approved technology plan. Per discussion with the Business Administrator, the District has not been able to replace computers per the technology plan and the computers purchased were for professional development and instruction. Although the response was given, the item remains inconclusive.
143	15-000-221-610-0000-00-07	05-00758	7/27/2004	DELL COMPUTER CORPORATION	\$1,990.00	\$1,990.00	The PO Relates to the purchase of 2 overhead projectors for the King Middle School. The projectors were used for power point presentations.			✓	The purchase appeared to be reasonable, but the technology plan was not provided to verify that the purchase was necessary. Per discussion with the Business Administrator, the District has not been able to replace computers per the technology plan and the computers purchased were for professional development and instruction. Although the response was given, the item remains inconclusive.
144	15-000-240-610-0000-00-28	05-03280	10/18/2004	DELL COMPUTER CORPORATION	\$2,700.00	\$6,881.33	The PO relates to the purchase of computers for the various departments of which \$2,700 relates to purchase for the Robbins School.			✓	The purchase appeared to be reasonable, but the technology plan was not provided to verify that the purchase was necessary. Per discussion with the Business Administrator, the District has not been able to replace computers per the technology plan and the computers purchased were for professional development and instruction. Although the response was given, the item remains inconclusive.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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145	15-000-223-320-0000-00-07	05-08909	3/23/2005	DELL COMPUTER CORPORATION	\$1,143.96	\$12,367.02	The PO relates to the purchase of computer Equipment. Selected Amount not detailed on the PO.			✓	The purchase appeared to be reasonable, but the technology plan was not provided to verify that the purchase was necessary. Per discussion with the Business Administrator, the District has not been able to replace computers per the technology plan and the computers purchased were for professional development and instruction. Although the response was given, the item remains inconclusive.
146	11-000-252-330-0000-00-64	05-00679	7/26/2004	DELL COMPUTER CORPORATION	\$3,919.00	\$3,919.00	The PO relates to a 2 yr maintenance contract with Dell for the servers at the District.		✓		Server Maintenance are reasonable to the ongoing operations at the district.
147	11-000-290-330-0000-00-64	04-08303	6/21/2004	DELL COMPUTER CORPORATION	\$17,500.00	\$17,500.00	The PO relates to the custom installation and configuration of a server at the TBOE.		✓		Server Installation is necessary to the operations of the district.
148	15-000-222-610-0000-00-07	05-01196	8/3/04	DEMCO, INC	\$133.61	\$135.09	The PO relates to the purchase of some library supplies such as ink stamps, spine labels, and bookmarks for the King Middle School Library.		✓		The purchase of library supplies are reasonable to the operations of the school library.
149	11-000-213-610-0000-00-56	04-08455	6/24/04	DERBY APPLIANCES	\$1,177.00	\$1,177.00	The PO relates to the purchase of 4 refrigerators in the medical department of the Holland Middle School, Jefferson Elementary School, and the Office of School Health Services in the Central Services Building.		✓		The need for refrigerators at these medical departments is reasonable to store medication and ice for injured students and employees.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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150	11-000-261-610-0001-00-61	05-04623	11/29/04	DOME-TECH COMMISSIONING SERVICES	\$3,668.00	\$78,630.00	Invoice indicated various work carried out such as design orientation, design phase meetings, O&M document review for building commissioning services for the Daylight Twilight Alternative High School Demonstration Project.		✓		The project and building commissioning services are reasonable to the project and the district.
151	11-000-230-890-0000-00-53	05-06055	1/21/2005	DOMINO'S PIZZA	\$72.00	\$72.00	The PO relates to an order for 12 - 16inch cheese pizzas for the after school program on November 23, 2004.			✓	The PO does have "incentive" on it, but there is no explanation as to why it was given. Per discussion with the Business Administrator, the purpose of the catering was to bring in parents. This item is still considered inconclusive upon the State's determination on the necessity of catered events.
152	11-000-219-592-0000-00-84	05-02010	9/3/2004	DOUBLETREE LA POSADA RESORT	\$465.66	\$465.66	The PO relates to a 3 night stay at the Doubletree La Posada Resort for the Director-Special Services to attend the CEL-CASE Conference. The CEL-CASE course focuses on issues related to special education, No Child Left Behind, and a variety of topics pertinent to the field in providing services to children with disabilities. The employee received a "Certificate of Attendance" upon completion of the course.		✓		These travel expenses are reasonable since the course relates the employee's job title.
153	11-000-100-562-0000-00-84	05-09937	6/21/2005	DOUGLASS DEVELOPMENTAL DISABILITIES CTR.	\$29,304.00	\$29,304.00	The PO relates to tuition for a student, to attend the Douglas Developmental Disabilities Center during the months of March - June 2005. Included in the PO Support was documentation from the center noting the attendance of Christian Calix.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
154	11-000-221-580-0000-00-82	05-10167	6/30/05	DR DARWIN WILLIAMS	\$17.00	\$17.00	The PO relates to the reimbursement of parking and tolls for the Deputy Superintendent to attend the NECC Conference in Philadelphia from June 27-30, 2005.		✓		All documentation provided and review of the TASA agreement supports that the payment of parking and tolls for conferences are reasonable.
155	11-000-218-320-0000-00-57	05-04889	12/7/04	DR. PATRICK ALVARADO	\$2,000.00	\$2,000.00	The PO relates to the payment for a substitute principal at the Mott School from Nov 29 - Dec 3rd at a daily rate of \$400/day.		✓		Substitute Principals are reasonable to the operations of the Mott School.
156	15-000-240-440-0000-00-07	05-00793	7/28/04	DUPLITRON INC	\$3,339.00	\$3,339.00	The PO relates to the renewal of a maintenance contract for a copier in the Library at King Middle School.		✓		Copier maintenance contracts are reasonable to the ongoing operations of the school district.
157	11-000-230-610-0000-00-51	05-09422	6/1/05	EAGLE MAINTENANCE SUPPLY, INC.	\$6,000.21	\$21,090.21	This was the purchase of various maintenance supplies by the Buildings and Grounds Department. Some of the items purchased included a cleaning machine, Clorox, Restroom cleaner, and latex gloves.		✓		The maintenance supplies are reasonable to operations of the school district.
158	15-000-240-610-0000-00-19	05-01331	8/11/04	EAI EDUCATION	\$2,098.96	\$2,437.36	This was the purchase of calculators for the Franklin School.		✓		The calculator purchase is reasonable in aiding in the learning of the students at the school.
159	11-000-211-600-1000-00-57	05-08158	4/11/05	EARL GIRLS	\$600.00	\$600.00	This was the rental of a lighting system for production week for the Trenton Education Dance Institute Program.		✓		The lighting is reasonable for the Dance Institutes Program to perform.
160	11-000-270-503-0000-00-65	05-06518	2/9/05	EBONY LONG	\$385.50	\$771.00	The PO was an annual payment of \$771, in which it was broken up into two payments of \$385.50. The payments were for school aid in lieu of transportation. The student was a private school student who attended the Afrikan Peoples Action School.		✓		The public transportation is reasonable to the student, because the required authorization exists.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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161	12-000-230-730-0000-00-77	05-03735	10/27/04	ECHOLAB, LLC	\$2,055.00	\$400.00	This was an emergency repair to the video system at the Central Services building.			✓	The PO Amount is different from the actual payment amount (greater) and there is no reasoning on why. Per discussion with the Business Administrator, the reason for the actual payment amount being greater than the original PO was that the original PO amount was an estimate.
162	15-000-221-610-0000-00-12	05-00760	7/27/04	EDGEWOOD PRESS INC	\$1,260.00	\$1,509.90	This was the purchase of folders for the Robeson School. The folders were used directly by the students when performing reading activities. The products ordered were as follows: 1,250 SFA Wings folders for \$630, 1,000 SFA Roots folders for \$530, and 250 Welcome folders for \$230.			✓	Although the folders were used when performing reading activities, the total amount ordered seems excessive. Per discussion with the Business Administrator, the purpose of the amount ordered was part of SFA requirements.
163	15-000-240-610-0000-00-22	05-08504	4/21/05	EDUCATIONAL INSIGHTS	\$109.98	\$197.86	The Principal of the Harrison Elementary School purchased a "Word Lab" device. Word Lab provides six skill modes, each with six levels of difficulty (36 games), from antonyms to spelling. Word Lab builds the skills and confidence students need for reading and writing competence. The original PO amount was for \$197.86, but one item was out of stock which reduced the total order to \$109.98.		✓		This hand held device is reasonable to the children learning in the classroom.
164	15-000-240-610-0000-00-21	05-03662	10/14/05	EDUCATIONAL RESEARCH NEWSLETTER	\$89.00	\$89.00	The payment was for a one year subscription to the Educational Research Newsletter. The Newsletter was ordered by the Gregory School, which is used educational purposes in the classroom.		✓		This subscription is reasonable due to the educational value it provides.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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165	11-000-230-890-0000-00-51	05-01569	8/9/04	EIA	\$150.00	\$150.00	The purchase was for annual dues for the Education Industry Association, in which the Superintendent was an existing member. The EIA plays an increasingly important role in supporting public education by meeting the demand for products and services that both complement and supplement basic education services.		✓		The payment of the superintendent's annual membership fees is permissible according to the superintendent's contract.
166	11-000-291-280-0000-00-52	05-03812	11/2/04	ELENA ZENQUIS	\$776.00	\$776.00	The Educational Media Specialist at the Grant Elementary School enrolled in the Production of Library Materials course at Indiana State University. The course was 3 credits.		✓		This payment is reasonable per the TEA contract.
167	11-000-261-610-0000-00-61	05-05389	12/21/04	ELIZABETH BODNAR	\$400.00	\$10,000.00	Services related to the coordination and facilitating the SEMI program through June 30, 2005. This was board approved 12/20/04, and evident in the board meeting minutes. The initial PO was an encumbrance of \$10,000 in which monthly payments were made to the open PO. The November services totaled \$400.		✓		Payment was the services rendered by Elizabeth Bodnar to facilitate the District's special education Medicaid initiative. The audit team verified that Elizabeth Bodnar was listed on the approved contract list.
168	11-000-291-290-0000-00-00	05-05882	1/14/05	ELIZABETH C SALAMANDRA	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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169	10-000-100-560-0000-CS-00	05-00234	7/1/04	EMILY FISHER CHARTER SCHOOL FOR	\$151,340.29	\$3,476,338.00	This payment was for an open encumbrance for the Emily Fisher Charter School. The school offers specific educational needs to Bi-Lingual and special needs children. The original PO was for \$3,476,338 in which monthly payments are made by the District to the charter based on a predefined payment schedule.		✓		All documents provided appeared to support that the payment is reasonable.
170	30-000-400-450-0000-00-02	05-01947	9/1/04	ENVIRONMENTAL CONNECTION INC.	\$10,410.00	\$10,810.00	The Vendor provided asbestos inspections services which included a physical inspection, management development plan, water sample analysis, and spore sample analysis. These inspections took place at the Trenton Shriners Temple in July of 2004. The original PO amount was for \$10,810 in which \$10,410 was for the Shriner's Temple inspection, and \$400 was for a bulk sample analysis at the Granville Charter School.			✓	This is deemed inconclusive upon confirmation of the Trenton Shriners Temple. Per discussion with the Business Administrator, the selection is due to the lease of Grannville Building Charter School turned over to the TBOE. Although a response was given, this item is still considered inconclusive as not actual documentation was received.
171	12-000-400-780-0000-00-61	05-04241	11/17/04	ENVIRONMENTAL CONNECTION INC.	\$960.00	\$960.00	An Industrial Hygiene Technician performed and air test on the Trenton Central High School auditorium which was coordinated Coordinator of Capital Projects.		✓		This air test was reasonable to the Trenton High School auditorium.
172	30-000-400-450-0000-00-02	05-10002	6/28/05	ENVIRONMENTAL CONNECTION INC.	\$960.00	\$960.00	An Industrial Hygiene Technician performed and air test on the Trenton Central High School auditorium which was coordinated Coordinator of Capital Projects.		✓		This air test was reasonable to the Trenton High School auditorium.
173	11-000-230-332-0000-00-50	05-00137	9/9/04	ERNST & YOUNG	\$44,400.00	\$44,000.00	This was a charge for professional services rendered in connection with 2004 audit procedures performed by Ernst and Young.		✓		This charge was reasonable to the District considering they are required to have annual performed on their financial statements.
174	15-000-223-580-0000-00-28	05-08365	4/18/05	ESTHER OLIVERAS	\$37.73	\$21.90	A teacher at the Robbins School attended a development seminar in Cherry Hill N.J. \$15.83 was added to the original PO amount, which was for meal reimbursement.			✓	There was no agenda or brochure evident, which detailed the seminar class.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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175	11-000-262-610-0000-00-61	05-08040	3/24/05	EWING GLASS & MIRROR	\$569.00	\$569.00	This was a repair due to vandalism, on a window located at the Columbus School Gym.		✓		This was an reasonable purchase due to an immediate fixture required at the Columbus School.
176	15-000-240-610-0000-00-31	05-08179	4/8/05	EYE ON EDUCATION	\$166.75	\$166.75	The Principal of Wilson School ordered 5 books. The books were the following: What Successful Principals Do; What Great Principals Do; ISLLC Standards in Section, Stepping Outside Your Comfort Zone; Bravo Principal.		✓		These books are reasonable in the sense that they will improve the Principal's performance.
177	11-000-262-610-0000-00-61	05-07215	2/22/05	E-ZPASS	\$28.00	\$28.00	This is a fine of \$28.00 for a District van that went through an EZ pass booth and didn't pay.			✓	This is not reasonable to the school considering the fine could have been prevented. Per discussion with the Business Administrator, the employee is charged for reimbursement for the fine. This item is still considered inconclusive as no evidence of the reimbursement to the District was provided.
178	11-000-221-390-0000-00-66	05-02338	9/30/04	FEA/NJ ELITE	\$625.00	\$6,250.00	This was a payment for the registration of 10 employees at the Trenton High School for registration at the 2004 NJPSA Fall Convention in Atlantic City.		✓		The coding for this expenditure is for Principal Travel. This has been deemed reasonable as there are greater than 7 Vice Presidents at the Trenton High School.
179	15-000-218-610-0000-00-31	05-09204	5/18/05	FLEXO LABEL SOLUTIONS, LLC	\$105.00	\$105.00	The purchase was for 1000 red visitor labels for Woodrow Wilson elementary school, ordered by the Principal.		✓		This was deemed reasonable for the school.
180	15-000-222-610-0000-00-19	05-00778	7/27/04	FOLLETT LIBRARY RESOURCES	\$1,853.28	\$2,176.16	The Franklin Elementary School purchased 153 books for the library, from Follett Library Resources. The purchase took place in July 2004. The original PO amount was for \$2,176.16 but 6 books were out of stock and not included in the shipment. This reduced the total price to \$1,853.28. The books listed on the invoice were verified to determined to be children's books.		✓		The Library books were reasonable to the students at the Franklin Elementary School.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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181	11-000-291-280-0000-00-52	05-02309	9/13/04	FRANCES WILLEVER	\$1,155.00	\$1,155.00	This PO was for tuition reimbursement for a course taken at Rowan University. The course taken was "Reference Resources and Services I", in the Spring of 2004. The employee fell under the TGA contract.			✓	This employee was listed under the TGA union, yet there were no employee unions with this title.
182	15-000-221-610-0000-00-10	05-04927	11/30/04	FRANKLIN COVEY CO	\$588.21	\$760.95	The Principal at the Dunn Middle School purchased supplies such as pens, binders, and note paper. The pens were priced at \$24.95 each and the binders were priced at \$159.20 each. This amount was excessive in price considering it was only school supplies that was ordered. The original PO amount was for \$761.95, but the vendor issued a discount on all items, as well as a reduced shipping price from which was calculated on the original PO.			✓	The purchasing of pens and binders from this vendor, for this amount is excessive. Per discussion with the Business Administrator, the pens purchased are styluses for PDA's and the binders are used by Vice Principals to record. This item is still considered inconclusive although the response was given.
183	11-000-230-610-0000-00-77	05-01938	9/1/04	FULL COMPASS	\$884.62	\$884.62	The Department of Public Media purchased a Yamaha powered audio mixer, 2 speakers, and a speaker cable wire. There was no description for the reasoning of this purchase. This payment was part of a large order that went through Full Compass, totaling \$16,220.			✓	There was reasoning on what the audio equipment was to be used for.
184	11-000-262-610-0000-00-61	05-01256	8/10/04	FUTURE SIGNS	\$90.00	\$90.00	This purchase was for 2 blank magnetic signs, 12"x24". The order was placed by the Buildings and Grounds department on the District's summer break.			✓	There was no description on what the signs were used for. Per discussion with the Business Administrator, the signs of the District logo and used for District vehicles. This item is still considered inconclusive as no documentation/evidence to support the expenditure was given.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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185	15-000-240-890-0000-00-30	05-01709	8/18/04	GAIL CROPPER, PRINCIPAL	\$100.00	\$100.00	Petty Cash given to the Principal of Washington Elementary School. There was explanation of what the petty cash was used for.			✓	There is no evidence of what the petty cash was to be used for. Per discussion with the Business Administrator, petty cash start up balances are approved for by the Board. This item is still considered inconclusive as the response given does not give the reason for the petty cash use.
186	15-000-240-590-0000-00-10	05-05549	1/3/05	GALLS	\$849.91	\$898.91	This was the purchase of a metal detector and batteries for Dunn Middle School.		✓		The purchase of a metal detector and batteries are reasonable to ensure the safety of the students and staff.
187	11-000-251-610-0001-00-60	05-00660	7/26/04	GANN LAW BOOKS	\$382.50	\$1,020.50	16 NJ Law books ordered by Nancy Swirsky, Comptroller. The order was created in July 2006.		✓		The PO relates to purchase of 8 NJ Statues at \$59.00 each and 8 NJ Admin Code Titles at \$66.00 each. The PO amount has been allocated to various accounts such as Abbott Supplies, Board Secretary Supplies, Human Resource Office Supplies, Business Office Supplies, Abbott Misc, and Legal Dept. Supplies. There was no mention of who the books were for. Per discussion with the Business Administrator, each department gets these books each year as required by the Superintendent. This explanation and the need for NJ Statue books for the departments appear reasonable.
188	11-000-230-891-0008-00-50	05-07358	3/8/05	GARRY R FELTUS	\$1,055.55	\$1,055.55	A Board Member was reimbursed for the NSBA trip to Washington D.C.		✓		This has been deemed reasonable since the meeting is relevant to the Board Member's position.
189	11-000-230-891-0008-00-50	05-08834	4/15/05	GARRY R FELTUS	\$763.61	\$763.61	A Board Member was reimbursed for the NSBA trip to San Diego.		✓		This has been deemed reasonable since the meeting is relevant to the Board Member's position.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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190	11-000-219-580-0000-00-84	05-04982	12/8/04	GEETA G PATEL	\$133.00	\$133.00	A case worker was reimbursed mileage POs for the period of Sep.-Nov. 2004. The mileage reimbursement was based on the .365 rate.		✓		This reimbursement was allowed per the Purchasing Policies.
191	11-000-221-330-0000-00-81	05-09917	6/21/05	GEORGE HANNAH	\$50.00	\$50.00	The Manager of Human Resources served on the Principal Selection Committee for 2 days in April 2005, at a rate of \$25 a day.			✓	There was no invoice or supporting documentation for the expenditure.
192	11-000-219-390-0000-00-84	05-02770	10/5/04	GEORGE RENWICK	\$6,500.00	\$45,000.00	The District contracted a yearly service with a the Department of Special Services to maintain a corrective action plan for students either "Eligible for Special Education" or "Eligible of Speech and Language Services.". The total contracted service amount of \$45,000 was broken down into monthly payments in which \$6,500 of the payment was for June 2005.		✓		This transaction is reasonable to the children with special needs. The action was Board Approved 9/27/2004.
193	11-000-230-820-0000-00-53	05-02498	9/1/2004	GEORGE SIMMS AND VERA MCCOY, ESQ, HIS ATTORNEY	\$70,000.00	\$70,000.00	This is a settlement fee for the case of The Trenton Board of Education vs. George Simms.			✓	Payment to George Simms and his attorney Vera McCoy for the legal fees incurred in which Mr. Simms obtained a settlement fee from the Trenton Board of Education. What exactly was the case about.
194	11-000-270-511-0000-00-65	05-07117	3/1/05	GEORGE W. ANDREWS	\$771.00	\$1,542.00	The PO was an annual payment of \$1,542, in which it was broken up into two payments of \$771. The payments was for school aid in lieu of transportation for 2 students. The students were private school student who attended the Holy Angels School.		✓		The public transportation is reasonable to the students, because the required authorization exists.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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195	11-000-291-290-0000-00-00	05-06882	05-06882	GINO A FILIPPONI	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
196	15-000-223-320-0000-00-07	05-08548	4/15/05	GEPA WORKSHOP	\$500.00	\$700.00	This is a payment for GEPA classes taken by 3 employees. The GEPA classes are used to prepare teachers the NJ Statewide assessment tests in mathematics		✓		This is reasonable in preparing the teachers for issuing the Statewide Assessment Tests.
197	11-000-291-280-0000-00-52	05-09607	6/8/05	GLEN STOCKTON	\$1,125.00	\$1,125.00	Paraprofessional employee was reimbursed for 3 college credits taken at Holy Family College. The Paraprofessional contracts were reviewed to determine if the reimbursement was allowed.		✓		This reimbursement is allowed via the Paraprofessional contract.
198	11-000-211-580-0000-00-57	05-09862	6/20/05	GLORIA HANCOCK	\$170.42	\$170.42	The PO was for meal PO reimbursement for 3 days. The total reimbursement was for \$170.42, yet \$137.23 was for 3 Sea World Tickets.	✓			The purchase of Sea World Tickets was attending the symposium is not reasonable to the district.
199	11-000-291-280-0000-00-52	05-09031	5/10/05	GLYNIS SPENCER	\$608.40	\$608.40	This was tuition reimbursement for a teacher of the Handicapped at the Caldawalader school. The course taken was called "Methods of Materials", which is the learning theory of systematic instructions in the areas of motor learning, oral, and written language. The course was taken at Rutgers College in the summer of 2004. The tuition reimbursement is allowed via the TEA contract.		✓		This tuition reimbursement is reasonable due to the continuing education of the teacher.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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200	11-000-219-610-0000-00-84	05-06378	1/31/05	GORDON SYSTEMS, INC.	\$1,410.00	\$1,550.00	Dennis Moor, Psychology teacher at the King Middle School purchased Attention Training software. The original PO amount of \$1,550 was reduced to \$1,410 by the vendor because of a change in price.		✓		This item is reasonable for the Psychology of troubled students.
201	11-000-262-610-0000-00-61	05-07441	3/23/07	GRAINGERS	\$3,119.34	\$3,119.34	This was total payment of all February Grainger Invoices for various equipment, ordered by the Capital Projects Manager.			✓	This PO is for all Grainger parts ordered in the month of February 2005. There is no description of what the parts are used for, and what purpose they serve.
202	11-000-291-280-0000-00-52	05-02769	10/5/04	GRAMBLING STATE UNIVERSITY	\$110.00	\$110.00	Tuition reimbursement for a teacher. The tuition was for the Spring 04/05 semester at Grambling University.			✓	There was no evidence of the final grade posting for this employee, which is required by the H.R. department as part of the reimbursement process.
203	12-000-230-730-0000-00-77	05-05407	12/21/04	GRAYBAR ELECTRIC	\$428.95	\$428.95	This is a Power Conversion ordered by the Facilities Director for the District		✓		This item is reasonable for the Facilities Department.
204	15-000-240-610-0000-00-23	05-01099	7/29/04	GREAT EVENTS	\$695.67	\$1,115.00	This was an order of 60 book bags, 25 folders, and 35 binders for the Jefferson Elementary School. There was no evidence of the reasoning for the order which was placed by the Principal. The original PO amount was \$1,115 but two items were cancelled which changed the price to \$695.67			✓	There was no explanation of the reasoning for the purchase of the supplies, as well as who the supplies went to.
205	11-000-270-503-0000-00-65	05-08810	5/2/05	GREG & TAMARA RICHARDS	\$522.16	\$522.16	The PO was a pro rated second semester payment of \$522.16. The payment was for school aid in lieu of transportation for 2 students. The students were private school student who attended the Immaculate Conception School.		✓		The public transportation is reasonable to the students, because the required authorization exists.
206	15-000-270-512-0000-00-31	05-08555	4/25/05	GREYHOUND LINES, INC.	\$646.00	\$646.00	Field trip for Grade 6 students, from the Wilson School, who went to the Medieval Times on 5/20/05.			✓	There was no explanation of what the field trip was for, regarding an educational value.
207	11-000-262-420-0000-00-61	05-00166		GRIFFITH ELEC SUPPLY CO INC	\$424.95					✓	No documentation received.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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208	11-000-262-420-0000-00-61	05-08754	4/26/05	GRIFFITH ELEC SUPPLY CO INC	\$4,628.38	\$4,628.38	This PO was for the purchase of light bulbs for various schools and other facilities.		✓		This purchase was an reasonable as it related to the purchase of light bulbs for the various school and facilities.
209	15-000-240-890-0000-00-07	05-09800	6/17/05	GRIFFITH ELEC SUPPLY CO INC	\$34.20	\$34.20	This was electrical supplies ordered by Facilities Management for the Martin Luther King Middle School auditorium.		✓		This was an reasonable modification made to the school auditorium.
210	11-000-219-592-0000-00-84	05-10017	6/29/06	H. PATRICIA WALSH DOMINSKI	\$133.59	\$133.59	Employee was reimbursed mileage POs incurred from the period of April-June 2005. The employee was a psychologist that was employed by the District.		✓		The mileage reimbursement is authorized, according to the Purchasing Policies.
211	11-000-262-610-0000-00-61	05-07025	2/23/05	HALDEMAN FORD	\$109.45	\$109.45	Maintenance supplies for the garage, but there is no additional information explanation what the service was for.			✓	There is no description on why this service was ordered.
212	15-000-218-610-0000-00-27	05-03547	10/20/04	HAMPTON ACADEMY	\$8,821.00	\$101,790.00	3 students attended the Hampton Academy for the 2004 school year. The PO was for the whole year and the \$8,821 was tuition for October 2004.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
213	15-000-223-580-0000-00-28	05-06733	2/11/05	HAMPTON INN-VOORHEES	\$188.00	\$188.00	A Carroll Robbins School employee attended a conference in Devon, PA for 2 days. The employee was an Media Specialist at the Robbins School. There was no agenda detailing what the conference was.			✓	There should be more backup documentation explaining what the conference was for, as well as an approval form. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
214	11-000-221-610-0000-00-82	05-05646	1/6/05	HARVARD EDUCATION PUBLISHING GROUP	\$103.80	\$92.95	Deputy Superintendent purchased 4 educational books: "Urban School Reform", "School Reform from the Inside Out", "Better Teaching and Learning", and "The Digital Classroom". The purchase took place in Jan. 2006. Shipping charge of \$10.95 was not included in the original PO.		✓		These books have educational and behavioral value on the students.
215	11-000-262-330-9000-00-61	05-00197	7/12/04	HEATH LUMBER CO	\$1,297.41	\$2,500.00	This was the purchase of various carpentry supplies such as adhesive, caulk, sheetrock, etc.			✓	There is no indication of what these supplies were purchased and used for in the support received .
216	11-000-221-890-0000-00-82	05-01913	8/31/04	HEATHER JACKSON	\$44.02	\$194.02	The PO relates to the Assistant Director of Central Services attending a seminar at the University of Pittsburgh for Principal Leadership training.			✓	It isn't clear what the \$44.02 was being reimbursed for, due to lack of supporting documentation.
217	15-000-240-890-0000-00-15	05-08971	5/9/05	HEAVENLY HANDS CATERING	\$1,000.00	\$1,000.00	A teacher appreciation luncheon held at the Rivera school, that included 100 people in May 2005. Servings cost \$10 a person, and included meats, vegetables, desserts, and breads.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
218	15-000-240-580-0000-00-05	05-04253	11/17/04	HECTOR BONILLA	\$74.46	\$74.46	,Co-Principal of Trenton High School attended the NJPSA Convention in November 2004. He was reimbursed mileage.			✓	The PO relates to the reimbursement of mileage for personal auto use by Hector Bonilla, Co-Principal, TCHS, for a trip to Atlantic City for the NJPSA Convention on November 3-5, 2004. Per the PO, the total mileage driven was 204 miles and the mileage rate used was .365. The PO packet support also contained the approved "Request for Travel Authorization" signed by Melvin Wyns, Business Administrator. A internet search confirmed that the 2004 NJPSA convention was held on November 3-5, 2004 in Atlantic City, NJ.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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219	11-000-291-290-0000-00-00	05-07715	3/18/2005	HELEN M MICHNIEWSKI	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
220	11-000-262-610-0000-00-61	05-00552	7/20/2004	HERDT FENCING	\$1,874.00	\$1,874.00	A chain link fence was installed around the maintenance garage.		✓		This is reasonable for safeguarding the garage.
221	11-000-100-566-0000-00-84	05-01576		HIGH ROAD SCHOOL	\$25,273.08	\$304,236.00	This was a mandated tuition bill from the High Road School for 10 students. The bill was for services incurred for November 2004.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
222	12-000-260-730-0000-52-61	05-02145	9/7/2004	HIGHTS FARM EQUIPMENT COMPANY	\$3,295.00	\$3,295.00	A Stainless Steel Hopper for the garage. No explanation was for the purchase was evident.			✓	There is no reasoning for this purchase, and who the purchase was for.
223	11-000-262-610-0000-00-61	05-02006	9/3/2004	HIGHTS FARM EQUIPMENT COMPANY	\$57.83	\$57.83	The Buildings and Ground Department purchased an engine gasket kit and mounting gaskets for the on site garage at the District.		✓		This is reasonable to the mechanics on site.
224	11-000-262-590-9000-00-61	05-02796	10/5/2004	HILLIER	\$10,000.00	\$60,000.00	This charge was for consulting fee incurred for the development of the Roebling School Renaissance Zone Action Plan which was board approved 2/23/04. The contracted amount was for \$60,000 and this payment was for the remaining balance was \$15,000.		✓		
225	11-000-262-610-0000-00-61	05-07261	3/1/2005	HILTI	\$9,780.98	\$9,780.98	The Facilities Department Director purchased supplies for the Carpenter's shop, Mason Shop, and Electric Shop.			✓	There is no explanation of what the supplies were purchased for.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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226	11-000-221-330-0000-00-81	05-09671	6/10/2005	HOLLIE BECKETT	\$25.00	\$25.00	This charge was a reimbursement for a curriculum retreat for Hollie Becket. There was no additional documentation attached to the PO.			✓	The PO states that the payment is in relation to reimbursement for a "Curriculum Retreat" on April 9, 2005. No other support was included in the PO packet support, so it has been deemed inconclusive.
227	11-000-261-420-0000-00-61	05-00266		HONEYWELL	\$11,477.00					✓	No documentation received.
228	11-000-221-530-0000-00-82	05-08345	4/14/2005	HOPE FOUNDATION	\$943.40	\$890.00	The Deputy Superintendent ordered the video series "Failure is Not An Option". A shipping charge of \$53.40 was added on to the PO amount.		✓		The purchase appeared to be reasonable.
229	11-000-262-610-0000-00-70	05-05597	1/6/2005	HOWARD B. WHITE	\$804.80	\$804.80	The Director of the Division of School and Safety attended the "2004 National Truancy Conference" in Washington D.C. The trip was reimbursed, however the hotel rate was \$239 per night.			✓	The hotel rate was \$239 for one night. This seems to be excessive rate.
230	11-000-219-320-0000-00-84	05-06591	2/10/2005	HUNTERDON MEDICAL CENTER	\$1,125.00	\$1,125.00	Payment to a medical testing for PSTAY, which is for psychiatric testing. There was no listing of the patients title.			✓	What is the reasoning for this test, and what is the title of the employee.
231	11-000-230-580-0000-00-53	05-08315	4/15/2005	ICLE	\$110.00	\$110.00	A Legal Counsel Member attended the "Language of Advocacy" training held in Mount Laurel on April 16, 2005		✓		The training is reasonable for the, in regards to the Legal Counsel member.
232	11-000-270-503-0000-00-65	05-08983	5/6/2005	IDALMIS CUENEA	\$162.64	\$162.64	The PO was a pro rated second semester payment of \$162.64. The payment was for school aid in lieu of transportation for 1 student. The student was a private school student who attended Meadow View Junior Academy.			✓	The public transportation is reasonable to the student, because the required authorization exists.
233	11-000-262-610-0000-00-61	05-01349	8/9/2004	IMAGISTICS	\$103.41	\$103.41	This PO was for copier maintenance charges for the period of 7/1/04 to 6/30/04 for the Building and Grounds Department.		✓		This expenditure did not seem excessive and was deemed reasonable.
234	11-000-251-610-0000-00-52	05-00102	7/6/2004	INTERNATIONAL FOUNDATION CONFERENCE	\$1,995.00	\$1,995.00	The Benefits Analyst of H.R. attended Seminar regarding Employee Benefit Plans in 2004.		✓		This training was reasonable to the H.R. Department.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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235	11-000-262-420-0000-00-61	05-01374	8/10/2004	ISS CORP.	\$1,320.00	\$1,320.00	There were two buildings that had a fire alarm system added, which required an on site survey to determine if the system was adequate.		✓		Having an adequate fire alarm system is reasonable to the District.
236	11-000-252-610-0000-00-64	05-08333	4/15/2005	ISTE STORE	\$205.95	\$192.76	The Director of Technology purchased Beyond Software. The purpose of Beyond Hardware is to increase student achievement in a curriculum area of need identified at the elementary, middle school, and high school level. A freight charge of \$13.25 was added to the PO amount, which brought the total to \$205.95		✓		The software is reasonable to increase student achievement.
237	11-000-291-290-0000-00-00	05-05880	1/14/2005	JACK R. SALAMANDRA	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
238	11-000-291-280-0000-00-52	05-09032	5/10/2005	JAMES CONRAD	\$375.00	\$375.00	A Music Teacher at the Stokes School was reimbursed tuition at the Marygrove College for the fall 2004 semester. There was evidence of the college receipt as well as the transcript of the grade average, which is required by the H.R. department as part of the reimbursement policy.		✓		This is considered reasonable since the Music Teacher is furthering his education to increase the educational value to the students.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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239	11-000-291-290-0000-00-00	05-06563	2/1/2005	JAMES J. DEFORTE, JR.	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
240	11-000-262-590-0000-35-61	05-01793		JAMES M ROBERTSON	\$6,350.04	No PO			✓		No documentation received.
241	11-000-291-280-0000-00-52	05-03459	10/21/2004	JANE GILROY	\$1,268.40	\$1,268.40	Tuition Reimbursement for a teacher at the Martin Luther King Middle School who attended 2004 summer classes at Rider University. The policy of reimbursement that the District pays based on the tuition rate at the College of New Jersey, \$1,369.80. According to the TEA contract, the amount of \$1,268.40 was under this rate so the reimbursement was appropriate. The class taken was "Instructional Strategies for Students with Disabilities."		✓		Reasonable per the TEA agreement.
242	15-000-223-590-0000-00-15	05-04947	12/8/2004	JEANNE TERNOWCZEK	\$374.74	\$540.00	Facilitator at the Rivera School attended the "Modern Red Schoolhouse National Educators" held in St Pete Beach, Florida. The meals and transportation POs were reimbursed, but only \$374.74 instead of the PO amount of \$540.			✓	There was no agenda present for the conference that was taken.
243	11-000-251-610-0000-00-52	05-03797	11/2/2004	JEFF THE PRINTER	\$1,843.75	\$1,843.75	The Human Resource Department ordered 25,000 regular envelopes, and 10,000 10x13 envelopes. A quote was obtained from the vendor before the purchase. The envelopes are used for mailing out important information, such as benefit packages, new hire information, etc. to employees.		✓		This item has been deemed reasonable to the HR Department.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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244	15-000-240-610-0000-00-25	05-09801	6/17/2005	JOTTAN, INC.	\$288.00	\$288.00	There was a drainage problem in the Gym at the Monument School that was an ongoing problem. 2 contractors were hired to fix the drain.		✓		The drainage problem needed to be fixed, so this reasonable to the school
245	15-000-240-610-0000-00-28	05-02160	8/27/2004	K12 HANDHELDS, INC	\$82.90	\$85.90	Principal of Robbins Annex, purchase the book "101 Great Education Uses for Your Handheld Computer Book". The book is used in administrating, collaborating, teaching, and learning by helping create detailed lesson plans.		✓		This book is reasonable in adding value to the classroom.
246	11-000-270-503-0000-00-65	05-06696	2/9/05	KARA DRAKE	\$385.50	\$771.00	This is transportation reimbursement for a student at the St. Mary School for the period of September 2004 to June 2005. The original payment amount was \$771 which was broken out into 2 period payments. Each period payment was for \$385, and the payment selected here was for January 2005 to June 2005.		✓		The non public school aid in lieu of transportation is reasonable to the student.
247	11-000-291-280-0000-00-52	05-05999	1/12/2005	KEITH JONES	\$963.00	\$963.00	Tuition Reimbursement for a teacher at the Martin Luther King Middle School. The policy of reimbursement that the District pays based on the tuition rate at the College of New Jersey. The amount of \$963 was under this rate so the reimbursement was appropriate.		✓		The college reimbursement is within District Policy
248	15-000-240-610-0000-00-19	05-08867	5/4/2005	KELVIN B WILEY	\$22.00	\$22.00	The Franklin Elementary school had a party for the basketball team. The items purchased were sodas, ice-cream, and spoons.	✓			The reimbursement for these items is not reasonable since there is no educational value.
249	11-000-218-320-0000-00-57	05-05680	1/11/2005	KENNETH B. MOORE	\$1,200.00	\$1,200.00	The Caldawalader School hired a substitute teacher for Jan. 3,4,and 5 of 2005. The rate for each day was \$400.		✓		Per review of the supporting documentation, this was deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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250	15-000-240-610-0000-00-35	05-08074	4/8/2005	KENYONNA HILL	\$238.00	\$238.00	Employee participated as a student mentor for the period of March 1-March 15 2005, total of 34 hours. The employee was reimbursed at \$7.00 per hour.		✓		
251	12-000-220-730-0000-00-82	05-05131	12/13/2004	KEYBOARD CONSULTANTS	\$5,677.00	\$5,677.00	The Deputy Superintendent Darwin Williams purchased the Smart Board Package which is a projector used for presentations. The grant pricing for all the vendors was the same, so there were not multiple quotes generated.		✓		The projector is used for District presentations, so it has been deemed reasonable.
252	15-000-240-890-0000-00-24	05-07363	3/9/2005	KIRA ROYSTER	\$102.98	\$102.98	Meal and travel reimbursement for SFA conference held in Orlando, FL attended by a teacher from the Kilmer School. There was no agenda of the conference.			✓	There was no agenda attached or travel approval sheet included in the PO packet. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
253	11-000-261-610-0000-00-61	04-08287	6/17/2004	KLEMM REFLECTOR COMPANY	\$1,350.00	\$1,350.00	The Holland Middle School needed to replace a chandelier in the library.		✓		This reasonable due to the Holland Library needing a new chandelier
254	11-000-251-440-0000-00-60	05-00654		KONICA MINOLTA	\$155.64	PO not received	The PO was for a photocopier maintenance fee. The PO and Purchase Requisition were not included, so it could not be determined what this expenditure was for.			✓	This expenditure was deemed inconclusive due to lack of supporting documentation.
255	11-000-221-320-0000-00-82	05-05161		KONICA MINOLTA	\$155.64	PO not received	The PO was for a photocopier maintenance fee. The PO and Purchase Requisition were not included, so it could not be determined what this expenditure was for.			✓	This expenditure was deemed inconclusive due to lack of supporting documentation.
256	15-000-240-440-0000-00-19	05-00646		KONICA MINOLTA	\$844.96	PO not received	The PO was for a photocopier maintenance fee. The PO and Purchase Requisition were not included, so it could not be determined what this expenditure was for.			✓	This expenditure was deemed inconclusive due to lack of supporting documentation.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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257	11-000-291-280-0000-00-52	05-01019	8/4/2004	KRAGBE BEUGRE MARCEL	\$1,268.40	\$1,268.40	A Jefferson RSL teacher was reimbursed for college credits taken at the College of New Jersey for the Spring 2004 semester.		✓		All the required documents were included such as H.R. reimbursement form, grade transcript, and college tuition receipt. It was noted that the check was paid to the student, not the school.
258	15-000-262-610-0000-00-15	05-04323	11/8/2004	LAB SAFETY SUPPLY, INC.	\$106.80	\$93.65	30 inch convex mirror to be shipped to P. Bethel/Rivera School.			✓	The amount paid, \$106.80, was higher than original PO amount due to freight charges of \$16.90. The use of mirror is not clear.
259	11-000-270-511-0000-00-65	05-02665	9/30/2004	LIDLAW TRANSIT INC	\$4,147.20	\$41,012.06	Contract renewals for Non-public schools for the 2004 - 2005 school year for two school routes.		✓		Reasonable per transportation contracts with transportation vendors.
260	11-000-221-390-0000-00-66	05-02413	9/20/2004	LASHONA LAPREE BURKES	\$4,000.00	\$4,000.00	To contract a graduate student as a summer intern to assist the office of assessment and accountability.		✓		This hiring is reasonable.
261	11-000-251-340-0000-00-60	05-10110	6/30/2005	LAURELL PARRIS	\$373.33	\$373.33	Reimbursement for meals and transportation at America's Choice National Conference on 2/8/05 - 2/12/05 for a Literacy Coach from Hill School.			✓	After reviewing the PO, reason for the conference is unclear.
262	15-000-218-320-0000-00-26	05-09683	6/9/2005	LEARNING PLUS, LLC.	\$1,100.00	\$1,100.00	Seminar on Differentiated Instruction on 5/13/05 for a counselor from the Mott School.		✓		Reasonable per the TEA Agreement.
263	11-000-230-331-0000-00-50	05-00267	7/14/2004	LENOX, SOCEY, WILGUS, FORMIDONI	\$2,230.00	\$2,230.00	Settlement payment made to the law firm in the matter of Wright vs. Trenton Board of Education and A.D. vs. Trenton Board of Education.		✓		Requisition not signed by the Administrator/Principal/Supervisor. Reasonable per court order.
264	15-000-222-610-0000-00-22	05-03094	10/8/2004	LIBRARY VIDEO COMPANY	\$211.79	\$211.74	Four volumes of the Cranberry Holidays VHS Series for the Harrison Elementary School.		✓		This item appears to be reasonable to the Harrison Elementary School.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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265	11-000-270-504-0000-00-65	05-06535	2/9/2005	LILY KNEZEVICH	\$706.20	\$1,412.40	Non-public school aid in lieu of transportation for two students to the Princeton Academy of the Sacred Heart for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
266	11-000-262-610-0000-00-61	05-01732	8/19/2004	LINCOLN SUPPLY, LLC	\$6,282.72	\$6,282.78	Pipes, valves and fittings, and servicing for the District.		✓		Quotes not required because vendor is State contracted. Reasonable per necessity of piping within the District.
267	15-000-240-590-0000-00-15	05-06708	2/11/2005	LINDA S. FRAMPTON	\$771.00	\$1,542.00	Non-public school aid in lieu of transportation for a student to the MC Corristin Catholic High School for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
268	15-000-223-320-0000-00-35	05-03800	11/2/2004	LL TEACH INC.	\$2,400.00	\$2,400.00	Registration fees for two teachers from the Daylight/Twilight High School to attend the HSPA Math Institute Workshop series for dates throughout November, December, January, and February (2004 - 2005).		✓		Requisition not signed by the Business Administrator. Reasonable per Board Policies.
269	11-000-270-503-0000-00-65	05-06626	2/10/2005	LOIS OR CARL KRAUSE	\$357.38	\$714.76	Non-public school aid in lieu of transportation for a student to the Princeton Junior School for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
270	30-000-400-450-2000-05-00	05-06707	2/11/2005	LORETTA FITZGERALD-WALLACE	\$771.00	\$771.00	Non-public school aid in lieu of transportation for two students to the Life Center Academy for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
271	11-000-251-340-0000-00-60	05-05293	12/16/2004	LOUISE BESTE	\$1,400.00	\$20,720.00	Consultant to Patton J. Hill and Carroll Robbins at Bayard Campus Schools representing Curiosity Corner Literacy Program for the period of 9/7/04 - 6/30/05.			✓	Necessity of consulting for the literacy program is not clear. There is no evidence of solicited quotes.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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272	11-000-230-610-0000-00-53	05-01488	8/9/2004	LRP	\$557.00	\$557.00	One year subscription to the School Discipline Advisor and the School Law News for the legal department.		✓		This subscription is reasonable due to the educational value it provides.
273	11-000-261-610-0000-00-61	05-00162		MACK INDUSTRIES INC.	\$188.64				✓		No documentation received.
274	11-000-230-891-0007-00-50	05-07874	4/4/2005	MANCHESTER GRAND HYATT SAN DIEGO	\$1,004.17	\$1,590.10	Hotel accommodations for the a board member for the NJSBA Annual Conference in San Diego, CA on 4/14/05 - 4/19/05.			✓	Requisition not signed by the Administrator/Principal/Supervisor. After reviewing the PO, reason for amount paid against the PO is unclear. Invoice is printed out from the board member's email, inconclusive upon further review of Board Policies.
275	11-000-230-891-0001-00-50	05-01668	8/18/2004	MARRIOTT HOTEL DOWNTOWN	\$410.55	\$1,231.65	Hotel accommodations for a board member for the National African American School Board Summit on 8/18/04 - 8/22/04		✓		Requisition not signed by the Administrator/Principal/Supervisor. Reasonable per Board Policies.
276	15-000-223-590-0000-00-27	05-08017	4/8/2005	MARRIOTT HOTELS & RESORTS	\$1,532.16	\$1,532.16	Two hotel rooms for the "Success for All Conference" on 4/10/05 in Chicago, IL.		✓		Reasonable per the TEA Agreement.
277	15-000-213-580-0000-00-21	05-08260	4/13/2005	MARRIOTT WARDMAN PARK HOTEL	\$636.64	\$636.64	Four nights at the Marriot Wardman Park hotel for a school nurse from the Gregory School to attend the National Association of School Nurses Annual Conference: "Building Tomorrow Today: Promoting the Legacy."		✓		Reasonable per the TEA Agreement.
278	11-000-230-890-0000-00-53	05-02550	9/28/2004	MASSIMO'S	\$260.00	\$260.00	20 sandwiches with pasta for the TEA mediation on 9/28/04 in the Board Auditorium.			✓	Questionable upon further review of necessity for food at TEA meeting.
279	11-000-230-630-0000-00-50	05-06123	1/26/2005	MASSIMO'S	\$270.70	\$270.00	Catering for January 10th Board meeting, which cost \$10 per person.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive
280	11-000-218-320-0000-00-57	05-03243		MAY INSTITUTE	\$28,166.66				✓	No documentation received.
281	15-000-218-610-0000-00-05	05-03294		MCCARTER PAPER	\$1,000.00				✓	No documentation received.
282	15-000-211-610-0000-00-28	05-01306	8/10/2004	MCCARTER PAPER	\$48.50	\$1,505.60	Case(s) of paper.		✓	After reviewing the PO, reason for the amount paid against the PO is unclear. Reasonable per reasonable amount of paper ordered to support the District's paper needs.
283	11-000-230-890-0000-00-51	05-04121	11/10/2004	MCCARTER PAPER	\$740.00	\$740.00	25 cases of 24lb. Bright white laser paper for copiers and printers.		✓	Reasonable per reasonable amount of paper ordered to support the District's paper needs.
284	15-000-270-512-0000-00-28	05-07495	3/11/2005	MCCARTER THEATRE	\$104.00	\$104.00	52 tickets for the "Tempest - A Puppet" at the McCarter Theater on 5/17/05 for the 5th and 6th grade of the Robbins Annex at Bayard School. The trip is for the visual and performing arts core curriculum.		✓	Reasonable per the visual and performing arts core curriculum.
285	15-000-240-580-0000-00-05	05-04496	11/22/2004	MELVIN CUMMINGS	\$74.46	\$74.46	Roundtrip mileage to Atlantic City for "NJPSA" convention on 11/3/04 - 11/5/04 for the Vice Principal of Trenton Central High School.		✓	No odometer readings or number of mileage traveled is documented.
286	11-000-218-320-0000-00-57	05-00219	7/13/2004	MELVIN CUMMINGS	\$1,600.00	\$1,600.00	Reimbursement for stay at the Days Inn hotel 6/28/04 to 7/1/04.		✓	After reviewing the PO, reason for the expenditure is unclear. Questionable upon further review of purpose of expenditure.
287	11-000-230-890-0000-00-51	05-03728	10/27/2004	MERCER CNTY SUPERINTENDENTS' ASSOC	\$300.00	\$300.00	Annual dues for Mercer CNTY Superintendents' Association for 2004 2005.		✓	This is reasonable per the Superintendent's contract terms, which states that membership dues covered by the District.
288	11-000-219-320-0000-00-84	05-06211	1/27/2005	MERCER CO SPECIAL SERVICES SCHOOL DIST	\$700.00	\$700.00	Services rendered through the assistive technology office during the month of December 2004 for a student from the Mercer Jr. Sr. High School. The fee is for an Augmentative Communication Assessment.		✓	Questionable upon further review of District policy.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
289	11-000-291-280-0000-00-52	05-04577	11/29/2004	MERCER COUNTY COMMUNITY COLLEGE	\$30,272.00	\$30,272.00	Tuition Reimbursement for 65 employees for the Fall 2004 semester paraprofessionals Trenton Board of Education.			✓	Questionable upon further review of union/contract agreement of these 65 employees.
290	11-000-251-340-0000-00-60	05-00975	7/30/2004	MERCER COUNTY SCHOOL BOARDS ASSOC	\$100.00	\$100.00	Mercer County School Boards Association 2004 - 2005 annual dues.		✓		This membership payment is not excessive and is reasonable.
291	11-000-270-163-0000-00-65	05-02681		MERCER COUNTY VOCATIONAL BD OF EDUC	\$14,400.00					✓	No documentation received.
292	11-000-219-320-0000-00-84	05-03212	10/14/2004	MERCER GROUP INTERNATIONAL	\$40.00	\$115.00	Natural wood disposal ordered by an employee from the Capital Project department.			✓	After reviewing the PO, reason for the amount paid against the PO is unclear. Questionable upon further review of necessity of wood.
293	11-000-230-530-0000-00-61	05-00672		METROCALL	\$367.85					✓	No documentation received.
294	11-000-291-280-0000-00-52	05-03837	11/3/2004	MICHAEL COE	\$740.00	\$740.00	Tuition Reimbursement for a teacher from Grace Dunn Middle School for three credits at Gratz College in the Summer 2004. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
295	11-000-291-280-0000-00-52	05-07466	3/10/2005	MICHAEL G. CALLISON	\$1,826.40	\$1,826.40	Tuition Reimbursement for a math teacher from the Hedgepeth Williams School for four credits at the Rowan University in the Fall 2004.		✓		Reasonable per the TEA Agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
296	11-000-219-592-0000-00-84	05-02853	10/7/2004	MICHELE L. FEKETE	\$35.00	\$35.00	Reimbursement for parking and registration fee for a School Occupational Therapist from the Rivera Special Services department to attend the job fair seminars in Philadelphia, PA.		✓		Reasonable per the TEA Agreement.
297	11-000-219-580-0000-00-84	05-04832	12/7/2004	MICHELE L. FEKETE	\$61.39	\$61.39	Reimbursement for mileage POs for the School Occupational Therapist of the Rivera Special Services Department for 9/04 - 11/04. Travel was for job fair seminars in Philadelphia, PA.		✓		Reasonable per the TEA Agreement.
298	11-000-291-280-0000-00-52	05-06317	2/1/2005	MICHELLE R PURVIS	\$1,369.80	\$1,369.00	Tuition Reimbursement for an Art Teacher from Martin Luther King Middle School for three credits at College of NJ in the Fall 2004.		✓		Reasonable per the TEA Agreement.
299	11-000-100-565-0000-00-84	05-09477	5/31/2005	MIDDLESEX COUNTY EDUCATIONAL	\$2,399.83	\$2,399.83	Mandated transportation services for the period of 6/1/04 - 6/30/04.			✓	After reviewing the PO, reason for the transportation is unclear.
300	11-000-262-440-0000-00-70	05-06480	2/9/2005	MID-STATE MOBILE	\$731.00	\$731.00	Service call for check of repeater and reset of PL card on 2/7/05 and also installation of new card.			✓	Questionable upon further review of the vehicle serviced.
301	11-000-100-566-0000-00-84	05-02825		MIDWAY SCHOOL	\$8,623.80					✓	No documentation received.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
302	11-000-270-503-0000-00-65	05-06686	2/10/2005	MIKELCIE BEAUVIL-SMARR	\$359.52	\$719.04	Non-public school aid in lieu of transportation to Chapin School for a student for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
303	15-000-270-512-0000-00-09	05-09456	6/2/2005	MINDING OUR BUSINESS PROGRAM	\$1,000.00	\$1,000.00	Bus Transportation to West Ward locations for students in "Minding Our Business" after-school program at Holland Middle School for three days in February of 2005, four days in March of 2005, and three days in April of 2005.			✓	Questionable upon further review of necessity for the "Minding Our Business" to provide transportation rather than contracted District transportation vendors.
304	11-000-291-280-0000-00-52	05-02324	9/13/2004	MINDY MANN	\$1,268.40	\$1,268.40	Tuition Reimbursement for a learning disabilities teacher/consultant from the Dunn Middle School for three credits at Penn State University in the Summer 2004. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
305	11-000-219-580-0000-00-84	05-04984	12/8/2004	MINDY MANN	\$51.24	\$51.24	Reimbursement for mileage POs for an employee for 8/27/04 - 11/30/04. The employee is a Special Services employee.		✓		The mileage reimbursement is authorized, according to the Purchasing Policies.
306	11-000-219-610-0000-00-84	05-05128	12/13/2004	MINUTEMAN PRESS	\$1,368.92	\$1,368.92	7,000 "Special Education Pupil Placement" forms for the Trenton Public Schools Special Education Services department.		✓		This has been deemed reasonable to the District.
307	11-000-270-503-0000-00-65	05-06525	2/9/2005	MIRIAM RIVERA	\$310.30	\$620.00	Non-public school aid in lieu of transportation to the patriots Academy for a student for the school year 2004-2005.		✓		Reasonable per the Transportation department policies.
308	11-000-261-610-0000-00-61	05-01843	8/30/2004	MOTOR PARTS & IGNITION	\$177.00	\$315.54	Vehicle parts ordered by an employee from the Garage.			✓	Questionable upon further review of the necessity of these parts and the vehicle(s) that required the repair(s).

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
309	11-000-262-610-0000-00-61	05-02146	9/7/2004	MOTOR PARTS & IGNITION	\$226.54	\$226.54	Vehicle parts ordered by an employee from the Garage.			✓	Questionable upon further review of the necessity of these parts and the vehicle(s) that required the repair(s).
310	11-000-100-566-0000-00-84	05-02730	10/5/2004	MOTOR PARTS & IGNITION	\$93.41	\$409.94	Motor parts ordered by an employee from the Garage.			✓	Questionable upon further review of the necessity of these parts and the vehicle(s) that required the repair(s).
311	15-000-240-610-0000-00-20	05-04685	11/29/2004	MUSIC TREASURES CO	\$145.75	\$145.75	Musical goods/supplies/books/equipment for the Grant School.		✓		This has been deemed reasonable to the School.
312	15-000-222-610-0000-00-09	05-03263	10/18/2004	NANCY PURI D/B/A GLENBURNIE CONSULTING	\$106.80	\$400.00	Substitute Principal at Stokes School on 10/6/04.			✓	After reviewing the PO, there is no evidence to show that this Principal substituted this day.
313	11-000-213-610-0000-00-56	05-10077	6/30/2005	NANCY SWIRSKY, BUSINESS ADMINISTRATOR	\$52.43	\$239.26	Petty Cash distributed during the 2004 - 2005 school year			✓	After reviewing the PO package, reason for expenditure is unclear.
314	11-000-218-320-0000-00-57	05-03729	10/27/2004	NATHANIEL M. JONES	\$800.00	\$800.00	Substitute Principal at Monument School 10/5/04-10/6/04.		✓		Dr. Darwin Williams did not sign the Educational Consultant form.
315	11-000-218-320-0000-00-57	05-05875	1/14/2005	NATHANIEL M. JONES	\$1,600.00	\$1,600.00	Substitute Principal at M. L. K. for one day, at Holland for one day, and at Trenton High School for two days.		✓		
316	11-000-218-320-0000-00-57	05-06175	1/31/2005	NATHANIEL M. JONES	\$1,600.00	\$1,600.00	Substitute Principal at Hedgepeth WMS. on 1/18/05, at Jefferson on 1/18/05, and at Holland on 1/20/05.		✓		
317	11-000-221-330-0000-00-81	05-07095	2/25/2005	NATHANIEL M. JONES	\$2,200.00	\$2,200.00	Substitute Principal at Trenton High School at King for one day, a half day at Stokes, and four days at Trenton High School at Sherman Ave.		✓		
318	11-000-230-891-0005-00-50	05-02862	10/14/2004	NATIONAL SCHOOL BOARDS ASSOCIATION	\$1,015.00	\$1,015.00	65th annual conference and exposition in San Diego, CA on 4/16/05 - 4/19/05 for a Trenton board member.		✓		This item is deemed reasonable, since it is a Board requirement to attend these types of conferences.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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319	15-000-223-320-0000-00-32	05-03855	11/8/2004	NAT'L CENTER ON ED AND THE ECONOMY	\$30,000.00	\$70,000.00	One school year contract for goods and service related to the implementation of America's Choice School Design.		✓		This contract was Board approved and has been deemed reasonable.
320	15-000-223-590-0000-00-28	05-04056	11/8/2004	NAT'L CENTER ON ED AND THE ECONOMY	\$56,250.00	\$75,000.00	Implementation of WSR contract for America's Choice School Design for Holland Middle School for the school year 2004 - 2005.		✓		This contract was Board approved and has been deemed reasonable.
321	11-000-230-890-0000-00-53	05-07252	3/1/2005	NEW JERSEY EDUCATION ASSN.	\$332.00	\$332.00	Half of breakfast and lunch for the Nego Session on 12/14/04 and on 1/11/05.			✓	Purpose of breakfast and lunch is not clear nor is there a list of the attendees. Missing signature of the vendor on the voucher copy of the PO, the requisition form, and on the Accounts Payable copy of the PO.
322	11-000-270-593-0000-00-65	05-01688	8/19/2004	NEW JERSEY TRANSIT	\$72,000.00	\$300,000.00	Encumbered funds for purchase of student bus tickets for the 2004 - 2005 school year.		✓		Reasonable per Transportation department policies to purchase public bus tickets for students who do not live near school bus routes.
323	11-000-270-503-0000-00-65	05-06554	2/9/2005	NIKIYA FUNDERBURG	\$771.00	\$1,542.00	Non-public school aid in lieu of transportation to International Charter School for two students for the school year 2004-2005.		✓		
324	11-000-219-390-0000-00-84	05-02882	10/7/2004	NJ PRINCIPALS & SUPERVISORS ASSOCIATION	\$3,900.00	\$56,770.00	TASA membership dues to NJPSA for the year 2004-2005 for 18 Elementary Principals, six Middle School and High School Principals, 17 Vice Principals, 12 Directors, one Medical Inspector, two Supervisors, 20 coordinators, and six Assistant Directors.		✓		Reasonable per TASA Agreement.
325	11-000-262-590-0000-00-70	05-01956	9/1/2004	NJASA	\$145.00	\$145.00	Combating violence, vandalism, and unsafe school seminar on 9/29/04.		✓		

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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326	11-000-251-890-0000-00-52	05-02528	9/28/2004	NJASA	\$1,210.00	\$1,210.00	Membership renewal for the Assistant Superintendent for Human Resources in the NJ Association of School Administrators for the year 2004-2005.		✓		Reasonable per TASA Agreement.
327	11-000-230-580-0000-00-53	05-06357	2/3/2005	NJASA	\$145.00	\$145.00	Registration fee for the Legal Councilman of the District's Law Division to attend the "Non-renewal" of non-tenured employees profession development seminar on 2/10/05 at the Holiday Inn in Monroe, NJ.		✓		The seminar assists the participant (an attorney) understand the problems that arise during the non-renewal process, a litigation, and strategies to limit legal exposure for the District and is reasonable per the Confidential Secretaries Agreement.
328	15-000-240-590-0000-00-27	05-01449	8/11/2004	NJPSA	\$100.00	\$135.00	Registration fee for supervision series: "A Difference through Supervision" for three sessions for the Vice Principal of the Parker Annex School.		✓		This item is reasonable, since the seminar enhances the Principal's supervision tactics.
329	11-000-219-592-0000-00-84	05-02666	9/30/2004	NJPSA	\$160.00	\$135.00	Registration fee for workshop, "Once Upon a Time ; Building Student Literacy through Storytelling" on 12/1/04 for the Speech Therapist of the Special Services Department.		✓		Unclear why original PO amount was changed to \$160.
330	15-000-240-590-0000-00-17	05-06922	2/18/2005	NJPSA	\$852.00	\$852.00	Hotel cost for the Principal of Columbus School to attend the National Association of Elementary School Principals Annual Convention in Baltimore, Maryland from 4/15/05 - 4/19/05.			✓	Nightly cost of hotel appears to be excessive at \$213/night.
331	11-000-262-610-0000-00-61	05-90966		OCE	\$106.80					✓	No documentation received.
332	11-000-230-890-0000-00-51	05-00967	7/30/2004	OFSI	\$1,767.50	\$11,788.00	Encumbrance for copier located in the Superintendent's office for the 2004 - 2005 school year.			✓	Requisition not signed by the Administrator/Principal/Supervisor. Amount appears excessive.
333	11-000-219-390-0000-00-84	05-00964	7/30/2004	OFSI	\$1,400.00	\$16,000.00	Encumbrance for copier located at the Dunn Middle School for the Child Study Team for the 2004 - 2005 school year.			✓	Requisition not signed by the Administrator/Principal/Supervisor. Questionable upon further review of necessity of new copier.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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334	11-000-219-390-0000-00-84	05-00966	7/30/2004	OFSI	\$426.90	\$11,000.00	Encumbrance for copier located at the Rivera School for the Child Study department for the 2004 - 2005 school year.			✓	Requisition not signed by the Administrator/Principal/Supervisor. Questionable upon further review of necessity of new copier.
335	11-000-211-580-0000-00-57	05-02812	10/6/2004	OLA WILLIAMS	\$73.87	\$73.87	Mileage reimbursement for an Attendance Officer, located in the District's Security Building.		✓		This expenditure is reasonable since the attendance officer is allowed mileage reimbursement.
336	11-000-100-566-0000-00-84	05-03538	10/20/2004	OVERBROOK SCHOOL FOR THE BLIND	\$9,940.00	\$99,400.00	Special education tuition for a student for the months of December of 2004 and January of 2005.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
337	11-000-270-503-0000-00-65	05-06491	2/9/2005	PATRICIA MARTIN	\$106.80	\$1,542.00	Non-public school aid in lieu of transportation to Holy Angels for two students for the school year 2004-2005.		✓		No signature on the voucher copy of the PO.
338	11-000-262-610-0000-00-61	05-05914	1/19/2005	PATTERSON CHEVROLET	\$216.84	\$258.90	Six tail gate cables and 6 door handles.		✓		These items appear reasonable to the District's cars, and the amounts are not excessive.
339	12-000-262-730-0000-35-61	05-07793	3/22/2005	PATTERSON CHEVROLET	\$17,150.00	\$18,472.00	2005 Chevrolet Impala sedan for the Superintendent of the School District.			✓	No evidence of bids.
340	15-000-223-320-0000-00-08	05-09433	6/2/2005	PEARSON EDUCATION TECHNOLOGIES	\$20,000.00	\$466,625.00	Consulting Services and support for implementation and professional development of SAS1xp.			✓	Voucher copy of PO not attached. No evidence of bids. No description of what SAS1xp is, why it is necessary, or who it is for.
341	11-000-221-610-0000-00-82	05-05062	12/13/2004	PERFETTOS PIZZA	\$55.37	\$55.37	Pizza and wings for lunch on 12/13/04 for Facilitators.			✓	Purpose of lunch was not documented, and does not seem reasonable. Invoice from vendor is hand-written on a blank sheet of paper that was faxed.
342	11-000-262-610-0000-00-61	05-02511	9/21/2004	PEST-A-SIDE EXTERMINATING CORP. INC.	\$1,730.00	\$1,170.00	Trapping and exclusion of squirrel at High School on 10/22/04, room number 209B.		✓		No explanation for why check price is lower than original PO amount.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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343	11-000-261-420-0000-00-61	05-00225	7/2/2004	PEST-A-SIDE EXTERMINATING CORP. INC.	\$1,188.00	\$14,256.00	Approval of bid renewal for pest control to the vendor for the 2004 - 2005 school year in an amount not to exceed the PO amount.		✓		
344	11-000-221-330-0000-00-81	05-07050	2/23/2005	PETER FLAND	\$1,600.00	\$1,600.00	Coverage at Kilmer on 10/12/05 - 10/15/05 by the Deputy Superintendent.			✓	Proof of coverage for these days is not provided.
345	11-000-219-320-0000-00-84	05-05472	12/20/2004	PETER W. VANACE, M.D.	\$1,045.44	\$1,045.44	Neurodevelopment examinations for four students and 142 miles of travel reimbursement.		✓		
346	11-000-219-320-0000-00-84	05-05723	1/10/2005	PETER W. VANACE, M.D.	\$1,295.44	\$1,295.44	Neurodevelopment examinations for five students and 142 miles of travel reimbursement.		✓		
347	11-000-219-320-0000-00-84	05-06849	2/15/2005	PETER W. VANACE, M.D.	\$1,045.44	\$1,045.44	Neurodevelopment examinations for four students and 142 miles of travel reimbursement.		✓		
348	11-000-219-320-0000-00-84	05-07551	3/14/2005	PETER W. VANACE, M.D.	\$1,295.44	\$1,295.44	Neurodevelopment examinations for five students and 142 miles of travel reimbursement.		✓		
349	11-000-219-320-0000-00-84	05-07987	4/7/2005	PETER W. VANACE, M.D.	\$1,295.44	\$1,295.44	Neurodevelopment examinations for five students and 142 miles of travel reimbursement.		✓		
350	15-000-222-590-0000-00-12	05-08673	4/26/2005	PHILADELPHIA MARRIOTT HOTEL	\$1,404.30	\$1,704.30	The PO was for the hotel arrangements in which the Technology Facilitator from the Roberson Elementary School attended the 2005 NECC Conference held in Philadelphia. The employee stayed at the Marriott Hotel located in downtown Philadelphia, at a rate of \$299 per night, for 5 nights. The total PO amount was allocated to 2 different GAAP codes that related to travel.	✓			This expenditure was deemed discretionary due to the fact that the hotel rate of \$299 per night was excessive.
351	15-000-223-320-0000-00-09	05-03805	11/2/2004	PHILADELPHIA ZOO	\$620.10	\$620.10	60 student (first graders) and 18 chaperones tickets to Philadelphia Zoo on May 17, 2005 for the Kilmer School.		✓		No Deputy Superintendent signature on approval form. There is no invoice, but there is a print out from the zoo website which lists the price of tickets. Voucher copy of PO not attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
352	11-000-230-820-0000-00-53	05-03558	10/25/2004	PHILIP GAYNOR AND VERA MCCOY, ESQUIRE	\$67,500.00	\$675,000.00	Settlement payment made to Complainant and esquire in the matter of Gaynor vs. Trenton Board of Education.		✓		
353	12-000-260-730-0000-52-61	05-06907	2/17/2005	PLAZA FORD MOTORS FLEET	\$28,994.00	\$28,994.00	Two Ford Econoline vans ordered by the Coordinator of Building and Grounds.			✓	Use of vans or who they are intended for is not specified. Quotes not required because vendor is State contracted.
354	11-000-291-270-0000-00-00	05-00971		PLUMBERS & PIPEFITTERS LOCAL 9 DISTRIBUTION FUND	\$36,974.00	PO not received	This PO was for the payment of wages, fringes, and industry program as required by the Collecting Bargaining Agreement between the Local Union and the Local Contractor Association. This payment was for 7 members of the Plumbers and Pipe fitters Local Union No. 9 for the month of August 2004.			✓	This item appeared to be reasonable, but due to lack of supporting documentation such as the PO, Requisition, and Bargaining Agreement, it has been deemed inconclusive.
355	12-000-260-730-0000-52-61	05-02526	9/28/2004	PRINCETON CHEVROLET	\$45,994.00	\$45,994.00	Chevrolet Suburban to be used by Executive Administration of Building and Grounds.			✓	Missing signature of the Originator on the requisition form. Solicited four bids and purchased the vehicle from the highest bidder without documenting a sufficient reason. The cost of the vehicles appears excessive. There is no explanation of the purpose of the vehicle or who it is intended for.
356	15-000-240-890-0000-00-09	05-05960	1/20/2005	PRIOR NAMI BUSINESS SYSTEMS	\$157.76	\$157.76	Two toners for fax machine at Holland Middle School.		✓		No signature of principal on the requisition.
357	11-000-251-340-0000-00-60	05-01464	8/9/2004	PRIOR NAMI BUSINESS SYSTEMS	\$85.00	\$6,000.00	Encumbrance for repairs to equipment in the District for the school year 2004 -2005.		✓		Requisition not signed by the Administrator/Principal/Supervisor Quotes not required because vendor is State contracted.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
358	15-000-240-610-0000-00-26	05-06156	1/28/2005	PRISCILLA DAWSON	\$10,805.05	\$10,805.05	Tuition reimbursement for the Principal of Trenton Central High School for four classes at the University of Pennsylvania in the Fall 2004.		✓		Reasonable per TASA Agreement.
359	15-000-240-610-0000-00-15	05-06264	1/31/2005	PRO LINE MUSIC	\$2,519.00	\$2,519.00	One mixer, two microphones, one amp, one EQ, two speakers, one 150 snake, and one speaker cable.			✓	There is no specification of the purpose of the musical equipment.
360	11-000-262-610-0000-00-70	05-02725	10/4/2004	PROSPECT AUTO SPA	\$700.00	\$700.00	Five booklets with 20 tickets in each booklet for a car wash. Description on requisition reads "Keeps the Board's fleet of automobiles clean."	✓			Car washes do not add value to the education of the students. The booklets were paid for in cash and there is no receipt or invoice attached.
361	11-000-262-620-0000-00-61	05-01467	8/9/2004	PUBLIC SERVICE ELECTRIC & GAS	\$509,357.37	\$3,000,000.00	Gas and electric encumbrance for the school year 2004 - 2005.		✓		Requisition not signed by the Administrator/Principal/Supervisor.
362	30-000-400-450-1000-05-00	05-09322	5/24/2005	QUALITY FLORAL & GARDEN CENTER	\$106.80	\$1,260.00	Floral arrangement for Trenton High School graduation at the Sovereign Arena on 6/22/05.	✓			No signature of Originator on the Requisition form. Floral arrangements do not improve student learning; the expenditure is not necessary to the success of the program or initiative.
363	15-000-240-890-0000-00-20	05-06865		RADEY ASSOCIATES	\$106.80					✓	No documentation received.
364	11-000-261-610-0000-00-61	05-00196	7/12/2004	RADIO SHACK, INC	\$11.98	\$2,000.00	Supplies and Materials necessary for the Trenton School District to function in a safe and orderly fashion for the 2004 - 2005 school year.		✓		Reasonable per necessity of supplies for the District.
365	15-000-221-590-0000-00-28	05-05288	12/16/2004	RAMADA, INN	\$149.28	\$223.56	Rutgers Academy for Teaching and Learning, "Tech Tools for Tech Teachers" on 2/9/05 - 2/10/05 in Somerset, NJ for two Technology Facilitators from the Carroll Robbins School.		✓		This is deemed reasonable per the TEA contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
366	11-000-219-320-0000-00-84	05-08025	3/24/2005	RAYMOND H. SCHWEIBERT, MD	\$275.00	\$275.00	Psychiatric consultation of for a student on 2/17/05.			✓	Questionable upon further review of eligibility for consultations based on who the patient is. Invoice is a faxed that was handwritten with the hotel's letterhead.
367	11-000-219-320-0000-00-84	05-08692	4/26/2005	RAYMOND H. SCHWEIBERT, MD	\$275.00	\$275.00	Psychiatric consultation for a student on 3/24/05.			✓	Questionable upon further review of eligibility for consultations based on who the patient is.
368	11-000-261-610-0000-00-61	05-02689	10/1/2004	RICK BUS COMPANY	\$60,409.80	\$4,888,763.71	Transportation contract for Holland Middle School for the school year 2004 - 2005.		✓		Reasonable per transportation contracts with transportation vendors.
369	11-000-270-504-0000-00-65	05-07199	3/1/2005	RICK BUS COMPANY	\$19,720.00	\$53,244.00	Contract renewals for Special Education buses for the school year 2004 - 2005.		✓		Reasonable per transportation contracts with transportation vendors.
370	12-000-262-730-0000-35-61	05-01639	8/16/2004	RUSSO MUSIC CENTER	\$2,050.00	\$2,302.00	One Anchor Au LDP-6000 Liberty Deluxe Package and two Anchor Au soft tote nylon case cover on rollers.			✓	Questionable upon further review of what the equipment is used for and if that use adds to the education of students.
371	11-000-219-610-0000-00-84	05-09139	5/13/05	S.A.L.T. GROUP	\$240.00	\$240.00	The PO relates to purchase made by the transitional facilitator of Trenton Central High School for NJ Driver Handbooks on audio-cassette at \$48 each for a number of seniors who are transitioning into a job that requires the student to have a Driver License.			✓	This purchase is inconclusive as Driver Handbooks are available from the Motor Vehicle Commission at no charge.
372	11-000-261-610-0000-00-61	05-09828	6/2/05	SANDERS LOCK SHOP	\$227.85	\$512.49	PO relates to various Invoices.			✓	This has been deemed reasonable since the supporting documentation is unclear.
373	11-000-100-561-0000-00-84	05-04558	11/29/04	SDE REGISTRATION S	\$155.00	\$465.00	The PO relates to registration for 3 teachers to attend a NJ State 1st Grade Teachers convention on 2/28/05 in Atlantic City. Request for travel authorization forms are attached.		✓		This has been deemed reasonable per the TEA contract.
374	11-000-262-610-0000-00-61	05-03615	10/26/04	SECURITY DYNAMICS, INC.	\$410.00	\$410.00	The PO relates to purchase of 10 smoke detectors at \$41 each for St. Joes.		✓		All documents appear to support that this payment was reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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375	11-000-270-503-0000-00-65	05-06666	2/10/05	SEI GEHYEKA	\$385.50	\$771.00	Payment of transportation aid paid to parent for second semester travel POs for a student to attend Incarnation School.		✓		All documents provided appear to support that the purchase is reasonable.
376	11-000-270-503-0000-00-65	05-06640		SHARON OR CHRIS WHYTE	\$771.00				✓		No documentation received.
377	11-000-100-566-0000-00-84	05-01575	2/24/05	SISTER GEORGINE SCHOOL	\$26,680.56	\$284,355.00	The PO is an open PO for mandated tuition for the 2004/2005, this transaction is the month of April 2005 for 9 students.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
378	11-000-251-580-0000-00-60	05-06287	2/3/05	SKILL PATH SEMINARS	\$399.00	\$399.00	The PO relates payment for the Coordinator of Purchasing to attend a two day Managing Unacceptable Behavior Seminar in Edison, NJ. Request for travel authorization was attached.		✓		All documents appear to support that this payment was reasonable.
379	11-000-251-890-0000-00-52	05-02211	9/8/04	SPECIAL PIZZA CITY	\$35.00	\$35.00	The PO relates to catering for a screening for assistant director on 9/9/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
380	15-000-240-890-0000-00-20	05-09695	6/9/05	SPECIAL PIZZA CITY	\$144.40	\$169.65	The PO relates to catering for Grant SLC Meeting 6/8/05.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
381	11-000-262-441-0000-00-00	05-00027	7/1/04	ST JOACHIM'S CHURCH	\$10,924.49	\$150,460.00	The Open PO relates to encumbrance for rental of 21 and 25 Bayard St for 5 years and the agreement states that premises consist of a school building with parking spaces.		✓		All documents appear to support that this payment was reasonable.
382	11-000-230-891-0001-00-50	05-02524	9/27/04	ST. ANTHONY HOTEL	\$723.85	\$723.85	The PO relates to accommodation at the Hyatt Regency for a Board Member 9/29/04 - 10/3/04 to attend Cube 2004 36th Annual Conference in San Antonio, TX.		✓		This is deemed reasonable since Board Members are required to attend seminars.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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383	11-000-262-441-0000-00-00	05-00025	7/1/04	ST. MARY OF THE ASSUMPTION	\$12,584.12	\$151,009.44	The Open PO relates to encumbrance for rental of 202 Grand Street at \$12,584.12 per month. The lease is for 4 years and the agreement states that the initial fee was \$12,217.92 until price increase.			✓	Questionable upon further review of supporting evidence of price increase. The use of the property is clearly not stated.
384	11-000-262-441-0000-00-00	05-00024	7/1/04	ST. STANISLAUS POLISH CATHOLIC CHURCH	\$1,635.68	\$141,346.32	The Open PO relates to encumbrance for rental of 353 Home Ave \$10,143.20 per month and \$1,635.68 per month.			✓	Questionable upon further review of supporting evidence. Rental agreements not attached and the use of the property is not clearly stated.
385	11-000-262-610-0000-00-61	05-02311	9/13/04	STAPLES	\$125.98	\$125.98	The PO relates to purchase of 2 Tri-color ink cartridges for HP printers.		✓		All documents appear to support that this payment was reasonable.
386	15-000-270-512-0000-00-35	05-09192	5/18/05	STARR TOURS	\$3,500.00	\$3,720.00	The PO relates to school trip for 120 students to go to take the ferry to Ellis Island and Statue of Liberty on 6/14/05.		✓		All documents appear to support that this payment was reasonable.
387	15-000-270-512-0000-00-05	05-07060	2/24/05	STEVEN'S TRAVEL, INC.	\$3,007.85	\$3,007.85	The PO relates to a school trip to Medieval Times 4/21/05 for 43 Trenton Central High School students.			✓	Questionable upon further review of supporting documents, approval form of the school trip is not attached. It is also not certain what the educational value is.
388	11-000-219-390-0000-00-84	05-01460		STEWART INDUSTRIES	\$765.00					✓	No documentation received.
389	15-000-270-512-0000-00-24	05-05018	12/9/04	STOUT'S CHARTER SERVICE INC.	\$2,535.00	\$2,535.00	The PO relates to a school trip to Cape May on 4/21/05 for 134 6th-8th grade students from Kilmer School.		✓		All documents appear to support that this payment was reasonable.
390	11-000-230-630-0000-00-50	05-02522	9/27/04	SUNDAY'S	\$325.00	\$325.00	The PO relates to catering for board meeting dated 9/27/04 for 20 attendees.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
391	11-000-230-630-0000-00-50	05-06112	1/26/05	SUNDAY'S	\$325.00	\$325.00	The PO relates to catering for board meeting in Jan 2005 for 20 attendees.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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392	15-000-270-512-0000-00-31	05-07330	3/7/05	TAMMY KING	\$385.50	\$771.00	Payment of transportation aid paid to parent for second semester travel POs for child to attend Trenton Community Charter School.		✓		All documents provided appeared to support that the payment is reasonable.
393	15-000-223-610-0000-00-12	05-01877	8/31/04	TASTE APPEAL CATERING	\$87.00	\$1,565.00	Invoice indicated payment for breakfast for 200 participants from Grant School and Parker Annex at Terc Investigations Professional Development Training on 9/2/04. The total cost \$1,565.00 has been allocated against 18 cost codes.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
394	11-000-251-610-0000-00-52	05-01884	8/27/04	TASTE APPEAL CATERING	\$1,796.50	\$1,796.50	Invoice indicated payment for breakfast and lunch for HR "New Hire Orientation" on 8/30/04 with 100 attendees.			✓	This has been deemed inconclusive due to uncertainty of the necessity of this catering service.
395	11-000-261-610-0000-00-61	05-02227	9/12/04	TEKCONNECT	\$153,716.00	\$153,716.00	Invoice indicated purchase of On Site Technology Support for July - Oct. 2004.			✓	Questionable upon the determination of if it would be cost benefit for the District to hire a full time technology support staff.
396	11-000-213-590-0000-00-56	05-07114	2/28/05	TERRI MARTYNENKO	\$175.00	\$175.00	The PO relates to travel POs for trip to attend NJSNA conference 3/11/05 & 3/12/05.			✓	It could not be determined if these staff members were eligible for this trip.
397	11-000-100-566-0000-00-84	05-01580	3/16/05	THE CENTER SCHOOL	\$3,393.03	\$3,393.03	Payment for per diem for 17 days at \$199.59. PO was altered by typewriter and by hand.			✓	A determination from the supporting documentation could not be made.
398	11-000-291-280-0000-00-52	05-07847	3/24/05	THE COLLEGE OF NEW JERSEY	\$30,884.08	\$30,884.08	Payment for tuition for 6 employees.			✓	Need more supporting evidence to confirm that the courses taken relate to their employment.
399	15-000-223-580-0000-00-31	05-05822	1/13/05	THE FAIRMONT SAN FRANCISCO	\$3,402.90	\$3,402.90	Invoice indicated accommodation for 3 staff members from Woodrow Wilson Elementary to attend National Conference Jan 15 -19 2005		✓		All documents provided appeared to support that the payment is reasonable.
400	15-000-270-512-0000-00-05	05-00074	7/12/04	THE GRADUATES COMMUNITY LEARNING	\$11,843.33	\$142,120.00	The PO relates to contracted services to a provide school based youth services parent linking program.		✓		All documents provided appeared to support that the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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401	10-000-100-560-0000-CS-00	05-00233	5/13/05	THE PACE CHARTER SCHOOL OF HAMILTON	\$21,352.90	\$472,554.00	The PO relates to an ongoing payment for monthly encumbrance for Local/Special Education/Bilingual funding.		✓		All documents provided appeared to support that the payment is reasonable.
402	11-000-262-420-0000-00-61	05-09538	6/3/05	THE SCHOOL District OF PHILADELPHIA	\$37.18	\$37.18	Invoice indicated purchase of home instruction for 1 hour for a student.			✓	Need to see supporting document stating reason student received home instruction and to confirm student exists.
403	11-000-262-610-0000-00-61	05-00497	7/22/04	THE TILE SHOP	\$431.82	\$431.82	Invoice indicated purchase of construction materials for Granville School.			✓	Reason for materials purchased is not clearly stated on the documentation.
404	11-000-219-390-0000-00-84	05-09641	6/10/05	THE TILE SHOP	\$2,757.54	\$9,259.45	Invoice indicated purchase of tiles for reimbursement of the Central Services ladies restrooms on the 3rd Floor. The PO relates to various invoices for materials to refurbish the Central Services' Men's Restrooms, 1st Floor, 2nd Floor and 3rd Floor.		✓		This purchase seemed to be reasonable based on the renovation of the school bathrooms.
405	10-000-100-560-0000-CS-00	05-00227	7/1/04	THE VILLAGE CHARTER SCHOOL	\$36,255.00	\$2,807,276.00	The PO relates to an ongoing payment for monthly encumbrance for Charter Schools for Local/Special Education/Bilingual funding.		✓		All documents provided appeared to support that the payment is reasonable.
406	11-000-219-610-0000-00-84	05-06379	1/31/05	THERAPY SHOPPE	\$225.39	\$204.39	Invoice indicated purchase of various items for handwriting; a resource book about handwriting, finger weights, pens for Munoz-Rivera School.		✓		All documents provided appeared to support that the purchased items are reasonable.
407	11-000-291-280-0000-00-52	05-09663	6/10/05	THERESA WRIGHT	\$2,739.60	\$2,739.60	PO relates to tuitions reimbursement. TEA contract states to be eligible for reimbursement evidence of the passing grade must be attached.		✓		All documents provided appeared to support that the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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408	15-000-240-580-0000-00-23	05-08392	4/18/05	TOSHIBA CARD DATA SYSTEM	\$1,783.89	\$1,899.50	Invoice indicated purchase of various equipment for 10 Printer cartridges, 5 cleaning cards, 5 cleaning roller kits, and 7 ID (Magnetic Strip) Cards at \$190 each. PO consists of two invoices. Freight costs were not included in original PO amount.			✓	Need to see supporting documents to verify reason for purchase.
409	11-000-230-610-0000-00-77	04-08521	6/30/04	TOTAL VIDEO PRODUCTS INC	\$7,000.00	\$11,010.00	Invoice indicated purchase of various equipment in July 2004 items include Sound Transmitter \$460.00, 100 Headset Receivers at \$65 each, 9 Battery Chargers at \$230.00 each for translation purposes. Quotations attached.			✓	Items were purchased at the end of the school year. Documents do not indicate which schools or classes will benefit. Need to see more supporting documents.
410	11-000-262-610-0000-00-61	05-01951	9/1/04	TOZOUR-TRANE	\$572.00	\$572.00	Invoice indicated repairs on HW valve on a tracer at PJ Hill School on 10/20/04.			✓	Does the computer equipment have warranty? Does the DOE have a contract with a computer repair company?
411	11-000-262-610-0000-00-61	05-05254	12/15/04	TOZOUR-TRANE	\$312.00	\$312.00	Invoice indicated repairs on HW valve on a tracer at PJ Hill School on 8/2/04			✓	Does the computer equipment have warranty? Does the DOE have a contract with a computer repair company?
412	11-000-291-280-0000-00-52	05-06312	2/1/05	TRACY W. DAVIS	\$2,638.20	\$2,638.20	PO relates to tuitions reimbursement. TEA contract states to be eligible for reimbursement evidence of the passing grade must be attached.		✓		All documents provided appeared to support that the payment is reasonable.
413	15-000-223-580-0000-00-30	05-02301	9/13/04	TRADE WINDS INN	\$719.62	\$719.62	Invoice indicated hotel accommodation between Sept. 15 - 17 2004 for 2 employees to attend Accelerated Networking Meeting scheduled for Sept 15 - 17 2004.			✓	No request for travel authorization attached. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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414	15-000-223-590-0000-00-15	05-04934	12/8/04	TRADEWINDS ISLAND GRAND RESORT	\$1,518.48	\$1,518.48	Invoice indicated hotel accommodation between Feb. 6 - Feb. 10 2005 for two employees to attend MRSH Conference in Florida scheduled for Feb. 7 - 9 2005.			✓	No request for travel authorization attached. Conference ended Feb. 9 2005 attendees checked out Feb. 10 2005.
415	15-000-223-580-0000-00-30	05-03175	10/14/04	TRAVELWORLD TRAVEL AGENCY	\$1,389.00	\$1,291.50	The PO relates to airline tickets for two trips, first trip for 3 board members to attend the National School Boards Association Annual Conference in San Diego on April 16 - 19 2005 and second trip for 2 staff members to attend the Accelerated School Plus Conference on Jan. 15 - 18 2005. PO amount was changed by hand from \$1,291.5 to \$1,650.70. Request for travel request from states trip was funded by the Refugee Grant.			✓	Check not attached to documents, so there was no physical evidence of payment.
416	15-000-223-580-0000-00-31	05-05020	12/9/04	TRAVELWORLD TRAVEL AGENCY	\$759.60	\$759.60	Invoice indicated 3 airline tickets from Philadelphia to San Francisco; for 3 employees from Woodrow Wilson Elementary to attend ASP and National Conference.		✓		Request for travel authorization states attendance will enhance implementation of Woodrow Wilson's Three Year Operational Plan and teachers will assist with presentation: Powerful Editions.
417	11-000-230-891-0009-00-50	05-05973	1/14/05	TRAVELWORLD TRAVEL AGENCY	\$184.00	\$184.00	The PO relates to travel POs for a trip to Washington DC to attend the Federal Relations Network 32nd Annual Conference 1/30/05 - 2/1/05.		✓		All documents provided appeared to support that the payment is reasonable.
418	11-000-230-891-0004-00-50	05-08082	4/7/05	TRAVELWORLD TRAVEL AGENCY	\$554.02	\$691.90	The PO relates to travel POs for a trip to the Annual NJSBA Conference in San Diego, CA 4/15/05 - 4/20/05.		✓		All documents provided appeared to support that the payment is reasonable.
419	11-000-262-420-0000-00-61	05-01346	8/9/04	TREASURER - STATE OF NEW JERSEY	\$250.00	\$250.00	The PO relates to "stack permits" issued by the NJ Department of Environmental Protection.		✓		All documents provided appeared to support that the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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420	11-000-262-420-0000-00-61	05-08396	4/18/05	TREASURER - STATE OF NEW JERSEY	\$40.00	\$40.00	The PO relates to "hazardous waste compliance monitoring fees".		✓		All documents provided appeared to support that the payment is reasonable.
421	11-000-262-420-0000-00-61	05-09087	5/11/05	TREASURER - STATE OF NEW JERSEY	\$40.00	\$40.00	The PO relates to Waste Monitoring fees.		✓		All documents provided appeared to support that the payment is reasonable.
422	11-000-270-800-0000-00-65	05-07030	2/22/05	TREASURER, STATE OF NEW JERSEY	\$152.53	\$152.53	The PO relates to a payment for property damage as a result of an accident.		✓		All documents provided appeared to support that the payment is reasonable.
423	11-000-270-503-0000-00-65	05-06499	2/9/05	TRELLA SYKES	\$357.38	\$714.76	Payment of transportation aid paid to parent for second semester travel POs for a student to attend Princeton Junior School.		✓		All documents provided appear to support that the purchase is reasonable.
424	11-000-221-610-0000-00-66	05-07666	3/16/05	TRENTON BD OF ED NUTRITION SERVICES	\$90.00	\$90.00	PO relates to catering for follow-up meeting re: Abbott Progress dated 3/15/05 - 20 attendees @ \$4.50 per head.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
425	11-000-230-630-0000-00-50	05-03227	10/15/04	TRENTON BD OF ED NUTRITION SERVICES	\$75.00	\$75.00	PO relates to catering for board meeting on 10/12/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
426	11-000-270-503-0000-00-65	05-06228		TRENTON BD OF ED NUTRITION SERVICES	\$280.00					✓	No documentation received.
427	11-000-230-630-0000-00-50	05-08302	4/13/05	TRENTON BD OF ED NUTRITION SERVICES	\$106.00	\$111.00	PO relates to catering for linkage meeting April 11 2005.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
428	11-000-230-890-0000-00-53	05-09036		TRENTON BD OF ED NUTRITION SERVICES	\$41.25					✓	No documentation received.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive
429	15-000-240-320-0000-00-24	05-09046		TRENTON BD OF ED NUTRITION SERVICES	\$300.00				✓	No documentation received.
430	15-000-240-610-0000-00-25	05-09135	5/13/05	TRENTON BD OF ED NUTRITION SERVICES	\$46.47	\$93.75	PO relates to catering for packed lunches for afternoon rehearsal May 11 2005.		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
431	11-000-230-630-0000-00-50	05-09361		TRENTON BD OF ED NUTRITION SERVICES	\$2,138.75				✓	No documentation received.
432	11-000-230-610-0000-00-53	05-09408	5/31/2005	TRENTON BD OF ED NUTRITION SERVICES	\$175.00	\$175.00	The PO relates to catering & bottles of water for M & L Mediation session on 3/31/05		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
433	15-000-218-610-0000-00-16	05-05603	1/5/05	TRENTON BD OF ED NUTRITION SERVICES	\$1,140.00	\$1,140.00	PO relates to catering for Character Building Career Day May 12 2004.		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
434	11-000-251-890-0000-00-52	05-00706	7/27/04	TRENTON BD OF ED NUTRITION SERVICES	\$880.00	\$880.00	PO relates to continental breakfast and lunch for Job Fair May 25 -26 2004.		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
435	11-000-251-890-0000-00-52	05-04830	12/7/04	TRENTON BD OF ED NUTRITION SERVICES	\$80.00	\$75.00	The PO relates to catering for the Monthly Insurance - Safety meeting on 12/15/04.		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
436	11-000-230-890-0000-00-51	05-02191	9/2/04	TRENTON BD OF ED NUTRITION SERVICES	\$2,600.00	\$2,600.00	PO relates to cookies and punch for Superintendent's student on the month awards ceremonies Oct 04 - May 04.		✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					
437	11-000-251-890-0000-00-60	05-06406	2/2/05	TRENTON BD OF ED NUTRITION SERVICES	\$175.00	\$6,122.50	The PO relates to various invoices, this transaction is for lunch provided on 6/17/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
438	11-000-251-890-0000-00-52	05-09553	6/7/05	TRENTON BD OF ED NUTRITION SERVICES	\$130.00	\$130.00	The PO relates to continental breakfast and lunch for Job Fair Jun 6 2005 and the total PO amount has been allocated to various accounts.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
439	15-000-270-512-0000-00-08	05-07476	3/11/05	TRENTON BOARD OF EDUCATION	\$770.00	\$13,982.00	The PO relates to transfer of funds to the Athletic Account for reimbursement for Basket Program for 2004-2005 for transportation and officials.		✓		All documents provided appeared to support that the payment is reasonable.
440	15-000-223-590-0000-00-27	05-07347	3/8/05	TRENTON BRAKES	\$937.94	\$1,044.98	The PO consists of two invoices. This transaction is for the payment of car parts such as rear calibers, rear seals, and rear pads.			✓	A determination of what the materials were used for could not be made from the supporting documentation.
441	11-000-261-420-0000-00-61	05-05406	12/21/04	TRENTON BUILDING BLOCK COMPANY	\$797.50	\$1,595.00	The PO relates to purchase of materials for Grant - PJ Hill School.			✓	A determination of what the materials were used for could not be made from the supporting documentation.
442	10-000-100-560-0000-CS-00	05-00232	7/1/04	TRENTON COMMUNITY CHARTER SCHOOL	\$72,064.00	\$4,474,791.00	The PO is an open 2004/05 Encumbrance for Charter School.		✓		All documents provided appeared to support that the payment is reasonable.
443	11-000-230-340-0000-00-51	05-00491	7/22/04	TRENTON MARRIOTT @ LAFAYETTE YARD	\$8,400.00	\$8,400.00	The PO relates to catering and hire of venue for Leadership Training Seminar 7/26/29 - 729/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
444	11-000-230-610-0000-00-51	05-01672	8/20/2004	TRENTON TIMES NEWSPAPER	\$96.20	\$96.20	The PO relates to annual subscription of the Trenton Times, for the period of September 2004 to August 2005. The subscription was for the Superintendent.		✓		The subscription of the newspaper is reasonable information for the School District.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
445	11-000-251-610-0001-00-60	05-01673	8/20/2004	TRENTON TIMES NEWSPAPER	\$96.20	\$96.20	The PO relates to annual subscription of the Trenton Times, for the period of September 2004 to August 2005. The subscription was for the Business Office.		✓		The subscription of the newspaper is reasonable information for the School District.
446	11-000-262-490-0000-00-61	05-01468		TRENTON WATER WORKS	\$42,194.24					✓	No documentation received.
447	11-000-230-340-0000-00-51	05-02007	9/3/04	TRENTON IAN	\$508.18	\$508.00	The PO relates to retail advertisement for new telephone list to run 9/5/04.		✓		All documents provided appear to support that the purchase is reasonable.
448	11-000-221-610-0000-00-81	05-09306	5/24/05	TRENTON IAN	\$2,265.22	\$2,265.22	The PO relates to an advertisement listed in the Trentonian newspaper 3/28/05 - 5/1/05.		✓		All documents provided appear to support that the purchase is reasonable.
449	11-000-291-280-0000-00-52	05-01030	8/4/04	TRINIDAD ESCALANTE	\$608.40	\$608.40	The PO relates to tuition reimbursement for a special education teacher to attend the "Materials and Methods in Special Education" class at Rutgers.		✓		This is deemed reasonable per the TEA contract.
450	15-000-291-280-0000-00-19	05-03749	10/29/04	TWENTY-FIRST CENTURY LEARNING	\$3,069.00	\$196,332.00	The PO is an open PO for payment for tuition for students enrolled in Grand Canyon University in Fall 2004.			✓	Questionable upon further review of the eligibility of the students entitlement to receiving this tuition.
451	11-000-219-890-0000-00-84	05-02781	10/5/04	UNITED CAB COMPANY	\$15.00	\$15.00	PO relates to payment for transporting a student 3 days by cab.		✓		This would appear inconclusive, but per conversation with the District, some students did not live within District bus routes so they were provided cab services.
452	11-000-230-891-0004-00-50	05-05994	1/21/05	UNITED NEGRO COLLEGE FUND, INC.	\$17.00	\$150.00	PO relates to contribution given on behalf of Trenton BOE in memory of D. V. Palmer.			✓	Requisition was not authorized by BA
453	11-000-230-530-0000-00-77	05-00678		UNITED STATES POSTAL SERVICE	\$20,000.00					✓	No documentation received.
454	11-000-291-280-0000-00-52	05-02618	9/28/04	UNIVERSITY OF PHOENIX	\$1,200.00	\$1,200.00	PO relates to tuition for a Paraprofessional employee.		✓		All documents provided appear to support that the purchase is reasonable as per the TPA contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
455	11-000-291-280-0000-00-52	05-06095	1/27/05	UNIVERSITY OF PHOENIX	\$1,200.00	\$1,200.00	PO relates to tuition for a Paraprofessional employee for Fall/Winter Semester		✓		All documents provided appear to support that the purchase is reasonable as per the TPA contract.
456	11-000-270-504-0000-00-65	05-06464	2/8/05	UYEN VO	\$385.50	\$385.50	Payment of transportation aid paid to parent for first semester travel POs for child to attend Village Charter School Fund.		✓		All documents provided appear to support that the purchase is reasonable.
457	30-000-400-450-0000-00-02	05-04023	11/11/04	VALERIE BUTLER	\$10,805.00	\$10,805.00	PO relates to tuitions reimbursement for Principal at Joyce Kilmer for Spring 2005.		✓		All documents provided appear to support that the payment meets the TASA policy criteria for tuition reimbursement.
458	11-000-262-610-0000-00-61	05-10027	6/29/05	VALERIE BUTLER	\$10,805.00	\$10,805.00	PO relates to tuitions reimbursement for Principal at Joyce Kilmer for Summer 2004.		✓		All documents provided appear to support that the payment meets the TASA policy criteria for tuition reimbursement.
459	11-000-262-610-0000-00-61	05-06607	2/9/05	VENT VAC	\$3,850.00	\$3,850.00	The PO relates to cleaning and sanitizing Trenton Central High School. 3 contract bids were attached.		✓		All documents provided appear to support that the purchase is reasonable.
460	11-000-230-530-0000-00-53	05-01455		VERIZON WIRELESS	\$6,930.61				✓		No documentation received.
461	11-000-262-620-0000-00-61	05-07608	3/15/05	VERIZON WIRELESS	\$184.20	\$184.20	The PO relates to charges incurred to do with Internet charges.			✓	The PO appears to be reasonable, but the account coding from which the funds were taken from, seems inconclusive.
462	11-000-262-420-0000-00-61	05-08748	4/27/05	VERIZON WIRELESS	\$184.20	\$184.92	The PO relates to charges incurred to do with Internet charges.			✓	The PO appears to be reasonable, but the account coding from which the funds were taken from, seems inconclusive.
463	11-000-262-420-0000-00-61	05-09419	5/27/2005	VERIZON WIRELESS	\$184.20	\$189.26	The PO relates to charges incurred to do with Internet charges.			✓	The PO appears to be reasonable, but the account coding from which the funds were taken from, seems inconclusive.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
464	11-000-230-340-0000-00-51	05-10145	6/30/05	VERONICA C. TAYLOR	\$5,200.00	\$5,200.00	The PO relates to substitute principal for (No Suggestions) in June for 13 days @ \$400 per day.	✓			All documents provided appear to support that the purchase is reasonable.
465	11-000-252-330-0000-00-64	05-00034	7/9/04	VERTEX TECHNOLOGIES, INC.	\$20,000.00	\$20,000.00	The PO relates to Annual Subscription of Managed Security Solution.		✓		All documents provided appear to support that the purchase is reasonable.
466	11-000-252-340-0000-00-64	05-03607	10/26/04	VERTEX TECHNOLOGIES, INC.	\$27,280.00	\$27,280.00	The PO relates to installation and configuration of Cisco switches and routers equipment for the following schools; Jefferson, Washington, Franklin, Kilmer, and TCHS.		✓		All documents provided appear to support that the purchase is reasonable.
467	11-000-291-280-0000-00-52	05-03724	10/25/2004	VERTEX TECHNOLOGIES, INC.	\$14,956.80	\$48,556.80	The PO relates to the maintenance off Cisco switches and routers equipment for the TBOE..		✓		All documents provided appear to support that the purchase is reasonable.
468	11-000-213-330-0000-00-56	05-06980	2/17/05	VICTORY CLEANERS	\$70.50	\$45.00	The PO relates to dry cleaning for blankets however the payment included a payment for dry cleaning of blood stained shirt and tie.			✓	The payment for dry clean services does not seem reasonable to the District, and there was no explanation of why this was needed.
469	15-000-211-890-0000-00-07	05-03859	11/8/04	VIRGINIA TURNER	\$2,100.00	\$2,100.00	The PO relates to catering for the annual community breakfast on 11/20/04, 300 attendees at \$7 per head.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
470	11-000-291-270-0000-00-00	05-01451		VISION SERVICE PLAN	\$4,609.34					✓	No documentation received.
471	11-000-262-610-0000-00-61	05-05497	12/22/04	WACO	\$843.90	\$843.90	PO relates to the purchase of 228 Percolator Pleat Filters.			✓	A determination cannot be made, until the 5 year facilities plan is reviewed.
472	11-000-262-610-0000-00-61	05-10099	6/30/05	WACO	\$1,844.64	\$3,098.28	PO consists 3 Invoices for 744 Percolator Pleat Filters.			✓	A determination cannot be made, until the 5 year facilities plan is reviewed.
473	11-000-262-610-0000-00-61	05-05572	1/5/05	WAINWRIGHT LAWN & GARDEN EQUIPMENT	\$543.92	\$543.92	Invoice relates to purchase of 1 Carburetor, 2 Brush, 1 Door Handle, 1 Master Link, 6 Door Seal .			✓	A determination could not be made of what the items were used for, based on the supporting documentation.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
474	11-000-219-592-0000-00-84	05-93727	10/27/04	WANDA PERRY	\$360.00	\$360.00	PO relates to reimbursement to a Monument School staff member for the ASHA Annual Convention Registration held 11/18/04 and 11/19/04.		✓		All documents provided appear to support that the purchase is reasonable.
475	11-000-219-580-0000-00-84	05-05025	12/9/04	WANDA PRESSLEY	\$63.94	\$63.94	PO relates to reimbursement for mileage PO for Sept. 04 - Nov 04 for a Rivera School staff member.		✓		This reimbursement is reasonable since the employee is part of the Child Study team.
476	11-000-291-280-0000-00-52	05-09521	6/3/05	WANDA SCOTT	\$100.00	\$100.00	PO indicated the payment to a community representative to serve on the TCHS (SLC) Principal Selection Committee April 7,12,13,14, 2005.			✓	The PO is not clear as to why community representative was give \$25 per day.
477	11-000-262-340-0001-00-61	05-00069		WASTE MANAGEMENT OF NEW JERSEY, INC.	\$20,920.87					✓	No documentation received.
478	11-000-261-420-0000-00-61	05-04071	11/10/04	WASTE MANAGEMENT OF NEW JERSEY, INC.	\$386.43	\$386.43	PO relates to roll-off services for Building and Grounds services.			✓	It appeared this service was for waste removal, but it could not be determined from the supporting documentation.
479	11-000-262-610-0000-00-61	05-04810	12/2/04	WATCHUNG SPRING WATER COMPANY, INC.	\$941.92	\$935.68	PO relates to purchase of bottle water for coolers.			✓	The purchase of water does not seem necessary for the District.
480	11-000-219-580-0000-00-84	05-04945	12/8/04	WENDY LOCKHART	\$414.56	\$414.56	PO relates to reimbursement for mileage PO for Sept. 04 - Nov 04 for a Rivera School staff member.		✓		Mileage is reimbursable per the Purchasing Policies.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
481	11-000-291-280-0000-00-52	05-05147	12/14/04	WESLEY LITTLE	\$1,620.00	\$1,620.00	PO relates to tuitions reimbursement for a Disability Awareness course (3 Credits) and Styles of Teaching (3 Credits) course. Request for tuition reimbursement does not meet TEA contract criteria as the reimbursement was paid before the course was completed. TEA contract states to be eligible for reimbursement evidence of the passing grade must be attached.		✓		Reimbursement of mileage is reasonable per the TEA contract.
482	11-000-251-890-0000-00-60	05-07829	3/23/05	WEST INVESTMENTS LLC	\$256.68	\$256.68	PO relates to reimbursement for payroll check # 282565 dated 2/15/05 cashed by vendor.		✓		All documents provided appear to support that the purchase is reasonable.
483	11-000-262-610-0000-00-61	05-01870	8/27/04	WHERRY DIVISION	\$381.00	\$381.00	PO relates to purchase of a fire door with special hinge for Granville School order placed by Coordinator of Maintenance of Capital Project.			✓	Was this purchase included in the facilities contingency plan?
484	15-000-223-580-0000-00-28	05-07329	3/7/05	WILLIAM FITZGERALD	\$385.50	\$385.50	Payment of transportation aid paid to parent for first semester travel POs for a student to attend McCorristin High.		✓		All documents provided appear to support that the purchase is reasonable.
485	11-000-291-280-0000-00-52	05-06470	2/9/05	WILLIAM SIMPSON	\$2,140.00	\$2,140.00	PO indicated reimbursement for a Principal's tuition. The payment was for the fall 2004 semester, course name Continuing Dissertation Services.		✓		Reasonable per the TASA agreement.
486	11-000-291-280-0000-00-52	05-08363	4/18/05	WILLIAM SIMPSON	\$2,140.00	\$2,140.00	PO indicated reimbursement for a Principal's tuition. The payment was for the winter 2004 semester, course name Continuing Dissertation Services.		✓		Reasonable per the TASA agreement.
487	11-000-261-610-0000-00-61	05-02866	10/8/2004	WISE GUYS BAGELS & DELI	\$422.53	\$1,283.06	PO relates to catering for Mott School Staff and Parents Meetings held 9/1/04 - 9/6/04, the PO consists of 4 Invoices.			✓	Has been deemed inconclusive upon the State's determination of allowable catered events.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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488	11-000-270-503-0000-00-65	05-06391	1/31/05	WISE GUYS BAGELS & DELI	\$303.00	\$470.94	PO relates to catering for Mott School Parents Meeting held 1/6/05, the PO consists of 2 Invoices.			✓	Has been deemed inconclusive upon the State's determination of allowable catered events.
489	15-000-222-610-0000-00-29	05-08162	4/11/05	WORLD BOOK ENCYCLOPEDIA INC.	\$967.00	\$967.00	PO relates to purchase of Encyclopedia \$879, Atlas \$49, and Illustrated Atlas \$39.			✓	This item is inconclusive since the books were purchased at the end of the school year.
490	11-000-230-440-0000-00-77	05-01401	8/13/04	XEROX CORPORATION	\$4,686.76	\$165,000.00	The PO relates to the encumbrance for 6 copiers in the mailroom for 04/05.			✓	It is not clear as to why encumbrances vary.
491	11-000-252-440-0000-00-64	05-01406	8/13/04	XEROX CORPORATION	\$586.05	\$4,000.00	The PO relates to the encumbrance for 1 copier in the equity room for 04/05.			✓	It is not clear as to why encumbrances vary.
492	11-000-270-420-0000-00-65	05-01407	8/13/04	XEROX CORPORATION	\$51.10	\$5,000.00	The PO relates to the encumbrance for 2 copier in the transportation room for 04/05.			✓	It is not clear as to why encumbrances vary.
493	11-000-221-440-0000-00-82	05-01412		XEROX CORPORATION	\$339.49					✓	No documentation received.
494	15-000-223-590-0000-00-28	05-07542	3/14/05	YAI	\$690.00	\$690.00	The PO relates to registration for "Building Futures for People with Developmental and Learning Disabilities" conference in NYC in May 11&12 2005. 2 teachers the Carroll Robbins School were the attendees. The course agenda was included in the PO packet and reviewed.		✓		All documents provided appeared to support that the payment is reasonable.
495	11-000-261-610-0000-00-61	05-00200		YARDVILLE SUPPLY	\$983.81					✓	No documentation received.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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496	11-000-291-290-0000-00-00	05-06565	2/10/05	YOLANDA SPIRAZZA	\$799.20	\$799.20	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
497	15-000-240-610-0000-00-26	05-02826		YOUTH CONSULTATION SERVICE	\$3,628.24				✓		No documentation received.
498	11-000-219-580-0000-00-84	05-05034	12/9/04	YVONNE D. HARRIS-JOHNSON	\$238.12	\$238.12	The payment indicated mileage reimbursement for travel from Aug. 27 - Nov. 30 2004 for a special services employee. The reimbursable rate used was .365, which is in accordance with the Purchasing Policies. The mileage tracking sheet was included, which broke out the number of miles incurred each day for the period.		✓		Reasonable per the purchasing polices of reimbursing mileage.
499	11-000-291-280-0000-00-52	05-06324	2/1/05	YVONNE VAUGHAN	\$969.90	\$969.90	The PO relates to tuition reimbursement for a the MLK Middle School Sub Awareness Coordinator for taking a Development of Substance Awareness Program course in Fall 2004 and Spring 2005.		✓		Reasonable per the TEA contract.
500	15-000-218-610-0000-00-19	05-03021		ZANER BLOSER INC	\$1,117.81				✓		No documentation received.
501	30-000-400-450-0000-00-02	05-01873	8/27/2004	ABATE TECH, INC.	\$3,710.00	\$8,910.00	This PO is for the payment of asbestos and mold abatement performed at former Granville charter school on 8/5 and 8/6 of 2004.		✓		Asbestos and mold abatement services are reasonable to the health and safety of the students.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
502	30-000-400-450-0000-00-02	05-05684	1/5/2005	ABATE TECH, INC.	\$3,040.00	\$3,040.00	This PO is for the payment for the removal of hardwood floor and stabilization of nail crete in rooms A-13 and B-36 in the Arthur Holland Middle School on 10/21/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
503	11-000-270-503-0000-00-65	05-07189	2/28/2005	ABATE TECH, INC.	\$690.00	\$4,020.00	This PO is for the payment for the removal of 9LF of insulation from pipe at the Grace Dunn Middle School on 1/26/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
504	11-000-219-610-0000-00-84	05-08453	4/15/2005	ACADEMIC COMMUNICATION ASSOC.	\$39.60	\$36.00	This PO relates to the purchase of a sentence construction game in May of 2005.		✓		Based on our review of the information provided the expense appear to be reasonable.
505	11-000-230-610-0000-00-77	05-08113		ACADEMIC SOFTWARE	\$119.90					✓	No documentation provided
506	11-000-219-610-0000-00-84	05-06282	1/31/2005	ACADEMIC THERAPY PUBLICATIONS	\$170.50	\$171.00	This PO relates to the purchase of a Qnst-II test kit and 3 scoring forms for King Middle School in January 2005.		✓		Based on our review of the information provided the expense appear to be reasonable.
507	11-000-262-610-0000-00-61	05-09921	6/21/2005	ACADEMY BUS COMPANY	\$1,714.35	\$2,623.48	This PO relates to the payment for 2 buses for travel from TCHS to Dorney Park on 6/11/05. The trip was for the medical arts annual year end field trip.			✓	Based on our review of the information we were not able to determine the direct educational value for the trip.
508	15-000-240-890-0000-00-32	05-03168	10/13/2004	ADDIE DANIELS-LANE	\$99.53	\$219.68	This PO relates to PO reimbursement made to a principal at the Hill School for attending the Principal leadership Conference in Pittsburgh from 7/18 thru 7/23/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
509	15-000-240-890-0000-00-32	05-06382	2/2/2005	ADDIE DANIELS-LANE	\$155.93	\$155.93	This PO relates to meals & transportation PO reimbursement made to a principal at the Hill School for attending the Instructional Leadership program workshop in Pittsburgh from 01/05/04 thru 01/09/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
510	11-000-219-610-0000-00-84	05-02921		ADT SECURITY SERVICES, INC.	\$854.61					✓	No documentation provided
511	11-000-262-610-0000-00-61	05-06727	2/11/2005	ADT SECURITY SERVICES, INC.	\$1,324.00	\$1,324.00	This PO relates to the payment for the installation of a security system at the TCHS Sherman campus in January 2005.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
512	11-000-213-610-0000-00-56	05-07709	3/18/2005	AD-VISION PROMOTIONS INC	\$1,243.19	\$1,243.19	This PO relates to the purchase of 2000 and 3000 physical education excuse and medical pupil incident report forms in March of 2005.		✓		Based on our review of the information provided the expense appear to be reasonable.
513	11-000-270-163-0000-00-65	05-02640	9/30/2004	ALBERT WILLIAMS II	\$6,800.00	\$16,000.00	This PO relates to the payment for a substitute principal for the Trenton Central High School-King Campus for eighteen days.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
514	11-000-270-503-0000-00-65	05-06489	2/9/2005	ALIYAH GRUBBS	\$385.50	\$771.00	This PO relates to the payment of transportation aide to a parent for transporting a student from Trenton NJ to Holy Angels in Trenton NJ from 01/17/05 thru 06/10/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
515	11-000-230-610-0000-00-77	05-02784	10/5/2004	ALLEN'S CAMERA SHOP, INC	\$690.94	\$690.94	This PO relates to the purchase of a Nikon 5400 digital camera and accessories in October of 2004.			✓	Based on our review of the information we were not able to determine the purpose of the expense and thus the direct educational value.
516	11-000-291-280-0000-00-52	05-05996	1/21/2005	AMANDA SANDYCK	\$1,369.80	\$1,369.80	PO relates to tuition reimbursement for a teacher at Dunn Middle School to take 3 credits at The College Of New Jersey during the Fall 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
517	11-000-219-610-0000-00-84	05-07623	5/15/2005	AMERICAN PSYCHIATRIC PRESS, INC.	\$162.54	\$123.85	This PO relates to the purchase of a DSM IV-TR hard cover and paper cover by the child study team in April of 2005.		✓		The purchase is deemed reasonable as the Child Study Team would generate reports on various students.
518	15-000-223-590-0000-00-09	05-06310	2/1/2005	AMERICA'S CHOICE INC.	\$525.00	\$525.00	This PO relates to the payment of registration fees for a principal and a WSR facilitator of AJ Holland Middle School to attend the America's national conference from 2/10 thru 2/12/05 at the Orlando world center.		✓		Reasonable per the TASA Agreement and the TEA Agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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519	11-000-270-503-0000-00-65	05-06624	2/10/2005	ANDREA CHILSON	\$357.38	\$714.76	This PO relates to the payment of transportation aid to guardian for transporting a student from Trenton NJ to Princeton Junior School in Princeton NJ from 01/17/05 thru 06/09/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
520	11-000-262-890-0000-00-61	05-09505	6/6/2005	ANGELIA M. GAMBALE	\$76.60	\$76.60	This PO relates to the reimbursement of mileage PO to a special service teacher for travel to several school from the 4/05/05 thru 5/25/05.		✓		Based on our review of the information obtained the expense appears to be reasonable.
521	11-000-270-503-0000-00-65	05-06485	2/9/2005	ANGELO & KRISTINE PERSICHILLI	\$771.00	\$1,542.00	This PO relates to the transportation aide payment to a guardian for transporting a student from Trenton NJ to St Raphael School in Hamilton NJ on 01/17/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
522	11-000-261-610-0000-00-61	05-01801	8/25/2004	ANIXTER CRANBURY US RDC	\$1,379.19	\$1,445.56	This PO relates to the purchase of Bell ringer 2500 Desk telephone and accessories in August of 2004.		✓		Based on our review of the information provided the expense appear to be reasonable.
523	11-000-291-290-0000-00-00	05-05934	1/20/2005	ANNA M. FIORELLI	\$799.20	\$799.20	This PO relates to payment of Medicare benefits to retirees.		✓		Based on our review of the information provided the expense appear to be reasonable.
524	11-000-291-290-0000-00-00	05-06883	2/16/2005	ANNE M FILIPPONI	\$799.20	\$799.20	This PO relates to payment of Medicare benefits to retirees.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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525	11-000-291-290-0000-00-00	05-05883	1/14/2005	ANNE PIHOKKEN	\$799.20	\$799.20	This PO relates to payment of Medicare benefits to retirees.		✓		Based on our review of the information provided the expense appear to be reasonable.
526	11-000-270-503-0000-00-65	05-06655	2/10/2005	ARCHIE L. BARKSDALE	\$385.50	\$771.00	This PO relates to the transportation aide payment to a guardian for transporting a student from Trenton NJ to Faith Christian School in Hamilton NJ from 09/01/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
527	15-000-240-890-0000-00-12	05-09234	5/19/2005	ARTHUR ROGERS	\$364.00	\$364.00	This PO relates to payment for hours worked in the student mentoring program from 4/18/05 thru 5/13/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
528	15-000-223-320-0000-00-20	05-09328	5/24/2005	ARTS HORIZONS	\$495.00	\$495.00	This PO relates to the payment of travel POs for a teacher from Grant Elementary School for travel to Rutgers University from 07/25 thru 8/5/05 for the Artist/teacher institute.		✓		Based on our review of the information provided the expense appear to be reasonable.
529	15-000-223-590-0000-00-28	05-03556	10/25/2004	ASK WORKSHOPS	\$1,400.00	\$1,400.00	This PO relates to the payment of registration fees for two teachers from Robbins Annex to attend the NJ Ask Math Assessment Workshop for four days in Piscataway NJ. 10/25/04, 12/6/04, 01/14/05 , and 02/11/05		✓		Based on our review of the information provided the expense appear to be reasonable.
530	11-000-230-610-0000-00-77	05-02782		B & H PHOTO VIDEO INC	\$1,594.45					✓	No documentation provided
531	15-000-221-590-0000-00-35	05-08112	4/11/2005	B & H PHOTO VIDEO INC	\$3,119.85	\$3,289.75	This PO relates to the purchase of a Vinten Vis 3-2 STG POZO LOCK in May 2005 by the department of public/media.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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532	11-000-291-280-0000-00-52	05-09785	6/20/2005	BARBARA GIZO	\$1,519.80	\$1,519.80	This PO was for tuition reimbursement for a first grade teacher at the Parker Elementary School. The class that was taken was "Strategies of Literacy Part 2" and "Habits of the Mind". The courses were taken at Waiden University during the spring and winter semesters in 2005.		✓		Based on our review, this is reasonable per the TEA contract.
533	11-000-219-592-0000-00-84	05-08417	4/20/2005	BARBARA K. LACY	\$106.95	\$106.95	This PO relates to the reimbursement of mileage PO to a Special Services Teacher for travel to several District schools from the months of December 2004 thru January 2005.		✓		Based on our review of the information obtained the expense appears to be reasonable.
534	15-000-222-610-0000-00-30	05-07753	3/21/2005	BARNES & NOBLE	\$1,989.44	\$1,989.44	This PO relates to the purchase of several books from Barnes and nobles on 4/14/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
535	11-000-291-280-0000-00-52	05-09951	6/23/2005	BARRY E. CONBOY	\$750.00	\$750.00	PO relates to tuition reimbursement for a teacher at TCHS to take 3 credits at Central Michigan University during the Spring 05 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
536	15-000-240-580-0000-00-10	05-07365	3/21/2005	BART C LA GRASSA	\$68.83	\$68.83	This PO relates to travel PO reimbursement to a Principal at Dunn Middle School for travel to College Board Middle State Regional Conference.		✓		Based on our review of the information obtained the expense appears to be reasonable.
537	11-000-262-610-0000-00-61	05-05690		BEACON GRAPHIC SYSTEMS	\$326.38					✓	No documentation provided
538	15-000-240-610-0000-00-32	05-00579		BECKER'S SCHOOL SUPPLIES	\$181.75					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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539	11-000-291-280-0000-00-52	05-01397	8/4/2004	BENJAMIN ONS	\$1,245.00	\$1,245.00	PO relates to tuition reimbursement for a teacher at Joyce Kilmer Elementary School to take 3 credits at Rider University during the Spring 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
540	11-000-270-503-0000-00-65	05-06537	2/9/2005	BERLINDA BRITT	\$353.10	\$706.00	This PO relates to the transportation aide payment to a guardian for transporting a student from Trenton NJ to Princeton Academy of the Sacred Heart in Princeton NJ from 01/17/05 thru 06/01/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
541	11-000-211-440-0000-00-57	05-04803	12/3/2004	BERNARDS TOWNSHIP BOARD OF	\$1,251.36	\$20,478.00	This PO relates to the payment of tuition for a student attending F C JR grade 9 for 22 days of in March 2005.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
542	11-000-270-503-0000-00-65	05-06515	2/9/2005	BETH KANELLIS	\$771.00	\$1,542.00	This PO relates to the transportation aide payment to a guardian for transporting a student from Trenton NJ to Meadow View Junior School in Trenton NJ from 01/17/05 thru 06/08/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
543	11-000-261-610-0000-00-61	05-01869	38226	BIO SHINE	-\$536.00	\$536.00	The PO relates to the purchase of compound cream and backer pads for the maintenance shop to be used at the Wilson School.		✓		The expenditure relates to the purchase of maintenance/cleaning solutions for the Wilson School and is deemed reasonable.
544	11-000-262-610-0000-00-61	05-00496	7/23/2004	BITNER AUTOMOTIVE	\$1,735.00	\$1,735.00	This PO relates to the payment for replacing a transmission in a 1989 Ford Econoline.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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545	15-000-222-610-0000-00-19	05-02071	38223	BMI EDUCATIONAL SERVICES	\$1,006.21	\$1,062.86	The PO relates to the purchase of various book titles for the Franklin School. Some of the titles purchased were Love to Write, Great States, USA Map, and World Map.		✓		As the expenditure related to the purchase of various books and a review of the book titles and quantity purchased appears reasonable, the expenditure is deemed reasonable.
546	11-000-230-610-0000-00-53	05-01483	8/9/2004	BROWNSTONE PUBLISHERS, INC	\$197.00	\$197.00	This PO relates to the payment of a one year subscription of No Child Left Behind Insider on 9/07/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
547	15-000-240-890-0000-00-32	05-09736		BUILDING OUR YOUTH'S DEVELOPMENT	\$200.00					✓	No documentation provided
548	11-000-230-630-0000-00-50	05-08675	38468	CAFE PIAZZA RESTAURANT & CATERING	\$450.00	\$450.00	This payment was for catering provided for a Board meeting on 4/25/05	✓			The catering provided is excessive as cost is averaging \$18/person.
549	11-000-291-280-0000-00-52	05-01031	8/4/2004	CARLA MILLNER	\$840.00	\$840.00	PO relates to tuition reimbursement for a Senior Army Instructor at TCHS to take 3 credits at The Central Michigan University during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
550	11-000-262-420-0000-00-61	05-07133	3/1/2005	CARMEN GONZALEZ	\$385.50	\$771.00	This PO relates to the transportation aide payment to a guardian for transporting a student from their home in Trenton NJ to Trenton Community Charter School Trenton from 01/17/05 thru 06/28/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
551	11-000-219-592-0000-00-84	05-06170	1/31/2005	CHILDHOOD COMMUNICATIONS	\$295.00	\$295.00	This PO relates to the payment of a registration fee for a speech language specialist at the Washington School to attend a seminar on "Secrets" on autistic at the Radisson hotel in Princeton NJ on 2/28/05 thru 3/1/05.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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552	15-000-218-610-0000-00-16	05-05187	38330	CHILDSWORK CHILDSPLAY	\$207.20	\$207.20	The PO relates to the purchase of 4 games for Cadwalader Elementary. The titles of the games purchase are: No more Teasing Game, Don't be Difficult Game, Stop Think and Go Bears Self Control Game, and Temper Tamers.		✓		As the purchase relates to the Cadwalader Elementary School and the games related to elementary school age students, the purchase is deemed reasonable.
553	11-000-291-280-0000-00-52	05-01429	8/4/2004	CHRISTINE HOELTZEL	\$1,268.40	\$1,268.40	PO relates to tuition reimbursement for a teacher at Wilson Elementary to take 3 credits at Temple University during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
554	11-000-270-420-0000-00-65	05-03828	11/2/2004	CHUCK'S TOWING	\$118.75	\$118.75	This PO relates to the payment of charges for towing a bus #102 to garage on 11/01/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
555	15-000-240-890-0000-00-16	05-06021	38377	COACH USA- SUBURBAN TRANSIT	\$795.00	\$1,290.00	The PO relates to bus transportation fees to a choir competition in NY for the King Middle School.		✓		The expenditure related to a choir competition in which the students at King Middle School will participate and has won in the past. As the expenditure directly benefits some of the districts students it is deemed reasonable.
556	15-000-240-890-0000-00-20	05-07787	3/22/2005	COACH USA- SUBURBAN TRANSIT	\$695.00	\$695.00	This PO relates the payment of bus services from Woodrow Wilson (Trenton NJ) to Medieval Times (Lyndhurst NJ) for an approved study trip for 6th grade students in May of 2005.			✓	Based on our review of the information provided, we noted the package was missing the information to support approval of the trip. Per the District's response, the travel authorization form was not attached to this transit invoice, but could have been included with the payment for the Medieval Times invoice which was included in another PO packet.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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557	15-000-270-512-0000-00-08	05-09503	38509	COACH USA-SUBURBAN TRANSIT	\$595.00	\$1,190.00	The PO relates to field trip to Medieval Times on June 8, 2005 for the Hedgepeth School. The original PO was for two buses, but only one bus was needed at 595.00.			✓	Cannot see the direct educational value of a trip to Medieval Times.
558	11-000-251-340-0000-00-52	05-00693	38195	CONNELL BERRY	\$1,750.00	\$1,750.00	The PO relates to the purchase of marketing materials and services provided to the District by an outside consultant for job fair and recruitment purposes.		✓		As the expenditure relates to consultant services and materials to attract resources to the district, the expenditure is deemed reasonable.
559	11-000-230-610-0000-00-51	05-02315	9/13/2004	CORDELIA M STATON	\$87.96	\$87.96	The PO relates to the reimbursement for printer toner by an employee at the Central Services Building.		✓		The expenditure related to printer toner purchased by a central services employee and deemed reasonable.
560	11-000-230-630-0000-00-50	05-07379	03/08/05	CREATIVE ARTS TROPHY & ENGRAVING	\$25.00	\$25.00	The PO relates to the purchase of a name plate for the assistant board secretary.		✓		The expenditure is related to the operations of the school District and is not excessive in price and is deemed reasonable.
561	11-000-221-610-0000-00-81	05-09722	06/13/05	CREATIVE ARTS TROPHY & ENGRAVING	\$2,825.00	\$2,825.00	The PO relates to the purchase of 51 Plaque/awards with engraving given to retirees.		✓		Retiree plaques are calculated to about \$55 per person and does not appear to be excessive.
562	11-000-251-610-0001-00-60	05-00474		D & K BUSINESS MACHINES	\$2,068.74					✓	No documentation provided
563	11-000-291-290-0000-00-00	05-07406	03/09/05	DANIEL A PETRINO	\$799.20	\$799.20	This PO relates to payment of Medicare benefits to retirees.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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564	11-000-291-280-0000-00-52	05-02323	09/13/04	DANIEL R MORGAN	\$3,593.80	\$3,593.80	PO relates to tuition reimbursement for a Senior Army Instructor at TCHS to take 8.5 credits at The College of New Jersey during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
565	15-000-270-512-0000-00-28	05-06308	02/01/05	DAPPER BUS CO.	\$448.00	\$448.00	The PO relates to field trip transportation of 58 students and staff to the Philadelphia Zoo on 4/14/05. The trips purpose was to show the student different animal habitats.		✓		As the field trip had educational value, the expenditure related is deemed reasonable.
566	11-000-270-503-0000-00-65	05-06693	02/09/05	DINA DIGIORGIO	\$385.50	\$771.00	This PO relates to the transportation aide payment made to a guardian for transporting a student from Trenton NJ to Saint Gregory the Great in Hamilton Sq NJ from 01/17/05 thru 06/17/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
567	11-000-291-280-0000-00-52	05-02317	09/13/04	DORA VYNNYTSKY	\$1,800.00	\$1,800.00	PO relates to tuition reimbursement for a Human Resources Employee to take 6 credits at the College of NJ during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TBT contract. As such the payment is reasonable.
568	11-000-262-610-0000-00-61	05-02922	10/08/04	DUCK ISLAND TERMINAL	\$10,710.00	\$10,710.00	The PO relates to the purchase of diesel fuel for the garage by the buildings and ground department.		✓		The expenditure relates to the purchase of Diesel fuel which is needed to use the District buses and other vehicles and is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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569	15-000-240-890-0000-00-35	05-08075	04/08/05	EARL ANDERSON	\$63.00	\$63.00	The PO relates to the payment of overtime paid to a teacher for working for the Student Mentor Program from March 16-31, 2005. The pay rate was \$7/hour.		✓		As the expenditure relates to overtime for working in the student mentor program, it is deemed reasonable.
570	11-000-219-580-0000-00-84	05-04983	12/08/04	EDWARD S. MARKS	\$113.88	\$113.88	The PO relates to the reimbursement for mileage for child study team travel for an employee on at TCHS from Aug - Nov 2004. The rate used was .365.		✓		- Why is this mileage reimbursable. - Need info on what the Child Study team is.
571	11-000-262-610-0000-00-61	05-06421	02/04/05	E-I EVENLITE INC.	\$975.00	\$975.00	The PO relates to the disposal of 13 Tritium signs @ \$75 per sign.		✓		As the expenditure related to the disposal of 13 tritium signs it is deemed reasonable. An internet search noted that tritium is a radioactive gas used in emergency signs.
572	11-000-218-320-0000-00-57	05-03861	11/08/04	ERNEST J. HILTON	\$2,000.00	\$2,000.00	This PO relates to the payment for a substitute principal for the Harrison Elementary for four days and Kilmer Elementary for one day.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
573	11-000-221-330-0000-00-81	05-09277	05/20/05	ERNEST J. HILTON	\$1,200.00	\$1,200.00	This PO relates to the payment for a substitute principal for Cadwalader, Columbus, and Jefferson Elementary Schools on 1/28/05, 2/11/05, and 2/15/05 respectively.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
574	11-000-270-503-0000-00-65	05-06510	02/09/05	ETORIA HIGHSMITH	\$385.50	\$771.00	This PO relates to the payment of transportation aide to a guardian for transporting a student from Trenton NJ to the Immaculate Conception School in Trenton NJ from 9/04 thru 1/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
575	11-000-291-280-0000-00-52	05-00641	07/26/04	EUGENE A. LITYNSKIJ	\$1,245.00	\$1,245.00	PO relates to tuition reimbursement for a teacher at the Daylight/Twilight School to take 3 credits at Holy Family College during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
576	11-000-219-610-0000-00-84	05-03001	09/20/04	EVAC+CHAIR CORPORATION	\$1,120.00	\$1,120.00	The PO relates to the purchase of 2 emergency wheel chairs for the Rivera School.		✓		As the expenditure relates to emergency wheelchairs at a District school it is deemed reasonable in case of an emergency at the school.
577	11-000-262-890-0000-00-61	05-01664	08/18/04	EVERETT COLLINS, DIRECTOR	\$250.00	\$250.00	This PO relates to the use of the petty cash fund in Aug 2004.			✓	Based on our review of the package we are not able to determine the purpose of the disbursement and thus the direct educational value.
578	11-000-262-890-0000-00-61	05-05392	12/31/04	EVERETT COLLINS, DIRECTOR	\$249.96	\$249.96	This PO relates to the use of the petty cash fund for vehicle registration, airport parking, and tolls during September 2004.			✓	Based on our review of the information provided the expense appears to be inconclusive since they appeared to be for personal use.
579	11-000-262-890-0000-00-61	05-07832	03/23/05	EVERETT COLLINS, DIRECTOR	\$235.42	\$235.42	This PO relates to the use of the petty cash fund for waste transportation, lock smith charge, and tolls during the months of January thru March of 2005.			✓	Need to obtain more information regarding the use of the petty cash fund for these items/services.
580	11-000-270-503-0000-00-65	05-08812	05/02/05	EYVONDA QUEEN	\$261.08	\$261.08	This PO relates to the payment of transportation aide to a guardian\ for transporting a student from Trenton NJ to Trinity Cathedral Academy in Trenton NJ from 03/14/05 thru 06/17/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
581	11-000-252-610-0000-00-64	05-03517		FAMILY EDUCATION NETWORK	\$6,800.00					✓	No documentation provided
582	11-000-252-610-0000-00-64	05-03517	10/02/04	FAMILY EDUCATION NETWORK	\$6,800.00	\$6,800.00	The PO relates to the purchase of a one year subscription to quizlab which is an online quiz generator that allows the teacher to track student progress.		✓		The expenditure relates to the purchase of quizlab which helps teachers create quizzes and track student performance. As such, the expenditure is deemed reasonable.
583	11-000-251-340-0000-00-60	05-08907	05/04/05	FAMILY GUIDANCE CENTER	\$325.00	\$325.00	The PO relates to the payment of a claim.			✓	There is nothing in the support which indicates a need or purpose for the claim. More information is needed to determine if the expenditure is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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584	11-000-252-330-0000-00-64	05-00037	07/09/04	FARONICS TECH.	\$5,049.00	\$5,049.00	The PO relates to the renewal of a computer maintenance package for the districts computer systems.		✓		As the expenditure relates to a computer maintenance package for the districts computers, it is deemed reasonable.
585	15-000-240-590-0000-00-19	05-06979	02/17/05	FEDERAL EXPRESS	\$275.28	\$275.28	The PO relates to the transportation costs involving sending books to London from the Franklin Elementary School.			✓	There is no reasoning stated for the books being sent to London. More information is need to determine if the expenditure is reasonable.
586	30-000-400-450-2000-05-00	05-06700	02/09/05	FERNANDO DURAN	\$385.50	\$771.00	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to San Rafael School in Trenton NJ.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
587	15-000-222-610-0000-00-10	05-00764	07/27/04	FOLLETT LIBRARY RESOURCES	\$9,432.42	\$11,244.56	The PO relates to the purchase of numerous books for the library at Dunn Middle School. A review of the titles of the books purchased seemed appropriate for middle school students.		✓		As the expenditure related to the purchase of books for the library and the titles seemed reasonable for a middle school student, the expenditure is deemed reasonable.
588	11-000-251-580-0000-00-52	05-02340	09/17/04	FOUGERE J AUPONT	\$130.77	\$130.77	The PO relates to the reimbursement of POs for a Human Resources worker to attend a 2 day seminar in New York.		✓		Per the TB&T contract, the conference expenses are reasonable.
589	11-000-270-504-0000-00-65	05-06449	02/08/05	GARDEA ELLIOTT	\$385.50	\$385.00	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Village Chapter School in Trenton NJ from 09/06/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
590	11-000-291-280-0000-00-52	05-00107	07/13/04	GASIE HILL	\$651.00	\$651.00	This PO was for a tuition reimbursement for a secretary of the Purchasing department for three credits taken at The University of Phoenix during the fall of 2004.		✓		Based on our review, this is reasonable per the Confidential Secretary contract.
591	11-000-219-592-0000-00-84	05-10012	06/29/05	GEETA G PATEL	\$199.47	\$199.47	This PO relates to the reimbursement of mileage PO to a special service teacher for travel to several school from the months of February thru June 2005.		✓		Based on our review of the information obtained the expense appears to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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592	11-000-291-280-0000-00-52	05-01023	08/04/04	GENE QUEVAL	\$255.00	\$255.00	PO relates to tuition reimbursement for an AP Clerk to take 3 credits at Mercer County College during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TBT contract. As such the payment is reasonable.
593	11-000-291-280-0000-00-52	05-02303	09/13/04	GENE QUEVAL	\$255.00	\$255.00	PO relates to tuition reimbursement for an AP Clerk to take 3 credits at Mercer County College during the Summer 04 (Session B) semester.		✓		The reimbursement of education pursuits is reimbursable per the TBT contract. As such the payment is reasonable.
594	15-000-270-512-0000-00-21	05-03757	11/01/04	GEORGE DAPPER, INC	\$224.00	\$224.00	This PO relates to payment for bus service for a teacher at Gregory Elementary and 51 students traveling from Gregory Elementary to Howell Living Farm.		✓		Based on our review of the information obtained the expense appears to be reasonable.
595	15-000-270-512-0000-00-32	05-10005	06/28/05	GEORGE DAPPER, INC	\$112.00	\$112.00	This PO relates to payment for bus service for a teacher at PJ Hill and 22 students traveling from PJ Hill to Mercer County Detention Center on 5/27/05.		✓		Based on our review of the information obtained the expense appears to be reasonable.
596	15-000-211-610-0000-00-26	05-02104	08/25/04	GIA PUBLICATIONS INC	\$267.80	\$1,474.00	This PO relates the purchase of 56 books for Mott Elementary School during the month of September 2004.		✓		Based on our review of the information obtained the expense appears to be reasonable.
597	15-000-240-610-0000-00-31	05-01710		GWENDOLYN JENNINGS, PRINCIPAL	\$100.00					✓	No documentation provided
598	11-000-219-610-0000-00-84	05-02419	09/14/04	HARCOURT ACHIEVE	\$3,009.08	\$3,221.90	This PO relates to the purchase of medical kits during the month of September 2004.		✓		Based on our review of the information obtained the expense appears to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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599	11-000-230-610-0000-00-51	05-00314	7/15/2004	HARVARD BUSINESS REVIEW	\$118.00	\$118.00	This PO relates to the payment of annual subscription of Harvard Business Reviews.		✓		Based on our review of the information obtained the expense appears to be reasonable.
600	11-000-252-340-0000-00-64	05-03696	10/21/2004	HAWTHORNE EDUCATIONAL SERVICES	\$164.29	\$192.65	This PO relates to the purchase of six books for during the month of November 2004.		✓		Based on our review of the information obtained the expense appears to be reasonable.
601	11-000-270-503-0000-00-65	05-06694	2/9/2005	HEIDI M. MATISA	\$385.50	\$771.00	This PO relates to a transportation aide payment made to a guardian for transporting a student from Trenton NJ to St Gregory the Great School in Hamilton NJ from 09/04/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
602	11-000-221-330-0000-00-81	05-05424	12/22/2004	HENRY R. HARMS	\$375.00	\$375.00	This PO relates to the payment for three hours of mathematics development project.		✓		Based on our review of the information obtained the expense appears to be reasonable.
603	11-000-252-590-0000-00-64	05-08324	4/15/2005	HERBERT RAHEMING	\$264.28	\$264.28	The PO relates to the reimbursement of POs for a technology employee to attend a 3day training in NJ and mileage reimburse for attending another reimbursement in NJ.		✓		Per the TBT agreement, training expenses are reimbursable if approved. As such, the expenditure is deemed reasonable.
604	15-000-222-610-0000-00-08	04-07985	4/30/2004	HOBAN'S PARENT TEACHER STORE	\$547.18	\$547.18	This PO relates to the payment for three hours of mathematics development project.		✓		Based on our review of the information obtained the expense appears to be reasonable.
605	11-000-221-390-0000-00-66	05-00984		HOLISTIC ASSESSMENT & TESTING SERVICE	\$175.23					✓	No documentation provided
606	15-000-223-580-0000-00-30	05-03857	11/8/2004	HOPE DEMITRY	\$125.65	\$125.65	The PO relates to the reimbursement of Conference POs to a facilitator at the Washington School to attend a Accelerated Schools Networking Meeting.		✓		Per the TEA agreement, Conference expenses are reimbursable if approved. As such, the expenditure is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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607	11-000-270-503-0000-00-65	05-06553	2/9/2005	HOPE LANE-JOE	\$385.50	\$771.00	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to International Charter School in Trenton NJ from 09/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
608	15-000-240-580-0000-00-05	05-04254	11/17/2004	HOPE WITTER	\$102.78	\$102.78	This PO relates to reimbursement made to the Vice Principal of TCHS for travel to the 2004 NJPSA Convention in Atlantic City From 11/3/04 thru 11/5/04.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
609	11-000-270-503-0000-00-65	05-06501	2/9/2005	HOWARD HARDY	\$383.06	\$766.12	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Lawrenceville School in Lawrenceville NJ from 09/1/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
610	15-000-270-512-0000-00-20	05-02424		IBM CORPORATION	\$6,845.00					✓	No documentation provided
611	11-000-261-610-0000-00-61	04-07537	5/6/2004	IF IT'S WATER, INC.	\$2,105.00	\$2,560.00	This PO relates to the payment for 7 to attend certified pool operators course during June of 2004.		✓		As various schools have indoor swimming pools that are used by the students, certified pool operator courses appear reasonable.
612	11-000-219-580-0000-00-84	05-04965	12/8/2004	INGER MORIN	\$109.76	\$109.76	This PO relates to the payment for mileage reimbursement for travel from September thru November 2004 for a special case worker to travel to different schools.		✓		Based on our review of the information obtained the expense appears to be reasonable.
613	11-000-252-890-0000-00-64	05-03776	10/28/2004	INTERNATIONAL SOCIETY FOR	\$179.00	\$179.00	This PO relates to the annual membership registration for ISTE (International Society for tech in education).		✓		Based on our review of the information obtained the expense appears to be reasonable.
614	11-000-270-503-0000-00-65	05-06494	2/9/2005	IRMA MASON GLOVER	\$771.00	\$1,542.00	This PO relates to the payment for transporting a student from Trenton NJ to St Anthony School in Hamilton NJ from 01/17/05 thru 06/20/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
615	11-000-230-891-0009-00-50	05-08529	4/22/2005	ISLAMIC SCHOLARSHIP FUND	\$220.00	\$220.00	This amount represents the payment of funds into a scholarship banquet during March 2005.			✓	Based on our review of the information obtained, we are not able to determine the educational value of the expense.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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616	15-000-222-610-0000-00-08	05-08003	38449	ISLAND MAGAZINE SERVICE	\$2,022.69	\$2,022.69	PO relates to the purchase of 56 magazine subscriptions for the Hedgepeth Middle School Library.		✓		As the expenditure was for magazine for the school library used by the students, the expenditure is deemed reasonable.
617	15-000-240-890-0000-00-07	05-03627	10/26/2004	ITALIAN PEOPLE'S BAKERY	\$59.99	\$59.99	PO relates to the purchase of a 6ft Hoagie to provide lunch for students, parents and staff during a Saturday training of conflict resolution and peer mediation.		✓		As the expenditure was for a training that benefited the District students, it is deemed reasonable.
618	11-000-230-630-0000-00-50	05-01253	8/9/2004	J & N CATERING	\$270.00	\$270.00	This payment was for catering provided for a Board meeting on 8/9/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
619	11-000-230-630-0000-00-50	05-04960	12/8/2004	J & N CATERING	\$349.00	\$349.00	This payment was for catering provided for a Board meeting on 12/6/04.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
620	11-000-270-503-0000-00-65	05-06340	2/3/2005	J & N CATERING	\$81.25	\$435.75	PO Amount relates to catering of various custodian negotiations. Selected Amount is one of three invoices that make up the total PO Amount of 435.75.			✓	Contract negotiation meetings should not be funded by the District.
621	15-000-223-320-0000-00-19	05-08385	4/18/2005	J & N CATERING	\$967.00	\$967.00	PO amount relates to catering for staff development day on May 13, 2005 at Franklin Elementary.	✓			Staff development held at a school should not have catered breakfast for staff.
622	11-000-291-280-0000-00-52	05-02325	9/13/2004	J. CHARLTON OWE, JR.	\$1,268.40	\$1,268.40	PO relates to tuition reimbursement for a teacher at the TCHS to take 3 credits at The University of Phoenix during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
623	11-000-270-503-0000-00-65	05-06625	2/10/2005	JACQUELINE GREGORY	\$357.38	\$714.76	This PO relates to the payment for transporting a student from Trenton NJ to Princeton Junior School in Princeton NJ from 01/17/05 thru 06/08/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
624	15-000-240-890-0000-00-05	05-09276		JAMES EARLE, PRINCIPAL	\$1,808.83					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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625	11-000-291-280-0000-00-52	05-02305	9/13/2004	JAMES MITCHELL	\$1,268.40	\$1,268.40	PO relates to tuition reimbursement for a teacher at the TCHS to take 3 credits at The College of NJ during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
626	11-000-219-610-0000-00-84	05-09215	4/15/2005	JANELLE PUBLICATIONS, INC.	\$40.00	\$154.95	PO relates to the purchase of educational games for the Mott School. The title purchased were TOPS KIT - task of problem solving, Clues to Comprehension, and Language games and centers. The original PO amount was changed as the vendor did not have a product requested and shipping was excluded (154.95-119.95+5=\$40).		✓		As the expenditure related to educational games, the purchase is deemed reasonable.
627	11-000-221-320-0000-00-82	05-02549	09/27/04	JAY & NAY TRAVEL SERVICE	\$525.00	\$525.00	PO relates to transportation for Grant School students to attend the Buehler Challenger & Science Center on Oct 28 and Nov 3, 2004.			✓	There is no approval and explanation of the trip included in the support to determine the educational value. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
628	11-000-261-610-0000-00-61	05-05399	12/20/04	JAY & NAY TRAVEL SERVICE	\$480.00	\$1,580.00	PO relates to transportation for TCHS students to a concert at the Philadelphia Arts Bank. The PO included another cost of 2 buses to the National Constitution Center of \$1,100 (\$1,100 + 480 = \$1,580).		✓		The expenditure related to a field trip relating to the Arts for the district's students and is deemed reasonable. The proper approval were obtained.
629	11-000-291-280-0000-00-52	05-02912	10/07/04	JAYNE HOWARD	\$1,355.00	\$1,355.00	PO relates to tuition reimbursement for a Human Resources Employee to take 3 credits at Rider Univ during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TASA contract. As such the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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630	30-000-400-450-0000-00-02	05-07112	03/01/05	JEOVANI ESTRADA	\$771.00	\$1,542.00	This PO relates a transportation aide payment to a guardian for transporting a student from Trenton NJ to Trenton Community Charter School in Trenton NJ from 01/17/05 thru 06/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
631	11-000-221-320-0000-00-82	05-01802	08/26/04	JOANNE B. BLANCHARD	\$12,000.00	\$50,000.00	The PO relates to consultant fees paid to review curriculum issues at various District schools.		✓		As the expenditure related to consultant services which reviewed curriculum issues at various District schools, the expenditure is deemed reasonable.
632	11-000-291-280-0000-00-52	05-01021	08/04/04	JOCELYN L FRANCIS-WHITE	\$7,187.60	\$7,187.60	PO relates to tuition reimbursement for a teacher at Hedgepeth School to take 17 credits at The College of NJ during the Fall 03 and Spring 04 semesters.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
633	11-000-221-320-0000-00-82	05-03762	10/28/04	JOHN FINN, CEO	\$1,348.88	\$1,348.88	The PO relates to catering for the DADS program			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
634	11-000-291-280-0000-00-52	05-10029	06/29/05	JOHN J KIERNAN	\$1,626.25	\$1,626.25	PO relates to tuition reimbursement for a teacher to take 6 credits at The College of NJ during the Spring 05 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
635	11-000-291-280-0000-00-52	05-07699	3/21/2005	JOHN LEMON	\$2,025.00	\$2,025.00	PO relates to tuition reimbursement for a Human Resources Employee to take 6 credits at Immaculata Univ during the Fall 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TASA contract. As such the payment is reasonable.
636	11-000-218-320-0000-00-57	05-03801	11/1/2004	JOSEPH A MINOTTI	\$1,200.00	\$400.00	This PO relates to the payment for a substitute principal for the Mott School for two days and Hedgepeth Elementary for one day.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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637	15-000-240-890-0000-00-24	05-02038		JOSTENS	\$1,105.90				✓	No documentation provided
638	11-000-218-320-0000-00-57	05-01337	8/10/2004	JOYCE VEREEN	\$1,200.00	\$1,200.00	This PO relates to the payment for a substitute principal for Cadawalader for three during June 2004.		✓	Based on our review of the supporting documentation, this expense appear to be reasonable.
639	11-000-262-610-0000-00-61	05-05669	1/5/2005	KCS CABINETS	\$1,303.20	\$1,303.20	This PO relates to the purchase of supply cabinets on 01/05/05 for the building and grounds department.		✓	Based on our review of the supporting documentation, this expense appear to be reasonable.
640	11-000-221-590-0000-00-66	05-05236	12/15/2004	KELLY L. CREQUE	\$1,400.36	\$1,400.36	This PO relates to the reimbursement for travel by a director to attend the center for creative leadership seminar in Colorado Springs from 9/26/04 thru 10/01/04.		✓	Based on our review of the supporting documentation, this expense appear to be reasonable.
641	11-000-100-567-0000-00-84	05-09985	6/28/2005	KIDS PEACE NATIONAL CENTERS	\$3,520.00	\$7,040.00	This PO relates to tuition payment for a student attending special school for 20 during the month of May 2005.		✓	The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
642	15-000-240-610-0000-00-25	05-08657	4/15/2005	LEGO EDUCATION	\$29.62	\$1,377.00	This PO relates to the purchase of school supplies for Monument Elementary during May 2005.		✓	Based on our review of the supporting documentation, this expense appear to be reasonable.
643	11-000-291-280-0000-00-52	05-01027	8/4/2004	LINDA A PITTMAN	\$6,342.00	\$6,342.00	PO relates to the reimbursement of tuition to a teacher for the 15 credits a Nova Southeastern Univ. during the Fall 03, Winter 04 and Spring 04 semesters.		✓	Reasonable per the TEA agreement.
644	11-000-219-610-0000-00-84	05-04909	12/7/2004	LINGUI SYSTEMS INC.	\$238.60	\$238.60	This PO relates to the purchase of several books from Lingui Systems for Monument School.		✓	Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
645	11-000-270-504-0000-00-65	05-06460	2/8/2005	LISA ALFORD	\$385.50	\$385.50	This PO relates to the payment for transporting a student from Trenton NJ to Village Charter School in Trenton NJ from 09/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
646	11-000-270-503-0000-00-65	05-06506	2/9/2005	LISA WHITAKER	\$771.00	\$771.00	This PO relates to the payment for transporting a student from Trenton NJ to Immaculate Conception School in Trenton NJ from 09/03/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
647	11-000-291-280-0000-00-52	05-05942	1/18/2005	LOEWS HOTEL	\$209.00	\$209.00	This PO relates to the payment of hotel accommodation to attend NECC from 6/29/05 thru 6/30/05.			✓	There is no approved travel reimbursement form included. It was explained by the District that travel authorization forms could be attached to the PO packet for the conference payment. Also, unable to determine who attended the conference to determine if the expenditure is reasonable.
648	12-000-290-730-0000-00-64	04-08068	6/9/2004	LONGO ASSOCIATES INC.	\$55,276.00	\$55,276.00	This PO relates to the purchase of library furniture for Holland Middle School during the month of September.			✓	Based on our review of the information we are not able to determine the need for the expense.
649	11-000-219-320-0000-00-84	05-09546		LUCILLE M. ESRALEW	\$800.00					✓	No documentation provided
650	11-000-290-610-0000-00-64	05-08987	5/6/2005	MAD SCIENCE OF WEST NEW JERSEY	\$350.00	\$700.00	This PO relates to the payment for educational entertainment by the Franklin Elementary School on 5/18/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
651	15-000-222-610-0000-00-22	05-03303	10/19/2004	MAGAZINE CITY	\$416.12	\$397.12	This PO relates to the payment for educational magazines for Harrison School during the month of March 2005.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
652	15-000-221-610-0000-00-26	05-06426	2/7/2005	MANGO TREE BOOKS	\$986.19	\$1,200.00	This PO is for the payment for speech, educational, and psychological evaluations performed on a child.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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653	11-000-291-280-0000-00-52	05-02908	10/7/2004	MARC FREEMAN	\$2,536.80	\$2,536.80	This payment relates to tuition reimbursement for a Substance Awareness Counselor to take 6 credits at Temple University during the Spring 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
654	11-000-291-280-0000-00-52	05-02728	10/5/2004	MARCELLINA GRANT-REESE	\$840.00	\$840.00	This payment relates to tuition reimbursement for a Principal Benefits Analyst to take 3 credits at Central Michigan University during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TB&T contract. As such the payment is reasonable.
655	11-000-270-503-0000-00-65	05-06498	2/9/2005	MARIA CONCEPCION	\$357.38	\$714.76	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Immaculate Conception School in Trenton NJ from 01/17/05 thru 06/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
656	11-000-219-592-0000-00-84	05-10147	6/30/2005	MARIA G HICKS	\$175.84	\$175.84	PO relates to the reimbursement to a Art Teacher at TCHS for items purchased for an art project.			✓	No vendor invoices attached. Need more details on the Project to determine if the expenditure should be reimbursed.
657	11-000-100-566-0000-00-84	05-06570	2/7/2005	MARIE H KATZENBACH SCHOOL FOR	\$1,200.00	\$1,200.00	This PO relates to a payment made for a Speech, Educational, and Psychological evaluation of special student.		✓		Based on our review of the information provided the expense appear to be reasonable.
658	11-000-270-503-0000-00-65	05-06627	2/10/2005	MARIEL M. LEE	\$714.76	\$714.76	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Princeton Junior School in Princeton NJ from 01/17/05 thru 06/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
659	15-000-223-590-0000-00-15	05-05800	1/11/2005	MARKERTEK VIDEO SUPPLY	\$1,650.03	\$3,865.03	This PO relates to the purchase of an LCD Color monitor and other electronic accessories for the department of public/media during the month of march 2005.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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660	15-000-223-590-0000-00-09	05-06291	2/1/2005	MARRIOTT HOTELS & RESORTS	\$636.00	\$1,272.00	This PO relates to hotel accommodations paid for two teacher of Paul Robeson School to attend the Success for all foundation conference in Chicago from 4/10/05 thru 4/14/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
661	15-000-221-580-0000-00-12	05-07362	3/9/2005	MARRIOTT HOTELS & RESORTS	\$900.00	\$1,544.32	This PO relates to hotel accommodations paid for two teachers of Arthur J Holland middle school to attend the America's choice national conference at the Orlando world center from 2/09/05 thru 2/13/05.		✓		The reimbursement of professional development expense is reimbursable per the TEA contract. As such the payment is reasonable.
662	15-000-240-890-0000-00-05	05-07848	3/24/2005	MARRIOTT HOTELS & RESORTS	\$2,922.96	\$2,922.00	This PO relates to hotel accommodations paid for two teachers, a wsr facilitator, and a counselor of Parker Elementary School to attend the Success for all foundation conference in Chicago from 4/10/05 thru 4/14/05.		✓		The reimbursement of professional development expense is reimbursable per the TEA contract. As such the payment is reasonable.
663	11-000-291-280-0000-00-52	05-02316	9/13/2004	MARTA V. RIVERA	\$2,536.80	\$2,536.80	PO relates to tuition reimbursement for a teacher at Grant Elementary to take 6 credits at the Georgian Court University during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
664	11-000-291-280-0000-00-52	05-06315	2/1/2005	MARY HURLY	\$1,369.80	\$1,369.80	This payment relates to tuition reimbursement for a School Nurse to take 3 credits at College Of NJ during the Spring 05 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
665	11-000-251-890-0000-00-60	05-04783	12/3/2004	MARY L. FLETCHER	\$1,067.00	\$1,067.00	This was a check reissued as the check was stale dated and was never voided or replaced.			✓	No reason given as to why the staled dated check reissued. Check dated 11/21/2001
666	11-000-230-630-0000-00-50	05-01885	8/27/2004	MASSIMO'S	\$197.00	\$197.00	This PO relates the payment of hot buffet for 8/23/04 board meetings.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
667	11-000-230-610-0000-00-50	05-02519	9/27/2004	MASSIMO'S	\$103.28	\$103.28	This PO relates the payment of hot buffet for 9/20/04 board meetings.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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668	11-000-270-503-0000-00-65	05-06681	2/10/2005	MEDINA HOWARD	\$719.04	\$719.04	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Chapin School in Princeton NJ from 09/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
669	11-000-262-610-0000-00-61	05-05709	1/5/2005	MICROFLEX, INC.	\$695.00	\$695.00	This PO relates to the purchase of several maintenance supplies during the month of January 2005.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
670	11-000-221-320-0000-00-82	05-10137	6/30/2005	M-OESC	\$960.00	\$960.00	This PO relates to the payment for home bound instruction during the month of May 2005.		✓		Homebound instruction is reasonable in some cases based on the individuals IEP. Expenditure deemed reasonable.
671	11-000-291-280-0000-00-52	05-00642	7/26/2004	MONICA N. CARMICHAEL	\$4,266.46	\$4,266.46	PO relates to tuition reimbursement for a teacher at Cadwalader School to take 11 credits at the College of NJ during the Spring and Summer 03 semesters.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
672	11-000-221-610-0000-00-66	05-01909	9/1/2004	MOORE WALLACE, INC.	\$2,961.28	\$1,104.00	This is the purchase of business forms for the district.		✓		As the payment was for forms used by the District during daily operations, the purchase is deemed reasonable.
673	11-000-291-280-0000-00-52	05-01020	8/4/2004	MOSES D. SMALLS	\$3,593.80	\$3,593.80	PO relates to tuition reimbursement for a Senior Army Instructor at TCHS to take 8.5 credits at The College of New Jersey during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
674	15-000-240-890-0000-00-05	05-08885		MOUNT HOLLY TOWNSHIP BOARD OF	\$3,240.24					✓	No documentation provided
675	15-000-240-890-0000-00-35	05-07647	3/16/2005	MUHAMMUD UMAR ALI BUTT	\$196.00	\$196.00	PO relates to the payment for hours worked in the student mentoring program by a teacher from 3/1 - 3/15/05.		✓		As the payment was for overtime worked in the student mentoring program, it is deemed reasonable.
676	11-000-213-610-0000-00-56	05-01734	8/20/2004	MUNRO SURGICAL SUPPLY	\$2,076.55	\$2,076.55	This PO relates to the purchase of medical kits during the month of October 2004.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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677	11-000-218-320-0000-00-57	05-03402	10/20/2004	MYKOLA HALETA, JR	\$1,200.00	\$1,200.00	The PO relates to fees paid to an educational consultant for work at the Washington School on Oct 5-6, 2004 and work at the Franklin School on Oct 8, 2004.			✓	Can not determine from the support received the purpose of the consultant. Need more info to determine if the expenditure is reasonable.
678	11-000-251-340-0000-00-60	05-08271		NACOLAH	\$793.00					✓	No documentation provided
679	11-000-221-610-0000-00-66	05-07171	2/23/2005	NCS PEARSON INC	\$3,102.36	\$2,922.00	This PO relates to the purchase of 120 Sasi report cards during the month of March 2005.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
680	11-000-251-580-0000-00-52	05-01883	8/30/2004	NEW YORK'S HOTEL PENNSYLVANIA	\$279.90	\$279.90	This PO relates to the reimbursement for travel POs for an HR Analyst for travel to Human Resource & TEA Law workshop from September 9 thru September 10 2004 in New York.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
681	15-000-240-610-0000-00-12	05-03328	10/20/2004	NJ PRINCIPALS & SUPERVISORS ASSOCIATION	\$625.00	\$625.00	This PO relates to the reimbursement for travel POs for the Vice Principal of Robeson Elementary for travel to attend Professional development session in Atlantic City from 11/03/04 thru 11/5/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
682	15-000-222-590-0000-00-28	05-02699	10/1/2004	NJAET CONFERENCE	\$149.00	\$149.00	This PO relates to the payment of registration fees for a Tech Facilitator at Robbins Elementary to attend NJ Association of Education Technology meeting in Lake wood NJ.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
683	15-000-222-610-0000-00-23	05-08605	4/12/2004	NOBLE SECURITY INC.	\$460.75	\$460.75	This PO is for the purchase of 20 Universal computer locks during the month of May 2005.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
684	11-000-291-280-0000-00-52	05-06927	2/18/2005	NOLA OCCHIPINTI	\$4,400.00	\$4,400.00	PO relates to tuition reimbursement for a Guidance Counselor at TCHS to take 10 credits at Rider University during the Fall of 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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685	15-000-240-890-0000-00-35	05-07645	3/16/2005	NORINE JEAN	\$374.50	\$374.50	PO relates to the payment for hours worked in the student mentoring program by a teacher from 2/16 - 3/15/05.		✓		As the payment was for overtime worked in the student mentoring program, it is deemed reasonable.
686	11-000-270-503-0000-00-65	05-06670	2/10/2005	NORMA JEAN WEBSTER	\$385.50	\$771.00	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Afrikan Peoples Action School in Trenton NJ from 01/17/05 thru 06/17/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
687	11-000-270-504-0000-00-65	05-06526	2/9/2005	NORMA MENENDEZ	\$310.30	\$620.60	This PO relates to a transportation aide payment to a guardian for transporting a student from Trenton NJ to Patriots Academy in Wrightstown NJ from 01/17/05 thru 06/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
688	11-000-262-610-0000-00-61	05-03925	11/9/2004	NORMAN'S GLASS/AUTO SERVICES, INC.	\$550.00	\$550.00	This PO is for the payment for the installation of sand blast film on four windows and doors a new nurse office at TCHS on 10/20/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
689	15-000-223-590-0000-00-28	05-02423	9/22/2004	NORTHEAST FOUNDATION FOR CHILDREN	\$358.00	\$358.00	This PO relates to the payment of registration fees for two teachers from Robbins Annex to attend responsive class room workshop on 10/21/04 in Ewing NJ.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
690	11-000-291-280-0000-00-52	05-03817	11/2/2004	NYDIA FONTANEZ	\$1,005.00	\$1,005.00	PO relates to tuition reimbursement for a teacher at the Robbins School to take 3 credits at Holy Family College during the Fall 03 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
691	15-000-222-610-0000-00-22	05-08180	4/8/2005	OLIVER AND ANDY'S BOOK CO.	\$989.65	\$989.65	This PO relates to the purchase of several books from Oliver & Andy's on 5/16/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
692	11-000-262-610-9000-00-61	05-02568	9/27/2004	OLYMPIA BUSINESS SYSTEMS, INC.	\$428.24	\$446.24	This PO is for the purchase of a type writer on 11/10/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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693	11-000-262-420-0000-00-61	05-08947	5/6/2005	OSTRICH NURSERY	\$420.00	\$420.00	The PO is for ground treatments for the District facilities purchased by the buildings and grounds department.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
694	11-000-230-331-0000-00-50	05-09610	6/8/2005	PARKER MC CAY & CRISCUOLO PA	\$3,030.49	\$3,030.49	This PO relates to the payment of legal fees from 7/16/04 thru 4/22/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
695	15-000-240-890-0000-00-12	05-09934	6/22/2005	PATSY CHAMBERS	\$150.00	\$150.00	This PO relates to the payment made to six parents for attending Student Leader Conference SLC meeting.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
696	11-000-219-610-0000-00-84	05-07270	2/23/2005	PCI EDUCATIONAL PUBLISHING	\$1,026.80	\$1,102.75	This PO relates to the purchase of several books from PCI Educational Publishing on 3/23/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
697	15-000-222-610-0000-00-26	05-08771	4/25/2005	PERFECTION LEARNING	\$783.27	\$782.27	This PO relates to the purchase of several books from Perfection learning for the Mott School on 5/20/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
698	15-000-270-512-0000-00-05	05-08330	4/15/2005	PERFORMING ARTS CONSULTANTS	\$4,880.00	\$4,880.00	This PO relates to the payment for bus transportation for 3 teachers and 35 students from TCHS to travel to Toronto Canada for a choir competition. The event was from 5/19/05 thru 5/22/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
699	11-000-251-340-0000-00-52	05-09278	5/20/2005	PERRY SHAW, MD	\$300.00	\$300.00	This PO was for professional services rendered for a psychiatric evaluation and report for a student.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
700	15-000-270-512-0000-00-07	05-05895	1/18/2005	PHILADELPHIA MARRIOTT HOTEL	\$380.00	\$380.00	This PO relates to 2 nights stay at Marriot Philadelphia for attending NECC Conference from 6/27 thru 6/29/05.			✓	Based on our review of the supporting documentation, we are not able to determine the educational value for the expense. The package is missing an approval for the stay.
701	15-000-240-890-0000-00-20	05-07353	3/8/2005	PHILADELPHIA ZOO	\$957.65	\$957.65	This PO relates to the payment for 100 students attending the Philadelphia Zoo on 5/20/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
702	15-000-222-610-0000-00-25	04-07666	3/24/2005	PRENTICE HALL	\$1,951.03					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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703	11-000-219-610-0000-00-84	05-08522	4/15/2005	PSYCHOLOGICAL ASSESSMENT RESOURCES	\$800.28	\$741.00	This PO relates to the purchase of books and psychological materials on 04/15/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
704	11-000-291-290-0000-00-00	05-03900	11/8/2004	RALPH MCCULLOUGH	\$1,987.86	\$1,987.86	This PO relates to payment made an individual based on legal settlement on 10/12/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
705	11-000-219-610-0000-00-84	05-03252	10/12/2004	RIFTON	\$440.00	\$440.00	This PO relates to the purchase of school furniture, a back pad and seat pad on 10/12/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
706	11-000-230-580-0000-00-53	05-02831	10/7/2004	RITZ-CARLTON	\$430.00	\$1,720.00	This PO relates to the payment for a four night stay for an Assistant Superintendent for Human Recourses to attend the AASA Women Administration Conference at Arlington Val from 11/3/04 thru 11/07/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
707	15-000-270-512-0000-00-05	05-03032	9/29/2004	RIVERSIDE PUBLISHING COMPANY	\$386.50	\$633.60	This PO is for the purchase of several books during the month of September 2004.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
708	11-000-213-590-0000-00-56	05-09978	7/24/2005	ROBBIN DEMUTH	\$27.30	\$27.30	The PO relates to the mileage reimbursement for a floater nurse for travel to various schools.		✓		As the expenditure relates to mileage reimbursement for a floater nurse for travel to various schools, it is deemed reasonable.
709	11-000-291-280-0000-00-52	05-06471	2/9/2005	ROBERT CIACCIA, JR.	\$1,320.00	\$1,320.00	PO relates to tuition reimbursement for a teacher at Franklin Elementary to take 3 credits at Rider University during the Fall 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
710	11-000-262-890-0000-00-61	05-08117	4/12/2005	ROBERT DEBLASIO	\$561.06	\$561.06	This PO relates reimbursements for travel while attending conference for school District from 2/2805 thru 3/3/05.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.
711	11-000-230-820-0000-00-53	05-02132	9/7/2004	ROBERT G. MATLOCK SR.	\$5,246.00	\$5,246.00	This PO relates to payment made an individual based on legal settlement on 04/27/04.		✓		Based on our review of the supporting documentation, this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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712	11-000-251-330-0000-00-52	05-05657	1/6/2005	ROBERT M. GLASSON	\$1,500.00	\$1,500.00	The PO relates to payment of mediator services for labor negotiations between the TBOE and TEA.		✓		The expenditure relates to the payment of mediator services for the TEA agreement and is directly related to student learning. As such, it is deemed reasonable.
713	11-000-221-890-0000-00-66	05-03808	11/2/2004	ROBERTA MONCLOVA	\$64.21	\$64.21	This PO relates to the payment for mileage reimbursement for travel for a District Test Coordinator to the Test coordinator score interpretation meeting on 10/27/05 in Monroe Twp NJ.		✓		Based on our review of the information obtained the expense appears to be reasonable.
714	15-000-240-610-0000-00-28	05-03600	10/20/2004	ROCHESTER 100 INC.	\$140.25	\$140.25	This PO relates to the purchase of 187 assorted folders from Rochester 100 Inc on 11/03/04.		✓		Based on our review of the information obtained the expense appears to be reasonable.
715	11-000-291-280-0000-00-52	05-07465	3/10/2005	RONALD P. MAURIS	\$900.00	\$900.00	PO relates to tuition reimbursement for a teacher at TCHS to take 3 credits at The College of New Jersey during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
716	11-000-291-290-0000-00-00	05-06032	1/26/2005	ROSE M NORTHEY	\$799.20	\$799.20	This PO relates to payment of Medicare benefits to retirees.		✓		Based on our review of the information provided the expense appear to be reasonable.
717	15-000-270-512-0000-00-29	05-09768	6/17/2005	RUNNEMEDE TRUCK RENTALS, INC.	\$1,907.70	\$1,907.00	This PO relates to the payment for air-condition repairs on a bus during June 2005.		✓		Based on our review of the information provided the expense appear to be reasonable.
718	15-000-221-590-0000-00-28	05-05287	12/16/2004	RUTGERS UNIVERSITY	\$300.00	\$600.00	This PO relates to the registration fees paid for a Technology Facilitator from Carroll Robbins School to attend the Rutgers Academy for teaching and learning teach tools for tech teachers from 2/9/05 thru 2/10/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
719	11-000-291-280-0000-00-52	05-09597	6/2/2005	RUTH PALMER	\$3,834.00	\$3,834.00	PO relates to tuition reimbursement for a Facilitator at Gregory Elementary to take 6 credits at The Nova Southeastern University during the Fall 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
720	15-000-240-610-0000-00-15	05-03742	10/21/2004	SAFEGUARD BUSINESS SYSTEMS	\$787.56	\$765.00	This PO is for the purchase of 5000 visitor pass slips for the Rivera School on 11/12/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
721	11-000-291-280-0000-00-52	05-05586	1/6/2005	SAMANTHA BATTLE	\$1,428.00	\$1,428.00	PO relates to tuition reimbursement for a teacher at Parker Elementary to take 6 credits at Walden Univ during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
722	11-000-219-610-0000-00-84	05-03660	10/22/2004	SAMMONS PRESTON	\$170.60	\$150.88	This PO relates to the payment for several school supplies on 11/22/04 for the Rivera School.		✓		Based on our review of the information provided the expense appear to be reasonable.
723	11-000-270-503-0000-00-65	05-06687	2/10/2005	SAMUEL OR NATHALIE SMART	\$719.04	\$1,438.08	This PO relates to the payment for transporting a student from Trenton NJ to Chapin School in Princeton NJ from 01/17/05 thru 06/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
724	11-000-262-610-0000-00-61	05-04852	12/6/2004	SCALES AIR COMPRESSOR	\$1,715.00	\$1,715.00	This PO relates to the purchase of a basic Compressor on 12/28/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
725	11-000-213-330-0000-00-56	05-09174	5/16/2005	SCANTEK	\$6,070.00	\$6,070.00	This PO relates to the payment for scanning and microfilming to CD New Jersey Health History and Appraisal.		✓		Based on our review of the information provided the expense appear to be reasonable.
726	15-000-223-610-0000-00-32	05-09314	4/8/2005	SCHOOL WIDE, INC.	\$2,327.42	\$4,829.41	This PO relates to the purchase of staff training supplies on 6/07/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
727	15-000-223-590-0000-00-05	05-00152	7/13/2004	SHERATON ATLANTIC CITY	\$262.16	\$262.16	This PO is for payment of POs relating to Nights-Generation Next 2004 conference from 8/16 thru 8/17/04.			✓	The purchase order support was missing an invoice and a travel authorization approval. It was explained by the District that travel authorization forms could be attached to the PO packet for the conference payment. Cannot determine if the expense should be reimbursed based on the information provided.
728	15-000-223-590-0000-00-19	05-02527	9/28/2004	SHERATON ATLANTIC CITY	\$106.00	\$106.00	This PO relates to the payment for accommodation for two days for a teacher attending the New Jersey Differential Instruction Conference in Atlantic City from 10/13/04 thru 10/14/04.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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729	11-000-251-580-0000-00-52	05-06159	1/25/2005	SHERATON ATLANTIC CITY	\$258.00	\$206.00	This PO relates to the payment for accommodation for two days for a Kindergarten teacher attending the Conference for New Jersey Kindergarten Teachers in Atlantic City from 02/23/05 thru 2/25/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
730	11-000-230-610-0000-00-51	05-06845	2/15/2005	SIGNS BY TOMORROW	\$63.00	\$63.00	This PO relates to the purchase of two banners.		✓		Based on our review of the information provided the expense appear to be reasonable.
731	11-000-230-891-0005-00-50	05-04975	12/8/2004	SIMCOX FLOWERS	\$8.00	\$76.40	This PO relates to the purchase of flowers for the Superintendents mother.	✓			There is no direct educational value in the expense.
732	11-000-270-420-0000-00-65	05-01689	8/19/2004	SOFTWARE ADVANTAGE	\$3,700.00	\$3,700.00	This PO is for the purchase of micro trips professional support service contract Software License agreement (6/01/04 thru 6/30/5)		✓		Based on our review of the information provided the expense appear to be reasonable.
733	15-000-240-890-0000-00-20	05-06054	1/21/2005	SPECIAL PIZZA CITY	\$85.00	\$85.00	This PO relates to the purchase of meals for Student leadership Conference SLC meeting on 12/14/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
734	15-000-240-890-0000-00-05	05-08275	4/14/2005	SPECIAL PIZZA CITY	\$380.00	\$380.00	This was dinner provided for a Student Learning Council Training which included 20-25 people		✓		Based on our review of the information provided the expense appear to be reasonable as the expenditure is not excessive in amount.
735	15-000-240-890-0000-00-24	05-02111	8/26/2004	SPORTDECALS	\$314.58	\$314.58	This PO relates to the purchase of three custom made table covers during October 2004.			✓	Based on our review of the information obtained, we are not able to determine the educational value of the expense.
736	11-000-291-280-0000-00-52	05-06323	2/1/2005	STEPHANIE GREGG	\$264.00	\$264.00	PO relates to tuition reimbursement for a human resources administrator to take 3 credits at Mercer County College during the Fall 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TBT contract. As such the payment is reasonable.
737	11-000-230-890-0000-00-51	05-05592	1/5/2005	TANNER FURNITURE, INC.	\$2,332.80	\$2,332.80	PO relates to the purchase of office furniture for the Superintendent.			✓	A determination of the purchase for all new furniture for the office, was necessary.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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738	11-000-270-504-0000-00-65	05-06463	2/8/2005	TARA GENTRY	\$385.50	\$385.50	This PO relates to the payment for transporting a student from Trenton NJ to Village Charter in Trenton NJ from 09/9/04 thru 01/14/05.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
739	11-000-221-610-0000-00-66	05-06389	2/2/2005	TEACHERS COLLEGE PRESS	\$1,217.16	\$1,217.16	The PO is for 100 books titled "City Schools and the American Dream"			✓	No information provided in the support received on the reason or use of the 100 books purchased.
740	11-000-100-567-0000-00-84	05-03379	10/12/2004	TEACHERS VIDEO COMPANY	\$670.04	\$756.97	This PO relates to the purchase of several videos from teachers video company during November 2004.		✓		Based on our review of the information provided the expense appear to be reasonable.
741	15-000-222-610-0000-00-25	05-01185	10/14/2004	TEACHER'S VIDEO COMPANY	\$1,225.14	\$1,885.64	The PO is for various educational videos for the Monument School.		✓		Based on our review of the information provided the expense appear to be reasonable.
742	15-000-240-590-0000-00-05	05-04743	11/24/2004	THE SPOT	\$205.00	\$205.00	This PO relates to the purchase of portfolio bags and t-shirts for TCHS.		✓		Based on our review of the information provided the expense appear to be reasonable.
743	11-000-262-890-0000-00-61	05-07527	3/14/2005	TRUMP MARINA HOTEL	\$285.00	\$285.00	This PO relates to the payment of hotel accommodation for a Coordinator to attend the 40th Annual New Jersey Pupil Transportation Conference and Equipment show from 4/10/05 thru 4/13/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
744	11-000-221-320-0000-00-82	05-04843	12/2/2004	UNIVERSITY OF PITTSBURGH	\$5,125.00	\$55,125.00	This PO relates to payment of cost for a principles for learning program with the University of Pittsburgh. This PO was approved by the board on 11/22/04.		✓		Based on our review of the information provided the expense appear to be reasonable.
745	11-000-100-561-0000-00-84	05-08865	5/4/2005	UPPER DEERFIELD TOWNSHIP	\$7,168.08	\$7,168.00	This PO relates to the payment of tuition for students attending from Trenton attending school at Upper Deerfield township from September thru December 2002.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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746	15-000-222-610-0000-00-15	05-03645	10/25/2000	UPSTART	\$176.29	\$172.37	PO relates to the purchase of various library supplies. Some of the items purchased were banners, Library Trivia quest, Shelf finder, and posters.		✓		Based on our review of the information provided the expense appear to be reasonable.
747	15-000-222-610-0000-00-05	05-06090	1/25/2005	VALIANT INTERNATIONAL	\$1,141.00	\$1,141.00	The PO relates to the purchase of a 5 disc DVD player for the TCHS library.			✓	No information provided in the support received to determine if this a necessary purchase.
748	15-000-240-890-0000-00-20	05-08160	4/11/2005	WORLD'S FINEST	\$2,480.00	\$2,480.00	The PO relates to the purchase of Educational awards and certificates for the students at the Grant School.		✓		Based on our review of the information provided the expense appear to be reasonable.
749	11-000-262-610-0000-00-61	05-01859	8/30/2004	YORK INTERNATIONAL CORP	\$1,075.00	\$1,075.00	The PO relates to training for the HVAC tech for the school board HVAC equipment.		✓		Based on our review of the information provided the expense appear to be reasonable.
750	11-000-262-610-0000-00-61	05-07158	2/24/2005	YOUNGS EQUIPMENT	\$968.00	\$968.00	The PO relates to the purchase of a appliance truck by the buildings and grounds department.		✓		Based on our review of the information provided the expense appear to be reasonable.
751	11-000-230-340-0000-00-51	06-00233	7/7/05	ABATE TECH	\$6,990.00	\$93,044.00	This PO was for an asbestos inspection rendered 6/19/06 to 6/21/06 at the Trenton Maintenance building. There was an open encumbrance amount of \$93,044 in which \$6,999 was for June services.		✓		This item appeared to be reasonable but there was no PO attached to the invoice.
752	15-000-240-610-0000-00-25	06-08143	5/3/06	ACADEMIC SOFTWARE	\$400.00	\$400.00	This payment was for 20 print shop deluxe CD version for the Monument School.			✓	After reviewing the PO, the reason for the software is unclear. Questionable upon further review of the purpose and necessity of the software.
753	15-000-221-610-0000-00-35	06-06449	3/3/06	ADVANCED ACADEMICS INC	\$1,500.00	\$100,000.00	This payment was for supplemental course work for the Daylight/Twilight School for On-line Distance Learning 2006.		✓		Reasonable per approval of a resolution authorizing an educational services contract to Advanced Academics for services to address the need for individualized instruction for "at risk" students for the Daylight/Twilight High School. Approved in board agenda dated 2/13/06.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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754	11-000-100-566-0000-00-84	06-01686	8/16/05	ADVANCED ACADEMICS INC	\$57,600.00	\$57,600.00	This payment was for site license fee for "Summer School Session."		✓		Reasonable per the necessity to conduct classes during the summer session.
755	15-000-222-610-0000-00-10	06-03539	11/8/05	ADVANTAGE TOURS	\$725.00	\$1,775.00	This payment was for transportation provided for Trenton Central High School students to visit Ellis Island and Stockton State College on 11/17/05 and Radio City, NY on 12/9/05 for the Trenton Central High School.		✓		Reasonable per the course curriculum.
756	15-000-270-512-0000-00-05	06-08836	6/9/06	ADVANTAGE TOURS	\$800.00	\$2,025.00	This payment was for transportation provided for Trenton Central High School students to visit New York on 5/4/06 and to the Constitution Center on 5/16/06 and to Hershey Park on 5/25/06.		✓		Reasonable per the course curriculum.
757	30-000-400-722-0000-00-06	06-06902	3/16/06	ADVENTURE AQUARIUM	\$378.42	\$388.42	This payment was for admission fee for 42 third graders to attend the Adventure Aquarium in Camden, NJ on 5/3/06.		✓		An invoice was not attached. Reasonable per the course curriculum.
758	15-000-270-512-0000-00-19	06-07368	3/28/06	ALARM & COMMUNICATION TECHNOLOGIES, INC.	\$26,086.00	\$31,586.00	This payment was for a fire alarm system including the programming, testing, installation, and servicing of it.		✓		No evidence of bids. Reasonable per the safety of the students and District employees.
759	11-000-291-280-0000-00-52	06-02333	9/16/05	ALBERT WILLIAMS II	\$5,200.00	\$72,000.00	This payment was for a substitute principal at the TCHS School for 3/27-4/13/06.		✓		An substitute principal is reasonable for the ongoing operations at TCHS.
760	15-000-240-610-0000-00-08	06-01015	7/7/05	ALLIED EQUIPMENT COMPANY	\$1,435.00	\$1,435.00	This payment was for two executive chairs for the Hedgepeth/Williams Middle School.			✓	Questionable upon further review of the necessity to spend \$1,435 on two chairs.
761	15-000-240-610-0000-00-26	06-02227	9/9/05	ALLIED EQUIPMENT COMPANY	\$2,750.00	\$2,750.00	This payment was for a compartment mail sorter and a storage compartment unit including the installation for both in the Mott School.			✓	Questionable upon further review of the necessity of the storage units.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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762	15-000-240-610-0000-00-28	06-03028	9/20/05	ALLIED EQUIPMENT COMPANY	\$390.00	\$525.00	This payment was for one wide storage cabinet for the Washington School.			✓	Questionable upon further review of the necessity of the storage unit.
763	11-000-219-610-0000-00-84	06-03870	11/28/05	ALLIED EQUIPMENT COMPANY	\$1,328.00	\$1,328.00	This payment was for four vertical filing units for the Trenton Central High School West Campus.			✓	Questionable upon further review of the necessity of the storage units.
764	15-000-240-890-0070-00-05	06-01731	8/19/05	ALLIED EQUIPMENT COMPANY	\$2,020.00	\$2,020.00	This payment was for one sofa, two guest chairs, and one computer center for the Parent Center at the Trenton Central High School.			✓	Questionable upon further review of the necessity of the furniture.
765	11-000-230-610-0000-00-53	06-01658	8/15/05	ALLIED OFFICE PRODUCTS	\$900.00	\$1,415.61	This payment was for office supplies for the District.		✓		Quotes not required because vendor is State contracted. Reasonable per the necessity of the District to have supplies that help support the efficiency of operating the District.
766	11-000-251-610-0000-00-52	06-01076	7/28/05	ALLIED OFFICE PRODUCTS	\$244.23	\$712.84	This payment was supplies for the Human Resources department (hole punch, pens, binders, etc.)		✓		Quotes not required because vendor is State contracted. Reasonable per the necessity of the District to have supplies that help support the efficiency of operating a department.
767	11-000-270-600-0000-00-65	06-01266	8/2/05	ALLIED OFFICE PRODUCTS	\$2,923.25	\$5,204.49	This payment was for supplies for the Transportation department (notepads, pens, staples, etc.)		✓		Quotes not required because vendor is State contracted. Reasonable per the necessity of the District to have supplies that help support the efficiency of operating a department.
768	11-000-221-330-0000-00-81	06-02286	9/13/05	ALVIN AILEY DANCE FOUNDATION INC.	\$6,000.00	\$4,000.00	This payment was for Alvin Ailey dance program designed to teach students to develop self expression, aesthetic awareness, and cultural and historical perspective through dance for the Washington Elementary School for the 2005 - 2006 school year.		✓		The PO amount was changed from \$4,000 to \$6,000 due to a contract renewal rate, which was approved by the Board. This program is reasonable to the students.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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769	15-000-291-280-0000-00-10	06-04944	1/19/06	AMANDA SANDYCK	\$1,459.50	\$1,459.50	This payment was for Tuition Reimbursement for a teacher from the Dunn Middle School for three credits at the College of New Jersey in the Fall 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
770	11-000-270-420-0000-00-65	06-02445	9/22/05	AMERICAN BUS & COACH LLC.	\$276.49	\$276.49	Exhaust pipe, rear pipe, and tail pipe for a pickup truck.			✓	After reviewing the PO, there is no evidence to support that the truck is an asset of the District. Questionable upon further review of the proof that the truck is a District owned vehicle.
771	13-000-240-800-0000-00-18	06-02436	9/21/05	AMERICAN BUS & COACH LLC.	\$51.39	\$451.29	This payment was for seven straps for a handicap bus and one wiper motor.		✓		The expenditure relates to repairs made to a bus and is reasonable.
772	11-000-251-590-0000-00-52	06-01092	7/28/05	AMERICA'S CHOICE INC.	\$35,000.00	\$75,000.00	This payment was for implementation of WSR contract for America's Choice School Design for Gregory Elementary School for the 2005 - 2006 school year.		✓		This item has been deemed reasonable after reviewing the supporting documentation.
773	12-000-270-733-0000-00-65	06-00527	7/5/07	AMTRAN BUS SALES	\$40,896.00	\$40,896.00	This payment was the purchase of a one type "B" -24 passenger school bus.			✓	Requisition not signed by the Originator. The reason why the transportation vendors did not incur the school bus cost rather than the District is unclear. No evidence of bids. Questionable upon further review of the necessity of expenditure.
774	15-000-291-280-0000-00-15	06-04917	1/12/06	ANDREA LYONS	\$2,880.00	\$2,880.00	This payment was for Tuition Reimbursement for a teacher from the Rivera Elementary School for six credits at Rider University in the Fall 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
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775	11-000-262-610-0000-00-61	06-01537	8/11/05	ANDY'S BODY & AUTO GLASS	\$2,850.00	\$2,850.00	This was payment for auto body work on a District bus.		✓		Auto body repair to a District bus is reasonable for the safety of the passengers.
776	11-000-270-420-0000-00-65	06-05141	1/25/06	ANDY'S BODY & AUTO GLASS	\$750.00	\$750.00	This payment was for repairs to the doors and fender for bus number 74.			✓	After reviewing the PO, there is no evidence to support this expenditure and the invoice states the bus number 66 was repaired, not 74 as indicated in the PO. Questionable upon further review of the necessity of expenditure.
777	11-000-291-270-0000-00-00	06-04666	1/9/06	ANN HEGNER	\$938.40	\$938.40	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
778	11-000-230-630-0000-00-50	06-08850	6/9/06	ANTONIO G.	\$399.00	\$399.00	This payment was for catering for a board meeting on 6/12/06. The items served were rice salad, mix vegetables, roasted potatoes, and chicken marsalla. There were 25 attendees, which averaged out to \$16 per person.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
779	11-000-230-331-0000-00-50	06-03419	11/1/05	ARNOLD M. MELLK, ESQUIRE	\$1,833.00	\$1,833.00	This payment was for Lawyers fees.		✓		Reasonable per N.J.S.A. 18A: 16-6.1.
780	15-000-291-280-0000-00-29	06-05956	2/21/06	ARONYA N. DOWNING	\$2,220.00	\$2,220.00	Tuition Reimbursement for a paraprofessional from the Woodrow Wilson Elementary School for six credits at Rider University in the Fall 2005.		✓		Expenditure appear reasonable based on the Para Contract.
781	15-000-291-260-0000-00-35	06-00791		ATLANTIC ASSOCIATES INSURANCE	\$60,000.00					✓	No documentation provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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782	15-000-270-512-0000-00-05	06-06961	3/17/06	ATX COMMUNICATIONS	\$36,106.02	\$15,000.00	The entire PO amount of \$15,000 is allocated to the vendor for the entire 05-06 school year. This amount is crossed off on the original PO and \$73,262.45 is hand written over it. The selected amount of \$36,102.02 is the May 06 payment for the communication services.		✓		Communication Services are reasonable for the ongoing operations of the district.
783	11-000-252-340-0000-00-64	06-01808	6/3/05	AVAYA INC.	\$60,337.26	\$13,115.30	This payment was for 55 computer parts for the District.		✓		Quotes not required because vendor is State contracted. Reasonable per the necessity of the District to have computers and the accompanying accessories that help support the education of the students.
784	15-000-240-890-0000-00-17	06-06705	3/10/06	B. LYNN ROBINSON	\$154.96	\$154.96	Reimbursement for meals and mileage for a Principal from the Columbus School from attending the "Modern Red Schoolhouse" Conference in Orlando, FL.			✓	A "Record of Daily Mileage" form or an agenda of the conference is not attached. Questionable upon further review of the State policies for traveling out of state.
785	15-000-240-890-0000-00-30	06-08395	5/15/06	BALDASSARI REGENCY	\$180.09	\$805.00	Ten adult and 80 children meals reward for meeting on 6/15/06 for the fourth and fifth grades of the Washington School.		✓		The food provided was a reward to the students for passing the ASK test. As the expenditure directly related to the students it is deemed reasonable.
786	11-000-262-610-0000-00-61	06-04066	12/7/05	BALLY'S PARK PLACE CASINO HOTEL	\$218.00	\$218.00	Hotel room for two nights for a teacher from the Wilson School to attend the "S.D.E." Math Conference for New Jersey Teachers on 12/11/05 in Atlantic City, NJ.		✓		The expenditure is deemed reasonable since the seminar was informative to the teacher. Also, the hotel rate was not excessive.
787	11-000-291-280-0000-00-52	06-03703	11/17/05	BARBARA GIZO	\$1,519.80	\$1,519.80	This payment was for Tuition Reimbursement for a teacher from the Parker Elementary School for six credits at Walden University in the Summer 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
788	15-000-240-610-0000-00-21	06-00807	7/22/05	BARNES & NOBLE 2646	\$753.49	\$753.62	This payment was for 50 copies of the book, "Who Moved My Cheese? For Kids an Amazing Way to Change and Win!" for the Gregory Elementary School.		✓		Based on our review of information provided the expense appear reasonable.
789	15-000-291-280-0000-00-31	06-05384	1/31/06	BERNADETTE PISCOPO	\$1,035.00	\$1,035.00	Tuition Reimbursement for a Speech Specialist from the Wilson Harrison/Robbins School for three credits at Kean College in the Fall 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
790	11-000-230-610-0000-00-51	06-02147	9/2/05	BILL'S PRINTING SERVICE	\$600.00	\$675.00	Nine forms (300 in each) for the Gifted and Talented pilot program.		✓		The PO amount was changed form \$675 to \$600 because only eight forms were needed. Reasonable per the necessity of the forms for the pilot program.
791	11-000-262-610-0000-00-61	06-04516	1/3/06	BITNER AUTOMOTIVE	\$3,544.50	\$3,544.50	This payment was for transmission replacement for a 1999 Dodge Pickup.		✓		Pickup used for snow removal. The repair was reasonable as the truck is used for clearing the districts parking lots.
792	15-000-223-320-0000-00-30	06-01798	8/16/05	BONNIE BRAE	\$84,420.00	\$275,623.20	The PO amount of \$275,623.30 is for 4 DYFS placed students tuition for the entire 05-06 school year. The selected amount of \$84,420 relates to the Sept and Oct 05 payment of tuition.			✓	Why are these students not attending a District school.
793	11-000-219-592-0000-00-84	06-06954	3/16/06	BOSTON PARK PLAZA HOTEL	\$495.00	\$495.00	This payment was for three night stay in a hotel room for a school social worker from the office of Special Education to attend the School Social work Association of America Conference on 3/29/06 - 4/1/06 in Boston, MA.		✓		An agenda of the conference is not attached. Questionable upon further review of the State policies for traveling out of state.
794	11-000-230-530-0000-00-61	06-00780	7/19/05	BUCKMAN'S INC	\$189.74	\$3,000.00	This payment was for the purchase of chlorine for the districts pools.		✓		As a couple of the schools have operating swimming pools, chlorine is a necessary purchase for the cleanliness of the pools and health of the districts students. The purchase is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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795	11-000-230-610-0000-00-77	06-03270	10/21/05	BUILDINGS AND GROUNDS	\$301.94	\$301.94	This payment was for the purchase of two replacement Nextel I760 phones, two charges, and two cases.		✓	Questionable upon further review of the necessity of the phones and accessories.
796	15-000-222-590-0000-00-35	06-03777	11/18/05	BUILDINGS AND GROUNDS	\$206.00	\$206.00	This payment was for two network drops and one supporting electric fax line for the main office at the Daylight/Twilight School.	✓		Reasonable per the necessity of the District to have wireless technologies that help support the efficiency of operating a school.
797	15-000-223-320-0000-00-21	06-00948		BURLINGTON COUNTY SPECIAL SERV. DIST.	\$51,000.00	No PO received	The PO was for special services provided to 34 students within the District. The billing period covered July 2004 - August 2005. There was no description of what these services were for.		✓	This item has been deemed inconclusive due to lack of supporting documentation.
798	11-000-100-567-0000-00-84	06-01438	8/8/05	C & R BUS CO INC	\$23,821.74	\$239,057.34	This payment was for transportation of students for the month of October 2005.	✓		Reasonable per the transportation policy.
799	11-000-262-610-0000-00-61	06-02394	9/19/05	CAOLA AND COMPANY, INC.	\$1,500.00	\$1,500.00	This payment was for 75 locks for the doors of classrooms.	✓		Reasonable per the necessity of the locks for the safety of the students.
800	30-000-400-722-0000-00-06	06-04026	12/5/05	CAOLA AND COMPANY, INC.	\$5,802.00	\$5,802.00	This payment was for the replacement of locks for a new building.	✓		Quotes not required because vendor is State contracted. Reasonable per the necessity of the locks for the safety of the students.
801	11-000-218-320-0000-00-57	06-01233	8/3/05	CAPITAL HEALTH SYSTEM AT FULD	\$510.00	\$510.00	This payment was for Drug screening a physician's examination for three students on 12/17/04, 12/15/04, and 12/20/04.	✓		This item has been deemed reasonable after reviewing the supporting documentation.
802	11-000-291-280-0000-00-52	06-03720	11/17/05	CAREN L. WILSON	\$2,160.00	\$2,160.00	This payment was for Tuition Reimbursement for a teacher from the Trenton Central High School for 12 credits at Southern Illinois University in the Summer and Fall 2003. This teacher is a member of the TESA Union.	✓		This item is reasonable per the TESA agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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803	11-000-270-503-0000-00-65	06-08915	6/15/06	CAROLINE MILLER	\$397.00	\$397.00	This payment was for non-public school aid in lieu of transportation to St. Raphael School for a student for the school year 2005-2006.		✓		Reasonable per the Transportation department policies.
804	11-000-291-280-0000-00-52	06-02205	9/8/05	CAROLYN GIBSON	\$816.45	\$816.45	This payment was for Tuition Reimbursement for a teacher from the Trenton Central High School for one credit at Rowan University in the Fall 2005. This teacher is a member of the TESA Union.		✓		This item is reasonable per the TESA agreement.
805	30-000-400-722-0000-00-06	06-05218	1/26/06	CARPET SHOWCASE INC	\$39,673.39	\$39,537.00	This payment was for carpet installation for the Verizon building.			✓	Bids not required because vendor is State contracted. Questionable upon further review of the necessity of the carpeting and an understanding of which building is the "Verizon building" within the District.
806	11-000-262-610-0000-00-70	06-03494	11/4/05	CCV SOFTWARE	\$210.95	\$199.95	This payment was for the purchase of a Califone portable DVD player.			✓	Requisition not signed by the Business Administrator. After reviewing the PO, the reason for the expenditure is unclear. Questionable upon further review of the necessity of expenditure.
807	15-000-218-590-0000-00-05	06-01079	7/27/05	CENTER FOR FAMILY COMM.& SOCIAL STRUCTUR	\$5,277.00	\$124,652.00	This payment was for the subcontract for two mental health clinicians, supervisor of MHCS SBYSP staff development		✓		Requisition not signed by the Administrator/Principal/Supervisor. Reasonable per the Center for Family, Community, & Social Justice, Inc. Agreement.
808	11-000-251-340-0000-00-52	06-00230	7/7/05	CHEM CLEAN SYSTEMS, INC	\$3,900.00	\$14,300.00	Encumbered funds for boiler treatment during the 2005 - 2006 school year.		✓		Quotes not required because vendor is State contracted. Reasonable per the safety of the students.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
809	11-000-262-890-0000-00-61	06-01796	8/16/05	CHILDREN'S CENTER OF MONMOUTH COUNTY	\$4,583.46	\$39,286.80	This payment was for a student to attend mandated tuition for 22 days in March 2006.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
810	11-000-270-593-0000-00-65	06-01205	8/1/05	CHURCH OF DIVINE MERCY	\$30,282.33	\$363,387.96	This payment is a lease payment for the use of the church for District use. The entire PO amount of \$363,387.96 represented the total lease amount. The selected amount of \$30,282.33 represented the March payment.		✓		Expenditure is reasonable based on the documents provided.
811	11-000-230-530-0000-00-77	06-00456	7/13/05	CHURCH OF THE SACRED HEART	\$18,523.50	\$242,282.00	This is a rental payment for a church rented by the district. The entire PO amount of \$242,282 was the total encumbered amount for the entire 05-06 school year. The selected amount of 18,523.50 represents a monthly payment.			✓	No indication on why the church was rented.
812	30-000-400-722-0000-00-06	06-04507		CITY OF TRENTON	\$465,170.00					✓	No documentation provided.
813	11-000-262-610-0000-00-61	06-00473	7/8/05	CITY OF TRENTON, BD. OF ED.	\$165,530.45	\$2,700,000.00	The original PO amount of \$2,700,000 is the total amount encumbered for FICA taxes for the 05-06 school year. The selected \$165,530.45 represents the Feb06 FICA payment.		✓		FICA tax payments are reasonable.
814	11-000-218-320-0000-00-57	06-01918	8/24/05	CITY SUPPLY CO., INC.	\$2,407.00	\$2,407.00	This was for the purchase of trash can liners to be used throughout the district.		✓		Trash Liners for the entire District is an reasonable purchase.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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815	11-000-262-420-0000-00-61	05-05644	1/6/05	CLARKE, CATON, HINTZ	\$78,586.51	\$400,000.00	The PO was for maintenance charges rendered in August of 2005, which were in accordance with the District's Facilities Plan. The Board approved the contract with the vendor, which could not exceed \$400,000 for the year. The services provide were for landscape and architectural purposes, which totaled \$78,586.51 for the month of August.		✓		This payment was deemed reasonable according to the supporting documentation.
816	30-000-400-722-1000-00-06	06-04739	1/10/06	CLARKE, CATON, HINTZ	\$3,750.00	\$3,750.00	This payment was for Topographic Survey of 621 Prospect Street.		✓		No evidence of quotes. Reasonable per the necessity of the work for the safety of the students.
817	11-000-262-610-0000-00-61	06-04276	12/12/05	CLAYTON BLOCK COMPANY INC.	\$1,920.00	\$4,000.00	This payment was for concrete delivered to Gregory School.		✓		Reasonable as per the documents attached.
818	11-000-291-280-0000-00-52	06-02579	9/21/05	CLEUZA F. RIVERA	\$1,208.85	\$4,834.00	This payment was for Tuition Reimbursement for a teacher from the Woodrow Wilson Elementary School for 12 credits at Rutgers State University in the Summer 2005.			✓	After reviewing the PO, number of credits taken and cost per credit is unclear. Questionable upon further review of union/contract agreement and understanding of expenditure.
819	15-000-240-580-0000-00-05	06-08348	5/12/06	CLICK	\$375.00	\$375.00	Reimbursement for the "Click (Comprehensive Learning and Interventions for Correcting Kids) Workshop" registration fee for the Vice President to attend on 5/15/06 - 5/16/06 in Monroe, NJ.		✓		Reasonable per Board Policies.
820	11-000-262-610-0000-00-61	06-01793	8/16/05	COASTAL LEARNING CENTER	\$42,426.72	\$221,356.80	This payment was for mandated tuition for 6 students in March 2006.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
821	11-000-291-280-0000-00-52	06-04652	1/9/06	COLLEEN GILLIARD	\$2,919.00	\$2,919.00	Tuition Reimbursement for a teacher from the Child Study Team for six credits at College of New Jersey in the Fall 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
822	15-000-223-320-0000-00-10	06-01351		COLLEGE BOARD	\$7,644.00				✓		No documentation provided.
823	15-000-240-610-0050-00-05	06-00565	7/13/05	COLLEGE TV & APPLIANCES	\$334.00	\$334.00	This payment was for a 12,000 BTU Air Conditioning unit for the Vice Principal's office at the Trenton Central High School West Campus.			✓	Questionable upon further review of the necessity of the air conditioner unit.
824	15-000-240-610-0000-00-28	06-01961	8/25/05	COLLEGE TV & APPLIANCES	\$3,001.00	\$3,001.00	This payment was for Air Conditioning units for the Principal's office, the Main office, the Nurse's office, the faculty room, and a computer room (for a total of 5 A/C units) in the Robbins School Annex.			✓	Questionable upon further review of the necessity of the air conditioner units.
825	15-000-240-590-0000-00-16	06-07703	4/6/06	COLLEGE TV & APPLIANCES	\$242.10	\$242.10	Refrigerator replacement for the principal's office at Cadwalter School.	✓			Personal refrigerators do not add value to the students education and are therefore discretionary.
826	11-000-251-610-0001-00-60	06-02469	9/23/05	COLLEGE TV & APPLIANCES	\$125.10	\$125.10	G.E. microwave replacement for the lunchroom of the central services building.			✓	Requisition not signed by the Administrator/Principal/Supervisor. Questionable upon further review of the necessity of expenditure.
827	11-000-252-340-0000-00-64	06-00534	7/1/05	COMMVault SYSTEMS, INC.	\$6,660.00	\$6,660.00	Contract renewal of the service package for CommVault Galaxy Data Management Software for the term 6/24/05 - 6/23/05			✓	There is no evidence of quotes. Questionable upon further review of the necessity of software and its maintenance package.
828	11-000-219-320-0000-00-84	06-00159		COMPNET, INC	\$3,445.00					✓	No documentation provided.
829	11-000-219-610-0000-00-84	06-02760	9/29/05	COMPREHENSIVE EDUCATIONAL RESOURCES	\$3,400.00	\$25,000.00	This payment was for Child Study team services - Speech and Language Specialist September - October 2005.		✓		Reasonable as per attached documents.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					
830	15-000-270-512-0000-00-05	06-02756	9/29/05	COMPREHENSIVE EDUCATIONAL RESOURCES	\$4,199.40	\$5,500.00	This payment was for Child Study team services - Speech and Language Specialist January - February 2006.			✓	Questionable upon review of reason PO amount was changed.
831	11-000-221-580-0000-00-82	06-06508	3/3/06	COMPUMASTER	\$249.00	\$249.00	Registration fee for the Deputy Superintendent to participate in the "How to Build a Powerful PowerPoint Presentation" workshop on 5/11/06 in Princeton, NJ.			✓	It appears that the Originator and the Administrator/Principal/Supervisor is the same signature on the Requisition form. Also, there is no workshop agenda attached.
832	11-000-262-420-0000-00-61	06-02442	9/21/05	CORBY ASSOCIATES, INC.	\$5,435.00	\$5,435.00	General preventative inspection maintenance program for playground equipment at Stokes, Cadwalader, P.J. Hill, Robeson, Washington, Gregory, Munoz Rivera, Monument, and Grant Elementary Schools.			✓	No evidence of more than one quote. Equipment required to make playgrounds that are already present, safe, is reasonable for the safety of the students, but whether or not playgrounds are reasonable is inconclusive, therefore, this expenditure is inconclusive upon further review of the necessity of playgrounds.
833	11-000-230-890-0000-00-51	06-04716	1/10/06	CORWIN PRESS, INC.	\$129.00	\$129.00	Subscription to Education and Urban Society renewal for the Superintendent.			✓	Questionable upon further review of the necessity of the subscription.
834	12-000-400-780-0000-00-61	06-01239	8/3/05	COURIER POST	\$1,806.00	\$5,618.00	This payment was for job advertisements posted in the newspapers.			✓	Questionable upon further review of reason PO amount was changed.
835	11-000-230-610-0000-00-77	06-01962	8/25/05	CREATIVE ARTS TROPHY & ENGRAVING	\$700.00	\$700.00	This payment was for 250 award medals for the "Superintendent's Student of the Month" award ceremony.			✓	Questionable upon further review of the necessity of the medals for the award ceremony.
836	15-000-240-890-0000-00-20	06-06345	2/28/06	CREATIVE ARTS TROPHY & ENGRAVING	\$1,673.25	\$16,773.25	This payment was for 575 t-shirts for fun-day for the Grant School.			✓	Questionable upon further review of the necessity of the t-shirts for fun-day.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
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837	11-000-100-567-0000-00-84	06-09040	6/22/06	CRESTWOOD - WOODS SERVICES	\$4,371.00	\$31,584.00	This payment was for a students mandated tuition from October 2005 - May 2006.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
838	15-000-240-890-0060-00-05	06-05654	2/8/06	CROSSROADS THEATRE COMPANY	\$1,025.00	\$1,025.00	75 tickets to see "Yo Soy Latina" for "Honor Students Day out with the Principal" on 2/15/06 for the Trenton Central High School West Campus.	✓			The play for the purpose of rewarding the honor roll students does not add value to the student's education and therefore is discretionary.
839	11-000-230-331-0000-00-50	06-00528	7/8/05	CRT SUPPORT CORPORATION	\$600.00	\$600.00	This payment was for two transcripts of the tenure hearings on 4/4/05 and 6/27/05.		✓		Requisition not signed by the Administrator/Principal/Supervisor or Originator. Reasonable per the letter from the lawyer of the teacher requesting the payment to be able to listen to the transcripts necessary for the hearing.
840	11-000-219-610-0000-00-84	06-06240	2/16/06	CRYSTAL SPRINGS BOOKS	\$106.00	\$96.05	This payment was for six different books.			✓	After reviewing the PO, the reason for the books is unclear. Questionable upon further review of purpose of the books.
841	11-000-219-610-0000-00-84	06-06240	2/16/06	CRYSTAL SPRINGS BOOKS	\$106.00	\$96.05	This payment was for six different books.			✓	After reviewing the PO, the reason for the books is unclear. Questionable upon further review of purpose of the books.
842	11-000-230-440-0000-00-53	06-00786	7/21/05	CTB/MCGRAW HILL	\$30,454.72	\$180,000.00	The entire PO amount of \$180,000 is allocated for the payment for scoring of the Terra Nova Supera and NJ Custom Test. The selected amount of \$30,454.72 is a May 06 payment made for test scoring		✓		Test scoring is reasonable to the learning of the districts students and this expenditure is deemed reasonable.
843	11-000-262-441-0000-00-00	06-00952	7/20/05	D & K BUSINESS MACHINES	\$149.95	\$10,000.00	The PO amount of \$10,000 is the total amount encumbered for the vendor for the entire 05-06 school year. The selected amount of 149.95 represents a payment of copier service in Aug 05.		✓		Printer/Copier maintenance is reasonable for the operations of the district's business office.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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844	11-000-262-610-0000-00-61	06-04074	8/15/05	D & K BUSINESS SYSTEMS, INC.	\$322.70	\$397.83	New drum and transfer belt and roller for the Lexmark printer in the Robbins Elementary School.		✓		Requisition not signed by the Originator. It appears that several requisitions have been requested under this same PO number and that the vendor has been paid almost \$2,000 even though the original PO amount was only approved for about \$400. Reasonable per the necessity of having functioning printers within the schools.
845	15-000-291-280-0000-00-29	06-04935	1/19/06	DAVE WINOGRON	\$1,920.00	\$1,920.00	Tuition Reimbursement for a teacher for six credits at Nova Southeastern University in the Fall 2005. This teacher is a member of the TEA Union.		✓		Reasonable per the TEA Agreement.
846	11-000-251-580-0000-00-60	06-01521	8/10/05	DEDRA WOOD	\$616.66	\$700.00	Lodging, meals, and registration fee reimbursement for the Nutrition Director from attending the School Nutrition Association Conference on 7/17/05 - 7/20/05 in Baltimore, MD.		✓		This travel reimbursement is reasonable since the Director of Food Services is required to attend the conference.
847	11-000-262-420-0000-00-61	06-03679	11/15/05	DEGLER-WHITING INC.	\$3,735.00	\$3,735.00	Repair and upgrade bleachers for PJ Hill School.		✓		Repairs to bleachers are reasonable per the safety of the students.
848	11-000-291-280-0000-00-52	06-03956	11/30/05	DEIDRE FABISCH	\$639.00	\$639.00	Tuition Reimbursement for a teacher from the Daylight/Twilight School for three credits at Thomas A. Edison State College in the Summer 2005. This teacher is a member of the TEA Union.		✓		Requisition not signed by the Business Administrator. Reasonable per the TEA Agreement.
849	11-000-251-890-0000-00-60	06-01436	8/8/05	DELAWARE VALLEY BUS LINE, INC.	\$95,891.05	\$1,347,876.07	The original PO amount of \$1,347,876.07 relates to the contract renewal of busing services for students during the 05-06 school year. The selected amount of \$95,891.05 relates to the Dec 05 payment for busing services for various schools.		✓		Busing services for districts students are reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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850	15-000-270-512-0000-00-30	06-04530	1/4/06	DELAWARE VALLEY BUS LINE, INC.	\$450.00	\$450.00	This payment was for six buses for transportation to the Sovereign Bank Arena to see Disney's Princess Classics on ice for the Washington Elementary School.	✓			The expenditure does not add value to the students education and is therefore discretionary.
851	30-000-400-450-4000-00-06	06-02788	10/5/05	DELAWARE VALLEY BUS LINE, INC.	\$1,500.00	\$9,250.00	The entire original PO amount of \$9,250 is allocated for busing services during Oct 4 - April 25, 2005 for busing of students for the after school program. The selected amount of \$1,500 is the Feb 06 payment made for the busing of Grant School Students.		✓		As the expenditure relates to busing of students for after school programs, it is deemed reasonable.
852	15-000-270-512-0000-00-24	06-03032	10/18/05	DELAWARE VALLEY BUS LINE, INC.	\$420.00	\$420.00	This payment was for 2 buses for transportation to the Philadelphia Zoo on 4/7/06 for the first graders of the Kilmer School.		✓		Reasonable per the course curriculum.
853	15-000-270-512-0000-00-32	06-06502	3/3/06	DELAWARE VALLEY BUS LINE, INC.	\$645.00	\$645.00	PO relates to transportation of 61 students to the Philadelphia Zoo on April 7, 2006.		✓		As the PO related to an expenditure for busing services for a field trip to the zoo, it is deemed reasonable as there appears to be educational value for the students from the trip.
854	15-000-270-512-0000-00-28	06-07690	4/5/06	DELAWARE VALLEY BUS LINE, INC.	\$95.00	\$95.00	One bus for kindergarten and first grade students from the Robbins's Annex School to be transported to the college of New Jersey on 6/1/06 to learn about decision making and problem solving skills.		✓		Reasonable per the course curriculum.
855	15-000-270-512-0000-00-19	06-08159		DELAWARE VALLEY BUS LINE, INC.	\$600.00					✓	No documentation provided
856	15-000-270-512-0000-00-15	06-08596		DELAWARE VALLEY BUS LINE, INC.	\$425.00					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
857	15-000-222-610-0000-00-16	05-09851	06/15/05	DELL COMPUTER CORPORATION	\$5,000.00	\$146,675.99	This order was for items purchase for the Cadwalader Library which included a DVD/VCR combo unit, Digital Still camera, Digital Camcorder, and a Digital Photo Bag. The original PO amount was for \$146,675.99, but only \$5,000 of that amount was for this selected transaction. Included in the PO packet was an invoice for 3 Widescreen LCD TVs.			✓	There is no explanation of what these products are used for. Also, the ordering of 3 widescreen TV's does not seem reasonable to the District.
858	15-000-222-610-0000-00-32	06-02976	10/17/05	DELL COMPUTER CORPORATION	\$500.00	\$15,308.22	Various computer equipment bought for the PJ Hill school.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
859	15-000-221-610-0000-00-19	06-02828		DELL COMPUTER CORPORATION	\$999.90					✓	No documentation provided
860	15-000-218-610-0000-00-07	06-04847	11/16/05	DELL COMPUTER CORPORATION	\$300.00	\$5,460.00	This PO was for the purchase of a digital camera for King Middle School in March 2006.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
861	15-000-240-890-0000-00-25	06-08145	05/03/06	DELL COMPUTER CORPORATION	\$2,103.60	\$2,103.60	This PO was for the purchase of computer supplies by Monument School in May 2006, including: Black, yellow, magenta, and cyan laser toners. The purchase also included 8 black printers.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
862	11-000-252-330-0000-00-64	06-01399	08/08/05	DELL COMPUTER CORPORATION	\$20,935.00	\$20,935.00	This purchase was for contracted services with the vendor for the period of 7/1/05 to 6/30/06. The services were for the maintaining of the District servers, which was Board Approved 8/30/05.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
863	11-000-252-340-0000-00-64	06-06580	03/06/06	DELL COMPUTER CORPORATION	\$21,204.00	\$21,204.00	This payment was for the purchase of a 2 year warranty contract for several computer equipments at Columbus Elementary School on during March of 2006.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
864	12-000-252-730-0000-00-64	06-00434	07/07/04	DELL COMPUTER CORPORATION	\$24,825.00	\$24,825.00	Computer Equipment ordered by the Director of Technology, in July of 2005. The board approved the funding for this budget coding in the July 25, 2005 Board meeting. The District has a state contract with the vendor.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
865	11-000-211-610-0000-00-57	06-02072	08/30/05	DELL COMPUTER CORPORATION	\$178.00	\$178.00	This payment was for 2 toner cartridges, with a 6,000 page use were purchased for the Central Services building. The toner cartridges were priced at \$89.00 each. This unit price was compared to other computer supply vendors listed on the internet, and was determined to be a reasonable amount by the audit team.		✓		This item is deemed to be reasonable to the District's administrative services.
866	11-000-252-330-0000-00-64	06-00438	07/08/05	DELL COMPUTER CORPORATION	\$1,000.00	\$1,000.00	This purchase was for contracted renewal services with the vendor for Premier Access Tier II plan. This plan is an annual warranty service that the District maintains for any computer replacement parts.		✓		This contracted service is reasonable to the District, in regards to non-effective computer parts .
867	15-000-240-890-0000-00-24	06-02965	10/14/05	DELL COMPUTER CORPORATION	\$2,663.96	\$44,980.87	This PO was for the purchase of computer supplies by Joyce Kilmer Elementary School in October 2005, including (30 Toner Cartridges, 15 USB Printer cables and 9 Yellow toner cartridges.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
868	12-000-252-730-0000-00-64	06-02465	09/23/05	DELL COMPUTER CORPORATION	\$61,326.00	\$10,458.00	This PO was for the purchase of computer supplies in October 2005, including (2 3.0GHZ/2MB Cache 2nd processor for power edge 2850 and several computer parts.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
869	15-000-240-610-0050-00-05	06-01973		DELL COMPUTER CORPORATION	\$13,486.48	No PO	Various computer equipment purchased for the Human Resource Department.			✓	A determination of this purchase cannot be made until the Information Technology plan is provided. Also, there was not a PO or requisition provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	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
870	30-000-400-450-1000-00-06	06-04695		DELL COMPUTER CORPORATION	\$1,299.00				✓	No documentation provided.
871	11-000-270-420-0000-00-65	06-05610	02/02/06	DELL COMPUTER CORPORATION	\$1,556.00	\$1,556.00	This PO was for the purchase of a computer equipment in March 2006, including (1 Dell Latitude D810 W.128MB Video Memory.		✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
872	12-000-251-730-0000-00-60	06-05957	02/21/06	DELL COMPUTER CORPORATION	\$1,294.00	\$2,282.24	This PO was for the purchase of a computer equipment in March 2006, including (1 OptiPlex Gx620 Minitower Pentium 4 640/3.2GHZ)		✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
873	11-000-270-503-0000-00-65	06-05457	02/02/06	DELL COMPUTER CORPORATION	\$2,450.38	\$5,002.98	This PO was for the purchase of a computer equipment and supplies in March 2006, including (1 Dell Precision Mini tower, a 3GB memory and several computer supplies)		✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
874	15-000-222-590-0000-00-16	06-06845		DELL COMPUTER CORPORATION	\$1,500.00	\$1,500.00	Various computer equipment purchased for the Cadwalader School		✓	A determination of this purchase cannot be made until the Information Technology plan is provided.
875	11-000-270-503-0000-00-65	06-05577	4/3/06	DELTA SCHOOL	\$10,098.00	\$156,060.00	This PO was for tuition for four students to attend the Delta School for 17 days in December 2005.	✓		Reasonable per need to educate students with special needs.
876	15-000-222-590-0000-00-05	06-03324	10/25/05	DEMCO, INC	\$190.26	\$191.26	This payment was for 10 Plastic Book Easels, 6 Small Platform Easels, and 6 Large Platform Easels.		✓	After reviewing the PO, reason for the expenditure is unclear.
877	15-000-223-580-0000-00-31	06-08839	06/09/06	DEMITRY ASSOCIATES	\$6,000.00	\$7,500.00	This payment was for services provided to staff of Wilson School during Feb. - June 2006.	✓		The documents attached appear to support the purchase and is deemed reasonable.
878	11-000-100-566-0000-00-84	06-01778	08/16/05	DEVEREUX FOUNDATION	\$2,700.00	\$32,940.00	The PO attached is a copy of PO 06-1778 which relates to payment for mandated tuition for a DYFS placed student for 05-06 school year. This transaction has been hand written on the PO and is for fees for services for the month of Nov. 05.	✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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879	11-000-100-567-0000-00-84	06-07248	03/24/06	DEVEREUX FOUNDATION	\$1,520.00	\$1,520.00	This payment was for education for a Beneto Center student for 8/1/05 - 8/8/05 and 8/12/05.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
880	11-000-100-566-0000-00-84	06-01779	Aug-05	DEVEREUX-KANNER CENTER	\$8,160.00	\$135,910.00	This payment relates to the payment for tuition and residential fees for the month of November 2005.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
881	15-000-240-580-0000-00-16	06-04761	01/11/06	DISNEY'S CORONADO SPRINGS RESORT	\$1,212.00	\$1,212.00	This payment was for accommodation for 3 staff members during 2/8/06 - 2/12/06 in Orlando Florida.			✓	Questionable upon further review of vendors final bill and Travel Authorization form. Only the vendor's room confirmation is attached. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
882	15-000-223-580-0000-00-28	06-04851	01/17/06	DISNEY'S CORONADO SPRINGS RESORT	\$404.00	\$808.00	This payment was for accommodation 2 staff members to attend the "Modern Red School House" 2006 "National Educator's Conference 2/8/06 - 2/11/06 in Orlando Florida.			✓	Questionable upon further review of vendors final bill and request for out of state authorization form.
883	11-000-221-610-0000-00-66	06-04760	01/11/06	DISNEY'S CORONADO SPRINGS RESORT	\$303.00	\$606.00	This payment was for accommodation a Columbus School Principal to attend the "Modern Red School House" 2006 "National Educator's Conference 2/8/06 - 2/11/06 in Orlando Florida.			✓	Questionable upon further review of vendors final bill and request for out of state authorization form. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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884	11-000-230-891-0003-00-50	06-03156	10/21/05	DONALD O. SHELTON	\$266.28	\$266.28	This payment was for reimbursement for a board member for a trip CUBE Annual Conference in Las Vegas.			✓	Questionable upon further review of the out of state authorization form.
885	11-000-291-280-0000-00-52	06-09135	06/30/06	DONNA ROBINSON	\$2,610.00	\$2,610.00	This payment was for tuition reimbursement for a teacher for Fall 2005.		✓		Reasonable per the TEA Agreement.
886	15-000-223-320-0000-00-10	06-07412	03/10/06	DOS SANTOS, MERIAM	\$2,000.00	\$2,000.00	This payment was for a Spanish/English Translation Consultant for School Handbook, Calendar and Weapons Contract.		✓		The documents attached appear to support the purchase and is deemed reasonable.
887	11-000-230-890-0000-00-51	06-04217	12/13/05	DR. JAMES H. LYTLE, ED.D.	\$187.00	\$318.00	This payment was for reimbursement for a Superintendent to attend a Executive Action Planning Meeting in Cambridge, MA. The PO is for travel costs (flight change fee \$25), taxi \$80, parking \$26 and the subscription renewal fee \$187.			✓	Questionable upon further review of policies for traveling out of state.
888	11-000-221-330-0000-00-81	06-04929	01/18/06	DR. PATRICK ALVARADO	\$2,400.00	\$2,400.00	This payment was for Substitute Principal for 6 days, Robbins Annex School on 1/6/05, 1/10/05 - 1/13/05 and Franklin School 1/9/06.		✓		The documents attached appear to support the purchase and is deemed reasonable.
889	11-000-218-320-0000-00-57	06-03814	11/21/05	DR. PATRICK ALVARADO	\$1,200.00	\$1,200.00	This payment was for Substitute Principal for Kilmer School on 11/16/05 - 11/18/05.		✓		The documents attached appear to support the purchase and is deemed reasonable.
890	11-000-218-320-0000-00-57	06-04436	12/20/05	DR. PATRICK ALVARADO	\$400.00	\$400.00	This payment was for Substitute Principal for Robbins School Annex on 12/15/05.		✓		The documents attached appear to support the purchase and is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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891	11-000-262-610-0000-00-61	06-04688	01/05/06	DUCK ISLAND TERMINAL	\$11,034.00	\$11,034.00	This payment was for purchase of 6,000 gallons of Diesel Fuel for the Garage Department.		✓		The documents attached appear to support the purchase and is deemed reasonable.
892	11-000-262-890-9000-00-61	06-02315	09/15/05	DWAYNE C. MOSLEY	\$39.63	\$39.63	This payment was for reimbursement to a Director for office supplies purchased from Staples for a Board presentation dated 9/12/05.			✓	Questionable upon further review of policy of purchasing stationery.
893	11-000-219-610-0000-00-84	06-03219	10/24/05	DYNA VOX SYSTEMS	\$1,100.00	\$3,595.00	This payment was for purchase of a MiniMo augmentative communications system \$2,495 plus Symbol Set \$200 with carrying case \$55 and 2 year warranty \$845 for a White Horse School student.		✓		This item has been deemed reasonable, however, the IEP form for the student that this purchase was made for, was not reviewed.
894	15-000-270-512-0000-00-05	06-06875	01/13/06	EAGLE MAINTENANCE SUPPLY, INC.	\$3,075.90	\$36,635.56	This payment was for purchase of cleaning products and the transaction \$3,075.90 relates to purchase of laundry detergent.			✓	Questionable upon further review of reason for purchase.
895	11-000-219-610-0000-00-84	06-01034	07/26/05	EAGLE MAINTENANCE SUPPLY, INC.	\$23,210.54	\$48,495.54	This payment was for purchase of Floor clean machine and other cleaning accessories during August of 2005.			✓	Questionable upon further review of reason for purchase.
896	15-000-240-580-0000-00-26	06-04295	12/14/05	EAGLE MAINTENANCE SUPPLY, INC.	\$1,250.00	\$3,565.00	This payment was for purchase of 105 Ice melts during November 2005.		✓		Per review of the supporting documentation, the expense appear reasonable.
897	11-000-262-330-9000-00-61	06-04454	12/20/05	EAGLE MAINTENANCE SUPPLY, INC.	\$1,470.84	\$50,000.00	This payment was for purchase of cleaning products during March of 2006.		✓		Per review of the supporting documentation, the expense appear reasonable.
898	15-000-240-610-0050-00-05	06-06430	03/03/06	EAI EDUCATION	\$5,000.00	\$27,675.00	This payment was for Texas Instruments TI-84 Plus Graphing Calculator - Teaching Kit x 25 at \$980 each and the TI84 Silver package x 10 at 317.50 each.			✓	Questionable upon further review of reason for purchase. No bids attached as per purchasing policy.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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899	11-000-219-320-0000-00-84	06-01790	08/16/05	EDEN INSTITUTE	\$5,300.24	\$48,186.00	The PO attached is a open PO which relates to payment for mandated tuition for a student for 05-06 school year. The vendor's invoice relates to fees for services for the month of May. 06.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
900	11-000-219-610-0000-00-84	06-02047	08/29/05	EDUCATION DEVELOPMENT CENTER	\$2,400.00	\$2,400.00	This payment was for membership in the Urban Special Education Leadership Collaborative for the period 9/1/05 - 8/31/06 for one member.			✓	Questionable upon further review of reason for expenditure.
901	11-000-230-890-0000-00-51	06-00279	07/01/05	EDUCATION WEEK	\$39.00	\$39.00	This payment was for renewal of annual subscription of "Education Week" for a superintendent.		✓		This subscription appeared to be reasonable to the superintendent. It was also noted that the amount was not excessive.
902	15-000-222-610-0000-00-05	06-02137	09/02/05	EDUCATIONAL CONSULTANTS INC	\$3,475.00	\$30,000.00	This payment relates to the payment for planning and implementation of the Accelerated Sch Plus program at Washington Sch from 07/01/05 thru 09/30/05.		✓		Per review of the supporting documentation, the expense appear reasonable.
903	15-000-211-104-0000-37-15	06-03594	11/14/05	EDUCATIONWORKS, INC.	\$21,000.00	\$420,000.00	This payment relates to October bill for 2005-2006 Corps Americorps program.		✓		Per review of the supporting documentation, the expense appear reasonable.
904	11-000-262-441-0000-00-00	06-00281		EDU-MET INTERACTIVE SYSTEMS	\$6,510.41					✓	No documentation provided.
905	11-000-262-420-0000-00-61	06-00275	07/01/05	EHS INNOVATORS LLC	\$1,500.00	\$1,500.00	This payment was for consultant fees for providing 3 training sessions titled "The Right to Know" (RTK/Hazard Communication) Training. 1) Initial Training Session approximately. 35 trainees, 2) Update Training Sessions approximately. 45 trainees (22 in first session and 23 in the second session).	✓			The documents attached appear to support the purchase and is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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906	12-000-230-730-0000-00-77	06-02224	09/09/05	ELIZABETH BODNAR	\$200.00	\$1,000.00	This payment was for consultant fees for providing services relating to facilitating "semi" program for District05-06.			✓	Questionable upon further review of reason for expenditure the PO does not clearly describe the purpose of the "semi" program.
907	15-000-240-610-0000-00-26	06-04067	12/06/05	ELIZABETH RAMIREZ	\$100.00	\$100.00	This payment was for Petty Cash for a Principal for 05-06.			✓	After reviewing the PO, reason for reimbursement is unclear.
908	11-000-291-280-0000-00-52	06-01615	08/15/05	ELLEN DICKERSON	\$1,312.00	\$1,312.00	This payment was for tuition reimbursement for a teacher to attend Rutgers University for Spring 2005 to take the "Introduction to Special Education" course (3 credits).			✓	Questionable upon further review of the spring semester invoice, the vendors invoice total is \$767 and the amount claimed for reimbursement is \$1,312.
909	11-000-221-390-0000-00-66	06-00478	07/14/05	EMILY FISHER CHARTER SCHOOL FOR	\$179,177.46	\$3,476,093.00	This payment was for Aids Payable to the Charter School. The payment is on a monthly basis, this payment relates to the 12/8/05 installment.		✓		The documents attached appear to support the purchase and is deemed reasonable.
910	11-000-219-320-0000-00-84	06-04062	12/06/05	EMMETT WILSON, JR, MD	\$500.00	\$500.00	This payment was for Psychiatric evaluations and reports for 2 students dated 11/16/05 at \$250 each.		✓		This item has been deemed reasonable, however, the IEP form for the student that this purchase was made for, was not reviewed.
911	11-000-251-340-0000-00-60	06-03754	11/18/05	ENVIRONMENTAL CONNECTION INC.	\$44,464.44	\$80,000.00	This payment was for MLK/Jefferson Environmental Litigation Support Services for Nov. 2005.			✓	Questionable upon further review of reason for expenditure, plus no bidding quotes have been attached.
912	11-000-252-610-0000-00-64	06-05145	01/23/06	ENVIRONMENTAL CONNECTION INC.	\$22,075.00	\$47,075.00	This payment was for a surface dust and air quality assessment for MLK/Jefferson Schools. The vendor's invoice has been marked by hand "OK to pay \$22,075"			✓	Questionable upon further review of reason for expenditure, plus no bidding quotes have been attached. No requisition attached.
913	11-000-291-280-0000-00-52	06-02585	09/21/05	EVAN WAITE	\$1,095.00	\$1,095.00	This payment was for tuition reimbursement for a course on Espanol Elemental course at the Universidad de Costa Rica (6 credits) a ESL teacher from Washington Elementary for summer 2005.			✓	Questionable upon further review of the "Approval and Reimbursement for Educational Improvement Request".
914	11-000-262-890-0000-00-61	06-00810	07/21/05	EVERETT COLLINS, DIRECTOR	\$250.00	\$250.00	This payment was for Petty Cash for a Director for 05-06.			✓	After reviewing the PO, reason for reimbursement is unclear.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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915	15-000-222-610-0000-00-08	06-03483	11/04/05	EWING TOWNSHIP BOARD OF EDUC.	\$2,006.10	\$20,061.00	The PO is an open PO for the year and the transaction tested relates to tuition from Ewing Board of Education for 2 students for the months of May and June 06.		✓		This item has been deemed reasonable, however, the IEP form for the student that this purchase was made for, was not reviewed.
916	15-000-240-890-0000-00-21	06-02997		EXCEPTIONAL TASTE, LLC	\$1,100.00					✓	No documentation provided
917	11-000-230-630-0000-00-50	06-01950	08/25/05	EXCEPTIONAL TASTE, LLC	\$399.99	\$399.99	This payment was for catering for a conference board meeting dated 8/15/05.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
918	15-000-240-890-0060-00-05	06-07608	04/03/06	EZ BANDS	\$1,587.50	\$1,587.50	This payment was for 1250 wristbands with graduating year printed at \$1.27 each.			✓	Questionable upon further review of reason for purchase. Although the purchase of wrist bands is a nice gesture, it was not necessary.
919	15-000-240-610-0000-00-07	06-03546	11/08/05	FABULOUS RESTAURANT	\$162.50	\$162.50	This payment was for catering for a continental breakfast provided for 50 people for during American Education Week dated 11/14/05.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
920	11-000-221-390-0000-00-66	06-08840	06/09/06	FACE DA PHLAVE ENTERTAINMENT	\$1,200.00	\$1,200.00	This payment was for entertainment and lecture for Trenton High School Assembly Program 5/25/06.			✓	Questionable upon further review of reason for purchase.
921	11-000-252-330-0000-00-64	06-01489	08/09/05	FARONICS TECH.	\$5,049.00	\$5,049.00	This payment was for Deep Freeze Maintenance Renewal for district-wide/campus-wide license.			✓	Questionable upon further review of IT facilities plan. Furthermore, no bids have been attached.
922	11-000-230-890-0000-00-51	06-04241	12/12/05	FEDERAL EXPRESS	\$168.15	\$226.06	This payment was for shipping costs made by the superintendents assistant 8/12/05 & 8/16/05.			✓	It could not be determined as to what exactly was shipped out.
923	11-000-270-514-0000-00-65	06-01364	08/05/05	FOLLETT LIBRARY RESOURCES	\$22,758.19	\$35,002.75	This payment was for books purchased for TCHS Library.			✓	The documents attached appear to support the purchase is reasonable, however, no bids have been attached.
924	15-000-222-610-0000-00-07	06-01350	08/03/05	FOLLETT LIBRARY RESOURCES	\$7,600.00	\$12,286.86	This payment was for books purchased for King Middle School.			✓	Questionable upon further review of policy on purchasing library books.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
925	11-000-270-600-0000-00-65	06-02416	09/20/05	FOLLETT LIBRARY RESOURCES	\$23,501.87	\$25,357.45	This payment was for 1128 books with various titles for TCHS Medical Arts Small Learning Community Core List Book order.			✓	Questionable upon further review of policy on purchasing library books.
926	15-000-222-610-0000-00-29	06-06854	03/10/06	FOLLETT LIBRARY RESOURCES	\$11,585.95	\$11,587.00	This payment was for 874 books for Joseph Stokes Elementary School Library. The PO amount has been altered by hand from \$11,585.95 to \$11,585.95.			✓	Questionable upon further review of policy on purchasing library books.
927	15-000-222-610-0000-00-32	06-01359	08/05/05	FOLLETT LIBRARY RESOURCES	\$8,813.05	\$9,206.10	This payment was for 651 books for PJ Hill School Library and Media Center.			✓	Questionable upon further review of policy on purchasing library books.
928	11-000-262-610-0000-00-61	06-02418	09/20/05	FOLLETT LIBRARY RESOURCES	\$8,212.50	\$14,398.41	This payment was for 48 DVDs and videos for TCHS Library Media Center.			✓	Questionable upon further review of policy on purchasing library DVDs and vhs videos.
929	11-000-262-610-0000-00-61	06-03674		FOLLETT LIBRARY RESOURCES	\$6,863.53					✓	No documentation provided
930	11-000-230-331-0000-00-50	06-03698		FOLLETT LIBRARY RESOURCES	\$305.11					✓	No documentation provided
931	15-000-240-610-0000-00-27	06-05398	11/02/05	FOLLETT LIBRARY RESOURCES	\$3,740.88	\$15,150.88	This payment was for 995 books for Parker Annex School.			✓	Questionable upon further review of policy on purchasing library books.
932	11-000-262-610-0000-00-61	06-00262	07/06/05	FRANKLIN COVEY COMPANY	\$79.90	\$79.90	This payment was for 2 Former favorite master planning pages classics from July 05 to Jun 06.			✓	After reviewing the PO, reason for purchase is unclear.
933	11-000-230-331-0000-00-50	06-07775	04/12/06	G. ROBERT WILLS, ESQUIRE	\$1,500.00	\$1,500.00	PO relates to the reimbursement of attorney fees for the successful defense of a physical education teacher.			✓	The payment was made in reference a successful defense of a Physical Ed teacher, but there is no explanation on the case and why it is reimbursable to the teacher. Also, in calendar year board minutes provided, there are no minutes from a March 13, 2006 meeting.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
934	11-000-251-610-0001-00-60	06-00282	07/01/05	GANN LAW BOOKS	\$258.75	\$641.75	PO relates to the purchase of 10 subscriptions of the 2005-2006 Edition of the NJ State Title 18A Education for the business office staff.		✓		The purchased law books are reasonable as the State of NJ adopts regulations to help implement portions of education law where specified and these regulations must be made available to the staff.
935	11-000-251-610-0001-00-60	06-01080	07/28/05	GANN LAW BOOKS	\$288.67	\$721.75	PO relates to the purchase of 10 subscriptions of the 2005-2006 Edition of the NJ Admin Code Title 6 & 6A for the business office staff.		✓		The purchased law books are reasonable as the State of NJ adopts regulations to help implement portions of education law where specified and these regulations must be made available to the staff.
936	11-000-291-280-0000-00-52	06-02700	10/03/05	GASIE HILL	\$1,590.00	\$1,590.00	The PO relates to the reimbursement of 6 credits at Western International University for a secretary.		✓		The reimbursement of education pursuits is reimbursable per the TESA contract. As such the payment is reasonable.
937	11-000-270-420-0000-00-65	06-02170	09/07/05	GEORGE RENWICK	\$11,125.00	\$55,000.00	This payment is for educational services to meet special education requirements for 22.25 day in November 2005. This PO was approved by the board on 5/31/05.		✓		This payment is reasonable as it is approved by the 5/32/05 board minutes.
938	11-000-291-280-0000-00-52	06-01106	07/27/05	GEORGE ROSARIO	\$1,800.00	\$1,800.00	The PO relates to the reimbursement of 3 credits at The College of NJ for a teacher for the summer 2004 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
939	11-000-230-820-0000-00-53	06-06922	03/16/06	GEORGEANN CARMICHAEL AND SCHALL & BARASCH ATTORNEYS	\$50,000.00	\$50,000.00	The PO relates to a settlement agreement which was approved at the March 13, 2006 conference meeting.			✓	There is no indication from the documents received on what the settlement is for. A Review of the board minutes from March 2006 provided no answers.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
940	11-000-100-561-0000-00-84	06-08496	05/18/06	GRAINGERS	\$1,453.50	\$2,802.89	The PO relates to the purchase of supplies for the Building and Grounds department. Some of the items purchase were key rings, time cards, masks, batteries, oil, etc.		✓		Review of the items purchase and the knowledge of the department purchasing the products, appears to support the conclusion that the items are reasonable.
941	11-000-291-280-0000-00-52	06-09127	06/30/06	GRAND CANYON UNIVERSITY	\$20,880.00	\$20,880.00	The PO relates to tuition reimbursement for 9 students at Grand Canyon University during the Spring 2006 semester.			✓	There is no approvals in the support for the course work taken. Need more information on the courses provided.
942	15-000-211-390-0000-00-31	06-06474	03/06/06	GREAT EVENTS	\$476.70	\$552.59	This payment was for the purchase of supplies for the black history month at Dunn Middle School. The purchase included banners, posters, and buttons.		✓		This was deemed reasonable as it provided educational value.
943	15-000-211-320-0000-00-30	05-06404	02/02/05	GREATER TRENTON BEHAVIORAL HEALTH CARE	\$21,110.00	\$380,000.00	This PO was for the management of intervention and referral services delivery systems for 2005. This Behavioral Healthcare was for the following schools: Mott, Robeson, Grant, Wilson, Washington, Rivera, Stokes, Parker, Parker Annex and Hedgepeth/Williams. The open encumbrance was for \$380,000 and \$21,110 was for October 2005 services.		✓		This was deemed reasonable per the supporting documentation.
944	11-000-211-330-1000-06-57	06-08950	07/19/06	GREATER TRENTON BEHAVIORAL HEALTH CARE	\$100,000.00	\$100,000.00	The PO relates to the purchase of crisis management and counseling services for youth in crisis received from February - June 2006		✓		The purchase of the services are reasonable as the NJAC 6A: 21-6.1 requires an Abbott District to provide for the coordination of health and social services.
945	15-000-240-890-0050-00-05	06-07083	03/16/06	GRIFFITH ELEC SUPPLY CO INC	\$3,360.00	\$5,600.00	The PO was for the purchase of an F100 unit battery.			✓	Could only tell from the support that the battery is for an F100 unit. Could not verify the use of this item from the supporting documentation. The total amount of the PO is split among two accounts - 1374530-01 and 1374530-2.
946	11-000-262-610-0000-00-61	06-00022	07/01/05	GRIFFITH ELEC SUPPLY CO INC	\$156.70	\$12,000.00	This payment is for the purchase of several electrical parts on 9/21/05.		✓		Based on review of support provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					
947	11-000-262-441-0000-00-00	06-00272	07/05/05	H.A. DEHART & SON	\$65,265.00	\$130,530.00	The PO relates to the purchase of 2 - 54 passenger school buses which was awarded on the June 2005 board meeting.			✓	There were no quotes attached. Also, could not find approval in the board minutes as stated on the PO
948	15-000-223-320-0000-00-32	06-01788	08/16/05	HAMPTON ACADEMY	\$8,041.00	\$124,702.20	This payment relates to fees for 4 students attending special school during October.		✓		Based on review of support provided the expense appear to be reasonable.
949	11-000-251-330-0000-00-52	06-07719	04/07/06	HAMPTON INN BOWIE	\$164.00	\$164.00	This was a payment for a hotel stay for two people attending a career fair on 4/12/06 at Bowie State University.			✓	Questionable upon further review of the requests for travel authorization forms. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
950	11-000-100-565-0000-00-84	06-00848	07/21/05	HARRIET MURRAY, PRINCIPAL	\$100.00	\$100.00	Petty Cash for Stokes School			✓	There is no indication from The support received on what The petty cash was used for.
951	15-000-240-610-0000-00-22	06-00845		HARRIETTE BASS, PRINCIPAL	\$100.00					✓	No documentation provided
952	11-000-219-610-0000-00-84	06-03127	10/14/05	HAWTHORNE EDUCATIONAL SERVICES	\$346.39	\$346.39	The PO relates to the purchase of learning materials for students with disabilities.		✓		As the purchase related to items for learning for students with learning disabilities, the purchase is deemed reasonable.
953	15-000-270-512-0000-00-20	06-02605		HEATH LUMBER CO	\$408.40	No PO				✓	No documentation provided
954	11-000-270-503-0000-00-65	06-05399	01/31/06	HEATH LUMBER CO	\$5,069.14	\$6,504.51	The PO relates to the purchase of building materials such as sheetrock.			✓	The invoice reviewed showed the purchase of 210 4*10 sheetrock, but there is no indication or documentation on the use.
955	11-000-270-515-0000-00-65	06-01216	08/01/05	HEAVENLY HAM	\$484.75	\$2,878.50	The PO relates to the purchase of lunches for the Gregory School on 6/27/05, 6/28/05, 6/30/05, and 7/1/05.			✓	There is no indication on why lunch was provided for on the 4 days listed on the PO.
956	15-000-223-320-0000-00-15	06-03752	11/18/05	HEAVENLY HAM	\$566.25	\$1,678.75	The PO relates to the purchase of box lunches delivered to Jefferson School on Sept 7-9, 2005.			✓	The PO states that the purchase was for a Jefferson field trip. There is no details of the field trip and the invoice says the lunches were delivered to the school.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
957	15-000-223-590-0000-00-15	06-02145	09/02/05	HEAVENLY HANDS CATERING	\$880.00	\$880.00	The PO relates to the purchase of catering services for a staff breakfast on Sept 7,2005 at Rivera School.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
958	15-000-218-610-0000-00-07	06-08749	06/06/06	HERFF JONES	\$200.00	\$2,216.00	This payment was for 126 Graduation gowns for King Middle School. The total PO was for 2,216 of which the selected \$200 related to shipping charges for the gowns.		✓		Graduation gowns are a reasonable expenditure for students graduating from middle school.
959	11-000-262-610-0000-00-61	06-01792	08/16/06	HIGH POINT CENTER	\$5,616.00	\$63,713.28	This payment was made for a student attending a special school for 18 days during November 2005.		✓		Per review of the supporting information provided the expense appear reasonable.
960	11-000-262-610-0000-00-61	06-00695	07/20/05	HIGHTS FARM EQUIPMENT COMPANY	\$1,139.97	\$1,139.97	The PO relates to the purchase of 3 leaf blowers for the 2005-2006 school year.			✓	The there was no determination if the leaf blowers were replacing old ones.
961	11-000-262-610-0000-00-61	06-00653	07/19/05	HILTI	\$505.92	\$2,500.00	This payment relates to the purchase of 4 fire stop sealants during September 2006.		✓		Per review of the supporting information provided the expense appear reasonable.
962	15-000-240-320-0000-00-24	06-07186	03/23/06	HILTON PALACIO DEL RIO	\$384.00	\$384.00	The PO relates to a hotel stay for the principal at the Kilmer School to attend the National Association of Elementary School Principals Leadership Conference.		✓		Per review of the TASA agreement and as the principal obtained the proper approval the hotel stay is deemed reasonable.
963	15-000-223-580-0000-00-30	06-03850	11/22/05	HOLIDAY INN EXPRESS	\$1,047.96	\$1,047.96	The PO relates to a hotel stay for four teachers attending a conference from 11/30 - 12/2/05			✓	There were no details of the conference attended. Also, there are no approvals for the travel attached in the PO support. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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964	11-000-221-390-0000-00-66	06-00793	07/21/05	HOLISTIC ASSESSMENT & TESTING SERVICE	\$5,717.14	\$5,717.14	The PO relates to the purchases of English assessments for various students.		✓		The English testing assessments are reasonable as they are helping students learn English. A internet search of Holistic Assessment & Testing Service provided: "Through their Holistic Assessment and Testing Service, they specialize in bilingual consulting, scoring, analysis, and management of LAS Testing. They also provide workshops and training supporting the "No child left behind" legislation act. "
965	11-000-230-530-0000-00-61	06-00839	07/21/05	HOLISTIC ASSESSMENT & TESTING SERVICE	\$751.91	\$10,000.00	This PO relates to payment for scoring LAS English test.		✓		Based on our review of the supporting information the expense appear to be reasonable.
966	11-000-262-420-0000-00-61	06-02299	09/13/05	HONEYWELL	\$12,050.75	\$12,050.75	The PO relates to the purchase of a service agreement for automation maintenance from 10/05 - 12/05.			✓	Can not tell from the support what the actual charges relate to.
967	11-000-262-420-0000-00-61	06-04203	12/13/05	HONEYWELL	\$12,050.75	\$12,050.75	The PO relates to the purchase of a service agreement for automation maintenance from 1/06 - 3/06.			✓	Can not tell from the support what the actual charges relate to.
968	15-000-240-890-0060-00-05	06-03733	11/17/05	HOPE WITTER	\$118.00	\$118.00	The PO relates to the reimbursement to an employee who purchased plants for the staff lounge.	✓			The purchase of trees for the staff lounge has no educational value to the students.
969	15-000-291-270-0000-00-25	06-00945	07/20/05	HORIZON BLUE CROSS BLUE SHIELD OF NJ	\$676,524.00	\$1,976,002.71	The PO relates to the payment of healthcare fees for the TBOE employees.		✓		As the expenditure relates to healthcare cost which are provided to the TBOE employees based on various agreements, the expenditure is deemed reasonable.
970	11-000-262-610-0000-00-61	06-00458	07/13/05	HPH PROPERTIES	\$5,000.00	\$85,000.00	This for the rental agreement for the TBOE Warehouse. The original PO amount of 85,000 represents the 05-06 total encumbered amount. The 5000 represents the first rental payment in July 05.		✓		As the expenditure relates to the rental of the warehouse used for all of the districts schools, it is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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971	11-000-100-567-0000-00-84	06-01549	08/11/05	HUNTERDON COUNTY EDUCATIONAL SRVCS	\$317,720.00	\$317,720.00	The PO relates to an expenditure for special education schooling provided to various students.		✓		As the expenditure relates to providing special education to various student in the Trenton district, the expenditure is deemed reasonable.
972	11-000-100-565-0000-00-84	06-05769	02/10/06	IBM CORPORATION	\$13,875.00	\$13,875.00	The PO relates to an expenditure for IT support for the districts network. This payment was approved by the board 01/23/06.		✓		- Based on our review of the supporting documentation this expense appear to be reasonable.
973	11-000-262-420-0000-00-61	06-05421	02/01/06	IF IT'S WATER, INC.	\$2,200.00	\$2,200.00	The PO relates to an expenditure for a Certified Pool Operators Class for up to 10 students.		✓		Pool Operating Certification is needed as some of the schools have indoor pools. Expenditure is reasonable
974	11-000-221-610-0000-00-66	06-03764	11/18/05	INDIANA UNIVERSITY	\$3,750.00	\$3,750.00	The PO relates to an expenditure for surveys at Trenton Central HS and the Trenton Daylight/Twilight HS of student engagement.		✓		Survey was provided to data on District graduates. The survey was board approved. As the expenditure related to a study of the districts student population it is deemed reasonable.
975	11-000-262-610-0000-00-61	06-00006	07/01/05	INDUSTRIAL CONTROLS	\$1,827.49	\$1,827.49	The PO relates to the purchase of supplies such as thermostats and covers for the TBOE facilities.		✓		Supplies to maintain the heating and ventilation systems at the TBOE buildings are reasonable.
976	11-000-262-420-0000-00-61	06-00234	07/07/05	INSTITUTIONAL SYSTEMS SERVICE CORP	\$4,056.50	\$45,678.00	The PO relates to an expenditure for the renewal of a contract for fire alarm maintenance at the districts schools. An open encumbrance amount of \$45,678 was for the period of 2005-2006. \$4,056 of this encumbrance amount related to July 2005 services.		✓		As the expenditure relates to the renewal of fire alarm maintenance, the expenditure is deemed reasonable.
977	11-000-262-610-0000-00-61	06-01163		IUPAT COMBINED FUNDS	\$5,863.34					✓	No documentation provided.
978	11-000-230-630-0000-00-50	06-02855	10/07/05	J & N CATERING	\$447.50	\$447.50	This payment was for catering provided for a Board Conference Meeting on 10/11/05 6:30pm. The menu included the following: Stuff Cabbage, Sweet & Sour, Beef & Burlangy, Chicken Cacciatore, Pasta, rice, Salad, and Cookies.		✓		The catered items for the Board Meeting seemed discretionary and excessive.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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979	15-000-240-590-0000-00-19	06-02013	08/26/05	J & N CATERING	\$427.50	\$427.50	This PO relates to Breakfast for 50 people on September 7 2005. The menu included the following: Scrambled eggs, western scramble, home fries, bacon & sausage, bagels and pastries, home fries, container of fruit juice, spring water, coffee, and tea.	✓			There is no direct educational value for service provided. There is no information available to show reasons meals were provided. Response was given that the meals were provided for Teacher orientation. Cost per person for the food appears reasonable. However, item will be left inconclusive as there is no direct educational value to the students.
980	11-000-262-420-0000-00-61	06-06687	03/10/06	J III ELECTRONICS, INC.	\$4,300.00	\$4,300.00	This PO relates to the Installation of Immaculate Conception Security System for Robbins Annex.			✓	The information provided does not show exactly why and where the system was installed.
981	15-000-240-610-0000-00-29	06-00656	07/19/05	J.W. KENNEDY & SON WELDING	\$33.00	\$2,000.00	The PO relates to welding supplies used by the building and grounds department. The PO amount of \$2000 is the total amount encumbered for the vendor for the 05-06 school year.		✓		As welding supplies is used every so often by the building and grounds department for maintenance needs, the expenditure is deemed reasonable.
982	11-000-262-441-0000-00-00	06-00283	07/01/05	JAMES BARTOLOMEI	\$1,316.67	\$15,800.00	The payment is for treasurer services for June 2006. The PO amount of \$15,800 is the total amount encumbered for the vendor during the 05-06 school year.		✓		Treasurer services is reasonable to the business office of the district
983	15-000-291-280-0000-00-21	06-04959	01/19/06	JAMES MITCHELL	\$3,594.60	\$3,594.00	This PO relates to tuition reimbursement for a Business Teacher at TCHS, for the class "Introduction to counseling and Fund of Human development" taken during fall of 2005 at College of New Jersey.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
984	11-000-262-610-0000-00-61	06-03004	10/14/05	JAY & NAY TRAVEL SERVICE	\$1,370.00	\$4,110.00	This PO relates to bus services provided by Jay & Nay Travel Service for a trip to Stockton University.			✓	Per review of the supporting information there is no evidence of the field trip approval. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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985	15-000-270-512-0000-00-05	06-05874	02/15/06	JAY & NAY TRAVEL SERVICE	\$1,450.00	\$1,450.00	This PO relates to bus service to transport Principal and honor students to the CrossRoads Theatre in New Brunswick on 2/15/06 to see "Yo Soy Latina Play"		✓		Based on our review of the information provided the expense appear to be reasonable.
986	15-000-270-512-0000-00-05	06-08843	06/09/06	JAY & NAY TRAVEL SERVICE	\$1,400.00	\$1,400.00	This PO relates to bus service to "Dave and Busters" located in Philadelphia, for a team building event on 6/02/06 for 9th to 12th grade students from Trenton High School.			✓	Based on the information provided we are not able to determine the educational value of this expense.
987	11-000-291-280-0000-00-52	06-09137	06/30/06	JAYCENTH RUSSELL	\$1,440.00	\$1,440.00	This PO relates to tuition reimbursement for a teacher at the Monument School for the class "Curric Development and Design", taken during the spring of 2006 at Rider University.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
988	11-000-291-280-0000-00-52	06-03726	11/17/05	JEANETTE SIMMONS	\$2,740.00	\$2,740.00	This PO relates to tuition reimbursement for an Elementary Teacher at PJ Hill , who took the class "Diagnosis of Abilities and Advance Supervised Practicum". The class was taken during spring and summer of 2005 at Rider University.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
989	11-000-251-340-0000-00-60	06-03578	11/08/05	JEFFREY B. TENER	\$1,400.00	\$1,400.00	This PO relates Arbitrator Legal Service for Docket# AR-2005-639.		✓		Based on our review of the supporting documentation this expense represents legal fees paid to an Arbitrator and thus should not be coded to business office.
990	15-000-291-280-0000-00-22	06-06389	03/01/06	JENNIFER A. HOLMES	\$4,083.00	\$4,083.00	This PO relates to tuition reimbursement for a Guidance Counselor, who took the class "Intro to Education Administration and Staff Supervision, taken during the Fall of 2005 at The College of New Jersey.		✓		This reimbursable tuition amount exceeds the College of New Jersey rate of \$1,459.50. However, we noted this teacher resides in Pa and thus was charged out of state fees. Based on the information available the expenses appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
991	15-000-223-580-0000-00-28	06-03781	11/21/05	JENNIFER AYLING	\$50.28	\$50.28	This PO relates to mileage charged by a teacher at C Robbins Annex for travel to the Twenty-Ninth Annual New Jersey Science Convention from 10/05 thru 10/06.		✓		Per review of the information provided the expense appear to be reasonable. This expense was incurred for travel to New Jersey science Convention
992	11-000-291-280-0000-00-52	06-04651	01/09/06	JILLIAN BADEN	\$1,459.50	\$1,459.50	This PO relates to tuition reimbursement pay to an Elementary Teacher at Franklin Elementary for the class "Diagnostic Proc & Appraisal" taken at The College of New Jersey during the fall of 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
993	15-000-223-580-0000-00-28	06-07545	03/08/06	JOAN J. VAS	\$5,000.00	\$5,000.00	This PO relates to Math Strategist Services provided to teachers of Robbins Annex Elementary School from 10/14/05 thru 04/05/06.		✓		Based on our review information obtained this expense appear to be an reasonable. Services were provided to educated teachers.
994	11-000-251-590-0000-00-52	06-08886	06/14/06	JOAN J. VAS	\$14,300.00	\$14,300.00	This payment was for Math Strategist Services provided to teachers of Gregory Elementary School from November 14 2005 thru April 7 2006 for a total of 71.5 hours.		✓		Based on our review information obtained this expense appear to be an reasonable. Services were provided to educated teachers.
995	11-000-291-280-0000-00-52	06-02822	10/06/05	JOHN LEMON	\$2,025.00	\$2,025.00	This PO relates to tuition reimbursement to the Vice Principal of TCHS main for a class (Political Economics) taken at Immaculata University during summer 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TASA Contract.
996	11-000-291-280-0000-00-52	06-08474	05/18/06	JOHNSON K. CHACKO	\$3,564.00	\$3,564.00	This PO relates to tuition reimbursement to a teacher at TCHS for classes (Multimedia in instruction and Distance learning) taken at National University during Winter of 2006.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
997	15-000-218-610-0000-00-28	06-04352	12/06/05	JONES SCHOOL SUPPLY CO., INC.	\$118.13	\$118.13	This PO relates to school supplies (Photo Certificates) purchased in 05/2006.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
998	11-000-221-330-0000-00-81	06-04864	01/12/06	JOSEPH A MINOTTI	\$1,200.00	\$1,200.00	This PO relates to payments made for substitute principals for Hedgepeth Williams and Robbins Elementary from 01/10/06 thru 01/12/06.		✓		Based on review of the information the expense appear to be reasonable.
999	11-000-221-330-0000-00-81	06-05510	01/30/06	JOSEPH A MINOTTI	\$800.00	\$800.00	This PO relates to payments made for a substitute principal at Columbus School from 01/26/06 thru 01/27/06.		✓		Based on review of the information the expense appear to be reasonable.
1000	11-000-218-320-0000-00-57	06-01041	07/16/05	JOSEPH DIBIASE	\$2,000.00	\$2,000.00	This PO relates to payments made for a substitute principal for Dunn Middle School from 07/18/05 thru 07/22/05.		✓		Based on review of the information the expense appear to be reasonable.
1001	11-000-218-320-0000-00-57	06-03443	11/01/05	JOSEPH DIBIASE	\$2,000.00	\$2,000.00	This PO relates to payments made for substitute principals for Robeson and Trenton High West Campus from 10/24/05 thru 10/28/05.		✓		Based on review of the information the expense appear to be reasonable.
1002	11-000-218-320-0000-00-57	06-04205	12/13/05	JOSEPH DIBIASE	\$800.00	\$800.00	This PO relates to payments made for a substitute principal for Mott School from 12/06/06 and 12/07/06.		✓		Based on review of the information the expense appear to be reasonable.
1003	11-000-221-330-0000-00-81	06-04930	01/18/06	JOSEPH DIBIASE	\$1,600.00	\$1,600.00	This PO relates to payments made for a substitute principal for Mott School from 01/03/06 thru 01/06/06.		✓		Based on review of the information the expense appear to be reasonable.
1004	11-000-262-420-0000-00-61	06-06708	03/10/06	JOSEPH DIBIASE	\$1,200.00	\$1,200.00	This PO relates to payments made for substitute principals for Columbus, Mott, and Wilson School from 3/01, 03/03, and 03/09 2006 respectively.		✓		Based on review of the information the expense appear to be reasonable.
1005	11-000-221-320-0000-00-82	06-09050	06/23/06	JOSEPH DIBIASE	\$1,600.00	\$1,600.00	This PO relates a substitute principal for Franklin School from 6/19/06 thru 6/22/06		✓		Based on review of the information the expense appear to be reasonable.
1006	15-000-223-320-0000-00-05	06-08530	05/23/06	JOSEPH FINK	\$1,068.00	\$1,068.00	This PO relates to tuition reimbursement paid to a teacher at TCHS for a class "Defensive Driving Teaching Tech/Health" taken at the New Jersey City University during spring 2006.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1007	11-000-230-610-0000-00-51	06-03021	10/17/05	JOURNEY EDUCATION MARKETING	\$689.92	\$689.92	This PO relates to school supplies purchased in October 2005. The supplies includes the software "Juice Editor's Toolkit Volume 1&2" and "Digital Juice Drop 26 Papercuts".		✓		Based on review of the information the expense appear to be reasonable.
1008	11-000-230-891-0007-00-50	06-04923	01/18/06	JOYCE KERSEY	\$357.69	\$357.69	This PO relates to board member travel to the CUBE annual conference in Las Vegas from 9/29/05-10/02/05		✓		Based on review of the information the expense appear to be reasonable.
1009	11-000-211-330-1000-06-57	06-04035	12/02/05	JUDITH RHODEN	\$2,025.00	\$2,025.00	This payment was for payments for consulting services provided by Judith A. Rhoden to Trenton Education Dance Institute program for 13.5 days from 9/22/05 thru 11/19/05.		✓		Based on review of the information the expense appear to be reasonable.
1010	12-000-260-730-0000-52-61	06-06638	03/07/06	JUDITH RHODEN	\$3,450.00	\$9,975.00	This payment was for payments for consulting services provided by Judith A. Rhoden to Trenton Education Dance Institute program for 23 days from 12/05 thru 02/06. This PO was board approved on 10/24/05.		✓		Package is missing the proper purchase requisition and purchase order. There is no evidence of approval to support the expense.
1011	15-000-291-280-0000-00-29	06-07190	03/23/06	KAREN DELGADO	\$2,919.00	\$2,919.00	This PO relates to payments for tuition reimbursement to a facilitator at Stokes School for classes (School finance and school law) taken at The College of New Jersey during Fall 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1012	11-000-221-390-0000-00-66	06-03553	11/07/05	KAREN MOORE	\$8,250.00	\$8,250.00	This PO relates to payments made for Special Review Assessment classes for Trenton Central High for September and October 2005. This PO was approved by the board on 9/26/05.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1013	11-000-291-280-0000-00-52	06-01107	07/27/05	KATHRYN R. GRAF	\$1,800.00	\$1,800.00	This PO relates to payments made for tuition reimbursement made to a teacher of the handicapped at the Dr. Martin Luther King H J for a class (Advance Educational Psychology) taken at Central Michigan University during Spring 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1014	11-000-262-420-0000-00-61	06-00652	07/19/05	KENNETH COOK	\$819.60	\$819.60	This PO relates payments made for reimbursement for weed spraying supplies purchased on 7/14/06.			✓	The information provided in the package does not clearly show any education value for this expense.
1015	15-000-291-280-0000-00-31	06-04960	01/19/06	KIZZY DAVIS	\$2,880.00	\$2,880.00	This PO relates to tuition reimbursement to teacher at Wilson School for a class taken "Education Issues and the Law and Application Supervision" taken at Rider University during Fall 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1016	11-000-230-331-0000-00-50	06-00879	07/22/05	KONICA MINOLTA	\$235.00	\$9,600.00	The payment relates to copier service at the Grant School in June 06. The PO amount of 9,600 is the total amount encumbered to the vendor for the 05-06 school year.		✓		School copier services is reasonable for the ongoing operations of the school.
1017	11-000-219-320-0000-00-84	06-02690		KONICA MINOLTA	\$185.38					✓	No documentation provided.
1018	11-000-100-565-0000-00-84	06-05099	01/24/06	KRUEGER INTERNATIONAL	\$48,116.00	\$47,415.98	This PO relates to payments for building partitions.		✓		Per information reviewed we noted the school District has a contract with the vendor and thus no bid was required.
1019	15-000-240-890-0050-00-05	06-07993	04/28/06	LA COCINA CRIOLLA	\$1,250.00	\$1,250.00	This payment is for meals provided for 125 people for the "Three Kings Program" on 1/16/06. The program is a cultural program for students and the community.			✓	Per review of the information we noted there was no invoice to support the payment.. Also the payment request obtained was not signed.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
1020	11-000-211-590-1000-00-57	05-10132	06/30/05	LAWMEN SUPPLY CO OF NJ	\$4,400.00	\$60,631.34	Building supplies bought for Trenton Central high school. The supplies includes 18 Magnascanner walk through metal detectors, 38 metal detectors, 38 accessory kits, 38 earphones, and 38 belt holders.			✓	Per review of the purchase order we noted that this expense was approved at 6/27/05 board meeting. There is no evidence in the package to support the approval. There also no evidence of receipt of a bids.
1021	11-000-291-280-0000-00-52	06-04540	12/23/05	LENORA JEFFERSON	\$1,498.50	\$1,498.50	This PO relates to a Tuition Reimbursement for an Admin I Sec at Rivera School for classes (Marriage & Family and Marriage & Family Lab) taken at Philadelphia Biblical University during Fall 2005.			✓	Based on our review of the information provided the classed taken does not appear to have a direct educational value.
1022	15-000-291-280-0000-00-15	06-04918	01/123/06	LENORA JEFFERSON	\$1,141.50	\$1,141.50	This PO relates to a Tuition Reimbursement.			✓	Per review of the information provided this package is missing the tuition approval form, grade report, and the tuition bill from the institution.
1023	15-000-291-280-0000-00-19	06-08401	05/15/06	LENORA JEFFERSON	\$2,640.00	\$2,640.00	This PO relates to a Tuition Reimbursement for an Admin I for classes (Small group dynamics and Group leadership practice) taken at Philadelphia Biblical University during Spring 2006.			✓	Based on our review of the related contract there was no mention of tuition reimbursement.
1024	11-000-230-331-0000-00-50	06-09174	06/30/06	LENOX, SOCEY, WILGUS, FORMIDONI	\$4,385.00	\$4,385.00	This PO represents 3/1/06 interim billings for legal services performed on claim number 03E0030675.		✓		Based on our review of information obtained expense appear to be reasonable.
1025	15-000-222-610-0000-00-24	06-07242	03/23/06	LEXISNEXIS MATTHEW BENDER	\$293.45	\$303.45	This PO represents 4/30/06 publication bill from Lexisnexis Matthew Bender.		✓		Per our review of the information obtained there no clear evidence of a direct educational value for the expense. Expenditure is for publications for the business office to stay current on laws and statues. As such, the expenditure appears reasonable.
1026	11-000-221-610-0000-00-66	06-03762	11/18/05	LIBERTY PRINTING INC	\$6,400.00	\$6,400.00	This PO relates to the printing of 450 School and Student performance books.		✓		Based on our review of information obtained expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1027	11-000-270-511-0000-00-65	06-01362	08/05/05	LIBRARY VIDEO COMPANY	\$8,427.96	\$8,427.96	This PO relates to the purchase of several education videos from Library Video Company in September 2005.		✓		Based on our review of information obtained expense appear to be reasonable. Bids and quotes are not required for library and educational goods and services per NJ Statue - Title 18A.
1028	11-000-100-566-0000-00-84	06-01786	08/16/05	LIGHTHOUSE ACADEMY	\$31,114.40	\$117,907.20	This PO relates to tuition for ten students for attending the Light House Academy in October 2005. The entire original PO Amount of 117,907.20 is allocated to the school for tuition for the entire 05-06 school year. The selected amount represents the Oct 05 payment made for tuition.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1029	11-000-230-340-0000-00-77	06-02508	09/22/05	LIGHTHOUSE COMPUTERS, INC.	\$5,612.00	\$5,612.00	This PO relates to Scala Info channel system maintenance/service/upgrade from Sept 05 thru June 06.		✓		Based on our review of information obtained expense appear to be reasonable.
1030	12-000-221-730-0000-00-66	06-06917	03/10/06	LIGHTHOUSE COMPUTERS, INC.	\$4,000.00	\$8,180.00	This PO relates to the installation of a Leightronix Digital Video system in February 2006.			✓	Per review of the supporting information we are not able to determine the educational usefulness of the product. Expenditure relates to the TV/Video Channel Station that the District has to broadcast various meetings. Audit team is still unsure of the direct influence the purchase of these items relate to the students of the district.
1031	11-000-262-420-0000-00-61	06-05400		LINCOLN SUPPLY, LLC	\$1,976.40					✓	No documentation provided.
1032	11-000-262-610-0000-00-61	06-00018	07/01/05	LINCOLN SUPPLY, LLC	\$1,500.78	\$30,000.00	This PO relates to the purchase of several building supplies during July of 2005.		✓		Based on our review of information obtained expense appear to be reasonable.
1033	15-000-223-320-0000-00-32	06-08885	06/14/06	LYNN VOGEL	\$2,610.00	\$2,610.00	This PO relates to a Tuition Reimbursement for a teacher at Hill School for classes (Human Information and Information technology) taken at Rutgers University during Spring 2006.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1034	10-000-100-560-0000-CS-00	06-00448	04/30/05	MACK INDUSTRIES INC.	\$15,000.00	\$15,000.00	This PO relates to the final requisition payment for the purchase of a District wide boiler in 2005.			✓	Per review of the package there is no purchase order attached.
1035	11-000-100-566-0000-00-84	06-01756	08/15/05	MACK INDUSTRIES INC.	\$311.79	\$5,000.00	This PO relates to payments made for purchase of Hi Pressure in October 2005.		✓		Based on our review of information obtained expense appear to be reasonable.
1036	11-000-262-420-0000-00-61	06-06321	02/14/06	MACK INDUSTRIES INC.	\$578.52	\$1,285.29	This PO relates to payments made for purchase of building supplies in June 2006.			✓	Per review of the package there is no purchase order attached.
1037	15-000-240-890-0050-00-05	06-06957	03/16/06	MACK INDUSTRIES INC.	\$5,142.00	\$13,592.00	This PO relates to the emergency burner replacement and conversion services.		✓		Based on review of the information the expense appear to be reasonable.
1038	15-000-240-320-0000-00-23	06-08491	05/08/06	MAMIE LEONARD	\$400.00	\$2,400.00	This PO relates to payments made for a substitute principal for Jefferson School on 5/5/06.		✓		Based on review of the information the expense appear to be reasonable.
1039	15-000-240-580-0000-00-05	06-03283	10/25/05	MARIA P AZZARO	\$768.47	\$768.47	This PO relates to reimbursements made to interim principal for Trenton Central High School main campus for attending the Wildwood Convention from July 20 thru July 22 2005.		✓		Based on review of the information the expense appear to be reasonable.
1040	11-000-251-580-0000-00-52	06-06726	03/07/06	MARIS BARRERA	\$705.60	\$1,411.20	This PO relates to transportation charged by an eligible non public school student for travel to Princeton Montessori school.		✓		Based on review of the information the expense appear to be reasonable.
1041	11-000-291-280-0000-00-52	06-04647	01/09/06	MARITA CIBRIAN	\$1,459.50	\$1,459.00	This PO relates to a tuition reimbursement for a teacher at of the handicapped Dunn Middle School for a class (measurement & evaluation) taken at The College of NJ during Spring 2006.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1042	11-000-291-280-0000-00-52	06-02427	09/20/05	MARITZA ABREU	\$1,440.00	\$1,440.00	This PO relates to a tuition reimbursement for a teacher at Parker Annex School for a class (Psychopathology) taken at Rider University during Summer 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1043	15-000-291-280-0000-00-27	06-05382	01/31/06	MARITZA ABREU	\$2,880.00	\$2,880.00	This PO relates to a tuition reimbursement for a teacher at Parker Annex School for a class taken at Rider University during Fall 2005. The class was Psychopathology.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1044	11-000-211-330-1000-06-57	06-04483	12/21/05	MARRIOTT NEW JERSEY SALES OFFICE	\$500.00	\$500.00	This PO relates to the payment of a deposit on hotel use for professional development day on Feb 6 2006.		✓		Professional development is reasonable for the teachers in the District and is deemed reasonable.
1045	11-000-291-280-0000-00-52	06-02824	10/06/05	MARY HURLY	\$2,280.00	\$2,280.00	This PO relates to a tuition reimbursement for a nurse at PJ Hill School for classes (Health organization and Professional Communication) taken at University of Phoenix during Summer 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1046	15-000-291-280-0000-00-30	06-07188	03/23/06	MARY HURLY	\$1,764.00	\$1,764.00	This PO relates to a tuition reimbursement for a nurse at PJ Hill School for a class (Health care finance) taken at University of Phoenix during Spring 2006.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1047	11-000-262-610-0000-00-61	06-05795	02/10/06	MARY LYNN ADAMS	\$794.00	\$794.00	This PO relates to transportation charged by an eligible non public school student for travel to St Gregory the great school.		✓		Based on review of the information the expense appear to be reasonable.
1048	12-000-400-780-0000-00-61	06-02306	09/15/05	MATTSON ENTERPRISE, INC.	\$18,300.00	\$18,300.00	This PO represent the purchase of a Pre-Engineered Steel Panel-line System for three schools. Bellevue Center, Columbus, and Harrison Elementary.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1049	11-000-211-330-1000-06-57	06-05444	02/02/06	MAY INSTITUTE	\$172,500.00	\$172,500.00	This PO relates to payment of The May Institute for human services provided to eight participating school (Martin, Luther King, Dunn Middle School, Columbus, Hedgepeth/Williams, Stokes, Munoz Rivera, Gregory, and Jefferson Elementary Schools,		✓		Based on information obtained from the District, the May Institute provides individuals with autism, brain injury, mental retardation, pervasive developmental disorder (PDD) help. The audit team could not verify which students this applied to, due to confidentiality issues.
1050	11-000-221-610-0000-00-66	06-01174	07/28/05	MCCARTER PAPER	\$2,000.00	\$29,036.00	This PO relates to payment for stationary supplies (White and Yellow Xerographic paper) Trenton Board warehouse in July of 2005.			✓	Based on our review of the information obtained although the amount was greater than \$21,000 there were no bids attached.
1051	13-000-240-590-0000-00-18	06-06548	03/06/06	MCCARTER THEATRE	\$50.00	\$50.00	This PO is for preview performance of "Arabian Nights" for Parker Elementary School on 1/30/06 for 300 people.		✓		Based on review of the information the expense appear to be reasonable.
1052	15-000-240-890-0000-00-16	06-01423	08/08/05	MEKUS RESTAURANT & CATERING	\$550.00	\$550.00	This PO relates to payment for breakfast for Cadawater School on 8/15/2005.			✓	Based on review of the information we are not able to determine a direct educational value.
1053	15-000-240-890-0000-00-16	06-04014	12/05/05	MEKUS RESTAURANT & CATERING	\$450.00	\$450.00	This PO relates to payment for breakfast for Cadawater School on 12/23/2005.			✓	Based on review of the information we are not able to determine a direct educational value.
1054	15-000-240-890-0060-00-05	06-04567	01/04/06	MEKUS RESTAURANT & CATERING	\$1,600.00	\$1,600.00	This PO relates to payment for breakfast for Trenton High School, West Campus students success breakfast on 12/20/2005. The Menu included Turkey bacon, turkey sausages, pork bacon, pancakes, home fries, French toast, cheese eggs, cheese grits, and fish.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1055	11-000-262-590-9000-00-61	06-01730	08/17/05	MERCER COUNTY IMPROVEMENT AUTHORITY	\$360.00	\$360.00	The PO relates to energy service calls at TCHS, Dunn, and King Middle Schools.		✓		Energy service is reasonable to the operations at the District schools.
1056	11-000-270-160-0001-00-65	06-01270	08/02/05	MERCER COUNTY SPECIAL SERVICES	\$452,917.95	\$4,215,375.00	This PO relates to the payment of transportation cost for the November 2005.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive
1057	11-000-219-592-0000-00-84	06-03579		MERCER COUNTY SPECIAL SERVICES	\$4,150.00				✓	No documentation provided.
1058	11-000-251-610-0001-00-60	06-03730	11/16/05	MERSON CONCRETE LLC	\$1,120.00	\$5,000.00	This PO relates to the payment of 4000 CU yards of concrete in December 2005.		✓	Based on review of the information the expense appear to be reasonable.
1059	11-000-251-610-0001-00-60	06-03847	11/20/05	MGL FORMS SYSTEMS	\$1,300.00	\$1,300.00	This PO relates to the purchase of direct deposit forms in December 2005.		✓	Based on review of the information the expense appear to be reasonable.
1060	11-000-291-280-0000-00-52	06-01184	07/28/05	MICHAEL COE	\$1,480.00	\$1,480.00	This PO relates to a tuition reimbursement for a teacher at Grace Dunn Middle School for classes (Education research and expanding student thinking) taken at Gratz College during Summer and Spring 2005.		✓	Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1061	11-000-291-280-0000-00-52	06-03958	11/30/05	MICHAEL HANNON	\$1,374.00	\$1,374.00	This PO relates to a tuition reimbursement for a teacher for classes (Child Psycho and Development & learning) taken at Rowan University during Summer 2005.		✓	The information provided in the package was missing tuition approval form.
1062	11-000-291-280-0000-00-52	06-03705	11/17/05	MICHAEL HODNICKI	\$4,109.40	\$4,109.40	This PO relates to a tuition reimbursement to an English teacher at Trenton High School, West Campus for classes (Intro to research, group dynamics, and introduction to educational admin) taken at College of NJ during Summer 2005.		✓	Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1063	11-000-291-280-0000-00-52	06-02896	10/11/05	MICHELLE R PURVIS	\$2,118.65	\$2,118.65	This PO relates to a tuition reimbursement for a health and physical education teacher at Martin Luther King Middle School for class (Curriculum change strategies) taken at College of NJ during Spring 2005.		✓	Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1064	11-000-262-610-0000-00-61	06-05041	01/20/06	MICROFLEX, INC.	\$1,349.00	\$1,349.00	This PO relates to the purchase of Latex exam gloves in November 2006.		✓	Based on our review of the information, we are not able to determine the educational value of the expense.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1065	15-000-262-610-0000-00-32	06-06861	03/10/06	MID-STATE MOBILE	\$869.40	\$869.40	This PO relates to the purchase of security materials for J H Hill School during March of 2006.		✓		Based on our review of the information provided this payment appear reasonable.
1066	15-000-291-280-0000-00-23	06-04961	01/19/06	MIKAL MUHAMMAD	\$1,305.00	\$1,305.00	This PO relates to a tuition reimbursement for a teacher at Thomas Jefferson Elementary School for a class (Resource for individual with disability) taken at Rutgers University during Fall 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1067	11-000-291-280-0000-00-52	06-01108	07/27/05	MIRIAM TORO-MALDONADO	\$1,320.00	\$1,320.00	This PO relates to a tuition reimbursement for a teacher at Parker School for a class (Counseling Psychology Theories) taken at Rider University during Spring 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1068	15-000-291-280-0000-00-27	06-04945	01/19/06	MIRIAM TORO-MALDONADO	\$1,440.00	\$1,440.00	This PO relates to a tuition reimbursement for a teacher at Parker School for a class (Counseling Techniques Lab) taken at Rider University during Spring 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1069	11-000-262-610-0000-00-61	06-03955	11/30/05	MODERN RED SCHOOLHOUSE INSTITUTE	\$17,561.00	\$34,000.00	This PO relates to the payment for educational consulting service provided to the school during October of 2005. This PO was approved by a resolution during October 2005.		✓		Based on our review of the information provided this payment appear reasonable.
1070	11-000-221-390-0000-00-66	06-05317		MOORE WALLACE, INC.	\$1,600.00					✓	No documentation provided.
1071	11-000-221-610-0000-00-66	06-01074	07/08/05	MOORE WALLACE, INC.	\$873.03	\$800.00	This PO is for the purchase of Stock pressure seal forms for Trenton School Board warehouse in august of 2005.		✓		Based on our review of the information provided this payment appear reasonable.
1072	11-000-291-242-0000-00-00	06-04178	12/13/05	MOTOR PARTS & IGNITION	\$33.44	\$440.78	This PO is for the purchase of vehicle parts (Calipar, fuel filter, master cylinder, plugs, and wire set) in December 2005.			✓	Based on the information provided we are not able to determine if the parts purchased were for a District car.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1073	11-000-270-503-0000-00-65	06-05915	02/17/06	MOTOR PARTS & IGNITION	\$117.76	\$292.36	This PO is for the purchase of vehicle parts (brake disc, exhaust bolt kit, and exhaust gasket) in February 2006.			✓	Based on the information provided we are not able to determine if the parts purchased were for a District car.
1074	15-000-240-610-0000-00-26	06-05651	02/07/06	MOVIE LICENSING USA	\$350.00	\$350.00	This PO is for the payment of an annual movie license from 11/01/05 thru 11/11/06.			✓	Based on our review of the information provided, we have not noted a direct educational value for this expense.
1075	11-000-221-330-0000-00-81	06-05705	02/08/06	MYKOLA HALETA, JR	\$1,600.00	\$1,600.00	This payment was for educational consultancy services provide to Monument and Franklin on 01/26/06 and 01/31/06 respectively.		✓		Based on our review of the information provided this payment appear reasonable.
1076	11-000-218-320-0000-00-57	06-03813	11/21/05	MYKOLA HALETA, JR	\$1,200.00	\$1,200.00	This payment was for educational consultancy services provide to Harrison and Sherman middle schools on 10/05/05 and 11/18/05 respectively.		✓		Based on our review of the information provided this payment appear reasonable.
1077	11-000-221-330-0000-00-81	06-04932	01/18/06	MYKOLA HALETA, JR	\$1,600.00	\$1,600.00	This PO relates to payments made for substitute principals for Jim Kilmer and Parker Elementary Schools for 12/02/02 and 01/12/06 respectively.		✓		Based on review of the information the expense appear to be reasonable.
1078	11-000-262-890-0000-00-61	06-07089	03/21/06	NAETI	\$455.00	\$455.00	The payment was for training; 2 days for an Asbestos operations and maintenance training class \$285 on 4/4/06 and 4/5/06 and 1 day Designated person upgrade training in order to be in compliance \$170 on 5/3/06.		✓		Reasonable, the documents attached appear to support the payment.
1079	11-000-291-280-0000-00-52	06-03826	11/22/05	NANCY PURI D/B/A GLENBURNIE CONSULTING	\$9,800.00	\$9,800.00	The payment was for consulting services on site for 8.5 days at \$400 per day and off site 16 days at \$400 per day. The PO states the costs was funded by the Safe School - More Learning Fund.		✓		Reasonable, the documents attached appear to support the payment.
1080	11-000-251-610-0001-00-60	06-03202	10/21/05	NANCY SWIRSKY, BUSINESS ADMINISTRATOR	\$500.00	\$500.00	The payment was for petty cash of \$500 to the Business Administrator for 2005-2006.			✓	Questionable, reason for payment is unclear.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1081	11-000-221-330-0000-00-81	06-05671	02/08/06	NATHANIEL M. JONES	\$2,000.00	\$2,000.00	The payment is for a Substitute Principal for 5 days at \$400 per day; Jefferson (1/18/06), Gregory (1/19-20/06), Franklin (1/26/06) and King Middle (1/31/06).		✓		Reasonable, the documents attached appear to support the payment.
1082	11-000-218-320-0000-00-57	06-02851	10/11/05	NATHANIEL M. JONES	\$2,000.00	\$2,000.00	The payment is for a Substitute Principal for 5 days at \$400 per day; Jefferson (9/19-20/06), Grant (9/21-23/06).		✓		Reasonable, the documents attached appear to support the payment.
1083	11-000-218-320-0000-00-57	06-03631	11/15/05	NATHANIEL M. JONES	\$1,200.00	\$1,200.00	The payment is for a Substitute Principal for 5 days at \$400 per day; Kilmer (10/25-26/06 & 10/28/06).		✓		Reasonable, the documents attached appear to support the payment.
1084	11-000-221-330-0000-00-81	06-06106	02/23/06	NATHANIEL M. JONES	\$2,600.00	\$2,600.00	The payment is for a Substitute Principal for 6 days at \$400 per day; 3 1/2 days at MLK (Feb 7,8,10,15 2006), 2 days at Gregory (Feb 1,2 2006) and 1 day at Columbus (Feb 9 2006).		✓		Reasonable, the documents attached appear to support the payment.
1085	15-000-223-320-0000-00-07	06-07233	03/24/06	NATHANIEL M. JONES	\$2,400.00	\$2,400.00	The payment is for a Substitute Principal for 6 days at \$400 per day; at MLK (Mar 9,10, 13 -16 2006).		✓		Reasonable, the documents attached appear to support the payment.
1086	11-000-261-420-0000-00-61	06-04099	12/08/05	NATIONAL SEMINARS GROUP	\$199.00	\$597.00	The payment is for registration for OSHAWA Compliance workshop for 3 HR staff members to attend; one to attend on 12/14/05 in Atlantic City, NJ another to attend on 12/13/05 in New York, another to attend on 1/23/06 in Lancaster Host Resort, all priced at \$199 each.			✓	The documents attached indicates that the registration booking was cancelled for the conference dated 1/23/06 and neither of the staff member attended the conferences dated 12/13/05 and 12/14/05. The PO total has been altered by hand from \$597 to \$398. Questionable upon further review of reason staff did not attend.
1087	11-000-219-320-0000-00-84	06-01811	08/22/05	NAT'L CENTER ON ED AND THE ECONOMY	\$35,000.00	\$70,000.00	This payment was for annual contract for goods and services related to the implementation of America's Choice School Design for PJ Hill School. 9/1/05 - 6/30/06.			✓	After reviewing the PO, reason for purchase is unclear.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1088	11-000-230-895-0000-00-50	06-00792	07/21/05	NEW JERSEY SCHOOL BOARDS ASSN	\$25,803.00	\$25,803.00	The payment is for annual membership dues for the NJ School Boards Association for 7/1/05 - 6/30/06. District's dues are calculated according to a formula adopted by the membership at the 11/22/03 Delegate Assembly. Trenton BOE the dues formula is as follows Base + (multiplier x District current PO budget) = dues, limited by a maximum and based on this formula the District dues calculation is \$1,935 + (.00061 x \$188,472,677.00).			✓	Questionable upon further review of Board Dues.
1089	13-000-240-800-0000-00-35	06-09000	01/22/00	NEW JERSEY SCHOOLS CONSTRUCTION CORPORATION	\$172.50	\$172.50	This payment was for request of copies of the contracts between the NJSC and the A/E (Johnson Jones) as well as the contract between NJSC and the Contractor (Turner Construction) for the MLK-Jefferson School.			✓	Questionable upon further review of reason for request for copies of contracts.
1090	11-000-213-330-0000-00-56	06-00105	07/01/05	NEW JERSEY TRANSIT	\$2,050.00	\$1,800.00	This payment was for NJ Transit tickets for students living outside of the school bus route zones. 100 Sheets of one zone bus tickets with 10 tickets per sheet at \$7.50 a sheet and 100 sheets of one zone with transfer with 10 tickets per sheet at \$10.50 per sheet (2000 tickets).	✓			Reasonable as per transportation policy to provide student who live outside of the bus route zones are provided with NJ transit bus or train tickets. All students receiving tickets much sign for the ticket as proof of receipt. The total PO amount was changed by hand from \$1,800 to \$2,050.
1091	15-000-222-610-0000-00-05	06-01269	08/02/05	NEW JERSEY TRANSIT	\$81,750.00	\$81,750.00	This payment was for 9000 units of NJ Transit tickets for students living outside of the school bus route zones.		✓		This item is reasonable due to the fact the Transportation Department is authorized to purchase NJ Transit tickets for students that do not live within range of the District's bus routes.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1092	11-000-291-280-0000-00-52	06-04650	01/09/06	NICOLE J GRESKO	\$11,535.25	\$11,535.25	The payment is for tuition reimbursement for a Four Grade Teacher to attend T.E.S.S The College of NJ Student Information Exchange to take the course in Summer 05 and Fall 05 semesters. In the Summer 05 the following courses were taken - Introduction to Research (3 credits), Introduction to Educational Administration (3 credits), and Staff Supervision (3 credits) \$5,751.00. In the Fall 05 the following course were taken - School Law (3 credits), Staff Supervision (3 credits), Pract/Sem School Admin (1.5 credits), TPC:Sem in Elementary Curriculum (1 credits) \$5,784.25.		✓	Questionable tuition reimbursed is above the College of NJ State rate for 04/05 and 05/06. The College of NJ State rate for 9 credits for Summer 05 is \$4,109.40 and the rate for 8.5 credits for Fall 05 is \$4,145.25.
1093	11-000-251-890-0000-00-60	06-01398	08/08/05	NJ ASSOC OF SCH BUS OFFICIALS	\$1,050.00	\$1,950.00	The payment was for renewal of membership for 2005-06 for the Interim Business Administrator and Executive Director at \$900 each and an associate membership for the Assistant Comptroller at \$150.		✓	Questionable upon further review of policy on membership dues.
1094	11-000-251-890-0000-00-60	06-01520	08/10/05	NJ DEPT OF PERSONNEL HUMAN RESOURCES DEV	\$1,035.00	\$1,035.00	The payment was for NJ Human Resources Development Institute Training and Certification Programs for the a Senior Accountant to take the courses titled Certified Public Manager Program Level I, II, III.	✓		Reasonable, all the documents attached appear to support the payment.
1095	11-000-252-890-0000-00-64	06-03178	10/21/05	NJ PRINCIPALS & SUPERVISORS ASSOCIATION	\$2,700.00	\$61,110.00	The payment was for renewal of NAESP and NJPSA memberships for 2005-06 for following; 17 Elementary Principals at \$870 each, 2 Secondary Principals at \$885 each, 26 Vice Principals (NJPSA), 11 Directors (NJPSA), 1 Medical Inspector (NJPSA), 21 Coordinators (NJPSA), 2 Assistant Directors and 2 Assistant Superintendents at \$675 each.	✓		Reasonable per inquiry with the state.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1096	11-000-230-580-0000-00-53	06-07509	03/30/06	NJ STATE BAR ASSOCIATION	\$100.00	\$100.00	The payment was for registration fee for a Law Division Legal Counsel to attend the 26th Annual Labor Law Conference on 4/7/06 at the Hilton East Brunswick in East Brunswick, NJ. The course is on Recent Case Law and Policy Development, Effective Mediation, Settling that Unfair Practice or Representation Case and the Complex and Evolving World of Health Benefits.		✓		Reasonable, all the documents attached appear to support the payment.
1097	15-000-222-590-0000-00-05	06-02019	08/29/05	NJASL	\$159.00	\$159.00	The payment was for registrations fees for a Library Media Specialist to attend the NJASL conference Oct 27-29, 2005.		✓		Reasonable per the TEA Agreement.
1098	11-000-251-890-0000-00-52	06-02194	09/08/05	NORRIS THOMAS	\$500.00	\$500.00	The payment was for Disc Jockey services provided on 8/23/05 for the Administrator's retreat.	✓			Non-reasonable, DJ services does not have any educational value. No invoice attached.
1099	11-000-100-567-0000-00-84	06-04090	12/07/05	OFFICE TEAM	\$908.52	\$2,500.00	This PO is for the payment of 44 hours of temporary employee services.		✓		Based on our review of the information provided this payment appear reasonable.
1100	11-000-262-610-0000-00-61	06-00903	07/21/05	OFSI	\$1,780.50	\$24,180.00	This PO relates copier services from 2/23/06 thru 3/22/06.		✓		Based on our review of the information provided this payment appear reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1101	11-000-230-891-0003-00-50	06-02195	09/08/05	ONEDAFUL TOURS	\$583.40	\$882.40	This payment was for airfare reimbursement for 2 board members who attended the annual CUBE conference in Las Vegas. The conference is for examining urban educational divide. The original airfare to the two Board Members was \$882.40 (\$441.20 per ticket), but the airline increased the price to \$583.40 per person for a total charge of \$1,166.80.		✓		The travel reimbursement is reasonable since it is in accordance to the Board Travel Policies.
1102	11-000-230-891-0002-00-50	06-02451		ONEDAFUL TOURS	\$586.90					✓	No documentation provided.
1103	15-000-223-580-0000-00-30	06-03796	11/21/05	ONEDAFUL TOURS	\$1,449.20	\$1,449.20	The payment is for airfare reimbursement for 4 Washington Elementary School Teachers who attended the Accelerated School Plus Regional Conference in December of 2005, in Charleston, S.C. The tickets were \$337.20 each with a surcharge of \$25.		✓		The travel reimbursement is reasonable since it is in accordance to the District's travel reimbursement policy.
1104	15-000-270-512-0000-00-26	06-04398	12/20/05	ONEDAFUL TOURS	\$526.80	\$486.80	This payment was for 2 round trip air tickets to the NABE Conference held in Phoenix Arizona. The teachers that attended were from the Bilingual/ESL Department. The NABE Conference is the National Association of Bilingual Education, and was held from Jan. 17-Jan. 22 2005. The original PO amount was for \$486.80, in which an additional service fee of \$50 was added on.		✓		The travel reimbursement is reasonable since it is in accordance to the District's travel reimbursement policy.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1105	15-000-240-590-0000-00-21	06-04634	01/06/06	ONEDAFUL TOURS	\$243.60	\$974.00	This payment was for a round trip air ticket for the principal of Gregory Sch for attending the America's Choice Conference held in Los Angeles California on 01/18/06 thru 01/21/06.		✓		The travel reimbursement is reasonable since it is in accordance to the District's travel reimbursement policy.
1106	15-000-240-890-0000-00-17	06-04628	01/06/06	ONEDAFUL TOURS	\$456.20	\$456.20	This payment was for 2 round trip air tickets to the 2006 Modern Red Schoolhouse Educator's Conference held in Orlando, FL. The attendees were the Principal and facilitator of the Columbus School. The conference was for the teachers to participate in a nationwide project to improve professional development.		✓		The travel reimbursement is reasonable since it is in accordance to the District's travel reimbursement policy.
1107	12-000-270-733-0000-00-65	06-00104	07/07/05	OUR LADY OF THE ANGELS	\$25,623.00	\$333,099.00	The total PO amount represents the security deposit and 1st year lease for the School.			✓	There is no explanation from the support on why the property was rented.
1108	11-000-251-580-0000-00-52	06-03788	11/21/05	PARKER MC CAY & CRISCUOLO PA	\$800.00	\$1,715.00	This payment was to an attorney for the professional services rendered for the 3 claims; \$385, \$530, and \$800 respectively.			✓	There is no explanation of exactly what these legal fees were for.
1109	11-000-291-270-0000-00-00	06-04664	01/09/05	PASQUALE F. PAPERIO	\$938.00	\$938.00	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
1110	11-000-262-610-0000-00-61	06-04854	01/17/06	PATTERSON CHEVROLET	\$340.20	\$340.20	The payment was for a fuel pump assembly for a car.			✓	There is no explanation of what car this was for.
1111	11-000-270-420-0000-00-65	06-06154	02/24/06	PATTERSON CHEVROLET	\$542.24	\$824.13	This payment was for Hose assembly equipment for District Bus #62. The original PO amount was for \$824.13, but a hose steering unit was unavailable which dropped the total price to \$695.02. Only \$542.24 was selected for testing.		✓		The hose assembly equipment is reasonable, since it increases transportation safety.
1112	11-000-270-420-0000-00-65	06-06397	03/02/06	PATTERSON CHEVROLET	\$49.21	\$49.21	This payment was for a speedometer sensor for District Bus #63.		✓		The new speedometer sensor is reasonable, since it increases transportation safety.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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1113	11-000-262-610-0000-00-61	05-09433		PEARSON EDUCATION TECHNOLOGIES	\$3,900.00				✓		No documentation provided.
1114	11-000-221-610-0000-00-66	06-00723	07/06/05	PEARSON NCS	\$4,838.83	\$4,880.12	This payment was for 192 packages of SASI Report Card templates used when distributing students their grades. Each package included 500 report cards. Freight charges were decreased from the original PO amount by \$41.29.		✓		This item is reasonable to the students in obtaining their grades in a forma matter.
1115	11-000-251-610-0001-00-60	06-03433	11/01/05	PES/PROFESSIONAL EDUCATION SERVICES LP	\$309.00	\$309.00	This payment was for 2 software packages, "The Controller's Function" and "Just in Time Accounting". The software was for the Business Office Accounting department.		✓		This payment was reasonable to the Accounting Department.
1116	11-000-221-320-0000-00-82	06-07906	04/25/06	PETER FLAND	\$3,200.00	\$3,200.00	This was a payment for substitute Principal services for the period of March 17 to April 7 2006 (8 school days). The rate was \$400 per day, and the services took place at the Cadwalader school and Kilmer School.		✓		This payment was reasonable to the District in regards to the educational value provided.
1117	11-000-219-320-0000-00-84	06-04538	01/04/06	PETER W. VANACE, M.D.	\$1,051.83	\$1,051.83	This payment was for neurodevelopment examinations for 4 students . The payment was for the 4 examinations and mileage reimbursement.		✓		This item is deemed reasonable, however, it was noted that the student's IEP forms were not obtained.
1118	11-000-219-320-0000-00-84	06-06277	02/27/06	PETER W. VANACE, M.D.	\$1,551.83	\$1,551.83	This payment was for neurodevelopment examinations for 6 students . The payment was for the 6 examinations and mileage reimbursement.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1119	11-000-221-610-0000-00-82	06-02311	09/15/05	PHI DELTA KAPPA INTERNATIONAL, INC.	\$85.00	\$85.00	This payment was for membership dues for the Assistant Superintendent.			✓	Questionable upon further review of policy on membership dues.
1120	15-000-240-890-0000-00-07	06-03657	11/14/05	PHI DELTA KAPPA INTERNATIONAL, INC.	\$100.00	\$100.00	This payment was for professional organization 1 years membership including Kapan magazine for a King Middle School Principal.			✓	Response given by the District was these are professional dues. The dues are for a fraternity and there appears to be no professional development from the membership. Audit team will leave item as inconclusive.
1121	15-000-240-610-0000-00-08	06-00739	07/14/05	PREMIER SCHOOL AGENDAS	\$1,791.00	\$2,031.00	This payment was for 180 student agendas at \$4.79 each, 220 teacher agendas at \$4.79 each plus shipping cost of \$115. Vendor's Invoice states agenda's were \$4.09 each and 360 Page finders, TODAY and 1 Legacy Pack Option 1 (both free of charge), and 1 WCD-Full Custom Title Page at \$40 were included in the order.			✓	This payment appears to be reasonable as Agendas are used by both the teacher and student to organize their schedules, however inconclusive upon further review of Administrator/Principal of Supervisor approval as requisition was not signed.
1122	15-000-240-610-0000-00-30	06-00073	07/01/07	PRIOR NAMI BUSINESS SYSTEMS	\$700.00	\$700.00	This payment was for 5 toner at \$140 each for Washington Elementary School.		✓		This payment appears to be reasonable,
1123	11-000-251-610-0000-00-52	06-05517	02/01/06	PRIOR NAMI BUSINESS SYSTEMS	\$122.37	\$122.37	This payment was for 3 Brother Intellifax 4100 Toners for fax machines at \$40.79 each for the HR department.		✓		This payment appears to be reasonable,
1124	15-000-240-590-0000-00-20	06-02530	09/27/05	PRISCILLA DAWSON	\$11,390.00	\$11,390.00	The payment was for tuition reimbursement for a Assistant Superintendent from the Central Services Building to attend a course on ProSeminar for Dissertation at University of Pennsylvania.		✓		Reasonable, as per TASA agreement.
1125	11-000-251-340-0000-00-60	06-00231	07/0705	QC LABORATORIES INC	\$77.12	\$6,020.00	This PO relates to the payment for adding chlorine to the swimming pool during December of 2005.		✓		Based on our review of supporting documentation the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1126	15-000-291-280-0000-00-21	06-04949	01/19/06	RACHEL HERRING	\$1,440.00	\$1,440.00	This payment was for tuition reimbursement for a Gregory/Rivera Teacher to attend a course in History and Pedagogy of Reading 3 credits in Fall 2005.		✓		Reasonable, in accordance with the TEA tuition reimbursement policy.
1127	11-000-270-504-0000-00-65	05-06865	02/15/05	RADEY ASSOCIATES	\$2,014.25	\$34,775.00	This PO is for the payment of professional service rendered from 07/12/05 thru 08/13/05 for design work for the commissary garage extension.		✓		Based on our review of supporting documentation the expense appear to be reasonable.
1128	15-000-223-320-0000-00-35	06-02208	09/08/05	RAFAEL RIVERA	\$1,050.67	\$1,050.67	The payment was for travel POs for a teacher to attend a conference on "National Youth Gang Symposium" in Orlando, FL 6/6/05 - 6/10/05. PO breakdown is as follows: Crown Plaza \$468.71, Car Rental \$217.52, Ground Transpiration \$20, \$20.75 and \$7, Food & Beverage \$161.86 and Air fare \$265.90.			✓	Questionable upon further review of Out of State Travel Authorization.
1129	11-000-230-891-0003-00-50	06-02513	09/26/05	RENAISSANCE LAS VEGAS HOTEL	\$522.00	\$2,262.00	The payment was for hotel accommodation for 4 board members to attend the National School Board Association "cube" in Las Vegas 9/29/05 - 10/2/05.		✓		Expenditure appears reasonable based on the supporting documentation provided.
1130	11-000-219-610-0000-00-84	06-06004	02/17/06	RFB&D	\$2,200.50	\$1,651.00	The payment is for 11 Victor Reader Vibe at \$149 each plus shipping \$11.50 for TCHS.			✓	After reviewing the PO reason for purchase is unclear.
1131	11-000-251-610-0001-00-60	06-01431	08/08/05	RICK BUS COMPANY	\$53,541.56	\$383,515.05	The PO relates to the payment for bus services for the months of September and October.		✓		Reasonable in accordance with the need for transportation.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1132	15-000-270-512-0000-00-10	06-03281	10/26/05	RICK BUS COMPANY	\$190.00	\$190.00	This payment was for transportation provided for a school trip to McCarter Theatre on 10/27/05.			✓	Questionable upon further review of authorization of school trip. No authorization for the trip provided in the response to the inconclusive item.
1133	15-000-270-512-0000-00-05	06-08699	06/02/06	RICK BUS COMPANY	\$480.00	\$795.00	This payment was for transportation provided for a school trips on 4/11/06, 4/13/06, 4/25/06, 5/12/06. The "Request for Approval - Student Study Trip" Form for 4/13/06 states the trip was to Body Worlds: The Anatomical Exhibition to study systems of the human body, the form for the trip in mid Feb. was to a Job Scheduling Internship for students to work on their resumes and the trip on 5/15/06 was to the Statue of Liberty in NYC to learn about American History. The trip scheduled for 4/13/06 was cancelled and a cancellation fee was charged.		✓		Reasonable, in accordance with the districts policy.
1134	15-000-223-320-0000-00-05	06-08572	05/24/06	RITHA BLAIN	\$2,010.00	\$2,010.00	This payment was for tuition reimbursement for a nursing staff member from Trenton High School West to attend a course in Social Foundations of Education 3 credits and Introduction to The Education 3 credits at Immaculata University in Spring 2006.		✓		Reasonable, in accordance with the TEA tuition reimbursement policy.
1135	11-000-219-610-0000-00-84	06-03838	11/22/05	RIVERSIDE PUBLISHING COMPANY	\$145.54	\$139.70	This payment was for 2 WJ III Records and subject booklets at \$63.50 plus \$12.70 shipping.			✓	After reviewing the payment the reason for purchase is unclear. The total PO amount was changed by hand from \$139.70 to \$145.54.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1136	11-000-291-280-0000-00-52	06-02191	09/08/05	ROBBIN DEMUTH	\$2,808.00	\$2,808.00	This payment was for tuition reimbursement for a medical department nurse to attend a course in Human Exceptionalities 3 credits at La Salle University and a course in Legal mandates of school nursing at West Chester University in Summer 2005.		✓		Reasonable, in accordance with the TEA tuition reimbursement policy.
1137	11-000-291-280-0000-00-52	06-04648		ROBBIN DEMUTH	\$1,845.00	\$1,845.00	This payment was for tuition reimbursement for a medical department nurse to attend a course in School Nurse/Except Child 3 credits at La Salle University Fall 2005.			✓	Questionable as course fee exceeds the NJ state college rate of \$1,459.50 per 3 credits.
1138	15-000-211-610-0000-00-10	06-05821	02/10/06	RONALD D FIRMAN	\$359.41	\$718.83	This payment was for transportation aid paid to parent for second semester travel POs for a student to attend The Pennington School.		✓		All documents provided appear to support that the purchase is reasonable.
1139	15-000-240-890-0000-00-20	06-00709	07/07/05	RONALD GRAVES	\$851.20	\$3,293.20	This PO relates to the payment for transportation of a student from Trenton to New Brunswick on 7/26/05.		✓		Reasonable based on the need for transportation.
1140	15-000-240-890-0000-00-28	06-04363	12/16/05	ROSBY CORADO	\$300.00	\$300.00	The payment was for Parent Stipend Hours 30 days at \$10 per day in accordance with W.S.R. Implementation Plan.			✓	Questionable upon further review of W.S.R Implementation Plan.
1141	11-000-262-420-0000-00-61	06-03353	10/18/05	S & S VALVE SERVICE, INC.	\$2,717.00	\$2,717.00	The payment was for a 2 1/2 inch Keckley type AR range 2 to 40 PSI 300 Flanges 10" Face to Face Bronze Body SS Trim \$2,612 plus Freight \$105.			✓	Questionable, reason for purchase is unclear.
1142	11-000-262-610-0000-00-61	06-03589		SAKER SHOPRITES, INC.	\$221.23					✓	No documentation provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1143	11-000-291-280-0000-00-52	06-04045	12/06/05	SAMANTHA BATTLE	\$1,519.80	\$1,519.80	This payment was for tuition reimbursement for a staff member to attend a course titled Collaborative Action Research and Supporting the Struggling Read 6 credits at Walden University 2005/06.		✓		This payment appears to be reasonable,
1144	15-000-223-590-0000-00-28	06-02713	10/03/05	SAMARITAN BAPTIST CHURCH	\$5,460.00	\$54,600.00	The payment is for the month of November 2005 for the hiring of the Samaritan Baptist Church. The PO is an Open for 182 days at \$300 per day.		✓		This payment appears to be reasonable,
1145	11-000-262-330-9000-00-61	06-03656	11/14/05	SAMZIE'S UNIFORMS	\$441.00	\$882.00	The payment is for security guard clothing for 2 security officers at \$441 each.		✓		This payment appears to be reasonable,
1146	11-000-100-561-0000-00-84	06-03144	10/07/05	SBW, INC.	\$60,100.00	\$117,000.00	The PO is an open PO and relates to replacement of the condensate return/boiler feed system at Dunn Middle School. This payment was for the 1st payment.		✓		This payment appears to be reasonable,
1147	11-000-211-330-1000-06-57	06-02452	09/22/05	SCENARIO LEARNING	\$11,000.00	\$11,000.00	The payment was for online training provided for 2,200 people at \$5 per person relating to environmental health and safety and social/behavioral training.		✓		This payment appears to be reasonable,
1148	15-000-223-610-0000-00-20	06-02748	09/29/05	SCHOOL SPECIALTY	\$1,200.00	\$5,699.24	The payment was for 76 Chart Tablet 24x32 Assortments at \$46.49 each.		✓		Chart tablets are used for easels for all District teachers in classrooms and for professional development uses. As such, the expenditure is reasonable.
1149	11-000-219-610-0000-00-84	06-02425	09/20/05	SCHOOL SPECIALTY	\$299.37	\$498.24	The payment was for purchase of an assortment of pens, pencils, highlight pens, and hole punch.		✓		This payment appears to be reasonable. The PO amount was altered by hand from \$498.24 to \$299.37.
1150	15-000-222-610-0000-00-20	06-01050	07/26/05	SCHOOL SPECIALTY	\$338.25	\$14,819.11	This PO relates to the payment for school supplies purchased during the month of June 2005.		✓		Based on review of supporting documentation this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1151	11-000-219-610-0000-00-84	06-03670	11/08/05	SCHOOL SPECIALTY	\$223.87	\$361.03	This payment was for various supplies e.g.. Pens, index cards, tape, hole punch, paperclips order by the Early Childhood Department	✓			The supplies purchased appear to be reasonable for the Early Childhood Department to use. Furthermore, the vendor is a state contracted vendor.
1152	15-000-223-320-0000-00-24	06-03319	10/26/05	SCHOOL WIDE, INC.	\$900.96	\$909.50	The payment was for 202 books for Joyce Kilmer School.			✓	Questionable upon further review of the districts policy on purchasing books. Response given was that each classroom is required to have a classroom library. Nothing else was given to substantiate the purchase.
1153	11-000-211-330-1000-06-57	06-03041	10/18/05	SCIENTIFIC DEVICES	\$131.41	\$136.51	The PO relates to the purchase of a toner cartridge for the Pupil Personnel Services Department at the Central Services Building. The original PO amount was 136.51 which was crossed out as the invoiced amount is 131.41.		✓		Print supplies such as a toner cartridge is reasonable to the operations of the school district.
1154	11-000-230-610-0000-00-51	06-04715	01/10/06	SCIENTIFIC DEVICES	\$1,150.78	\$1,162.34	The PO relates to the purchase of a LaserJet Printer and toner cartridges for the office of the Superintendent.			✓	There was no supporting documentation explaining if the new printer was replacing an old one.
1155	11-000-251-890-0000-00-60	06-05328	01/25/06	SCIENTIFIC DEVICES	\$1,918.08	\$1,918.08	The PO relates to the purchase of 6 toner cartridges for the Human Resources department at the central services building.		✓		Print supplies such as toner cartridges are reasonable to the operations of the school district.
1156	11-000-291-280-0000-00-52	06-03610	06/07/06	SCOT D EXNER	\$1,440.00	\$1,440.00	The PO relates to the reimbursement of 3 credits at Rider Univ. for a teacher for the spring 2006 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1157	15-000-240-610-0000-00-28	06-01227	07/07/05	SCOTT FORESMAN	\$652.69	\$12,053.55	This payment relates to the ordering of 19 mathematics text books, at a rate of \$49.95 per book. The books were ordered for the 5th grade at Robbins Elementary School. A quote was attached to the PO packet for these services. The original PO amount is the open encumbrance amount for this vendor.		✓		The books were ordered in the beginning of the 2005/2006 school year, since the requisition date was 7/7/05.
1158	11-000-291-280-0000-00-52	06-02586	09/21/05	SHARON DAWSON-COATES	\$5,751.00	\$5,751.00	The PO relates to the reimbursement of 9 credits at the College of NJ for a teacher for the summer 2005 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
1159	11-000-262-420-0000-00-61	06-05820	02/10/06	SHARON PRICE	\$359.41	\$718.83	The PO relates to aid given for transportation for certain student who meet the state requirements.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
1160	15-000-223-590-0000-00-22	06-04639	01/09/06	SHERATON ATLANTIC CITY	\$91.00	\$91.00	The PO relates to a room at the Sheraton Atlantic City Hotel for a teacher.		✓		Response provided and the Approved Request for travel authorization form was obtained. Teacher attended a conference in AC. Reasonable conference expenses are reasonable per the TEA agreement.
1161	15-000-223-500-0000-00-21	06-06335	03/01/06	SHERATON ATLANTIC CITY	\$182.00	\$182.00	The PO relates to a 2 room hotel stay for 2 nights from March 7-9 2006 for four teachers to attend the First Grade Teacher Conference in Atlantic City.		✓		Per the TEA agreement, Conference relating to a person position is reasonable as it promotes professional development.
1162	15-000-240-590-0000-00-21	06-04635	01/06/06	SHERATON UNIVERSAL HOTEL	\$288.00	\$1,152.00	The PO relates to a 4 room 3 night stay for 4 teachers to attend the America's Choice National Conference in LA.		✓		Per the TEA agreement, Conference relating to a person position is reasonable as it promotes professional development.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1163	11-000-211-330-1000-06-57	06-03731	11/16/05	SINCLAIR INDUSTRIAL SUPPLY CO.	\$207.45	\$3,000.00	The PO relates to the purchase of 4 industrial hoses. The purchase was for the Electrical Shop, in which an open encumbrance amount of \$3,000 was in effect for the school year, in relation to This payment.		✓		This is deemed reasonable since the products are ordered are required for the students safety.
1164	15-000-240-890-0000-00-17	06-04277	12/12/05	SINCLAIR INDUSTRIAL SUPPLY CO.	\$351.65	\$3,000.00	The PO relates to the purchase of an outfeed table. The purchase was for the Electrical Shop, in which an open encumbrance amount of \$3,000 was in effect for the school year, in relation to This payment.		✓		This is deemed reasonable for the Electrical Department since the outfeed table is used for maintenance purposes for the District buildings.
1165	11-000-100-566-0000-00-84	06-01783	08/16/05	SISTER GEORGINE SCHOOL	\$33,445.44	\$254,822.40	The PO relates to mandated tuition for the Sister Georgine School. There is an open encumbrance of \$254, 822.40 for the 2005/2006 school year, and the payment of \$33,445.44 was for May 2006. This tuition payment covered 9 students who attended the school.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1166	30-000-400-722-1000-00-06	06-06926	03/16/06	SOMERSET MARRIOTT HOTEL	\$4,325.40	\$4,325.00	The PO relates to a 15 double room stay from April 27-30, 2006 for the NJ Assoc. Coordinator Training in Somerset NJ.			✓	There is nothing provided about the training provided such as an agenda of the course taken. The only information included was the Request for Travel forms. The District's response to this item was that the missing forms could be included in another PO packet related to the trip.
1167	11-000-291-220-0000-00-00	06-00285	07/01/05	SOVEREIGN BANK ARENA	\$4,000.00	\$5,000.00	The PO relates to the leasing of the Sovereign Bank Arena for the Superintendent Convocation on Tuesday, Sept 6, 2005. There PO amount was originally 5000, with 1000 being paid as a deposit.		✓		Due to the amount of people attending (about 3000), TBOE facilities were unable to hold the event and the arena was rented. Expenditure appears reasonable.
1168	11-000-219-890-0000-00-84	06-08255	05/09/06	SOVEREIGN BANK ARENA	\$156.90	\$156.90	The PO relates to 42 tickets to the circus for students and teachers on May 19, 2006.			✓	-No documentation besides the PO.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1169	15-000-240-890-0000-00-20	06-03031	10/18/05	SPECIAL PIZZA CITY	\$92.25	\$92.25	The PO relates to a purchase of pizza for a SLC meeting at the Grant School on Oct 12, 2005.		✓		As the expenditure relates to the Student Leadership Council, it is deemed reasonable.
1170	15-000-240-890-0000-00-20	06-03582	11/09/05	SPECIAL PIZZA CITY	\$64.65	\$64.65	The PO relates to a purchase of pizza and other food for a SLC meeting at the Grant School on November 8, 2005.		✓		As the expenditure relates to the Student Leadership Council, it is deemed reasonable.
1171	15-000-240-890-0000-00-20	06-07043	03/20/06	SPECIAL PIZZA CITY	\$65.00	\$65.00	The PO relates to a purchase of pizza and other food for a SLC meeting at the Grant School on March 8, 2005.		✓		As the expenditure relates to the Student Leadership Council, it is deemed reasonable.
1172	15-000-270-512-0000-00-05	06-08234	05/08/06	SPECIAL PIZZA CITY	\$189.00	\$371.00	This payment was for the purchase of 25 lunches for Trenton Central HS. The reasoning for the lunches was to service the members of the Student Leadership Counsel.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1173	15-000-223-320-0000-00-08	06-02857	10/07/05	SRA	\$750.00	\$750.00	The PO relates to the payment of registration fees for 10 teachers to attend the Corrective Reading P. D. The cost per teacher was \$75.		✓		Per the TEA agreement, Conferences and Training relating to a person position is reasonable as it promotes professional development.
1174	11-000-219-580-0000-00-84	06-00461	07/13/05	ST. HEDWIG'S CATHOLIC CHURCH	\$27,318.67	\$327,824.04	The PO amount of \$327,824.04 is the total encumbrance for the rental property for the 05-06 school year. The selected amount of \$27,318.67 is one monthly payment.			✓	It could not be determined from the supporting documentation on what the rental property was for.
1175	15-000-222-610-0000-00-05	06-02119	09/01/05	ST. RAPHAEL-HOLY ANGELS PARISH	\$5,162.25	\$660,768.00	The PO amount of 660,768 is the total amount encumbered for the rental property during the 05-06 school year. The 5,162.25 represents the month CAM fees on the property rental.		✓		This expenditure is deemed reasonable as the property was used as an educational facility per the lease agreement.
1176	11-000-262-610-0000-00-61	06-00649	07/19/05	STAPLES	\$99.99	\$99.99	The PO relates to the purchase of a phone for the Buildings and Grounds Department.			✓	It could not be determined if the Buildings and Ground Department were permitted to by a cell phone with the State's funding.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1177	15-000-240-610-0050-00-05	06-00905	07/25/05	STAPLES	\$155.99	\$155.99	The PO relates to the purchase of a printer cartridge for the Vice Principal's office at Trenton Central HS.		✓		Print supplies such as a toner cartridge is reasonable to the operations of the school district.
1178	11-000-262-610-0000-00-61	06-01405	04/08/05	STAPLES	\$99.99	\$99.99	The PO relates to the purchase of a phone for the Buildings and Grounds Department.		✓		The phone was purchased in order for the secretary to have immediate and direct access to the Facilities Director in the case of emergencies at the various schools. The phone is a combo walkie talkie and phone. Direct communication to the Director is reasonable in the event of maintenance emergencies at the schools.
1179	11-000-262-610-0000-00-61	06-02366	09/19/05	STAPLES	\$117.68	\$117.68	The PO relates to the purchase of printer ink cartridges for the buildings and grounds department.		✓		Print supplies such as cartridges are reasonable to the operations of the school district.
1180	11-000-100-566-0000-00-84	06-01690	08/16/05	STATE OF NEW JERSEY	\$9,818.45	\$9,818.45	The PO relates to the payment of interest for Catastrophic and Medical Malpractice fund for 12/3/03, 6/30/04, and 9/30/04.		✓		As the expenditure relates to interest for the Catastrophic and Medical Malpractice fund it is deemed reasonable.
1181	15-000-270-512-0000-00-05	06-02765	09/29/05	STEVEN'S TRAVEL, INC.	\$3,015.00	\$3,015.00	The PO relates to a field trip to the NBC studios in NYC tour the studios and hear about broadcasting techniques.		✓		The trip was related to a Marketing Education class at TCHS. This is a vocational program and the goal is to prepare the students for entering the workforce. As such, the expenditure appears reasonable.
1182	15-000-270-512-0000-00-05	06-07356	03/27/06	STEVEN'S TRAVEL, INC.	\$3,372.75	\$3,372.75	The PO related to transportation for a field trip to the Fredrick Douglas House/Smithsonian Institute for students with a positive interim report, good attendance, displayed positive behavior and participated in addition to classroom participation in trip related activities and projects. The trip was for 45 students, 4 adults, and lunch and dinner included.		✓		- As the trip had educational value to the students that attended it is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
1183	15-000-270-512-0000-00-05	06-07357	03/27/06	STEVEN'S TRAVEL, INC.	\$3,597.75	\$3,597.75	The PO related to transportation for a field trip to Hershey Park for students with good attendance, displayed positive behavior and participated in addition to classroom participation in trip related activities and projects. The trip was for 45 students, 4 adults, and dinner included.	✓			- Noted in the PO support was a trip to Hershey Park for 45 students and 4 teachers - no educational value noted in this trip.
1184	11-000-262-610-0000-00-61	06-03626	11/14/05	STONERIDGE, INC.	\$85,770.00	\$131,800.00	The PO relates to pool filtration services provided to the Hedgepeth Williams Middle School. The District had a contract with the vendor for \$131,800, which was board approved 1/24/05. Bids were obtained for these services and the vendor was the lowest priced. The amount of \$85,770 was for phase #2 of the filtration process which occurred in October of 2005.		✓		This was deemed reasonable per review of the supporting documentation.
1185	11-000-262-610-0000-00-61	06-01437	08/09/05	STOUT'S BUS SERVICE, INC.	\$6,105.90	\$61,059.00	The PO was for transportation services that the vendor provided. The services covered a bus route for voc-tech students, for 10 months of service. This particular transaction covered the period of November 2005. An approved contract with this vendor was in place and was renewed in 2005.		✓		This was deemed reasonable per review of the supporting documentation.
1186	15-000-270-512-0000-00-05	06-03298	10/26/05	STOUT'S CHARTER SERVICE INC.	\$603.00	\$603.00	The PO relates to the transportation of 40 TCHS students to the Philadelphia National College Fair.		✓		As the field trip relates to a college fair and the student that attended are in the 11th and 12th grades and are being rewarded with the trip for academic excellence, the field trip is deemed reasonable.
1187	15-000-270-512-0000-00-05	06-08298	05/10/06	STOUT'S CHARTER SERVICE INC.	\$595.00	\$595.00	The PO relates to the transportation of 13 students to NYC for a Broadway play.		✓		The field trip was for the Honors Language Arts students. Its purpose was to enhance their understanding of literature. As the expenditure was directly related to the district's students, it is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1188	11-000-100-567-0000-00-84	06-08382	05/15/06	SUBURBAN BUS COMPANY	\$1,309.50	\$1,459.50	The PO relates to the transportation of 70 5th grade students and 20 chaperones to the Festivals of Cultures. The total PO amount was made up of two checks one for \$1,309.50 and \$150.		✓		As the field trip relates to the students learning about cultures it is deemed reasonable.
1189	11-000-291-270-0000-00-00	06-00951	07/20/05	SUMNERS GEORGE, P.C.	\$7,963.40	\$150,000.00	The PO was for legal fees incurred for the period of March 2006. The PO amount of \$150,000 is an open encumbrance amount for the 2005/2006 school year, which was board approved May 16, 2005. The District and this vendor, who is a law firm, have a signed contract.		✓		This was deemed reasonable per review of the supporting documentation.
1190	11-000-230-630-0000-00-50	06-01408	08/08/05	SUNDAY'S	\$395.00	\$395.00	This payment was for catering provided for a Board meeting on 7/25/05			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1191	11-000-230-630-0000-00-50	06-04550	11/22/05	SUNDAY'S	\$433.75	\$433.75	This payment was for catering provided for a Board meeting on 12/19/05			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1192	15-000-221-610-0000-00-28	06-00735	07/06/05	TANNER SCHOOL FURNITURE CORP.	\$681.64	\$1,227.07	This payment was for the purchase of a desk and chair for the Robbins School.		✓		As the purchase was made from State approved vendor and the purchase was for a desk and chair for a teacher, the expenditure is deemed reasonable.
1193	15-000-240-610-0000-00-32	06-01569	08/11/05	TANNER SCHOOL FURNITURE CORP.	\$376.00	\$376.00	This payment was for the purchase of a file pedestal for the PJ Hill School.		✓		The purchase of a file pedestal is reasonable for the operations of a school.
1194	15-000-240-610-0000-00-20	06-04489	12/21/05	TANNER SCHOOL FURNITURE CORP.	\$721.80	\$721.80	The PO relates to the purchase of 3-seater sofa.		✓		Sofa was purchased for the principal's office which is sometimes used as a conference room. Meetings are conducted in the office with both staff members and parents. As such, the expenditure is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1195	15-000-240-610-0000-00-28	06-01752	08/10/05	TANNER SCHOOL FURNITURE CORP.	\$884.80	\$884.80	The PO relates to the purchase of a tack board, marker board, and 3 filing cabinets for the Robbins School Annex.		✓		- As the purchase was made from State approved vendor and the purchase was for teaching related items, the expenditure is deemed reasonable.
1196	11-000-230-610-0000-00-77	06-05219	01/26/06	TANNER SCHOOL FURNITURE CORP.	\$381.27	\$608.40	The PO relates to the purchase of 24 upholstered folding chairs for the business department at the Trenton BOE Central Services.			✓	Audit team was unable to substantiate the need for the new chairs. Response given was that the chairs were purchased to replace chairs that were stolen.
1197	11-000-211-330-1000-06-57	06-03791		TASTE APPEAL CATERING	\$1,248.50					✓	No documentation provided.
1198	11-000-100-565-0000-00-84	06-05147	01/18/06	TATTERSALLS	\$215.82	\$3,000.00	This payment relates to the purchase of 9 Lab Gallon Buckets, which was ordered by the Masons Department. There was an open encumbrance amount of \$3,000 for the 2005/2006 school with this vendor.		✓		This was deemed reasonable in regards to the necessity of maintenance supplies needed for the Masons Department in the maintaining the safety of the District Schools.
1199	11-000-252-330-0000-00-64	06-01426	08/08/05	TEKCONNECT	\$20,100.00	\$20,100.00	The PO relates to the renewal of a managed security subscription for the Trenton BOE's network. Included in the service is firewalls, content filtering, email anti-virus, Automatic updates, and Linux Appliance.		✓		As the expenditure is related to the protection of the network and filtering of content on the Trenton BOE network, it is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1200	11-000-291-280-0000-00-52	06-02789	10/05/05	TERENCE CRAWFORD	\$765.00	\$765.00	The PO relates to the reimbursement of 3 credits at Gratz College for a teacher of the Handicapped for the summer 2005 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
1201	11-000-219-580-0000-00-84	06-07318	03/27/06	TERRY HUNTER	\$164.77	\$164.77	The PO relates to mileage reimbursement for a social worker from Sept - Dec 2005.		✓		The reimbursement of mileage is reasonable for certain employees. The mileage was reimbursed at the rate in the purchasing policy.
1202	11-000-262-610-0000-00-61	06-02981	10/12/05	THE BOOKSOURCE	\$979.51	\$1,035.01	The PO relates to the purchase of various books. The titles purchased were The Giver, Holes, The Midnight Horse, The Supreme Court, Sure to Win Science Fair Project, and Tangerine.		✓		As the expenditure is for the purchase of books and based on the quantity and price purchased, the purchase is deemed reasonable.
1203	11-000-221-390-0000-00-66	06-04303	12/14/05	THE COLLEGE BOARD	\$14,670.00	\$14,670.00	The PO relates to the purchase PSAT materials for the district.		✓		As the expenditure relates to the purchase of PSAT Materials for the district, the purchase is reasonable.
1204	11-000-251-580-0000-00-52	06-00664	07/20/05	THE KITANO	\$664.58	\$664.58	The PO relates to the Assistant Superintendent attending a workshop in New York.		✓		Per the TASA agreement, Conference relating to a person position is reasonable as it promotes professional development.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1205	11-000-262-610-0000-00-61	06-04542	12/23/05	THE SMITHCO. GROUP, INC.	\$2,400.00	\$12,700.00	This PO relates to a TCHS locker replacement project. The amount of the project was \$12,700, in which \$2,400 was additional services added to agreed upon services in which the encumbrance was for.		✓		The expenditure relates to an architectural services in order to replace lockers at TCHS. Bids and quotes are not required for professional services per NJ Statute - Title 18A.U270
1206	30-000-400-450-8003-00-06	06-08666	06/01/06	THE SMITHCO. GROUP, INC.	\$24,370.75	\$39,183.25	This PO relates to a Joyce Kilmer Elementary School improvement project. The amount of the project was \$39,183.25 in which \$24,370.75 incurred during the construction phase of the project.		✓		The expenditure relates to an architectural services in order to replace lockers at TCHS. Bids and quotes are not required for professional services per NJ Statute - Title 18A.
1207	30-000-400-722-1000-00-06	06-08058	05/02/06	THE TILE SHOP	\$4,401.99	\$9,106.12	This PO relates to the purchase of bath tiles and supplies during May of 2006.			✓	The information provided is not enough to determine the direct educational value for this purchase. Based on the invoice amount, the package should include quotes. However, there are no quotes attached.
1208	15-000-240-610-0070-00-05	06-02360	09/19/05	THOMAS J. RUBINO ACADEMY	\$14,400.00	\$144,000.00	This PO relates to the payment of tuition for 10 slots at Thomas J. Rubino Academy from September 1 thru September 30 2005.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1209	11-000-291-280-0000-00-52	06-09120	06/30/06	THOMAS MONTANARI	\$4,000.00	\$4,000.00	This PO relates to tuition reimbursement to a teacher at TCHS main for a class (Alternative Rte to teaching) taken at New Jersey City University during Fall of 2005.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1210	11-000-219-592-0000-00-84	06-03913	11/29/05	TIFFANI S. FINLEY	\$149.00	\$149.00	This PO relates to the payment for registration to attend The Savvy SLP's Online guide to appropriate assessment & intervention tools at Hilton Valley Forge on 12/09/2006.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1211	11-000-262-610-0000-00-61	06-02467	09/23/05	TODD GETER ARCHITECTS	\$1,000.00	\$1,000.00	This PO relates to payment for an emergency lighting plan for Holy Angels elementary school during September 2005.		✓		Holy Angels is a building that the District is leasing to house the students attending Parker Elementary School. Repairs and upgrades had to be made in order to get the building up to code. As such, the expenditure is reasonable.
1212	11-000-230-340-0000-00-77	06-06532		TOTAL VIDEO PRODUCTS INC	\$593.74					✓	No documentation provided.
1213	11-000-230-610-0000-00-77	06-06121	02/23/06	TOTAL VIDEO PRODUCTS INC	\$5,098.00	\$5,098.00	This PO relates to the purchase of 3 Sony DV Cam recorders during February of 2006.			✓	The purchase was for video tape recorders that were used for playback of programming on Channel 19, the districts educational channel. The board meetings and school activities are aired for the public. Although this reason was given, the audit team was unable to gain a further understanding of the need for this purchase.
1214	11-000-291-290-0000-00-00	06-03252	10/25/05	TREASURER, STATE OF NEW JERSEY	\$12,980.00	\$12,980.00	This PO relates to the payment of Social Security in federal grants for 6/30/05.		✓		Based on our review of the information provided the expense appear to be reasonable.
1215	11-000-230-891-0008-00-50	06-06719	03/07/06	TRELLA SYKES	\$368.23	\$736.47	This PO relates to transportation charged by an eligible non public school student for travel to Princeton Jnr school on 3/17/06.		✓		Based on review of the information the expense appear to be reasonable.
1216	11-000-252-330-0000-00-64	06-03998	12/05/05	TRENTON AFTER SCHOOL PROGRAM (TASP)	\$1,500.00	\$1,500.00	This PO is for the payment of 150 hours of consulting services (Language arts skills via computer instruction) provided from December 2004 thru July 2005.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1217	15-000-218-610-0000-00-16	06-04013	12/05/05	TRENTON BD OF ED NUTRITION SERVICES	\$1,005.00	\$1,005.00	This PO relates to the payment of breakfast for 20 and lunch for 50 people on Career day at 2nd floor of Library on 3/10/06.		✓		Breakfast and lunch was provided to parents and community members who served as guest speakers for career day. They informed the students of various career opportunities. As the expenditure, related to the district's students and was not excessive (about 15/per person for breakfast and lunch) it is deemed reasonable.
1218	15-000-240-890-0000-00-19	06-02773	09/30/05	TRENTON BD OF ED NUTRITION SERVICES	\$730.00	\$730.00	This payment was for a late charge fee and 300 cookies for Franklin Elementary on 10/11/05.			✓	Refreshments are served to parents and students as an incentive to attend back to school night. However, there was a late charge of \$300 which is greater than the charge of the cookies.
1219	11-000-230-610-0000-00-51	06-02193	09/08/05	TRENTON BD OF ED NUTRITION SERVICES	\$2,600.00	\$2,600.00	This payment was for the payment of cookies and punch for student of the month ceremonies from October 2005 thru May 2006 by the media relations department.		✓		Refreshments are served to parents and students as an incentive and reward to attend the student of the month ceremonies.
1220	15-000-223-320-0000-00-26	06-02088		TRENTON BD OF ED NUTRITION SERVICES	\$900.00					✓	No documentation provided.
1221	11-000-219-610-0000-00-84	06-07726	04/07/06	TRENTON BD OF ED NUTRITION SERVICES	\$337.50	\$337.50	This PO relates to the payment for continental breakfast on 4/13/06 at the central services auditorium.			✓	District's response was that the payment was for refreshments given during Professional development workshops. PO support stated that the payment was for breakfast for staff. Item left as inconclusive due to the audit team being unable to find a direct relation to the students.
1222	11-000-221-320-0000-00-82	06-09150	06/30/06	TRENTON PUBLIC LIBRARY	\$38,000.00	\$38,000.00	This PO relates to the payment for services with Trenton Public Library to assist in coordinating school district's library program for 2005-2006 school year.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1223	11-000-252-330-0000-00-64	06-00033	07/01/05	TRIANGLE BLUEPRINT CO.	\$400.00	\$2,500.00	This PO relates to the purchase of 144 reverse mirror images and 100 blacklines in September 2005. A state contract is in place with this vendor.			✓	This is deemed inconclusive upon explanation of what these products are used for.
1224	15-000-240-890-0050-00-05	06-02262	09/13/05	TRUSMART TECHNOLOGIES	\$3,600.00	\$3,600.00	This PO relates to the payment of a schedule finder license by Trenton Central high school during September 2005.		✓		The expenditure relates to a purchase of a system to track student schedules. There appears to be directly related to the students and ongoing operations at the high school. As such, the expenditure is deemed reasonable.
1225	12-000-251-730-0000-00-52	06-04213	12/12/05	TWENTY-FIRST CENTURY LEARNING	\$150,120.00	\$150,120.00	This PO relates to tuition payment for 417 credits taken by teachers from the Trenton School District taken at Grand Canyon University during Fall of 2005.			✓	There are no course descriptions or grades in the package. The package is also missing approval.
1226	11-000-251-330-0000-00-52	06-06698	03/08/06	TYLIN PROMOTIONS	\$1,940.00	\$1,940.00	This PO relates to the payment for Exhibit rental space on 03/25/06 for Annual minority careers in education expo.		✓		Based on review of the information the expense appear to be reasonable.
1227	11-000-219-320-0000-00-84	06-02544	09/27/05	ULTIMATE OFFICE	\$446.54	\$952.52	This PO relates to the purchase of Slot Steel Organizer for TCHS during September 2005.		✓		The items purchased are library and office supplies and appear to be reasonable.
1228	11-000-221-390-0000-00-66	06-00601	07/14/05	UNITED STATES POSTAL SERVICE	\$10,000.00	\$70,000.00	This PO relates to the payment to replenish the postage meter, in August of 2005. There was a \$70,000 encumbrance that was set up of the 2005/2006 school year with the Postal Service.		✓		Postal Services is reasonable to the operations of the District throughout the school year.
1229	15-000-223-320-0000-00-31	06-04890		UNIVERSITY OF CONN-ASP UNIT 3224	\$12,375.00					✓	No documentation provided.
1230	30-000-400-722-1000-00-06	06-06866	03/07/06	USA ENVIRONMENTAL MANAGEMENT, INC.	\$151,000.00	\$151,000.00	This PO is for the payment of asbestos and mold abatement performed at 625 Prospect street during January 2006.			✓	Based on our review of the information we were not able to determine the purpose of the expense.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1231	15-000-240-610-0050-00-05	06-06329	02/28/06	VALIANT INTERNATIONAL	\$273.40	\$273.40	This PO relates to the purchase of 10 Lamps and 264 batteries Trenton Central High School main campus in March of 2006.		✓		The battery purchase was for calculators used by the students during testing. As such, the expenditure is deemed reasonable.
1232	15-000-240-530-0000-00-08	06-01699	08/09/05	VERIZON WIRELESS	\$3,000.00	\$118,959.19	The payment is for cell phone service used by the District during Oct 2005. The total PO amount of 118,959.19 is the total amount encumbered for the vendor during the 05-06 school year.		✓		Based on review of the information the expense appear to be reasonable.
1233	11-000-221-330-0000-00-81	06-04928	01/18/06	VERONICA C. TAYLOR	\$2,800.00	\$2,800.00	This PO relates to payments made for substitute principals for Jefferson and Wilson Schools during 2 days in September and 5 days in October respectively.		✓		Based on review of the information the expense appear to be reasonable.
1234	15-000-270-512-0000-00-05	05-09459	05/31/05	VERTEX TECHNOLOGIES, INC.	\$444.00	\$528.00	This PO relates to the purchase of an AP 4000 wireless and a dual band range extender antenna.		✓		Based on review of the information the expense appear to be reasonable.
1235	11-000-270-514-0000-00-65	06-01309	08/04/05	VERTEX TECHNOLOGIES, INC.	\$6,850.00	\$18,290.00	This PO relates to the purchase of several cables in August of 2005.		✓		Items were purchased to have the students and staff of the Robbins Annex School which are housed in the Immaculate Conception School to have internet access. As such, the expenditure is deemed reasonable.
1236	11-000-252-330-0000-00-64	06-00452	07/06/05	VERTEX-A DYNTEK COMPANY	\$27,000.00	\$27,000.00	This PO relates to the purchase of installation service in June of 2005.		✓		The expenditure is for on-site technical support with the District server & network. Internet access and support is reasonable to the operations of the District and is reasonable.
1237	11-000-262-420-0000-00-61	06-00089	07/06/05	VERTEX-A DYNTEK COMPANY	\$13,680.00	\$164,160.00	The payment is for server support during May 05. The PO amount of 164,160 is the amount encumbered for the vendor during the entire 05-06 school year.		✓		Server Support is reasonable for the ongoing operations of the school district.
1238	15-000-223-320-0000-00-26	06-02978	10/14/05	VERTEX-A DYNTEK COMPANY	\$5,877.00	\$160,743.00	This PO relates to the payment of a 2 of 3 year subscription agreement with Microsoft to enable the schools run software's during the licensing period.		✓		Based on review of the information the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1239	12-000-260-730-0000-52-61	06-01598	08/15/05	VINYL SIGN SUPPLIES, INC.	\$12,579.96	\$12,579.96	This PO relates to the purchase of a 30" Ink Jet Printer in August of 2005.		✓		Based on review of the information the expense appear to be reasonable.
1240	11-000-251-330-0000-00-52	06-09072	06/29/06	WAYMAR ADVERTISING, INC	\$13,485.36	\$25,942.60	This PO relates to the payment of Camden courier and Star ledger/Trenton times post for news paper publications on 4/30/06.		✓		Based on review of the information the expense appear to be reasonable.
1241	11-000-251-590-0000-00-52	06-05581	02/03/06	WAYMAR ADVERTISING, INC	\$8,310.62	\$8,310.62	This PO relates to the payment of Camden courier and Star ledger/Trenton times post for news paper publications on 1/08/06.		✓		Based on review of the information the expense appear to be reasonable.
1242	15-000-240-590-0000-00-32	06-05954		WAYNE DENNIS	\$265.37					✓	No documentation provided.
1243	15-000-223-590-0000-00-10	06-00276	07/05/05	WEST ED	\$8,000.00	\$8,000.00	This PO relates to the payment of fees for two vice principals for Heather Jackson and Dunn middle school to attend a reading apprenticeship at Mt Washington Conf Center in Baltimore from 7/24/05 thru 7/29/05.		✓		Based on review of the information the expense appear to be reasonable.
1244	30-000-400-722-0000-00-06	06-06723	03/07/06	WILLIAM RUEDA	\$723.24	\$723.24	This PO relates to transportation charged by an eligible non public school student for travel to Princeton friends school on 6/23/06.		✓		Based on review of the information the expense appear to be reasonable.
1245	15-000-222-610-0000-00-29	06-03376	10/28/05	WORLD BOOK ENCYCLOPEDIA INC.	\$1,713.00	\$1,713.00	This PO relates to purchase of 7 books in by stokes schools during November 2005.		✓		Based on review of the information the expense appear to be reasonable.
1246	30-000-400-722-0000-00-06	06-04772	01/12/06	WYNDHAM PHOENIX HOTEL	\$635.00	\$635.00	This PO relates to payment for hotel accommodation for a principal and a teacher to attend the NABE conference in Phoenix Arizona from January 17 thru January 22 2006.		✓		This has been deemed reasonable since the Principal is required to attend the NABE conference. The out of state travel is allowed since the conference was not offered in the State of New Jersey.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1247	15-000-218-610-0000-00-15	06-05105	01/24/06	YARDVILLE SUPPLY	\$760.20	\$5,000.00	This payment relates to the purchase of 10 units of premix cement for \$760.20, ordered by the Masons Department. There was an open encumbrance amount of \$5,000 with this vendor for the 2005/2006 school year.			✓	There were quotes present for this service.
1248	15-000-211-390-0000-00-31	06-06920	03/16/06	YMCA CAMP BERNIE	\$6,438.00	\$6,738.00	This PO relates to payment for camp stay for 53 students and 5 adults from the Woodrow Wilson elementary at the YMCA from May 31 thru June 2 2006.			✓	Based on our review of the information we were not able to determine the purpose of the expense and thus the direct educational value.
1249	11-000-262-610-0000-00-61	06-00031	07/01/05	YOUNGS EQUIPMENT	\$284.00	\$1,000.00	The payment was for the purchase of a trades cart for the buildings and grounds department. The original PO amount was \$1,000 was set aside for the entire school year from this vendor and the purchase used \$284.		✓		As the purchase was for a trades cart and was requested by the buildings and grounds department, it is reasonable that the department will have a need for that item. The expenditure is deemed reasonable.
1250	11-000-251-590-0000-00-52	06-01078	07/27/05	YVONNE DIAZ	\$1,000.00	\$4,500.00	The payment was for contracting student as a summer intern to assist at TCHS. The board approved \$4,500 for the entire summer for the intern, \$1,000 was paid for the week of 8/15 - 8/26/05.		✓		PO support indicated that the person was hired as a summer intern and the response given was that the person was hired as a substitute secretary. This appeared to be reasonable.
1251	15-000-222-610-0000-00-05	06-08322	5/11/06	3M COMPANY	\$823.00	\$823.00	This payment was for a service agreement for the period 10/14/05 to 10/13/06 for Library Systems Equipment for Trenton Central High School. The equipment listed, Detection System model type 2301DM serial ID 2314987 \$633.00 and a Bookcheck model type 955 serial ID \$190.00.		✓		As the expenditure relates to library equipment maintenance it is deemed reasonable.
1252	15-000-211-610-0000-00-10	06-07070	3/20/06	A TASTE OF HEAVEN	\$970.00	\$970.00	This payment was for catering provided for 97 people at \$10 per head on 4/6/06 for a dinner for parent activity during "Child Abuse Awareness Month".		✓		Reasonable per the necessity of the work for the safety of the students.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1253	11-000-262-610-0000-00-61	06-02376	9/19/05	A.C. SCOTT ELECTRICAL COMPANY	\$350.00	\$350.00	This payment was for the hire of a specialized truck and operator to perform several lifts of material from Trenton High School basement.		✓		Based on information obtained the expense appear to be reasonable.
1254	15-000-240-610-0000-00-07	06-06256	2/23/06	AAAS PROJECT 2061	\$56.70	\$56.70	This payment was for the purchase of a book titled "Atlas of Science Literacy" for the King Middle School.		✓		Reasonable per the necessity of understanding the science of literacy.
1255	11-000-230-891-0009-00-50	06-09100	6/29/06	ABDUL-MALIK ALI	\$210.91	\$210.91	This payment was for reimbursement of travel POs for a staff member to attend the Cube 2006 Issues Seminar 6/23/06 - 6/25/06.		✓		Based on our review of information the expense appear reasonable.
1256	11-000-291-280-0000-00-52	06-01614	8/15/05	ADEKEMI BANKOLE	\$7,668.00	\$7,668.00	This payment was for tuition reimbursement for a Language Arts Teacher for Martin Luther King Middle School to attend Rutgers University and Nova South Eastern University Fall 2005 - Spring 2005 to take courses in Admin and Supervision of Special Education, Psychology of exceptional children, Research Design and Methods and Leadership Appraisal.			✓	After reviewing the PO and the related support, this tuition amount seems excessive.
1257	11-000-230-891-0004-00-50	06-07635	04/03/06	ADOM	\$110.00	\$110.00	This payment was for purchase of 2 tickets for a board member to attend the "Third Annual Dominican Independence Dinner Gala Dance" held by the Association Dominican Del Condado De Mercer (ADOM) with the proceeds benefiting the Student Scholarship Fund.	✓			The expenditure does not add value to the Trenton District students education and is therefore discretionary.
1258	15-000-240-890-0060-00-05	06-02911	10/11/05	AKEE HARRIS	\$249.99	\$249.99	This payment was for the purchase of a cell phone. The requisition states that a cell phone was stolen from Principal's office.	✓			The expenditure does not add value to the students education and is therefore discretionary.
1259	11-000-262-610-0000-00-61	06-03824	11/22/05	ALLEN ENVELOPE & PRINTING COMPANY, INC.	\$893.25	\$1,323.25	This payment was for 6,350 W2 Forms for 2005 at \$349.25, Proofs and Plates \$40.00, 5,500 envelopes at \$833.25, and Proofs and Plates \$20, plus shipping charges at \$80.		✓		This expenditure appear to be reasonable based on the information obtained. W2 forms are an reasonable business expense.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1260	15-000-240-890-0000-00-32	06-07129	03/21/06	AMC THEATRES	\$1,000.00	\$1,000.00	This payment was for 100 AMC Theater Entertainment Cards at \$10 each for Student Academic Achievement Awards for PJ Hill School.	✓			The expenditure does not add value to the students education and is therefore discretionary.
1261	11-000-251-580-0000-00-60	06-06101	2/23/06	ANGELIA M. GAMBALE	\$158.74	\$158.74	This payment was for reimbursement of mileage for a supervisor for the period 9/22/05 - 2/6/06.		✓		Reasonable per the Purchasing department policies.
1262	11-000-262-520-0000-00-00	06-02507	7/21/05	APPLE COMPUTERS, INC	\$5,498.00	\$7,020.00	This payment was for computer equipment for Central Services. The vendor's invoice lists the equipment as 2 Apple Powerbook plus Apple care at \$3,313 each, 1 Lacie P3 \$169.00, 1 Final Cut Express \$99.00 and 1 Iomega Zip 250MB \$126.00.			✓	Questionable upon further review of the necessity of expenditure. Quotes not required because vendor is State contracted.
1263	11-000-221-610-0000-00-81	06-02134	9/2/05	ARAMARK HARRISON CONFERENCE CENTERS	\$96.80	\$96.80	This payment was for copy charges incurred at the "Core Team Renewal" teacher training held at the Chaureey Center 8/15/05 - 8/16/05.	✓			The expenditure does not add value to the students education and is therefore discretionary.
1264	15-000-270-512-0000-00-24	06-08598	5/25/06	ARRIVE IN STYLE	\$350.00	\$350.00	This payment was for transportation for Science Bowl Team to Philadelphia Airport on 6/21/06 from Kilmer School and picked up from Philadelphia Airport on 6/24/06.		✓		Reasonable per the Transportation/Purchasing department policies.
1265	15-000-223-320-0000-00-24	06-02743	9/29/05	ASSOCIATION FOR SUPERVISION	\$159.00	\$318.00	This payment was for Premium Membership the Vice Principal of Grant School. The PO relates to Premium Membership for the Vice Principal of Grants School \$159.00 and the Vice Principal of Parker Annex II School.		✓		Reasonable per the TASA Agreement.
1266	11-000-251-330-0000-00-52	06-00923	7/21/05	AT & T	\$5,050.61	\$100,000.00	This payment was for long distance calls for 5/19/06 - 6/18/06.		✓		Reasonable based on our review of information provided.
1267	15-000-222-610-0000-00-30	06-02219		BARNES & NOBLE 2646	\$143.74					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1268	11-000-251-340-0000-00-60	06-01867	08/17/05	BAYADA NURSES	\$1,280.00	\$65,000.00	PO related to nursing services provided to a student.		✓		Based on information obtained the expense appear to be reasonable.
1269	11-000-251-340-0000-00-60	06-08533	5/23/06	BELINDA G. SILVER	\$182.81	\$182.81	This payment was for course text books reimbursement for a Assistant Comp/Coordinator to attend Grand Canyon. The payment consists of books from Amazon "How to Develop a Professional Portfolio: A Manual for Teachers, Third Edition \$25.99 plus Shipping \$3.49, "Publication Manual of the American Psychological Association, Fifth Edition \$19.00 plus Shipping \$3.49, "Teaching English as a Second or Foreign Language, Third Edition \$48.60n plus Shipping \$3.49 and a book from Barnes and Noble "Bilingual and ESL Classrooms: Teaching in Multicultural Contexts with Powerweb" \$78.75.		✓		This is deemed reasonable per the TBD contract.
1270	11-000-262-610-0000-00-61	06-04460		BITNER AUTOMOTIVE	\$314.07					✓	No documentation provided
1271	11-000-262-610-0000-00-61	06-06155	2/24/06	BITNER AUTOMOTIVE	\$77.76	\$77.76	This payment was for a computer check on a 2002 Chevrolet - Impala License # MG52092.			✓	Questionable upon further review of the necessity of expenditure.
1272	30-000-400-722-0000-00-06	06-06835	3/15/06	BOHRENS MOVERS	\$828.00	\$828.00	This payment was for the hiring of 4 movers to re-locate a safe from 1026 Route 518 Rocky Hill to 1490 Prospect Street - For Verizon Building.		✓		Based on the information obtained the expense appear reasonable.
1273	11-000-211-580-0000-00-57	06-00954	7/12/05	BRENDA REID	\$218.29	\$218.29	This payment was for reimbursement of mileage for a staff member for the period April - May 2005. The rate at which the mileage was reimbursed was .415.		✓		Reasonable based on our review of information provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1274	15-000-240-890-0070-00-05	06-09143	6/30/06	BRENDA TORRENCE	\$119.36	\$119.36	This payment was for reimbursement for food for a "Strategic Inquiry and Parent Meeting" 3/21/06 and 5/16/06.			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1275	11-000-251-610-0001-00-60	06-03825	11/22/05	BROWNSTONE PUBLISHERS, INC	\$236.00	\$236.00	This payment was for 12 month subscription of "School Superintendent Insider" for Business Administrator.		✓		Reasonable per the TASA Agreement.
1276	11-000-270-503-0000-00-65	06-06125	02/22/06	BURLINGTON COUNTY SPECIAL SERV. DIST.	\$12,500.00	\$25,000.00	The PO relates to the payment of services for a One-on-One Teacher Assistant for the school year for a special services student. The PO amount is the total year, while the selection amount is a half year payment (25,000/2 = 12,500).		✓		As the student is a special services student, the need for a teacher's assistant appears to be reasonable.
1277	15-000-240-610-0000-00-22	06-01601	8/15/05	BUSINESS WEEK	\$59.97	\$59.97	This payment was for 51 issues of "Business Week" for the Harrison School Principal.		✓		Reasonable per the TASA Agreement.
1278	11-000-262-610-0000-00-61	06-00023	07/01/05	CAPITOL FLOOR COVERING, INC	\$220.00	\$1,000.00	The PO relates to the purchase of various flooring supplies for the districts facilities. The PO amount of \$1,000 is allocated for the entire 05-06 school year, whereas the selected amount is for a 9/29/05 purchase.		✓		As the purchase is for the maintenance of the districts floors which can be hazardous if not maintained, the purchase is deemed reasonable.
1279	15-000-222-610-0000-00-22	06-02942	10/04/05	CAPSTONE PRESS	\$466.40	\$2,500.00	The PO relates to the purchase of various books for the Harrison School. The titles purchased were "Colors", "Seasons", " Growing Flowers", and "Discovering Dinosaurs".		✓		The books purchased appear to have educational value to an elementary school student and is deemed reasonable.
1280	15-000-240-890-0050-00-05	06-08025	4/28/06	CARISMA RESTAURANT INC.	\$799.00	\$799.00	This payment was for catering provided for the Three Kings Program 1/6/06.			✓	Questionable receipt from vendor not attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1281	11-000-291-280-0000-00-52	06-02192	9/8/05	CAROL RAINES-SAPP	\$1,374.00	\$1,374.00	This payment was for tuition reimbursement for a Media Specialist staff member to attend Rowan University to take a course in Survey of Children's Literature (3 Credits) in Summer 2005.		✓		Reasonable per the TEA Agreement.
1282	15-000-222-610-0000-00-05	06-01268	8/2/05	CARPET SHOWCASE INC	\$7,622.37	\$18,246.28	This payment was for carpet purchase for Trenton BOE Lobby area, 3 offices and Kilmer School Kindergarten Classroom.			✓	Need some indication of the need for the carpet replacement to determine if the purchase is reasonable.
1283	11-000-262-610-0000-00-61	06-09022		CARTUN HARDWARE	\$461.88					✓	No documentation provided
1284	15-000-240-610-0000-00-20	06-07646	3/8/06	CCV SOFTWARE	\$1,199.95	\$1,199.95	This payment was for 10 AceReader Pro Deluxe Plus software at \$90 each and 1 Kreatie Komix Bundle Deluxe at \$299.95 for Grant School.		✓		Based on the information obtained the expense appear to be reasonable.
1285	11-000-262-610-0000-00-61	06-00323	7/12/05	CITY AUTO RADIATOR, INC.	\$300.00	\$300.00	This payment was for vehicle cooling system service for car #30 and #2 at \$150 each.		✓		Based on the information obtained the expense appear to be reasonable.
1286	15-000-240-890-0000-00-15	06-05930	2/17/06	CITY BEEF COMPANY	\$518.40	\$518.40	This payment was for food purchased for the "Black History Luncheon for Students and Parents".			✓	The purchase of food did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
1287	15-000-291-280-0000-00-26	06-05589	2/6/06	CLIFFORD POLLARD	\$5,220.00	\$5,220.00	This payment was for tuition reimbursement for a para-professional staff member to attend Dickinson University to take the following courses; Political Sociology (3 credits), Ethics and Public Value (3 credits), The Death Penalty (3 credits), and Victimology (3 credits) for 2005-2006.		✓		Reasonable per the PARA Agreement.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1288	15-000-270-512-0000-00-05	06-08744	6/6/06	COACH USA-SUBURBAN TRANSIT	\$1,790.00	\$1,790.00	This payment was for transportation for TCHS Medical Art Students to attend Dorney Park in Allentown PA on 6/17/06. Students contributed \$25 each for admission to theme park.	✓			The payment of transportation to a water theme park is not reasonable.
1289	11-000-262-420-0000-00-61	06-00050	07/01/05	COLEMAN'S HAMILTON SUPPLY	\$643.04	\$2,500.00	The entire PO amount of \$2,500 was allocated to the vendor during the 05-06 school year. The selected amount related to various supplies such as frame weld, hinges, drip sweep, etc. for the Capital Projects department.		✓		Reasonable as the items purchased relate to the Capital Projects department and the purchase does not appear excessive
1290	15-000-240-610-0000-00-26	06-06009	2/17/06	COLLEGE BOARD	\$598.75	\$628.75	This payment was for a Springboard Scanner Set 2004 at \$395.00 and 5 Springboard Bubble Answers 2 pks/500 at \$40.75 each for multiple choice testing.		✓		Reasonable per the necessity of grading the students tests.
1291	15-000-240-610-0060-00-05	06-01739	8/17/05	COLLEGE TV & APPLIANCES	\$548.00	\$548.00	This payment was for a 24,000 BTU Air Conditioning Unit for TCHS West Campus Computer Lab Room A-9.		✓		Reasonable per the necessity of cooling the computer room.
1292	11-000-213-610-0000-00-56	06-02466	9/23/05	COLLEGE TV & APPLIANCES	\$888.30	\$888.30	This payment was for a 32,000 BTU Friedrich Air Conditioner Unit for Franklin School.			✓	Questionable upon further review of the necessity of expenditure.
1293	11-000-270-600-0000-00-65	06-05882	2/14/06	COOPER CYCLE RANCH	\$662.69	\$662.69	This payment was for a Shaft Kit, Gasket, Side Seal, Auger ordered by the Grounds Department.		✓		Based on the information obtained the expense appear to be reasonable.
1294	11-000-221-530-0000-00-82	06-00882	07/22/05	CORWIN PRESS	\$300.21	\$300.21	The PO was for 8 books ordered by the Deputy Superintendent which included such books as "Assessing Educational Needs", "Mentoring and Induction", "NCLB Meets School", etc. The books were ordered in August of 2005, which was the beginning of the school year.		✓		Per review of the documentation, this purchase is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1295	11-000-219-592-0000-00-84	06-05732	2/9/06	COSAC	\$200.00	\$200.00	This payment was for the registration fees for NJ Center for Outreach and Services for the Autism Community for a Special Education teacher to attend the workshop #1 Key Ingredients for Educating Children with Autism 2/10/06 and Workshop #3 Educational Assessments for Students with Autism 3/3/06.		✓		Reasonable per the necessity of cooling the computer room.
1296	11-000-262-330-9000-00-61	06-07853	4/24/06	COUNCIL ON EDUCATION IN MANAGEMENT	\$399.00	\$1,047.00	This payment was for the registration fees for 3 HR employees to attend the "How to conduct an Internal Investigation" Workshop in Atlantic City 4/26/06.		✓		Reasonable as per contract.
1297	15-000-222-610-0000-00-32	06-05986	2/21/06	CREST AUDIO, VIDEO & ELECTRONICS	\$799.84	\$1,339.82	This payment was for a Explorer Projector \$539.98 and Lumen Overhead Projector Model #2,200 x 8 at \$99.98 each.		✓		Based on the information obtained the expense appear to be reasonable.
1298	15-000-223-610-0000-00-32	06-07852	4/24/06	D & H DISTRIBUTING COMPANY	\$381.18	\$359.60	This payment was for 8 Teacher Kits (10 Calculators per kit) \$44.95 per kit ordered for PJ Hill School.		✓		Reasonable as calculators have educational value.
1299	15-000-270-512-0000-00-05	06-01179	7/28/05	DELAWARE VALLEY BUS LINE, INC.	\$540.00	\$540.00	This payment was for transportation provided to take students to the Snipes Farm Morrisville on 7/14/05, Point Pleasant Beach Aquarium on 7/15/05, Trenton Marsh on 7/21/05, and Princeton University on 7/22/05 as part of the Bilingual summer program.		✓		This has been deemed reasonable after reviewing the provided documents.
1300	15-000-270-512-0000-00-26	06-02532	9/27/05	DELAWARE VALLEY BUS LINE, INC.	\$75.00	\$75.00	This payment was for transportation to take students to City Hall and return them to Mott School on 9/27/05.			✓	The student trip approval form was not attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1301	11-000-262-610-0000-00-61	06-03794	11/21/05	DELAWARE VALLEY BUS LINE, INC.	\$2,295.00	\$4,135.00	This payment was for transportation provided to take Trenton High School Band members to Sovereign. Arena 9/6/05, Hardwick 9/11/05, to Hopewell Valley School 9/17/05, Ewing High School 9/24/05, 9/30/05 and students from Camp Mason to Trenton High School 9/13/05.		✓		This has been deemed reasonable after reviewing the provided documents.
1302	15-000-270-512-0000-00-15	06-05566		DELAWARE VALLEY BUS LINE, INC.	\$425.00					✓	No documentation provided
1303	11-000-211-330-1000-06-57	06-08925	6/16/06	DELAWARE VALLEY BUS LINE, INC.	\$1,350.00	\$14,850.00	This payment was for transportation provided for the Trenton Education Dance Institute for the Swat team students are bussed from Rivera School to H/W every Thursday from November 2005 - May 2006.		✓		Reasonable funded by the Safe Schools - More Learning Fund.
1304	11-000-262-340-0000-00-70	06-03434	11/01/05	DEVEREUX-KANNER	\$8,432.00	\$16,864.00	This payment was for mandated residential and tuition for a student for the month July 05.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1305	11-000-230-340-0000-00-77	06-01934	8/15/05	DEWOLFE MUSIC LIBRARY	\$850.00	\$850.00	This payment was for music library annual license fee for the period 7/1/05 - 6/30/06 and includes 15 complimentary CDs.		✓		Reasonable as per copyright fee for music used on the districts channel 19 television station.
1306	15-000-240-890-0000-00-35	06-08992	7/21/06	DILIANA ACEVEDO	\$180.00	\$180.00	This payment was for hours worked in the student mentor program (Star Tech) from 5/31/06 - 6/20/06 for Daylight/Twilight High School.		✓		Reasonable as per documents attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1307	11-000-230-891-0004-00-50	06-09106	6/30/06	DR. LUCY GUZMAN	\$98.03	\$98.03	This payment was for travel reimbursements for a board members travel, to attend a workshop class. The mileage was reimbursed at a rate of .365 which is in accordance to policy.		✓		This is deemed reasonable per review of the Board Travel policies.
1308	15-000-270-512-0000-00-16	06-07674	4/5/06	EARL D. STIRES BUS CO.	\$254.00	\$254.00	This payment was for transportation provided 5/26/06 to take students to the National Constitution Center in Philadelphia PA.		✓		Reasonable as per documents attached.
1309	11-000-213-330-0000-00-56	06-00588	7/1/05	EASTERN ACOUSTICS CO	\$1,773.90	\$1,890.00	This payment was for 42 Calibrations of Audiometers at \$45.00 each for the School Health Services.		✓		Reasonable as per documents attached. The amount on the PO has been changed by hand from \$1,89.00 to \$1,773.90.
1310	11-000-262-420-0000-00-61	06-08307	5/10/06	EDUCATIONAL DATA SERVICES, INC	\$1,200.00	\$1,200.00	This payment was for Skilled Trades Bids from 4/1/06 to 3/31/07.			✓	Could not determine the necessity of the purchase.
1311	11-000-270-503-0000-00-65	06-06188	2/24/06	ELECTRICAL MOTOR REPAIR CO.	\$1,133.66	\$1,329.33	This payment was for a HP 200 Volt A.Q. Smith motor as order by Hedgepeth/Williams Middle School \$195.67 and an Aurora pump 1X1.25X4 order for the shop \$1,111.00 plus freight charges \$22.66.		✓		Based on information obtained this expense appear reasonable.
1312	15-000-240-580-0000-00-26	06-05555	2/3/06	ELIZABETH RAMIREZ	\$105.54	\$105.54	This payment was for reimbursement for food and transportation costs for a staff member incurred while attending the NABE Conference in Phoenix, AZ.			✓	Questionable upon further review of the travel approval form which was not included. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
1313	11-000-211-330-1000-06-57	06-07788	4/11/06	EMERSON SIMMONS	\$500.00	\$500.00	This payment was for Professional Development Presenter for 2/6/06.		✓		Reasonable as per documents attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1314	12-000-400-450-0000-35-61	06-02815	10/04/05	EMMETT WILSON, JR, MD	\$400.00	\$3,400.00	This payment was for psychiatric evaluations and reports for 17 students.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1315	12-000-230-730-0000-00-77	06-04902	1/13/06	EQUIPMENT MARKETERS	\$210.00	\$350.00	This payment was for repairs for Maytag washer machines at Dunn Middle School.		✓		Based on information obtained this expense appear reasonable.
1316	15-000-240-610-0000-00-26	06-02832	10/06/05	ERIC PAGAN	\$800.00	\$1,600.00	This payment was for catering provided for the "Hispanic Heritage Night" 10/11/05.		✓		This expenditure is directly related to the children and parents of the District and is deemed reasonable.
1317	11-000-230-630-0000-00-50	06-03167		EXCEPTIONAL TASTE, LLC	\$399.99					✓	No documentation provided
1318	11-000-230-890-0000-00-51	06-03188	10/19/05	EXCEPTIONAL TASTE, LLC	\$1,754.50	\$1,754.50	This payment was for catering provided for the TASA Incentive Dinner Meeting on 10/19/05. The menu included (Jersey green salad, roasted chicken, vegetable lasagna, rice pilaf and deserts.	✓			The dinner was provided for 100 people at a rate of \$15.95 per person. 100 people seem excessive.
1319	15-000-240-610-0000-00-21	06-05741	2/1/06	EXCEPTIONAL TASTE, LLC	\$1,633.00	\$2,420.00	This payment was for catering provided for the breakfast with the principal honor roll, perfect attendance and community leaders on 2/24/06 at Gregory School for 200 people.			✓	The catering was for students that excelled in certain areas. The expenditure is not excessive as it calculates to 12/person. However, this is deemed inconclusive upon further review by the State, on the necessity of catered events.
1320	11-000-230-630-0000-00-50	06-06090	2/23/06	EXCEPTIONAL TASTE, LLC	\$399.00	\$399.00	This payment was for catering provided for a Board meeting on 2/27/06 for 25 people.		✓		Reasonable per budget allocation for Board meeting catering. This amount is appears to be reasonable.
1321	11-000-230-890-0000-00-51	06-07791	4/13/06	EXCEPTIONAL TASTE, LLC	\$399.00	\$399.00	This payment was for catering provided for a Board meeting on 4/13/06 for 25 people.		✓		Reasonable per budget allocation for Board meeting catering. This amount is appears to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1322	11-000-230-630-0000-00-50	06-09054	6/26/06	EXCEPTIONAL TASTE, LLC	\$399.00	\$399.00	This payment was for catering provided for a Board meeting on 6/26/06.		✓		Reasonable per budget allocation for Board meeting catering. This amount is appears to be reasonable.
1323	15-000-240-610-0000-00-31	06-04798	1/9/06	EYE ON EDUCATION	\$89.90	\$89.90	This payment was for the purchase of the following books "Instructional Leader's Guide to Informal Classroom Observations" and "The Principal as Instructional Leader" for Woodrow Wilson School.		✓		Reasonable as the items purchased have a direct educational value to the districts students.
1324	15-000-240-890-0050-00-05	06-08219	5/8/06	FABULOUS RESTAURANT	\$210.00	\$210.00	This payment was for catering provided for a strategic inquiry meeting 4/4/06 - 4/6/06.			✓	Questionable upon further review of the necessity of expenditure. Response given was that food was provided for a team that came to assess school. This response does not change the status of this expenditure.
1325	15-000-240-610-0050-00-05	06-09009	6/22/06	FABULOUS RESTAURANT	\$300.00	\$300.00	This payment was for catering provided at the Graduation Activity Awards Night on 6/14/06 for 250 people.			✓	Questionable upon further review of the necessity of expenditure. Response given was that food was provided for a team that came to assess school. This response does not change the status of this expenditure.
1326	15-000-240-890-0000-00-17	06-00598	7/14/05	FEA/NJ ELITE	\$1,100.00	\$1,100.00	This payment was registration fees for an Education Law/ Policy Institute for 9 sessions during 05-06 School year.		✓		Reasonable per the TASA Agreement.
1327	15-000-240-890-0050-00-05	06-08227	5/8/06	FIVE STAR FOODS	\$131.50	\$131.50	This payment was for catering provided for a strategic inquiry meeting 4/7/06 - 4/6/06.			✓	Questionable upon further review of the necessity of expenditure. Response given was that food was provided for a team that came to assess school and that the students prepared the food. This response does not change the status of this expenditure.
1328	15-000-223-500-0000-00-21	06-03226	10/24/05	FRANKLIN INSTITUTE	\$531.57	\$832.50	This payment was for admissions to "Body World Exhibit" at Franklin Science Museum on 4/7/06 (45 tickets at \$18.50 each)		✓		Reasonable as per Purchasing policy. The amount on the PO has been changed from \$832.50 to \$708.75.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive
1329	15-000-218-610-0000-00-26	06-05045		GEORGE F CRAM CO INC	\$1,840.00				✓	No documentation provided
1330	11-000-251-890-0000-00-60	06-04600	1/5/06	GPANJ, INC.	\$90.00	\$90.00	The PO is for 2006 Annual Membership dues for the "Governmental Purchasing Association of New Jersey". The annual membership was for the Purchasing Manager.		✓	Payment is reasonable based on the TASA contract.
1331	11-000-262-610-0000-00-61	06-01682	8/16/05	GRAYBAR ELECTRIC	\$359.20	\$359.20	The PO is for a supplies order made by the Facilities Manager for used for a capital project which took place at the Gregory School. There is a state contract in place with the is vendor, and the items ordered included fuses and clamps.		✓	The items purchased are reasonable and reasonable for the capital project which took place at the Gregory School.
1332	11-000-219-890-0000-00-84	06-03370	10/28/05	GRIFFITH ELEC SUPPLY CO INC	\$310.00	\$7,386.01	The PO is for a purchase of light bulbs for the Parker Annex building. The total PO amount of \$7,386.01 was for an open encumbrance, in which \$310 were for light bulbs. There is a state contract in place with this vendor.		✓	The items purchased are reasonable and reasonable for the maintenance activities which took place at the Parker Annex Building.
1333	11-000-262-610-0000-00-61	06-00644	7/19/05	GROVER MOWER	\$1,979.91	\$1,979.91	The PO is for 9 lawn mowers which were purchased by the Facilities Manager in July 2005.		✓	There is no explanation on why 9 lawn mowers were ordered. Is there a listing of schools/buildings that these lawn mowers are used at? Response given by the District on this purchase, did not answer the question posed.
1334	11-000-262-420-0000-00-61	06-00042		HEATH LUMBER CO	\$33.50	\$2,500.00	PO relates to the repair of a router bit for a tool at the Carpenters shop. The original PO amount equals the amount allocated for the vendor for the entire 05-06 school year. The selected amount is for a invoice dated 8/15/05 for 33.50.		✓	As the expenditure relates to the repair of a tool used by the district's carpenter shop, it appears to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Results of Analysis Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount					
1335	30-000-400-722-1000-00-06	06-08501	5/19/06	HEATH LUMBER CO	\$1,830.00	\$2,550.17	The PO is for 12 ceiling tiles to be used at the Verizon Building, ordered by the Custodian and Grounds Department. Of the total PO amount of \$2,550.17, only \$1,830 was for the ceiling tiles.			✓	There is no indication on the reason for tile purchase. Were they replacing old tiles, and if so, was it in the Facilities Management Plan? Response given by the District on this purchase, did not answer the question posed.
1336	30-000-400-722-1000-00-06	06-08212	5/8/06	HEAVENLY HAM	\$200.90	\$413.75	The PO is for catering for a school leadership meeting held in April 2006 at the Trenton High School. The meeting was the NCLB Title IIA seminar, and the food order was for 24 boxed lunches and salads. Of the total PO amount of \$413.75, only \$200.90 was for the meeting amenities.			✓	The catering was charged to the TCHS principal budget account. The catering was for SLC parents, teachers and community leaders. The catering of school seminar is deemed inconclusive until further notice.
1337	15-000-240-610-0050-00-05	06-08715	6/2/06	HEAVENLY HAM	\$213.08	\$213.08	PO is for catering for a school leadership meeting held in May 2006 at the Trenton High School. The order was for 29 boxed lunches, which were \$7.15 each.			✓	The catering was charged to the TCHS principal budget account. The catering was for SLC parents, teachers and community leaders. The catering of school seminar is deemed inconclusive until further notice.
1338	11-000-262-420-0000-00-61	06-00447	7/6/05	HERDT FENCING	\$7,984.00	\$7,984.00	PO was for the installation of a fence at the Dunn Middle School. The fencing was put up around the portables for the early childhood classes.		✓		The installation of the fence was reasonable to the Dunn Middle School, and required contract was included in the packet.
1339	11-000-262-610-0000-00-61	06-03454	11/2/05	HIGHTS FARM EQUIPMENT COMPANY	\$150.00	\$150.00	PO was for the installation of an 8ft stainless steel air flow. The PO amount was for the installation piece of the order only.			✓	There is no description of which building the air flow was installed in. More information needed to support disbursement and to determine if it is reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1340	15-000-240-590-0000-00-32	06-04754	1/11/05	HOLLYWOOD ROOSEVELT HOTEL	\$480.00	\$768.00	The PO was for hotel reimbursement at the Hollywood Roosevelt Hotel in Hollywood, CA. The reason for the trip was to attend the 2006 America's Choice National Conference, which took place from Jan. 19 to Jan. 21 2006. The hotel accommodations was for Jan. 17 to Jan. 22.		✓		Based on our review of the information provided the expense appear to be reasonable.
1341	11-000-221-610-0000-00-82	06-06061	2/17/06	HOPE FOUNDATION	\$1,620.00	\$1,620.00	The PO was a purchase of Lessons for Life video series, which included "Failure is not an Option V1, and Failure is not an Option V2". The Deputy Superintendent purchased the video series.		✓		This PO was deemed reasonable, since the video series that were ordered provide educational value to the students.
1342	15-000-240-580-0000-00-08	06-08295	5/10/06	HOTEL QT	\$180.00	\$180.00	The PO was for hotel reimbursement at the Hotel QT located in New York City. The reimbursement was for a teacher at the Hedgepeth school, but there was no explanation of what the trip was for.			✓	There was no explanation on why this trip was required for the teacher. Also, there was no invoice included in this PO packet. The District's response to this item was that the invoice could be included in another PO packet related to the trip.
1343	11-000-230-891-0006-00-50	06-07371	3/29/06	HOUSE OF BLUES	\$864.00	\$864.00	The PO amount was for travel reimbursement in which the Vice President of the Board, for the District, attended the 66th annual NSBA conference in Chicago which took place in April 2006. The rate for the hotel room per night was \$185, which was reasonable.			✓	There was not an invoice attached to the PO packet, showing the final price for the hotel stay.
1344	11-000-219-580-0000-00-84	06-08932	6/15/06	HOWARD J. OTTENBERG	\$74.10	\$74.10	The PO was for mileage reimbursement for the Director of Special Services, who traveled to the schools within the Trenton Districts for the period of 3/13/06 to 6/8/06. The mileage reimbursement rate was .365 which is in accordance to the Purchasing Policies.		✓		This PO was deemed reasonable since the mileage reimbursement was in accordance to the Purchasing Policies.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1345	11-000-262-610-0000-00-70	06-01254	7/7/05	HR DIRECT	\$328.53	\$302.93	The PO was for supplies for the Rivera School which included an academic absentee kit, attendance warning package, and fiscal absentee calendar. The original PO amount of \$302.93 did not include shipping charges of \$25.60.		✓		The PO was deemed reasonable to the Rivera School.
1346	11-000-230-580-0000-00-53	06-03560	11/9/05	ICLE	\$135.00	\$135.00	The PO was for travel reimbursement for a member of the Legal Counsel, who attended the Ethics seminar in Cherry Hill, NJ. The seminar took place on December 10, 2005.		✓		The PO was deemed reasonable due to supporting documentation.
1347	11-000-230-891-0008-00-50	06-05257	1/27/06	ICLE	\$189.00	\$189.00	The PO was for the 2006 School Law Conference which took place at the NJ Law Center in New Brunswick. A Board Member attended the seminar which was a one day event.		✓		The PO was deemed reasonable due to supporting documentation.
1348	11-000-219-580-0000-00-84	06-04060	12/605	INGER MORIN	\$124.61	\$124.61	The PO was for mileage reimbursement for a case worker who visited different schools within the Trenton School District for September, October, and November. The mileage reimbursement rate used was .365, which was within District policy.		✓		The PO was deemed reasonable due to supporting documentation.
1349	11-000-251-890-0000-00-60	06-02768	9/30/05	INSTITUTE FOR PROFESSIONAL	\$99.00	\$99.00	The PO was for a registration fee for the "Pension Update Workshop", which took place in October of 2005. The attendee was an employee in the Payroll department who deals with pensions.		✓		The PO was deemed reasonable due to supporting documentation.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1350	30-000-400-450-8001-00-06	06-04202	12/13/05	INSTITUTIONAL SYSTEMS SERVICE CORP	\$450.00	\$812.00	The PO was for the maintenance service to repair a leak on the boy's locker room at the Martin Luther King Middle School. Also, an inspection the school's fire alarm system. The leakage problem cost \$362 and the fire alarm inspection cost \$450.		✓		The services rendered were deemed reasonable to the District.
1351	11-000-230-891-0001-00-50	06-07372	3/29/06	INTERCONTINENTAL CHICAGO	\$1,296.00	\$1,296.00	The PO was for hotel charges in which a Board Member attended the 66th Annual NSBA Conference in Chicago.		✓		Reasonable as per Board member policy.
1352	11-000-230-891-0009-00-50	06-04859	01/05/06	ISLES, INC	\$80.00	\$80.00	This payment for 2 tickets to the Isles 2005 "Spirit of Community Celebration" for the board president		✓		Based on our review of the information provided the expense appear to be reasonable.
1353	11-000-251-340-0000-00-60	06-03759	11/16/05	J III ELECTRONICS, INC.	\$2,000.00	\$3,050.00	This payment was for installation of new alarm control panel and new keypads \$1,350 and the replacement of magnetic lock on entry door \$650.00 for the Holly Cross School.		✓		Reasonable as per the necessity of school security.
1354	11-000-221-390-0000-00-66	06-08102	5/3/06	JANET SHEPPARD	\$1,350.82	\$1,350.82	This payment was for travel reimbursement for POs incurred while attending the American Educational Research Association (AERA) 2006 Annual Meeting in San Francisco, CA 4/7/06 - 4/11/06. The employee is part of the TASA bargaining unit.		✓		Reasonable per the TASA contract.
1355	15-000-240-890-0050-00-05	06-09142	6/30/06	JANICE WILLIAMS	\$70.36	\$70.36	This payment was for reimbursement for supplies for the TCHS School Leadership Council. The supplies consist of Glass Jars, Flowers, Pepperoni, Water, and Award Certificate.			✓	Questionable upon further review of necessity of expenditure.
1356	15-000-270-512-0000-00-05	06-06712	3/10/06	JAY & NAY TRAVEL SERVICE	\$4,500.00	\$4,500.00	This payment was for transportation provided for the TCHS College Tour; Stockton University 2/23/06, Rutgers University 3/7/06, Rowan College 3/8/06, Delaware State 3/9/06.			✓	Questionable upon further review of school trip approval forms. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1357	11-000-262-420-0000-00-61	06-07874	04/24/06	JAY & NAY TRAVEL SERVICE	\$1,100.00	\$4,745.00	This payment was for transportation provided for the school trip to Baltimore Aquarium, MD 3/24/06.		✓		Reasonable as per the documents attached.
1358	15-000-270-512-0000-00-05	06-08213	05/08/06	JAY & NAY TRAVEL SERVICE	\$6,377.00	\$12,420.00	The PO was for transportation provided for various School trips in May 2005. The trips were to a Museum in NY and NJ, the Franklin Institute and the aquarium in Baltimore		✓		As the field trip had educational value, the expenditure is deemed reasonable.
1359	15-000-240-580-0000-00-16	06-03993	12/05/05	JEANNETTE HARRIS	\$45.79	\$45.79	The PO was for reimbursement for mileage to conference in Atlantic City 10/12/05 - 10/14/05.		✓		This has been deemed reasonable per the TEA agreement.
1360	15-000-211-390-0000-00-31	06-07100	03/21/06	JENKINSON'S AQUARIUM	\$569.16	\$743.40	The PO was for admission to Jenkinson's Aquarium 5/24/06.		✓		Reasonable as per the documents attached.
1361	11-000-291-270-0000-00-00	06-04706	01/10/06	JESSICA M FITZPATRICK	\$799.20	\$799.20	The PO was for reimbursement for a staff member for Medicare Part "B" for calendar year 2004.		✓		All documents provided appeared to support that the payment is reasonable.
1362	11-000-251-580-0000-00-60	06-06758	03/07/06	JILL C. WILEY	\$84.31	\$84.31	The PO was for reimbursement for travel mileage for math teacher specialist.		✓		Reasonable as per Purchasing policy.
1363	11-000-262-610-0000-00-61	06-04329	12/14/05	JOHNNY ON THE SPOT RENTALS	\$436.36	\$436.36	The PO was for hiring of equipment for the month of December 2005.			✓	After reviewing the PO, the reason for the expenditure is unclear. No explanation given in the support on why the machines were rented.
1364	11-000-218-320-0000-00-57	06-03442	11/01/05	JOSEPH A MINOTTI	\$2,000.00	\$2,000.00	The PO was for a substitute principal at Hedgepeht/Williams School at \$400 per day 10/24/05 - 10/28/05.		✓		Reasonable as per the documents attached.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
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1365	15-000-223-590-0000-00-15	06-03690	11/16/05	JOY ONS	\$435.16	\$435.16	The PO was for reimbursement for registration fees for "Urban Educational Summer 7/31/05 - 8/02/05 and mileage.		✓		Reasonable as per the documents attached.
1366	15-000-240-890-0000-00-08	06-05860	02/14/06	KARA DRAKE	\$397.00	\$397.00	Non-public school aid in lieu of transportation to Chapin School for a student for the school year 2005-06. This PO relates to transportation of student to schools where there is no bus service.		✓		Based on our review of the information provided the expense appear to be reasonable.
1367	11-000-262-610-0000-00-61	06-02515	09/26/05	KCS CABINETS	\$42.00	\$42.00	The PO was for prep 14 doors for hinges.		✓		Reasonable as per the documents attached.
1368	15-000-222-610-0000-00-05	06-02575	09/26/05	KEYBOARD CONSULTANTS	\$2,495.00	\$2,495.00	The PO was for 1 Symposium \$1,995 and 1 Flat Board - Airliner, Tablet blue tooth wireless \$500 for the TCHS Library.			✓	After reviewing the PO, the reason for the expenditure is unclear. Unsure of the need of this new equipment for the TCHS Library.
1369	11-000-100-567-0000-00-84	06-07648	04/04/06	KIDSPACE NATIONAL CENTERS	\$100.00	\$100.00	The PO was for payment for a student to attend the Kidspace National Center for 5 days at \$20 per day.		✓		Reasonable as per the documents attached.
1370	15-000-240-890-0050-00-05	06-08899	06/14/06	L.J. MAKRANCY LANDSCAPING & LAWN SERVICE, INC	\$400.00	\$400.00	The PO was for flowers provided for "TCHS Awards Night" 6/17/06.	✓			The expenditure does not add value to the students education and are therefore discretionary.
1371	11-000-100-565-0000-00-84	06-01432	08/08/05	LIDLAW TRANSIT INC	\$7,261.20	\$41,832.30	The PO relates to a contract renewal for busing services for the district's students. The original PO amount is the contract amount allocated for the entire school year. The selected amount of \$7,261.20 is the Sept 05 payment.		✓		The expenditure relates to busing services, which is reasonable for the transportation of the district's students to and from school.
1372	15-000-223-320-0000-00-26	06-02600	09/22/05	LAMONIQUE'S CATERING	\$435.00	\$435.00	The PO was for catering provided 9/7/05 for 60 staff members at Mott School.			✓	Questionable upon further review of the necessity of expenditure. There was no detail explanation for the reasoning of the catered services.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
1373	11-000-211-330-1000-06-57	06-05825	02/14/06	LILY KNEZEVICH	\$727.65	\$1,455.30	The PO was for transportation aide to a student that attended a private school.		✓		The payment of transportation aid is reasonable per state of NJ code law.
1374	11-000-100-564-0000-00-84	06-02085	08/30/05	LINCOLN SUPPLY, LLC	\$325.23	\$2,920.95	The PO was for various maintenance supplies such as couplings, hangers, and unions.		✓		The expenditure appears reasonable as the items were purchased by the buildings and grounds department which maintain the districts facilities.
1375	30-000-400-450-3000-00-06	06-03371	10/28/05	LINCOLN SUPPLY, LLC	\$464.00	\$2,178.14	The PO was for various maintenance supplies such as couplings, hangers, and unions.		✓		The expenditure appears reasonable as the items were purchased by the buildings and grounds department which maintain the districts facilities.
1376	11-000-262-330-9000-00-61	06-08111	05/03/06	LINCOLN SUPPLY, LLC	\$303.00	\$1,173.38	The PO was for various maintenance supplies such as couplings, hangers, and unions for heating and cooling system.		✓		Based on our review of the information provided the expense appear to be reasonable.
1377	30-000-400-722-1000-00-06	06-08679		LINCOLN SUPPLY, LLC	\$1,805.81					✓	No documentation provided
1378	15-000-291-280-0000-00-26	06-05953	02/21/06	LORCHA LEWIS	\$1,180.50	\$1,459.50	The PO relates to tuition reimbursement for a human resources employee for the fall 05 semester at The College of NJ.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1379	11-000-262-420-0000-00-61	06-00632	07/19/05	MAB PAINTS	\$3,464.88	\$3,464.88	This PO is for the purchase of 48 gallons of paint during July of 2005.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1380	15-000-213-610-0000-00-05	06-02574	09/26/05	MAC GILL FIRST AID SUPPLIES	\$1,612.56	\$1,912.02	This PO is for the purchase of several first aid supplies for TCHS during October 2005.		✓		Based on our review of the supporting document the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	Comments
1381	15-000-240-610-0000-00-16	06-03416	11/01/05	MAGNET STREET	\$411.00	\$411.00	This PO is for the payment of 500 school calendar magnets specific for Cadwalader Elementary showing school closing, half days sessions, test dates, etc.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1382	15-000-291-280-0000-00-35	06-06138	02/22/06	MARC FREEMAN	\$5,113.60	\$5,796.00	This PO relates to tuition reimbursement for a teacher at TCHS, for classes (Clinical Practice, Children & Fam Practice, HBSE Individuals, and Field Advance) taken during fall of 2005 at Temple University.		✓		Based on our review of the information provided the expense appear to be reasonable. The PO was for tuition reimbursement which is in accordance of the TEA Contract.
1383	11-000-219-592-0000-00-84	06-02511	09/26/05	MARRIOTT INDIANAPOLIS DOWNTOWN	\$514.05	\$514.05	This PO relates the payment of hotel stay for a Director of special education for attending the Urban Special Education Leadership Collaborative from 10/26/05 thru 10/29/05.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1384	15-000-213-610-0000-00-26	06-01964	08/25/05	MARSH MEDIA	\$392.44	\$392.37	This PO relates the purchase six educational videos during September 2005.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1385	15-000-270-512-0000-00-05	06-03197	10/21/05	MARTURANO RECREATION CO INC	\$12,315.00	\$39,469.00	This PO relates to the payment for 1224 SQ F of black rubberized surface purchased for Grant Elementary School.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1386	15-000-240-890-0050-00-05	06-05944	02/15/06	MEKUS RESTAURANT & CATERING	\$575.00	\$575.00	This PO relates to the payment for Catering services (Lunch) provided on 2/17/06 for the annual black history program. The menu included the following: 100 pieces of assorted chicken, Macaroni & Cheese, white rice, gravy, and potato salad.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1387	15-000-240-890-0060-00-05	06-06455	03/03/06	MEKUS RESTAURANT & CATERING	\$770.00	\$770.00	This PO relates to the payment for Catering services (Dinner) provided on 03/03/06 for the annual black history program at TCHS. The menu included the following: assorted chicken, Macaroni & Cheese, white rice, gravy, and potato salad.		✓		Based on our review of the supporting document the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1388	11-000-100-561-0000-00-84	06-09140	06/30/06	MERCER COUNTY COMMUNITY COLLEGE	\$1,345.50	\$4,554.75	This PO relates to the payment of Bus tickets for the Spring Link 2006		✓		Based on our review of the supporting document the expense appear to be reasonable.
1389	11-000-270-420-0000-00-65	06-05644	02/08/06	MERCER COUNTY SPECIAL SERVICES	\$58,098.00	\$528,000.00	The PO relates to tuition for special services students paid by the TBOE. The entire PO amount of 528,000 is allocated for the entire 05-06 school year and is for 14 students. The selected amount of 58,098 is the Jan 06 payment for the services.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1390	11-000-100-567-0000-00-84	06-01544	08/11/05	MGL FORMS SYSTEMS	\$3,373.00	\$3,373.00	This PO relates to the purchase of 22,000 purchase requisitions during September 2005.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1391	11-000-230-331-0000-00-50	06-07786	04/12/06	MICHAEL T. BARRETT, ESQUIRE	\$800.00	\$800.00	This PO is for the payment of legal service for successfully defending a teacher at the Trenton municipal court. This PO was approved by the board on 03/13/06.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1392	11-000-262-610-0000-00-61	06-00024	07/01/05	MILL SUPPLY & HARDWARE	\$255.00	\$5,000.00	The PO relates to the purchase of a coil chain by the Buildings and Grounds Department. The original PO amount of 5000 was allocated to the vendor for the entire 05-06 school year, whereas the selected amount related to the chain purchase of 255.		✓		The purchase of a chain appears reasonable based on the function of the building and grounds department.
1393	15-000-240-890-0060-00-05	06-06857	03/08/06	MORRIS COSTUMES	\$237.94	\$237.94	This PO relates to the purchase of costumes by TCHS west during March of 2006.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1394	11-000-262-610-0000-00-61	06-00007	07/01/05	MOTION INDUSTRIES INC	\$230.62	\$2,500.00	The PO relates to the purchase of supplies for the plumbers shop. The original PO amount of \$2,500 is allocated for the vendor for the entire 05-06 school year. The selected amount relates to the purchase of various belts.		✓		Based on our review of the supporting document the expense appear to be reasonable.
1395	11-000-262-610-0000-00-61	06-04701	01/11/06	MOTOR PARTS & IGNITION	\$639.14	\$1,325.46	This PO relates to the purchase of several vehicle parts from		✓		Based on our review of the supporting document the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis		
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1396	11-000-221-330-0000-00-81	06-05883		MOTOR PARTS & IGNITION	\$242.49				✓	No documentation provided
1397	11-000-213-610-0000-00-56	06-05715	01/30/06	MUNRO SURGICAL SUPPLY	\$525.25	\$525.25	This PO is for the payment of an allergic reaction medical equipment purchased by the medical department on 2/28/06.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1398	11-000-213-590-0000-00-56	06-08302	05/10/06	NATIONAL ASSOC SCHOOL NURSES	\$1,115.00	\$1,800.00	This PO is for the payment of registration fees for six nurses to attend National Association School Nurses Conference in New York from 6/30/06 thru 7/3/06.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1399	11-000-219-890-0000-00-84	06-07530	03/30/06	NEW HILL SERVICES	\$174.00	\$174.00	This PO relates to the payment of a year subscription to Idea Compliance Alert with New Hill Services for 2006. This service provides the Board with best school policies and practices.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1400	11-000-230-890-0000-00-51	06-00163	07/05/05	NEW JERSEY ASSOCIATION OF	\$150.00	\$150.00	This PO is for the payment of a renewal fee to join the New Jersey Association of Partners in Education Membership for 2005-2006.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1401	11-000-270-420-0000-00-65	06-05531	02/02/06	NEW JERSEY MOTOR VEHICLE COMMISSION	\$100.00	\$100.00	This PO is for the payment of quarterly bus inspection fees for four buses.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1402	11-000-270-163-0000-00-65	06-01282		NEXTEL COMMUNICATIONS	\$10,080.54	No PO			✓	No documentation provided
1403	11-000-211-800-0000-00-57	06-03423	11/01/05	NJ ASSOC OF SCHOOL ADMIN	\$1,290.00	\$1,290.00	This PO relates to the payment of an annual membership fee for Assist Superintendent at Mercer School to join New Jersey Association of School Administrators.		✓	Based on our review of the supporting document the expense appear to be reasonable.
1404	11-000-221-330-0000-00-81	06-04795	01/09/06	NJ PRINCIPALS & SUPERVISORS ASSOCIATION	\$870.00	\$870.00	This PO relates to the payment of an annual membership fee for Superintendent at h=Harper School to join New Jersey Association of School Administrators.		✓	Based on our review of the supporting document the expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1405	15-000-240-580-0000-00-08	06-02270	09/13/05	NJASCD	\$180.00	\$180.00	This PO relates to the payment of registration fees for the vice principal of Hedgepeth Williams School to attend an open ended math course at Monroe Township on 10/26/05 and 11/30/05. .		✓		Based on our review of the supporting document the expense appear to be reasonable.
1406	11-000-219-592-0000-00-84	06-03832	11/22/05	NJEA	\$50.00	\$50.00	This PO was for the NJEA Conference around Managing Student Behavior which was held in Cherry Hill, NJ. The course was for learning new ways to succeed with difficult students, and the person who attended was a teacher at the Hegapeth School.		✓		This PO was deemed reasonable after reviewing the PO packet.
1407	15-000-223-590-0000-00-15	06-03193	10/17/05	NJIDA	\$327.00	\$327.00	This PO was for the New Jersey Branch of International Dyslexia Association which was held in Princeton, NJ on October 28th and 29th 2005. The attendee was a teacher at the Rivera School.		✓		This PO was deemed reasonable after reviewing the PO packet.
1408	15-000-240-580-0000-00-05	06-07284	03/14/06	NJPSA	\$675.00	\$675.00	This PO was for the annual NJPSA dues for a teacher at the Trenton Central High School. The membership is for the New Jersey Principals and Supervisors Association.		✓		Per the TASA contract, the Board annual membership dues for NJSPA is reasonable.
1409	11-000-251-890-0000-00-60	06-02094	08/31/05	NJSBAIG	\$100.00	\$100.00	The PO was for registration fees for the Interim Business Administrator and the Insurance Specialist to attend the WeTip Employment Practice Risk Management event on 9/30/05.		✓		Reasonable as per TASA contract.
1410	15-000-240-890-0000-00-07	06-01584	08/11/05	NJSDC	\$30.00	\$30.00	The PO was for membership fees for the NJSDC.		✓		Reasonable as per documents attached.
1411	15-000-240-320-0000-00-24	06-07143	03/23/06	ONEDAFUL TOURS	\$647.70	\$647.70	The PO relates to conference travel for the Joyce Kilmer School principle to attend the 85th Annual National Association of Elementary School Principal's Leadership Conference 3/31/06 - 4/4/06.		✓		Reasonable as per TASA contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1412	11-000-230-610-0000-00-77	06-05501	02/02/06	PAPER DIRECT	\$792.32	\$830.05	The PO was for Certificate holders, Excellence Certificates, First Frames Paper, Envelopes, Gold Pristine Certificates.	✓			The expenditure does not add value to the students education and are therefore discretionary.
1413	11-000-262-610-0000-00-61	06-03164	10/06/05	PATTERSON CHEVROLET	\$111.92	\$109.92	The PO was for a Door Lock Switch and Window Switch.		✓		Reasonable as per documents attached.
1414	11-000-270-420-0000-00-65	06-08584	05/24/06	PATTERSON CHEVROLET	\$106.68	\$106.68	The PO was for muffler clamps for Buses #46, # 62 and #63.		✓		Reasonable per the Transportation department policies.
1415	15-000-218-610-0000-00-24	06-07517	03/09/06	PEOPLES PUBLISHING GROUP, INC.	\$246.53	\$1,123.00	The PO was for 2 Math Grade 4 Teacher's Edition Textbooks and 48 Student Math worktexts and 2 Language Arts Literacy Grade 4 Teacher's Edition and 48 Student Language worktexts.		✓		Reasonable as per documents attached.
1416	11-000-230-610-0000-00-77	06-06033	02/17/06	PHILADELPHIA THEATRICAL SUPPLY	\$501.88	\$501.88	The PO was for various materials, such as Altman 6" Fresnel, Pipe clamp, male straight blade edison, and safety cable.		✓		Reasonable as per documents attached.
1417	11-000-251-610-0001-00-60	06-03333	10/27/05	PRIOR NAMI BUSINESS SYSTEMS	\$1,199.00	\$1,199.00	The PO was for a copier/printer/fax for the purchasing department.		✓		Reasonable as per documents attached.
1418	11-000-230-530-0000-00-61	06-06639	03/07/06	PRIOR NAMI BUSINESS SYSTEMS	\$509.00	\$3,989.80	PO relates to repairs made to District system equipment. The original PO amount of 3989.80 was allocated to the vendor for the entire 05-06 school year. The selected amount relates to a new wire, fuser, and developer install on 9/1/05.		✓		The repairs to the district's system is reasonable for the ongoing operations of the TBOE.
1419	15-000-262-610-0000-00-05	06-07071	03/17/06	PRIOR NAMI BUSINESS SYSTEMS	\$350.00	\$350.00	The PO was for moving costs to move machine from Munoz Rivera School to immaculate conception convent. This move was related to the move of Director of Security and Staff from Rivera School to Robbins Annex.		✓		Reasonable based on information obtained.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1420	11-000-100-567-0000-00-84	06-03142	10/14/05	PRO-ED, INC	\$446.60	\$514.80	The PO was for Towl 3: test of Written Language, TEWL 2: Test of Early Written Language, Phonological Awareness Games, and The Idioms Workbook.		✓		Reasonable per the educational value.
1421	11-000-219-610-0000-00-84	06-02061	08/29/05	PSYCHOLOGICAL ASSESSMENT RESOURCES	\$870.48	\$806.00	The PO was for pre-school language assessment kit, Plai-2 Profile/Examiner record booklet, and Peabody development motor scales 2nd edition.		✓		Reasonable per the educational value. The PO amount was changed by hand from \$806.00 to \$870.48.
1422	11-000-262-441-0000-00-00	06-00041	07/01/05	RADIO SHACK	\$229.97	\$2,000.00	The PO was for the purchase of supplies for the district. The original PO amount of 2000 was allocated to the vendor for the entire 05-06 school year. The selected amount of 229.97 relates to the purchase of a 1.0 GB SD Memory and cases.		✓		Reasonable based on information provided N.J.A.C 6A.
1423	11-000-262-420-0000-00-61	06-00047	07/01/05	RANOCAS METAL CORPORATION	\$260.00	\$1,500.00	No supporting documentation provided aside from the PO.				There was no supporting documentation included.
1424	11-000-219-320-0000-00-84	06-05040	01/20/06	RAYMOND H. SCHWEIBERT, MD	\$300.00	\$300.00	The PO was for consultation fees for Psychiatric evaluation for a student to determine their individualized education program IEP.		✓		Reasonable based on information obtained.
1425	15-000-240-890-0000-00-35	06-07386	03/29/06	RENAISSANCE HARBOR PLACE HOTEL	\$423.00	\$423.00	The PO was for accommodation for the Daylight Principle to attend the Connecting the conditions for learning 2006 National Forum in Baltimore, MD 6/14/06 - 6/17/06.			✓	Questionable upon further review of the "Request for Out of State Travel Authorization" form. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
1426	11-000-219-592-0000-00-84	06-05984	02/22/06	RENO HILTON	\$388.00	\$388.00	The PO was for accommodation for the Assistant Superintendent to attend the Third International Conference on "Positive Behavior Support" 3/23/06 - 3/25/06.		✓		Reasonable based on information provided.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1427	15-000-240-610-0000-00-31	06-03271	10/21/05	RHYME UNIVERSITY, INC.	\$36.03	\$249.59	The PO was for 30 Tassels with year/date charm, 30 Graduate Sashes, 2 White gown sets, 10 White cloth graduation cap.		✓		Reasonable based on information provided.
1428	15-000-218-610-0000-00-05	06-07062	03/20/06	RIBSAM'S FLOWERS, INC.	\$325.00	\$325.00	The PO was for flowers provided for Class of 2006.	✓			The expenditure does not add value to the students education and are therefore discretionary.
1429	11-000-291-280-0000-00-52	06-09138	06/30/06	ROY FULLARD	\$765.00	\$765.00	The PO was for tuition reimbursed for a Dunn Middle School teacher to attend a course on Brain Based Teaching and Learning at the Regional Training Center in Spring 2006.		✓		Reasonable per the TEA contract.
1430	11-000-251-340-0000-00-60	06-04825	01/11/06	SCANTEK	\$3,398.30	\$3,722.00	The PO was for 4 years of minutes of microfilming and scanning.			✓	Questionable upon further review of reason for expenditure. The PO amount was changed by hand from \$3,722.00 to \$3,398.30.
1431	11-000-219-610-0000-00-84	06-01042	07/07/05	SCHOOL SPECIALTY	\$34.70	\$55.90	The PO was for 10 Pressboard classification folders for Washington School.		✓		Reasonable based on information provided.
1432	15-000-240-610-0000-00-08	06-01051	07/26/05	SCHOOL SPECIALTY	\$2,320.36	\$27,592.55	The PO was for various stationery ordered for the Hedgepeth/Williams Middle School.		✓		Reasonable based on information provided.
1433	15-000-240-610-0000-00-24	06-04002	12/02/05	SCHOOL SPECIALTY	\$161.39	\$260.44	The PO was for various stationery ordered for the Kilmer School.		✓		Reasonable based on information provided.
1434	11-000-251-610-0000-00-52	06-00906	07/06/05	SCIENTIFIC DEVICES	\$805.80	\$723.78	The PO was for 9 Black Ink Cartridge and 9 Color Cartridge.		✓		Reasonable per the documents attached.
1435	15-000-240-610-0000-00-28	06-01011	04/06/05	SCIENTIFIC DEVICES	\$4,570.28	\$613.28	The PO was for 2 HP Imaging drums and 2 HP Transfer Kits for Monument School.		✓		Reasonable per the documents attached. The PO amount was changed by hand from \$613.28 to \$648.94.
1436	11-000-262-610-0000-00-61	06-03575	11/14/05	SDR	\$175.00	\$175.00	The PO was for a Mott School Teacher to attend the training course "Dr Jean's Razzle Dazzle Centers and Activities for Reading, Writing and Math.		✓		Reasonable per TEA contract.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1437	15-000-223-590-0000-00-29	06-04657	01/09/06	SHERATON ATLANTIC CITY	\$182.00	\$182.00	The PO was for a Stokes School Teacher to attend a Grade 3 teacher convention 1/29/06 - 1/31/06.		✓		Reasonable per TEA contract.
1438	11-000-270-503-0000-00-65	06-05438	02/02/06	SHERATON ATLANTIC CITY	\$91.00	\$273.00	The PO was for overnight accommodation at the Sheraton Hotel for 3 staff members to attend 5th Annual Second Grade Conference for NJ Teachers 3/6/06 - 3/7/06.			✓	Questionable upon further review of hotel bill and request for travel authorization. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
1439	15-000-240-890-0000-00-19	06-04787	01/11/06	SKILL PATH SEMINARS	\$199.00	\$199.00	The PO was for a Photoshop workshop for a Art teacher 1/23/06 held at the Holiday Inn in Princeton.		✓		Reasonable per TEA contract.
1440	11-000-221-330-0000-00-81	06-02243		SNAKES-N-SCALES	\$280.00					✓	No documentation provided
1441	15-000-240-890-0050-00-05	06-07367	03/28/06	SON SIETE FOLKLORIC GROUP	\$600.00	\$600.00	The PO was for band services to perform at the Three King Program. This expenditure was board approved on 3/27/07.		✓		Questionable upon further review of necessity for expenditure.
1442	15-000-240-890-0000-00-24	06-02856	10/07/05	STAFF DEVELOPMENT RESOURCES	\$175.00	\$350.00	The PO was for Registration Fees to attend "The Writing Workshop" on 11/7/05.		✓		Reasonable per TEA contract.
1443	11-000-230-530-0000-00-61	06-01238	08/03/05	STAR LEDGER	\$9,312.80	\$4,097.64	The PO was for Newspaper Ad Encumbrance for 2005/2006.		✓		Reasonable based on information provided.
1444	15-000-270-512-0000-00-17	06-08364	05/12/06	STARR TOURS	\$3,120.00	\$3,120.00	The PO relates to transportation to Dutch Country, in Lancaster, PA and lunch for 80 people on May 23,2006.			✓	Questionable upon additional information and educational value of a trip to Dutch Country.
1445	15-000-270-512-0000-00-05	06-07167	05/22/06	STARR TOURS	\$3,721.00	\$3,721.00	The PO relates to transportation to the Baltimore Science Museum for 50 students and 5 adults including lunch at the Old Country Buffet. The trip was for student who had Honor Roll and perfect attendance.		✓		As the trip was to a science museum and had proper approval, the trip is deemed reasonable. Additional Quotes not attached?

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1446	15-000-270-512-0000-00-05	06-08024	04/28/06	STARR TOURS	\$3,360.00	\$3,360.00	The PO relates to transportation to the National Constitution Center in Philadelphia on May 23, 2006. The trip included 135 students in grades 9-12 that had US history and law related classes.		✓		As the trip was for students taking history and law related classes and was to the Constitution Center, there is educational value and the expenditure is deemed reasonable. Additional Quotes not attached.
1447	15-000-270-512-0000-00-10	06-08074	05/02/06	STARR TOURS	\$1,000.00	\$1,000.00	The PO relates to transportation to the Baltimore National Aquarium for 50 students. The trip was for students that completed class assignments and followed instructions.				As the trip was to the National Aquarium there appears to be educational value and the expenditure is deemed reasonable.
1448	11-000-251-890-0000-00-60	06-03830	11/22/05	STATE OF NEW JERSEY	\$90.00	\$90.00	The PO relates to the renewal of the CPA license for the Business Administrator.		✓		Per information obtained, the expense appear reasonable.
1449	15-000-270-512-0000-00-08	06-08607	05/25/06	STOUT'S BUS SERVICE, INC.	\$390.00	\$350.00	The PO relates to transportation to the War Memorial in Trenton to attend "If you Give a Mouse a Cookie".		✓		This has been deemed reasonable since there is educational value.
1450	15-000-270-512-0000-00-24	06-08745	06/06/06	STOUT'S BUS SERVICE, INC.	\$900.00	\$900.00	The PO relates to transportation to a Trenton Thunder Baseball Game for 175 students for working hard on the standardized test.	✓			There is no educational value provided in a trip to a baseball game.
1451	15-000-223-320-0000-00-29	06-06591	03/07/06	SUCCESS FOR ALL FOUNDATION	\$13,600.00	\$13,600.00	The PO relates to the renewal of a contract for reading training to the Stokes Elementary School.		✓		As the expenditure relates to a reading training contract, it is reasonable. Quotes and bids are not needed per the Purchasing Handbook.
1452	11-000-219-610-0000-00-84	06-00963	07/05/05	SUPER DUPER SCHOOL CO	\$369.25	\$369.25	The PO relates to the purchase of various school supplies such as Language lessons, speech folders, and language units		✓		As the expenditure is for teaching materials and supplies, it appears to be reasonable.
1453	11-000-219-610-0000-00-84	06-06759	03/13/06	TANYA DAWSON	\$66.58	\$66.58	The PO relates to a reimbursement to a special services employee who purchased a toner for a printer.		✓		The expense appear reasonable, based on the information obtained
1454	11-000-219-610-0000-00-84	06-02136	09/02/05	TASTE APPEAL CATERING	\$351.50	\$351.50	The PO relates to catering of a breakfast at the Rivera School on 9/1/05.		✓		The expense appear reasonable, based on the information obtained

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
1455	11-000-230-630-0000-00-50	06-04602	01/05/06	TASTE APPEAL CATERING	\$298.75	\$298.75	The PO relates to catering services at a Board meeting on 1/9/06.		✓		Reasonable per the budget allocation for board catering.
1456	11-000-230-630-0000-00-50	06-06751	03/13/06	TASTE APPEAL CATERING	\$420.00	\$420.00	This payment was for catering provided for a Board meeting on 3/13/06.		✓		Reasonable per the budget allocation for board catering.
1457	11-000-230-890-0000-00-51	06-07135	03/21/06	TASTE APPEAL CATERING	\$371.50	\$371.50	This payment was for catering provided for a Board meeting on 3/27/06.		✓		Reasonable per budget allocation for Board meeting catering. This amount is appears to be reasonable.
1458	11-000-230-890-0000-00-51	06-08146	05/03/06	TASTE APPEAL CATERING	\$772.00	\$772.00	This payment was for catering provided for a Board meeting on 5/1/06.		✓		The expense appear reasonable, based on the information obtained
1459	11-000-230-630-0000-00-50	06-02514	09/21/05	THE COCONUT RESTAURANT	\$363.00	\$363.00	This payment was for catering provided for a Board meeting on 9/26/05.		✓		Reasonable per budget allocation for Board meeting catering. This amount is appears to be reasonable.
1460	15-000-240-610-0000-00-17	06-01582	08/11/05	THE MASTER TEACHER	\$554.00	\$554.00	The PO relates to 36 weekly issues of the "Master Teacher" for the Columbus School.		✓		As the magazine subscription relates to teaching and it is necessary for the school stay aware of new teaching methods, the subscription is deemed reasonable.
1461	11-000-262-610-0000-00-70	06-08999	06/21/06	THE PAIGE CO	\$830.00	\$830.00	The PO relates to the purchase of 16 carton of boxes used for storage.		✓		The boxes are used for storage at the warehouse. Accounting, school and other records are stored and archived at the warehouse. Storage of documents is necessary so the expenditure is deemed reasonable.
1462	15-000-240-890-0050-00-05	06-08374	05/10/06	THE SPOT	\$75.00	\$75.00	The PO relates to the purchase of balloons for the mother/daughter breakfast on 4/13/06.		✓		As expenditure directly related to District students and parents it is deemed reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1463	15-000-240-320-0000-00-24	06-05735	02/08/06	THEATREWORK S/USA	\$734.50	\$734.50	The PO relates to the purchase of Theater tickets for 113 students to attend "Play to Win" on 5/16/06.		✓		As the students were studying African American History and the play was related to the Jackie Robinson story and attending required the student to write book reports, the trip is deemed reasonable.
1464	11-000-219-610-0000-00-84	06-00134	07/01/05	THERAPY SHOPPE	\$1,778.62	\$1,778.62	The PO relates to the purchase of various games/supplies for the students at Rivera Elementary School. Some of the titles purchased were putty containers, cherrio bingo game, pencil grips, and fine motoring solutions.		✓		As the PO relates to the purchase of games and supplies for the students and the school is an elementary school, the expenditure appears reasonable.
1465	11-000-230-891-0009-00-50	06-07374	03/28/06	THOMSON WEST	\$400.00	\$400.00	The PO relates to the purchase of 4 NJ State 18A Booklets for the Business Department.		✓		The District needs to be aware of the state laws to conduct operation in compliance with the law. As such, the expenditure is deemed reasonable.
1466	11-000-262-610-0000-00-61	06-02489	09/23/05	TOZOUR-TRANE	\$4,323.00	\$4,323.00	The PO relates to the renewal of a service contract for HVAC services for the period of 7/1/05 - 6/30/06 at P.J. Hill Elementary.		✓		HVAC services maintenance is reasonable to the ongoing operations of a school building. Quotes and bids are not needed per the Purchasing Handbook.
1467	11-000-251-330-0000-00-52	06-08487	05/19/06	TREASURER, STATE OF NEW JERSEY	\$14,000.00	\$26,000.00	PO relates to repairs made to MLK School for Compliance for Fire Code Violations.		✓		As the expenditure relates to fire code violation repairs at the MLK School it is deemed reasonable.
1468	15-000-240-890-0000-00-24	06-01571	08/11/05	TRENTON BD OF ED NUTRITION SERVICES	\$2,200.00	\$2,200.00	The PO relates to meals for back to school night at the Kilmer School.			✓	Has been deemed inconclusive upon the State's determination of allowable catered events.
1469	15-000-240-890-0000-00-08	06-02149	09/02/05	TRENTON BD OF ED NUTRITION SERVICES	\$520.00	\$520.00	The PO relates to breakfast served at the Hedgepeth School on 9/7/05.		✓		As the expenditure is for breakfast served to the staff at the beginning of a school year and not directly related to the students it is deemed discretionary.
1470	11-000-221-610-0000-00-66	06-02738		TRENTON BD OF ED NUTRITION SERVICES	\$855.00					✓	No documentation provided

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive
1471	15-000-240-890-0000-00-15	06-02865		TRENTON BD OF ED NUTRITION SERVICES	\$800.00				✓	No documentation provided
1472	11-000-219-610-0000-00-84	06-03064	10/19/05	TRENTON BD OF ED NUTRITION SERVICES	\$795.00	\$795.00	This PO relates to the payment for breakfast for Office of special education workshops.		✓	Based on our review of the information we are not able to determine the date and reason for the breakfast. Therefore, we are not able to determine the direct educational value for this payment. Response given was that the catering was for a Professional Development workshop for the special services staff. This response does not change the status of this expenditure selection.
1473	11-000-230-890-0000-00-51	06-03767		TRENTON BD OF ED NUTRITION SERVICES	\$230.00				✓	No documentation provided
1474	11-000-230-890-0000-00-51	06-03827	11/22/05	TRENTON BD OF ED NUTRITION SERVICES	\$175.00	\$175.00	This PO relates to the payment for 25 Lite Lunches @ \$7 per person on 10/25/05 for Trenton Public Education Foundation Board Meeting.		✓	Based on of the information provided the amount appear reasonable.
1475	15-000-240-890-0000-00-15	06-04559	01/04/06	TRENTON BD OF ED NUTRITION SERVICES	\$400.00	\$400.00	This PO relates to the payment for Continental Breakfast on 12/23/05. This breakfast was held for as staff appreciation day for all staff of the Rivera School.	✓		Based on our review of the information, we do not see the direct educational value of the expense.
1476	15-000-240-890-0000-00-15	06-05647	02/07/06	TRENTON BD OF ED NUTRITION SERVICES	\$700.00	\$700.00	This PO relates to the payment for 100 Lite Lunches @ \$7 per person on 02/06/06 for Staff In service Day.	✓		Based on our review of the information, we do not see the direct educational value of the expense.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1477	15-000-240-890-0050-00-05	06-06214	02/07/06	TRENTON BD OF ED NUTRITION SERVICES	\$3,450.00	\$3,429.00	This PO relates to the payment for meals for 250 people on 03/24/06 father/daughter dance held at TCHS. The menu included Hot Entrée with 2 sides, cookies and with punch.		✓		Based on our review of the information this expense appear to be reasonable.
1478	15-000-240-890-0060-00-05	06-08160	05/04/06	TRENTON BD OF ED NUTRITION SERVICES	\$100.00	\$400.00	This PO relates to the payment for Continental Breakfast on 05/10/06. This breakfast was held for as staff appreciation day for all staff of the TCHS West Campus. The Menu included coffee service, assorted juice, assorted muffins, Danish cookies, and bagels.	✓			Based on our review of the information, we do not see the direct educational value of the expense.
1479	15-000-240-890-0000-00-15	06-08393	05/15/06	TRENTON BD OF ED NUTRITION SERVICES	\$700.00	\$700.00	This PO relates to the payment for 100 Lite Lunches @ \$7 per person on 05/12/06 for teacher appreciation day @ Rivera School.	✓			Based on our review of the information, we do not see the direct educational value of the expense.
1480	11-000-251-340-0000-00-60	06-08409	05/15/06	TRENTON BD OF ED NUTRITION SERVICES	\$700.00	\$700.00	This PO relates to the payment for breakfast on 05/12/06 Staff Meeting @ the business office.(200 Coffee, 5 Cheese trays, and 2 trays of fresh baked cookies.	✓			Based on our review of the information, we do not see the direct educational value of the expense.
1481	11-000-230-890-0000-00-51	06-08458	05/16/06	TRENTON BD OF ED NUTRITION SERVICES	\$182.00	\$182.00	This PO relates to the payment for dinner on 05/12/06 Special Meeting @ the business office. The menu includes assorted food & cracker tray, honey bbq wings, cookie tray, and coffee.	✓			Based on our review of the information, we do not see the direct educational value of the expense.
1482	15-000-270-512-0000-00-15	06-07411	03/10/06	TRENTON BOARD OF EDUCATION	\$1,240.00	\$19,975.00	This PO was for the payment of athletic officials and athletic transportation. The original PO amount of \$19,975 was designated for 15 schools within the Trenton School District, in which \$1,240 went to the Rivera middle and elementary schools.		✓		Based on our review of the information this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1483	30-000-400-450-1000-05-00	06-01180	07/28/05	TRENTON BOARD OF EDUCATION	\$4,556.76	\$40,000.00	The expenditure was for the payment of hours worked on the Administration Building Restrooms in August 2005. The original PO amount of \$40,000 is allocated for the entire restroom rehab.		✓		Based on our review of the information this expense appear to be reasonable.
1484	11-000-270-420-0000-00-65	06-04605	01/05/06	TRENTON BRAKES	\$850.33	\$850.33	This PO relates to the purchase of vehicle parts on 01/09/06. The parts purchased includes(Rear wheel bearing, rear caliper, rear rotors, rear wheels seals, set of brake pads, and front seals.		✓		Based on our review of the information this expense appear to be reasonable.
1485	11-000-211-330-1000-06-57	06-05885	02/08/06	TRENTON MARRIOTT @ LAFAYETTE YARD	\$39,465.62	\$40,000.00	This PO relates to the payment of use of the Marriot for Professional development day on 02/06/06.			✓	Based on our review of the information, we are not able to determine the purpose of the meeting and thus the direct educational value. Based on the information provided, we are not able to determine the educational value.
1486	11-000-262-890-0000-00-61	06-06686	03/10/06	U-HAUL CENTER OF TRENTON	\$432.00	\$432.00	This PO is for the purchase of 36 21" * 24" * 48" boxes on 3/13/06.		✓		Based on our review of the information this expense appear to be reasonable.
1487	30-000-400-722-1000-00-06	06-05100	01/14/06	UNITED STATES ROOFING CORPORATION	\$26,594.00	\$26,594.00	This PO is for the payment of a roof installation at 625 Prospect street during the month of February 2006.		✓		Based on our review of the information this expense appear to be reasonable.
1488	15-000-240-320-0000-00-24	06-07974	04/27/06	VALERIE BUTLER	\$120.50	\$120.50	This PO relates to the reimbursement for a principal's travel from and to the airport while traveling for the 85th annual national association of elementary school principal's conference in San Antonio Texas from 3/31/06 thru 4/4/06.		✓		Based on our review of the information this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Accounts	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
1489	11-000-100-566-0000-00-84	06-01781	08/16/05	VALLEY DAY SCHOOL	\$29,640.00	\$210,762.00	The PO related to Mandated tuition for the 05-06 school year. The original PO amount of \$210,762 was allocated to the Valley Day school for the entire 05-06 school year and was for 8 students. The selected amount of \$29,640 relates to the Mar-April 06 payment.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1490	15-000-223-590-0000-00-15	06-04366	12/16/05	VALLEYHEAD, INC.	\$4,824.69	\$57,896.28	The PO related to Mandated tuition for the 05-06 school year. The original PO amount of \$57,896.28 was allocated to the Valleyhead school for the entire 05-06 school year and was for 1 student. The selected amount of \$4,824.69 relates to the June 06 payment.		✓		The expenditure is deemed reasonable although the audit team was unable to verify the students IEP as they are confidential documents. Per NJAC Title 6A, the District is to provide a free and appropriate education to all students despite of their disabilities.
1491	11-000-251-340-0000-00-60	06-00893	07/21/05	VERIZON	\$34,450.74	\$400,000.00	The selected amount of 34,450.74 is the December 2005 payment for telephone services at the district's facilities. The PO amount of \$400,000 is the amount encumbered for the vendor for the entire 05-06 school year.		✓		Telephone services is reasonable to the ongoing operations of the district.
1492	15-000-270-512-0000-00-05	06-03704		VERIZON	\$12,972.00	\$45,000.00	The selected amount of 12,972 is for internet services from Jan - March 2006. The PO amount of \$45,000 is the total amount encumbered for the vendor for the 05-06 school year.		✓		Internet services is reasonable to the ongoing operations of the district.
1493	15-000-262-610-0000-00-05	06-05683	02/07/06	VIDEO MARKETING SYSTEMS INC	\$1,440.40	\$1,440.40	This PO relates to the purchase of four 20" Panasonic Monitor's for the Rivera School during the month March of 2006.		✓		Based on the information provided the expense appear reasonable.
1494	11-000-219-320-0000-00-84	06-02547	08/09/05	WATCHUNG SPRING WATER CO INC	\$175.94	\$963.90	The PO relates to water bottle service for the Transportation Department for 7/1/05-6/30/06. The selected amount relates to the 1/11/06-2/8/06 payment of \$175.94.		✓		PO relates to water bottle service for the Transportation department and does not seem excessive. Based on our review of the information this expense appear to be reasonable.

Appendix B

Trenton School District
Subgroup Analysis and Results of Test Work

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1495	11-000-262-610-0000-00-61	06-05119	01/18/06	WATCHUNG SPRING WATER COMPANY, INC.	\$426.06	\$426.06	This PO relates to the payment of water cooler rental from 12/28/05 thru 01/25/06.		✓		Based on our review of the information this expense appear to be reasonable.
1496	11-000-262-330-9000-00-61	06-08665	05/31/06	WATCHUNG SPRING WATER COMPANY, INC.	\$237.32	\$564.30	This PO relates to the payment of water cooler rental from 04/13/06 thru 05/17/06.		✓		Based on our review of the information this expense appear to be reasonable.
1497	11-000-211-330-1000-06-57	06-08284	05/01/06	YOUNG AUDIENCES OF NEW JERSEY	\$1,200.00	\$5,525.00	This PO relates to the payment for Billy B the song and dance man to perform at the Joyce Kilmer Elementary on 6/1/06.		✓		Based on our review of the information this expense appear to be reasonable.
1498	15-000-240-590-0000-00-31	06-08781	06/07/06	YOUNG AUDIENCES OF NEW JERSEY	\$1,650.00	\$1,650.00	This PO relates to the payment for Young Audiences of New Jersey to perform at the Woodrow Wilson Elem School on 2/24/06.		✓		Based on our review of the information this expense appear to be reasonable.
1499	15-000-223-610-0000-00-32	06-05491	01/31/06	ZANER BLOSER INC	\$2,442.00	\$2,477.00	This PO relates to the purchase of four books for PJ Hill School during the month of February 2006.		✓		Based on our review of the information this expense appear to be reasonable.
1500	11-000-270-503-0000-00-65	06-05609	02/02/06	ZENGER MEDIA	\$1,141.08	\$348.32	This PO relates to the purchase of books for Rivera School during the month of February 2006. The purchase order was reduced by \$862 dollars.		✓		Based on our review of the information this expense appear to be reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
1	15-999-999-999-9999-99-99	04-08133	6/10/2004	ABC SCHOOL SUPPLY	\$24.98	\$22.97	This was the purchase of a Calendar Bulletin Board set and Alphabet line for Grant Elementary. The original PO amount of \$22.97 was increased by \$2.01 for increased shipping charges.		✓		Increased shipping charges are normal and the purchase appears to be reasonable for a District school.
2	15-190-100-610-0000-00-22	06-03543	11/9/2005	ACADEMIC SOFTWARE	\$672.00					✓	No documentation provided.
3	15-000-270-512-0000-00-05	05-08879	5/4/2005	ACADEMY BUS TOURS	\$1,814.35	\$1,814.35	The PO relates to transportation for the TCHS Band to perform in Wildwood, NJ for the American Legion Parade on 6/11/05.		✓		Band Transportation to perform is reasonable for the band/music students of the District.
4	15-190-100-640-0000-00-35	06-03318	10/27/2005	AGS PUBLISHING	\$15,000.00					✓	No documentation provided.
5	15-190-100-890-0000-00-32	05-09544	6/8/2005	AHOLD FINANCIAL SERVICES	\$550.48	\$550.48	The PO relates to the purchase of food as incentives for parents, teachers and staff to attend certain events/meetings. Some of the meetings were: The Americas Choice Walkthrough-1/3/05, The Americas Choice Cohort Meeting - 1/12/05, Staff Development- 4/7/05, and Student Celebration for Book Campaign.			✓	Incentives for Parent and Student attendance at meetings are reasonable for the District. The cost for the incentives for the 8 events listed does not appear excessive. The purchase was deemed inconclusive upon the State's determination of allowable catered events.
6	15-190-100-890-0000-00-32	06-02234	9/9/2005	AHOLD FINANCIAL SERVICES	\$557.34					✓	No documentation provided.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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7	13-400-240-600-0000-00-35	05-00268	7/15/2004	ALLIED EQUIPMENT COMPANY	\$10,000.00	\$21,410.00	The PO relates to the purchase of cafeteria tables that were delivered to the TBOE Warehouse.			✓	There is no indication from the support received on what school needed the tables and evidence of the need for the new tables. Per discussion with the Business Administrator, the tables were replacing older tables which were in bad condition from normal wear and tear activities.
8	20-211-200-600-0000-00-59	05-03631	10/27/2004	ALLIED EQUIPMENT COMPANY	\$309.00	\$309.00	The PO relates to the purchase of a filing cabinet for the Central Services Building.		✓		The purchase was made from a State approved vendor and does not appear to be excessive. Locking filing cabinets are reasonable for the business operations of the District.
9	11-000-262-610-0000-00-61	06-00967	7/26/2005	ALLIED EQUIPMENT COMPANY	\$11,100.00	\$11,100.00	The PO relates to the purchase of cafeteria chairs that was delivered to the TBOE Warehouse.			✓	There is no indication from the support received on what school needed the tables and evidence of the need for the new tables. Per discussion with the Business Administrator, the tables were replacing older tables which were in bad condition from normal wear and tear activities.
10	20-211-200-600-0000-00-59	06-03163	10/21/2005	ALLIED EQUIPMENT COMPANY	\$40.00					✓	No documentation provided.
11	15-190-100-890-0070-00-05	06-07958	4/27/2006	ALLIED EQUIPMENT COMPANY	\$772.24	\$772.24	This PO relates to the purchase of an office shelf and other furniture equipment for TCHS during the month of May of 2005.		✓		The purchase was made from a State approved vendor and does not appear to be excessive. Locking filing cabinets are reasonable for the business operations of the District.
12	11-000-262-610-0000-00-70	05-04733	12/1/2004	ALLIED OFFICE PRODUCTS	\$372.00	\$372.00	The PO relates to the purchase of 10 boxes of report covers for the Munoz-Rivera School.		✓		The purchase was made from a State approved vendor and does not appear to be excessive. Report Covers appear to be reasonable.

Appendix C

Trenton School District

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13	20-245-100-600-0000-04-82	05-08567	4/25/2005	ALLIED OFFICE PRODUCTS	\$21.00	\$21.00	The PO relates to the purchase of cassette tapes and organizers.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
14	20-245-100-600-0000-04-82	05-08566	4/25/2005	ALLIED OFFICE PRODUCTS	\$109.80	\$109.80	The PO relates to the purchase of various math supplies.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
15	11-000-211-610-0000-00-57	05-08705	4/27/2005	ALLIED OFFICE PRODUCTS	\$8.88	\$8.88	The PO relates to the purchase of dividers that was delivered to the Warehouse. The original PO amount of \$32.92 was crossed out and \$8.88 written over it. There is no explanation in the support for the change.		✓		Dividers are reasonable for the business operations and school operations of the District. The price of the purchase is not excessive.
16	20-275-200-600-0000-06-82	06-08288	5/10/2006	ALLIED OFFICE PRODUCTS	\$795.67	\$2,510.81	This PO relates to the purchase of office supplies during May 2006.		✓		Based on information provided, the expense appear reasonable.
17	20-311-100-600-0000-04-59	05-02644	9/30/2004	ALPHABET SOUP BOOKS, LTD.	\$1,549.86	\$1,549.86	The PO relates to the purchase of various music books. Some of the titles purchased were Jamberry, Chugga Chugga, Flute Player, and Yo Yes.		✓		The purchase was made from funds from a federal music grant and deemed reasonable.
18	15-190-100-890-0000-00-35	06-01946	8/25/2005	AMANDA PINTO	\$140.00	\$140.00	This PO relates to the payment for 20 hours worked in the student mentoring program from 7/18/05 thru 7/21/05.		✓		Based on information provided, the expense appears reasonable.
19	20-361-100-600-0000-05-05	05-08395	4/19/2005	APPLE COMPUTER	\$257.00	\$257.00	The PO relates to the purchase of a wireless access base for TCHS.		✓		Internet access is reasonable for the staff and students at TCHS.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
20	15-190-100-610-1000-00-20	06-06190	2/24/2006	APPLE COMPUTER	\$1,886.55	\$1,986.55	This PO relates to the purchase of a Konica digital camera and accessories for the Grant School during March of 2006.			✓	Based on our review of the information obtained, we were not able to determine the need for the purchase. Per discussion with the Business Administrator, the purchase of the camera was for co curricular classes.
21	20-275-200-600-1000-05-82	05-09511	6/7/2005	APPLE COMPUTERS, INC	\$16.25	\$593.90	The PO relates to the purchase of a camcorder, tripod and video tapes. The entire PO amount of \$593.90 was split against two accounts with 577.65 going to one and \$16.25 going to another.		✓		The purchase appears reasonable as it was paid with grant funding related to Title IIA. Purchase appears reasonable as it was paid with Grand funding.
22	20-275-200-500-0000-06-82	06-07968	4/27/2006	APPLE SPICE JUNCTION	\$1,133.50	\$971.68	This PO relates to the payment for continental breakfast and Lunch for 60 people during curriculum review on 4/11/06.			✓	The purchase has been deemed inconclusive upon the State's determination of allowable catered events. Per discussion with the Business Administrator, this was an all day training, and the participants were not allowed to leave.
23	11-000-261-610-0000-00-61	05-00645	7/27/2004	ARAMARK UNIFORM SERVICES INC.	\$0.00	\$1,520.83	This PO relates to uniform rental for the buildings and grounds department.		✓		Uniform Rentals are reasonable for the operations of the buildings and grounds department.
24	15-190-100-890-0000-00-35	06-08670	6/1/2006	ARMAH GBASIE	\$189.00	\$189.00	This PO relates to the payment for 27 hours worked in the student mentoring program from 3/27/06 thru 5/25/06.		✓		Reasonable based on our review of information provided.
25	20-470-100-600-0000-06-05	06-07474	3/31/2006	ATLANTIC CARE BEHAVIORAL HEALTH	\$216.00	\$216.00	This PO relates to the payment of hotel charges for a Coordinator at TCHS attending the annual NJ State DHS Retreat from 5/11/06 thru 5/12/06.		✓		Reasonable based on our review of information provided.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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26	15-190-100-890-0000-00-24	05-04987	12/9/2004	BACK HARBOR MARINE, INC.	\$1,608.00	\$1,608.00	This PO was for a class trip for the Kilmer school, in which 134 students attended a whale watching tour. The students were studying a unit on animals and conducting research on animal behavior.		✓		Reasonable based on our review of information provided, and educational value provided by the trip.
27	15-241-100-890-0000-00-28	05-04427	11/22/2004	BECKER'S SCHOOL SUPPLIES	\$134.43	\$168.04	This PO relates to the purchase of 30 My Homework Folders, 3 - 10pc student Homework workbooks, and a calculator caddy shack. The PO amount of 168.04 was reduced by \$33.61 for a discount received.		✓		The purchase appears directly related to the students and is reasonable.
28	20-211-100-610-0000-00-59	06-04513	1/3/2006	BECKER'S SCHOOL SUPPLIES	\$343.12	\$391.84	This PO relates to the purchase of several school supplies during the January 2006.		✓		The purchase appears directly related to the students and is reasonable.
29	20-453-200-890-0000-05-29	06-06013	2/22/2006	BECKER'S SCHOOL SUPPLIES	\$359.84	\$929.30	This PO relates to the purchase of 20 educational CD's for Stokes School during February 2006.		✓		The purchase appears directly related to the students and is reasonable.
30	11-000-291-280-0000-00-52	05-09666	6/13/2005	BEVERLY A SIMMS-JACKSON	\$4,528.00					✓	No documentation provided.
31	15-190-100-890-0000-00-05	05-02124	9/7/2004	BLAKE HARDWARE	\$8.69	\$8.69	This PO relates to the purchase of acrylic sheet for TCHS. The PO amount was split with 340.67 going to a grant account and 8.69 going to another non-grant account.		✓		As the purchase was made from funds from an ETS award, and the remaining 8.69 is minimal, the purchase is deemed reasonable.
32	11-000-262-610-0000-00-61	06-01619	8/15/2005	BOBCAT OF TRENTON	\$1,921.05	\$1,921.05	This PO relates to the purchase of tools for the mason shop during August of 2005.		✓		Reasonable based on our review of information provided.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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33	15-190-100-610-0000-00-08	05-01686	8/20/2004	BORDERS BOOKS	\$5,429.80	\$5,429.80	This PO relates to the purchase of numerous books for Hedgepeth School.		✓		The purchase was over 5k and no additional quotes were obtained. It was also unclear why the books were not purchased from a State approved vendor. Per discussion with the Business Administrator, the State has deemed vendors that sell copyright books exempt from requiring quotes. This statement agrees with the District's Purchasing Policies.
34	11-190-100-640-0000-00-32	06-06699	3/13/2006	BORDERS BOOKS	\$383.06	\$806.40	This PO relates to the purchase of Principal's book of the month of March for PJ Hill School as per America's Choice Program.		✓		Reasonable based on our review of information provided.
35	15-190-100-890-0000-00-28	05-08355	4/19/2005	BRIDGET'S ANIMAL KINGDOM ZOO	\$264.00					✓	No documentation provided.
36	20-211-200-500-0000-00-59	05-07533	3/14/2005	BUREAU OF EDUCATION & RESEARCH	\$165.00	\$165.00	This PO relates to conference expenses for the Early Childhood Community Center Liaison to attend the Bureau of Education & Research meeting "Succeeding w/Difficult Young Children Training.		✓		The expenditure appears reasonable as the conference was related to the individuals current position and per the TEA contract.
37	20-211-200-500-0000-00-59	05-07909	4/6/2005	CAMDEN COUNTY DIV. FOR CHILDREN	\$49.00	\$49.00	This PO relates to conference fees for the Community Center Liaison to attend the conference "Understanding Children: A Creative Approach to Learning" on 4/16/05.		✓		The expenditure appears reasonable as the conference was related to the individuals current position and per the TEA contract.
38	11-000-291-290-0000-00-00	05-05150	12/14/2004	CAPITAL HEALTH SYSTEM	\$12,340.00	\$12,340.00	This PO relates to New Hire Exams required by Human Resources.		✓		The expenditure is reasonable as it relates to screenings for new hires.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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39	30-000-400-722-1000-00-06	06-08693	6/1/2006	CAPITOL FLOOR COVERING, INC	\$498.00	\$498.00	This PO relates to the purchase of building material during May of 2006.		✓		Reasonable based on our review of information provided.
40	20-275-200-600-0000-06-82	06-08341	5/12/2006	CAROLINA BIOLOGICAL SUPPLY CO	\$79.50	\$6,221.00	This PO relates to the purchase of lab equipments during June of 2006.		✓		Reasonable based on our review of information provided.
41	11-000-291-280-0000-00-52	06-03027	10/19/2005	CAROLYN PAGE	\$273.00	\$273.00	This PO relates to the payment of tuition reimbursement for a Security Officer at Trenton High-West to take 3 credits at Mercer County Community College during the summer of 2005.			✓	Based on our review of information provided, we are not able to determine an approval for this payment. Per discussion with the Business Administrator, the reimbursement for the course is allowable under the B&T contract.
42	15-190-100-610-0000-00-31	05-07842	3/23/2005	CARROLL G. TEITSWORTH D/B/A LIBERTY BALLOON CO	\$50.00	\$50.00	This PO relates to a Science and Technology presentation made at Wilson Elementary that was board approved.		✓		The presentation provided the student with educational values and therefore is deemed reasonable.
43	20-235-100-300-1000-06-82	06-03100	10/20/2005	CATAPULT LEARNING, LLC	\$62,728.25		This PO relates to the payment for tuition fees for students attending Catapult learning.		✓		There was no PO or Purchase Requisition attached to the check stub. However, this expense was paid with grant funding and has been deemed reasonable.
44	20-999-999-999-9999-99-99	04-06476	2/26/2004	CENTER FOR EVIDENCE-BASED EDUCATION	\$158,253.60		This PO relates to the payment for tuition fees for students attending the Carpe Vitam: Leadership Initiative.		✓		There was no PO or Purchase Requisition attached to the check stub. However, this expense was paid with grant funding and has been deemed reasonable.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

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45	11-000-270-503-0000-00-65	05-06514	2/10/2005	CHERYL L HICKS	\$2,313.00					✓	No documentation provided.
46	11-000-291-220-0000-00-00	05-00217	7/14/2004	CITY OF TRENTON, BD. OF ED.	\$3,749,063.27					✓	No documentation provided.
47	11-000-261-610-0000-00-61	05-01866	8/31/2004	CLARKE, CATON, HINTZ	\$967.07	\$967.07	This PO relates to the payment for Site Feasibility and Concept Planning for New Trenton School District Buildings and Grounds Site on Prospect Street on 07/16/04 and 07/30/04.		✓		Based on our review of information obtained this expense appear to be reasonable.
48	15-241-100-590-0000-00-20	05-08838	5/3/2005	CREATIVE ARTS TROPHY & ENGRAVING	\$497.49	\$2,115.00	This PO relates the purchase of 600 T Shirts for The Grant School for a field day on 6/3/05.		✓		Based on our review of the information provided we are not able to determine the reason for the purchase and the educational value.
49	15-190-100-610-1000-00-20	06-05828	2/14/2006	CREATIVE ARTS TROPHY & ENGRAVING	\$250.00	\$250.00	This PO relates the purchase of 50 T Shirts for The Grant School.		✓		Based on our review of the information provided we are not able to determine the reason for the purchase and the educational value.
50	20-307-200-600-0000-05-82	05-08981	5/9/2005	CTB/MCGRAW HILL	\$4,560.54	\$4,948.00	This PO relates to the purchase of a reading Testmate clarity Software with Support for Grant, Jefferson, Monument, and Columbus.		✓		As the expenditure relates to reading software for students it is deemed reasonable.
51	15-190-100-890-0000-00-35	06-07172	3/23/2006	CURTIS FLOWERS, JR.	\$112.00	\$112.00	This PO relates to the payment for 16 hours of work in the student mentor program from 2/14/06 thru 2/24/06.		✓		Reasonable based on our review of information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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52	15-000-270-512-0000-00-24	05-03504	10/22/2004	DELAWARE VALLEY BUS LINE, INC.	\$290.00	\$290.00	This PO relates to the payment for bus trip form Joyce Kilmer Elementary to Active Acres Farm on 10/26/04.		✓		Based on information obtained the expense appear to be reasonable.
53	15-000-270-512-0000-00-30	05-04588	11/30/2004	DELAWARE VALLEY BUS LINE, INC.	\$145.00	\$145.00	This PO relates to the payment for Bus service for 35 students from Washington School to Veterans Park for student Council trip on 6/03/04.		✓		Based on information obtained the expense appear to be reasonable.
54	15-000-270-512-0000-00-30	05-07472	3/11/2005	DELAWARE VALLEY BUS LINE, INC.	\$450.00	\$450.00	This PO relates to the payment for Bus Service from Washington School to Thunder Ballfield on 6/16/05.			✓	Per our review of the information obtained, we are not able to determine the purpose of the trip. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
55	15-000-270-512-0000-00-25	05-09392	6/2/2005	DELAWARE VALLEY BUS LINE, INC.	\$85.00	\$85.00	This PO relates to the payment for Bus service from Monument to Mercy County Park on 6/09/05.			✓	Per our review of the information obtained, we are not able to determine the purpose of the trip. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
56	15-000-270-512-0000-00-26	05-09451	6/3/2005	DELAWARE VALLEY BUS LINE, INC.	\$260.00	\$260.00	This PO relates to the payment for Bus service from Mott School to Kelsey and State Theatre on 1/14/05 and 2/24/05 respectively.			✓	Per our review of the information obtained, we are not able to determine the purpose of the trip. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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57	15-000-270-512-0000-00-28	06-03861	11/28/2005	DELAWARE VALLEY BUS LINE, INC.	\$85.00	\$85.00	This PO relates to the payment for 23 student for bus service to Trenton Central High to investigate the characteristics of different environments.		✓		Reasonable based on our review of information obtained.
58	15-000-270-512-0000-00-08	06-05676	2/9/2006	DELAWARE VALLEY BUS LINE, INC.	\$1,040.00	\$1,040.00	This PO relates to an expenditure for transportation of students to Camp Bernie on 6/15 and 6/16/06		✓		The participation at Camp Bernie was educational to the students.
59	15-000-270-512-0000-00-07	06-06195	2/24/2006	DELAWARE VALLEY BUS LINE, INC.	\$160.00	\$160.00	This PO relates to an expenditure for transportation of students to Fort Dix NJ for the Black American Scientist on 2/28/06.		✓		Reasonable based on our review of information obtained.
60	15-000-270-512-0000-00-24	06-06244	2/27/2006	DELAWARE VALLEY BUS LINE, INC.	\$245.00					✓	No documentation provided.
61	15-000-270-512-0000-00-08	06-08430	5/17/2006	DELAWARE VALLEY BUS LINE, INC.	\$290.00	\$290.00	This PO relates to an expenditure for transportation to Great Adventure on 6/12/06 for students that met academic or behavior criteria.	✓			A trip to Great Adventure provides no educational value to the students.
62	15-201-100-610-0000-00-15	05-02259	9/10/2004	DELL COMPUTER CORPORATION	\$70.20	\$1,404.00	This PO relates to the purchase of USB Memory Keys. The PO amount of \$1,404 was split amongst 4 accounts. The selected amount of \$70.20 was charge to one account.		✓		This disbursement relates to memory keys purchased for the various schools. Memory keys appear reasonable for the District.
63	15-213-100-610-0000-00-21	05-03952	11/11/2004	DELL COMPUTER CORPORATION	\$66.66	\$2,039.78	This PO relates to the purchase of toners for Rivera School during December 2004.		✓		Based on the information obtained, the expense appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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64	15-000-211-610-0000-00-15	05-04009	11/15/2004	DELL COMPUTER CORPORATION	\$606.17	\$1,614.77	This PO relates to the purchase of 4 Laser printers and 7 Toners for Gregory Elem School during November 2004.		✓		Based on the information obtained, the expense appears reasonable.
65	20-265-100-600-1000-05-82	05-06260	2/2/2005	DELL COMPUTER CORPORATION	\$2,470.09	\$2,470.09	This PO relates to the purchase of several printer inks for Jefferson School during January 2005.		✓		Based on the information obtained, the expense appears reasonable.
66	20-235-200-800-0001-04-82	05-06851	2/16/2005	DELL COMPUTER CORPORATION	\$666.81	\$1,671.81	This PO relates to the purchase of computer accessories during February of 2005.		✓		Based on the information obtained, the expense appears reasonable.
67	15-190-100-610-0000-00-23	05-07391	3/9/2005	DELL COMPUTER CORPORATION	\$655.22	\$655.22	This PO relates to the purchase of a digital camera and accessories for the Washington School during March 2005.		✓		Based on the information obtained, the expense appears reasonable.
68	15-000-211-610-0000-00-05	05-08446	4/21/2005	DELL COMPUTER CORPORATION	\$5,000.00	\$27,591.87	This PO relates to the purchase of computer accessories during April 2005., for the West State Street Campus. The original PO amount was an open encumbrance.		✓		Based on the information obtained, the expense appears reasonable.
69	20-211-100-610-0000-00-59	05-09468	6/3/2005	DELL COMPUTER CORPORATION	\$4,247.75	\$4,658.20	This PO relates to the purchase of a projector for the Early Childhood Department.		✓		Based on the information obtained, the expense appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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70	15-241-100-610-0000-00-28	06-01006	7/26/2005	DELL COMPUTER CORPORATION	\$2,400.00	\$48,797.15	This PO relates to the purchase of a printer and accessories during August of 2005.		✓		Based on the information obtained, the expense appears reasonable.
71	15-213-100-610-0000-00-31	06-01629	8/16/2005	DELL COMPUTER CORPORATION	\$100.00	\$2,320.14	This PO relates to the purchase of printer toners during September 2005.		✓		Based on the information obtained, the expense appears reasonable.
72	15-190-100-610-1000-00-15	06-02838	10/11/2005	DELL COMPUTER CORPORATION	\$22,648.03	\$22,648.03	The PO relates to the purchases of 16 computers and projector for the Rivera School.		✓		Based on the information obtained, the expense appears reasonable.
73	15-190-100-590-0000-00-31	06-02957	10/12/2005	DELL COMPUTER CORPORATION	\$23,193.82	\$36,712.99	This PO was for computer accessories for the Wilson School. Some of the item on the original PO were cancelled which caused the total price to decrease to \$23,192.82.		✓		Based on the information obtained, the expense appears reasonable.
74	13-190-100-500-0000-00-35	06-03901	11/29/2005	DELL COMPUTER CORPORATION	\$2,070.41	\$2,070.41	This PO relates to the purchase of 3 Powershot G6 Digital Cameras during December 2005.			✓	Based on our review of the information obtained we are not able to determine the educational need of the expense.
75	15-190-100-610-0000-00-25	06-03910	11/30/2005	DELL COMPUTER CORPORATION	\$783.48	\$783.48	This PO relates to the purchase of a dell laser printer and cartridge for Monument Elementary during December 2005.		✓		Based on the information obtained, the expense appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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76	15-204-100-610-0000-00-25	05-00562	7/26/2004	DELTA EDUCATION	\$624.80	\$568.00	This PO relates to the purchase of a science module relating to the human body and a teachers manual.		✓		As the expenditure is for a science module and there appears to be educational value it is deemed reasonable.
77	15-190-100-610-0000-00-17	06-04309	12/15/2005	DELTA EDUCATION, INC.	\$683.11	\$2,081.97	This PO relates to the purchase of 12 Science in a Nutshell educational kits for the Mott School during December 2005.		✓		Based on the information obtained, the expense appears reasonable.
78	15-000-291-270-0000-00-05	06-00943	7/26/2005	DENTAL SERVICES ORGANIZATION	\$594,750.32		This PO relates to the payment to the dental service organization during July 2005.		✓		Based on the information obtained, the expense appear reasonable. No PO attached.
79	11-000-262-610-0000-00-61	05-07226	3/4/2005	DICK BLICK	\$114.94	\$114.94	This PO relates to the purchase of cleaning supplies during March 2005.		✓		Based on the information obtained, the expense appears reasonable.
80	15-190-100-610-0001-00-19	06-07529	3/31/2006	DISCOVERY EDUCATION	\$214.65	\$214.65	This PO relates to the purchase of school supplies for Franklin School during April 2006.		✓		Based on the information obtained, the expense appears reasonable.
81	11-000-262-610-0000-00-61	05-09812	6/21/2005	EAGLE MAINTENANCE SUPPLY, INC.	\$1,665.06	\$1,665.06	This PO relates to the purchase of cleaning supplies during April 2005.		✓		Based on the information obtained, the expense appears reasonable.
82	11-000-262-610-0000-00-26	06-04493	12/23/2005	EAGLE MAINTENANCE SUPPLY, INC.	\$399.70	\$399.70	This PO relates to the purchase of cleaning supplies for the Mott Elementary School during January 2006.		✓		Based on the information obtained, the expense appears reasonable.
83	15-190-100-610-0000-00-29	05-01328	8/13/2004	EAI EDUCATION	\$4,507.03	\$4,375.78	This PO relates to the purchase of calculators for the stokes school during August of 2004.		✓		Expense appears to be reasonable based on the educational value of calculators.
84	15-000-270-512-0000-00-16	04-08428	6/28/2004	EARL D. STIRES BUS CO.	\$189.00	\$189.00	This PO relates to the payment for bus service from Cadwalader School to Jullians in Philadelphia on 7/22/04.		✓		Based on the information obtained, the expense appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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85	20-310-200-600-0000-05-82	05-06328	2/4/2005	EBSCO SUBSCRIPTION SERVICES	\$1,757.48	\$1,763.84	This PO is for the purchase of several books for Grant Elementary School during February 2004.		✓		Based on the information obtained, the expense appears reasonable.
86	15-190-100-610-0000-00-19	05-01504	8/16/2004	EDUCATIONAL ACTIVITIES, INC	\$514.84	\$514.84	This PO is for the purchase of VHS tapes relating Math manipulative for problem solving for Franklin School during August 2004.		✓		Expense appear to be reasonable based on the educational value of the VHS videos.
87	20-307-200-600-0000-06-82	06-02490	9/26/2005	EDUCATIONAL RESEARCH SERVICE	\$470.00	\$470.00	This PO relates to the payment for annual (2005-2006) subscription to publication and periodic package.		✓		The expense appears to be reasonable based on our review of information provided.
88	15-130-100-101-0000-01-08	06-03594	11/14/2005	EDUCATIONWORKS, INC.	\$21,000.00	\$21,000.00	This PO relates to the payment for substitute teacher hours worked under the Teacher Corp Americorp Program.		✓		The expense appears to be reasonable based on our review of information provided.
89	15-190-100-590-0000-00-16	06-03591	11/14/2005	EDUCATORS TRAINING NETWORK	\$318.00	\$318.00	This PO relates to the payment of registration fees for two teachers to attend the Basic Skills Practice through games at Cherry Hill on 11/16/05.		✓		The expense appears to be reasonable based on our review of information provided.
90	15-213-100-610-0000-00-16	06-00521	7/16/2005	ETA CUISENAIRE	\$1,283.49	\$1,264.62	This PO relates to the purchase of several books for Cadwalader Elementary during August of 2005.		✓		The expense appears to be reasonable based on our review of information provided.
91	15-190-100-890-0000-00-35	05-06152	1/28/2005	EVELYN FIGUEROA	\$87.50	\$87.50	This PO relates the payment for 12.5 overtime hours worked in the mentoring program from 1/03/05 thru 1/15/05.		✓		Expense appear to be reasonable based on the educational value of the VHS videos.
92	11-000-270-503-0000-00-65	06-05816	2/14/2006	FARLEY & RITA LAVENDER	\$359.42					✓	No documentation provided.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
93	20-245-100-610-0000-05-82	06-07865	4/25/2006	FLAME COMPANY	\$309.38	\$389.57	This PO relates to the purchase of several books for Dun Middle School during June of 2006.		✓		The expense appears to be reasonable based on our review of information provided.
94	20-406-100-610-0000-06-81	06-04392	12/20/2005	FOLLETT EDUCATIONAL SERVICES	\$415.40	\$415.40	This PO relates to the purchase of several books for Trenton Central High School during January of 2006.		✓		The expense appears to be reasonable based on our review of information provided.
95	15-190-100-640-0000-00-16	06-03687	11/17/2005	FOLLETT LIBRARY RESOURCES	\$1,485.62	\$1,516.00	This PO relates to the purchase of several books for Cadwalader School during October of 2005.		✓		The expense appears to be reasonable based on our review of information provided.
96	15-190-100-890-0000-00-32	06-09192	6/30/2006	FRANCES WILLIAMS	\$50.00	\$50.00	This PO relates to a payment made to a parent to attend the SLC meeting.		✓		The expense appears to be reasonable based on our review of information provided.
97	11-000-291-280-0000-00-52	05-09167	5/17/2005	GAYLE MC CLURE	\$2,640.00					✓	No documentation provided.
98	15-190-100-610-0000-00-08	06-00420	7/12/2005	GLENCOE/MCG RAW-HILL	\$2,383.07	\$2,430.00	This PO relates to the purchase of several books for Hedgepeth/Williams Middle School during July of 2005.		✓		The expense appears to be reasonable based on our review of information provided.
99	11-000-262-610-0000-00-61	05-06721	2/14/2005	GRAINGER COMPANY	\$3,562.76	\$3,562.76	This PO relates to the purchase of building materials for January and February 2005.		✓		Expense appear to be reasonable, based on our review of information obtained.
100	11-000-262-610-0000-00-61	06-04280	12/14/2005	GRAINGER COMPANY	\$1,353.98	\$1,353.98	This PO relates to the purchase of building materials for November 2005.		✓		Expense appear to be reasonable, based on our review of information obtained.
101	20-466-200-320-4000-06-82	06-05251	1/30/2006	GRAND HYATT WASHINGTON	\$927.00	\$927.00	This PO relates reimbursements made to a board member for travel to the 33rd annual federal relations network conference from 2/4/06 thru 2/08/06.		✓		Expense appear to be reasonable, based on our review of information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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102	11-000-211-330-1000-06-57	06-08950	6/19/2006	GREATER TRENTON BEHAVIORAL HEALTH CARE	\$100,000.00	\$100,000.00	This PO relates to the purchase of crisis management and counseling services for youth in crisis received from February - June 2006		✓		The purchase of the services are reasonable as the NJAC 6A: 21-6.1 requires an Abbott District to provide for the coordination of health and social services.
103	15-190-100-890-0000-00-19	06-08777	6/7/2006	GREEN MEADOW PRODUCTIONS	\$696.00	\$696.00	This PO relates to the purchase of 90 tickets for students at Franklin School to attend the festival of cultures in Freehold NJ on 5/5/06.		✓		Expense appear to be reasonable, based on our review of information obtained. The price of the tickets was not excessive.
104	20-310-200-600-0000-05-82	05-08765	4/28/2005	GUMDROPS BOOKS	\$1,560.61	\$1,578.04	This PO relates to the purchase of several books for Columbus Elementary School during July of 2005.		✓		Expense appear to be reasonable, based on our review of information obtained.
105	20-235-200-600-0000-04-32	05-00921	7/29/2004	HARCOURT ACHIEVE	\$427.74	\$456.04	This PO relates to the purchase several books for PJ Hill School during August of 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
106	20-250-200-600-0000-05-84	05-04552	11/29/2004	HARCOURT ACHIEVE	\$754.78	\$775.50	This PO relates to the purchase of WIAT-II Kit w/Scoring Assistant and WIAT Abbreviated Kit for Child Study Team (CST) during December 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
107	20-307-200-580-0000-04-82	05-02362	9/17/2004	HARRIET A GREEN-RICHARDSON	\$177.40	\$177.40	This PO relates to the reimbursement for mileage for travel Atlantic City from 08/01/04 thru 08/04/04 for Reading first conference.		✓		Expense appear to be reasonable, based on our review of information obtained.
108	11-000-262-610-0000-00-61	06-02605	9/28/2005	HEATH LUMBER CO	\$33,089.58		This PO relates to the purchase of building materials.			✓	There is no PO attached so it has been deemed inconclusive.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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109	15-190-100-890-0000-00-07	06-08749	6/6/2006	HERFF JONES	\$367.18	\$2,216.00	This payment was for 126 Graduation gowns for King Middle School. The total PO was for 2,216 of which the selected \$200 related to shipping charges for the gowns.		✓		Graduation gowns are a reasonable expenditure for students graduating from middle school.
110	15-190-100-890-0050-00-05	06-03853	11/23/2005	HERFF JONES, INC.	\$4,156.54	\$4,156.54	This PO is for the purchase of graduation cups and gowns.		✓		Expense appear to be reasonable, based on our review of information obtained.
111	20-432-200-320-0000-06-57	06-05026	1/20/2006	HOMEFRONT	\$83,020.50		This PO was for the payment of services for the Home front Program. HomeFront serves thousands of Mercer County families. They provide case management for clients seeking housing, offer an on-site food pantry, maintain transitional and permanent housing facilities, and run programs for homeless kids		✓		The purchase appears reasonable as it was paid with grant funding related to the Home front Program.
112	15-190-100-610-0000-00-28	05-00837	7/29/2004	HOUGHTON MIFFLIN	\$705.63	\$719.20	This PO relates to the purchase of several books for Robbins School during August 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
113	15-190-100-610-0000-00-25	05-01057	8/5/2004	HOUGHTON MIFFLIN	\$5,204.12	\$5,471.12	This PO relates to the purchase of several books for Monument School during August 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
114	15-190-100-610-0000-00-28	05-01136	8/9/2004	HOUGHTON MIFFLIN	\$5,576.89	\$23,629.27	This PO relates to the purchase of several books for Robbins School during September 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
115	15-213-100-610-0000-00-19	05-01515	8/16/2004	HOUGHTON MIFFLIN	\$824.76	\$635.58	This PO relates to the purchase of several books for Franklin School during August 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
116	15-201-100-610-0000-00-15	05-03596	10/26/2004	HOUGHTON MIFFLIN	\$221.78	\$231.00	This PO relates to the purchase of several books for Munoz-Rivera School during November 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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117	15-213-100-640-0000-00-21	05-05071	12/13/2004	HOUGHTON MIFFLIN	\$458.32	\$6,911.95	This PO relates to the purchase of several books for Gregory School.		✓		Expense appear to be reasonable, based on our review of information obtained.
118	15-190-100-640-0000-00-22	06-00114	7/7/2005	HOUGHTON MIFFLIN	\$11,776.60	\$12,764.41	This PO relates to the purchase of several books for Harrison School during August of 2005.		✓		The expense appears to be reasonable based on our review of information provided.
119	15-190-100-610-0000-00-25	06-01668	8/17/2005	HOUGHTON MIFFLIN	\$379.22	\$389.96	This PO was for the payment of a text book order for the Trinity Cathedral Academy. The order was made in August 2005. The shipping charges were reduced, so the revised price was \$379.22.		✓		Expense appear to be reasonable, based on our review of information obtained.
120	20-501-100-640-0000-06-AP	06-00114	7/7/2005	HOUGHTON MIFFLIN	\$11,776.60	\$12,764.41	This PO was for school books ordered for the Harrison School. The order was place in July 2005, and the supplies was for Kindergarten through 5th grade. Some of the items ordered were not sent, so the price was reduced.		✓		Expense appear to be reasonable, based on our review of information obtained.
121	15-190-100-610-0000-00-16	06-03133	10/20/2005	HOUGHTON MIFFLIN	\$155.23	\$141.23	This PO relates to the purchase of Practice Book Level 2.2 or the Cadwalader School, made in October 2005. The shipping charges increased from what was listed on the PO. This caused the price to increase to \$155.23		✓		Expense appear to be reasonable, based on our review of information obtained.
122	15-190-100-640-0000-00-24	05-05965	1/20/2005	HOUGHTON MIFFLIN CO	\$1,609.51	\$1,656.80	This PO relates to the purchase of several books for Joyce Kilmer School during January 2005.		✓		Expense appear to be reasonable, based on our review of information obtained.
123	15-190-100-610-0000-00-35	05-08627	4/25/2005	HOUGHTON MIFFLIN CO	\$6,567.48	\$6,567.48	This PO relates to the purchase of several books during May 2005.		✓		Expense appear to be reasonable, based on our review of information obtained.
124	15-000-223-320-0000-00-29	05-02195	9/8/2004	HYATT REGENCY CHICAGO	\$0.00	\$781.32	This PO relates to travel of the Principal at Joyce Kilmer Elementary to SFAF Experienced Sites Conferences from 10/13-10/15/04 in Chicago.		✓		Expense appear to be reasonable, based on our review of information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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125	15-140-100-730-0000-00-05	05-06440	2/9/2005	ID VILLE	\$4,599.00	\$8,504.47	This PO relates to the purchase of an ID maker for MLK Middle School on 07/12/04.			✓	Based on the amount there should have been a quote attached to the package, however there were not quotes attached.
126	20-275-200-500-1000-05-82	05-09208	5/18/2005	IMMACULATE CONCEPTION SCHOOL	\$723.83	\$723.83	This PO relates to the reimbursement for hotel accommodation, travel expenses, and car rental for travel to NCTM Convention from 4/06/05 thru 4/09/05.			✓	Based on our review of the information, we noted the package was missing an approved request for travel. The District's response to this item was that the travel authorization form could be included in another PO packet related to the trip.
127	20-275-200-600-1001-04-82	05-07350	3/9/2005	INSTITUTE FOR EDUCATIONAL DEVELOPMENT	\$358.00	\$358.00	This PO relates to payments made for two teachers from Institute for Educational Development to teach students how to love to read on 5/10/05.		✓		Expense appear to be reasonable, based on our review of information obtained.
128	20-307-200-500-0000-05-82	05-06827	2/16/2005	INSTITUTE FOR EFFECTIVE	\$636.00	\$636.00	This PO relates to the payment of registration fees for four teachers to attend Workshop teaching critical elements of reading.		✓		Expense appear to be reasonable, based on our review of information obtained.
129	11-000-262-610-0000-00-61	05-00508	7/23/2004	J III ELECTRONICS, INC.	\$570.00	\$570.00	This PO is for the installation of electrical components during 07/07/04.		✓		Expense appear to be reasonable, based on our review of information obtained.
130	11-000-262-610-0000-00-61	05-00046	7/12/2004	J.W. KENNEDY & SON WELDING SUPPLIES INC	\$1,000.00	\$1,000.00	This PO relates to the purchase of a welding torch for the maintenance shop during June of 2004.		✓		Expense appear to be reasonable, based on our review of information obtained.
131	20-466-200-320-4000-06-82	06-04927	1/19/2006	JAMES H LYTLE ED.D.	\$599.96	\$599.36	The PO relates to the reimbursement for the "Wallace Leadership Issues" which was held in Alexandria, VA 12/6/05 to 12/8/05. The person who was reimbursed was the Superintendent of the District.		✓		This reimbursement is reasonable to the Superintendent. The expense was paid which grant funding.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

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132	11-000-270-503-0000-00-65	05-06496	2/9/2005	JAMES HALLIDAY OR CAROL ROGERS	\$719.04				✓	No documentation provided.
133	15-000-223-590-0000-00-05	05-04639	12/1/2004	JANICE WILLIAMS	\$193.29	\$193.29	This PO relates to payment for travel expenses for travel to Denmark.		✓	We are not able to determine the purpose of the travel and there is no approved travel request attached. The District's response to this item was that the travel authorization could be included in another PO packet related to the trip.
134	20-275-200-580-0100-05-82	05-05325	12/20/2004	JAY & NAY TRAVEL SERVICE	\$575.00	\$575.00	This PO relates to payment for bus service from TCHS to the Academy of Music in Philadelphia for the play the Nutcracker.		✓	The field trip had apparent educational value to the Districts student and is deemed reasonable.
135	15-190-100-890-0000-00-05	05-02901	10/12/2004	JEWEL ELECTRIC SUPPLY CO	\$74.64	\$74.64	This PO relates to the purchase of AA and 9V batteries for TCHS on 10/25/04.		✓	The purchase appears reasonable, based on our review of information provided.
136	20-235-200-580-0000-04-82	05-01396	8/16/2004	JILLIAN BADEN	\$139.76	\$139.76	This PO relates to an expense reimbursement to a teacher when attending the TERC Investigations workshop 8/2 - 8/6 2004.		✓	The purchase appears reasonable as it was paid with grant funding related to NCLB Title I. Purchase appears reasonable as it was paid with Grand funding.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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137	11-000-291-270-0000-00-00	06-05949	2/21/2006	JOHN BURLA, JR.	\$938.40	\$938.40	The payment indicated reimbursement for Medicare for an employee.		✓		All documents provided appeared to support that the payment is reasonable.
138	15-000-291-280-0000-00-10	06-04863	1/17/2006	JOHN J KIERNAN	\$2,919.00	\$2,919.00	The PO relates to the reimbursement for courses taken at the College of New Jersey for the Fall semester in 2005. The classes taken were "Introduction to Education Administration" and "School Finance". The employee was a teacher the Dunn Middle School.		✓		Reasonable per the TEA contract.
139	11-000-270-504-0000-00-65	06-06644	3/9/2006	JOY INGRAM	\$794.00	\$794.00	This PO was for aid in lieu of transportation for the 2005/2006 school year. The Transportation Aid request form was attached and completed.		✓		Reasonable based on information obtained.
140	11-000-100-567-0000-00-84	06-08164	5/5/2006	KIDS PEACE	\$855.00	\$855.00	This PO was for the payment to KidsPeace, a private, not-for-profit charity dedicated to serving the critical behavioral and mental health needs of children, preadolescents and teens. KidsPeace provides specialized residential treatment services and a comprehensive range of treatment programs and educational services to help families help kids anticipate and avoid crisis whenever possible. 1 Special Services student attended the program for 5 days.		✓		Reasonable based on information obtained.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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141	15-190-100-640-0000-00-20	06-00377	7/12/2005	KNOWLEDGE INDUSTRIES	\$3,905.91	\$3,905.91	This PO relates to the purchase of various novel study class sets and other teaching supplies.		✓		The expenditure appears reasonable as it relates to teaching/class materials for the Districts students.
142	15-000-270-512-0000-00-12	05-08953	5/9/2005	LIDLAW TRANSIT INC	\$560.00	\$560.00	This PO relates to payment for bus service from Paul Robeson Elementary School to the Franklin Institute on 6/3/05.		✓		The expense appear to be reasonable based on the information provided.
143	20-211-200-500-0000-00-59	06-02660	9/30/2005	LAUREN WILLIAMS	\$130.39	\$59.79	This PO relates to the payment of mileage reimbursement to a staff member of Early Childhood Education to travel between schools.		✓		Based on the job function of the Early Childhood Education Dept, the expenditure for mileage reimbursement appears reasonable.
144	11-000-270-503-0000-00-65	06-05868	2/14/2006	LAURIE JONES	\$794.00					✓	No documentation provided.
145	20-250-100-600-1000-04-84	05-01533	8/16/2004	LAWRENCE HOUSE PUBLISHERS	\$87.20	\$87.20	This PO relates to the purchase of several books during August of 2004.		✓		The expense appear to be reasonable based on the information provided.
146	20-466-200-320-4000-06-82	06-02275	9/13/2005	LEADERSHIP AND LEARNING, INC.	\$1,030.00	\$1,030.00	This PO relates to the payment for materials for an Admin Retreat			✓	There is no details provided in the support of the agenda of the retreat and the reason it was provided.
147	15-190-100-890-0000-00-22	05-07634	3/16/2005	LIBERTY SCIENCE CENTER	\$80.00	\$80.00	This PO relates to the purchase of 20 tickets to visit the Science Liberty Center.			✓	Based on our review of the information, we noted the package was missing an approved request for travel.
148	11-000-262-610-0000-00-61	05-01361	8/13/2004	LONGO ASSOCIATES INC.	\$1,758.00	\$1,758.00	This PO relates to the purchase of 2 fume blowers for the maintenance department during August of 2004.		✓		The expense appear to be reasonable based on the information provided.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

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149	11-000-100-567-0000-00-84	05-03845	11/8/2004	MANTENO COMMUNITY UNIT SCHOOL District #5	\$22,016.35					✓	No documentation provided.
150	15-190-100-640-0000-00-10	05-01163	8/9/2004	MARI, INC.	\$716.94	\$716.94	This PO relates to the purchase of 4 reading class sets for the Dunn Middle School.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.
151	11-000-291-280-0000-00-52	06-09129	6/30/2006	MARY HURLY	\$1,764.00	\$1,764.00	This PO relates to tuition reimbursement for a teacher to take 3 credits at University of Phoenix in the Spring 06 semester.		✓		Reasonable per the TEA contract.
152	15-190-100-610-0000-00-28	05-01306	8/10/2004	MCCARTER PAPER	\$654.75	\$1,505.60	This PO was for cases of paper.		✓		After reviewing the PO, reason for the amount paid against the PO is unclear. Reasonable per reasonable amount of paper ordered to support the District's paper needs.
153	15-190-100-610-0000-00-20	05-00148	7/13/2004	MCGRAW HILL SCHOOL DIVISION	\$499.56	\$430.63	This PO relates to the purchase of reading and language arts books and workbooks for the Grant School. Addition shipping charges resulted in the difference between the Original PO amount and the selected amount.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.
154	15-190-100-610-0000-00-24	05-01144	8/9/2004	MCGRAW HILL SCHOOL DIVISION	\$964.65	\$1,305.82	This PO relates to the purchase of Health Text Books for the Kilmer School. A reduction in price was given and resulted in the difference between the PO amount and selected amount.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

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155	20-275-200-300-1000-05-82	05-05051	12/13/2004	MERCER COUNTY COMMUNITY COLLEGE	\$568.00	\$568.00	This PO relates to the payment of 2 credits for a teacher to take classes at a local community college.		✓		The expenditure appears to be paid with Grant Funds. Grant Funding is reviewed by the Grant Source quarterly.
156	15-190-100-640-0050-00-05	06-09140	6/30/2006	MERCER COUNTY COMMUNITY COLLEGE	\$2,003.90	\$4,554.75	This PO relates to the payment of Bus tickets for the Spring Link 2006		✓		Based on our review of the supporting document the expense appear to be reasonable.
157	11-000-100-565-0000-00-84	05-09002	5/9/2005	MERCER COUNTY SPECIAL SERVICES	\$1,600.00	\$1,600.00	This PO relates to the March 05 payment of Neurological Evaluations for students		✓		Reasonable per NJ Title 6A.
158	15-190-100-890-0000-00-05	05-04798	12/6/2004	METUCHEN SPORTS	\$1,320.00	\$1,320.00	This PO relates to the purchase of Basketball uniforms for TCHS.		✓		HS sports are reasonable to the District students.
159	15-190-100-610-0000-00-15	06-06021	2/22/2006	MORLEY ATHLETIC SUPPLY COMPANY INC	\$98.94	\$98.94	This PO relates to the purchase of a slip-not mat for students to use when using the gym floor.		✓		The item was purchased to protect the Districts students and was not excessive in price. Deemed reasonable.
160	11-000-270-420-0000-00-65	05-02673	9/30/2004	MOTOR PARTS & IGNITION	\$316.72	\$316.72	Motor parts ordered by an employee from the Garage.			✓	Inconclusive upon further review of the necessity of these parts and the vehicle(s) that required the repair(s).
161	11-000-213-610-0000-00-56	06-05715	2/9/2006	MUNRO SURGICAL SUPPLY	\$525.25	\$525.25	This PO is for the payment of an allergic reaction medical equipment purchased by the medical department on 2/28/06.		✓		Based on our review of the supporting document the expense appear to be reasonable.

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
162	15-190-100-610-0000-00-25	05-07557	3/15/2005	MUSIC IS ELEMENTARY	\$535.14	\$767.97	This PO relates to the purchase of various musical equipment for the Jefferson School.		✓		Music equipment is reasonable for music classes for the Districts students.
163	15-241-100-610-0000-00-28	05-00889	7/29/2004	NATIONAL SCHOOL PRODUCTS	\$27.89	\$46.82	This PO relates to various teaching supplies for the Robbins School. Some of the items purchase were lessons on geology rocks, Native Americans, Thomas Jefferson, etc.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.
164	15-190-100-640-0000-00-32	05-04012	11/15/2004	NAT'L CENTER ON ED AND THE ECONOMY	\$7,766.50	\$8,559.00	This PO relates to the purchase of approximately 1700 Teacher and student speaking, reading and writing lessons for the PJ Hill School.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.
165	20-235-200-580-000A-04-82	05-07755	3/22/2005	NJ ASSOC OF SCHOOL ADMIN	\$305.00					✓	No documentation provided.
166	15-000-223-590-0000-00-19	06-02833	10/7/2005	NJAET	\$175.00	\$175.00	This PO relates to the payment of conference fees for a teacher to attend the NJAET Conference Oct 10-11, 2005		✓		Reasonable per the TEA agreement.
167	15-190-100-590-0000-00-15	05-99915	2/10/2005	OCE	\$6,000.00	\$4,508.66	This PO relates to printer/copier usage at the Rivera School		✓		Printing usage is reasonable for the ongoing operations of the school.
168	20-466-200-320-4000-06-82	06-03301	10/27/2005	ONEDAFUL TOURS	\$253.40	\$253.40	This PO relates to the payment of Airfare for the Superintendent to attend the District Management Council Meeting in Cambridge, MA.		✓		Per review of the support the expenditure appears reasonable and was paid from Grant funding.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
169	15-212-100-610-0000-00-15	05-00929	7/29/2004	OPTIONS PUBLISHING INC	\$475.00	\$1,430.77	This PO relates to the purchase of TN & GEPA Test prep materials for the Rivera School. The items purchase were 170 writing performance books and Thesauruses and 6 teacher guides. The PO amount was split amongst 2 accounts.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.
170	15-000-223-320-0000-00-20	05-07834	3/23/2005	OTTER CREEK INSTITUTE	\$199.00	\$199.00	This PO relates to the payment of conference fees for a teacher to attend a professional development workshop concerning motivating students in Princeton, NJ.		✓		Reasonable per the TEA agreement.
171	20-466-200-500-7000-06-82	06-02127	9/1/2005	OVATIONS FOOD SERVICES, L.P.	\$0.00					✓	No documentation provided.
172	15-190-100-590-0000-00-16	06-04005	12/5/2005	PAMELA D. WASHINGTON	\$63.17	\$63.17	This PO relates to reimbursement for mileage to travel to a conference in Atlantic City from 10/12 thru 10/15/05 for a Tech Facilitator.		✓		Reasonable based on the information obtained.
173	20-235-200-300-0007-05-82	05-07301	3/4/2005	PATHWISE	\$648.00	\$7,128.00	This PO relates to the purchase of 30 teacher induction kits with Training for the District's teachers.		✓		The expenditure appears to be paid with Grant Funds. Grant Funding is reviewed by the Grant Source quarterly.
174	15-190-100-640-0000-00-10	06-02541	9/27/2005	PEARSON EDUCATION	\$2,582.73	\$2,616.47	This PO relates to the purchase of various math books and work books for the Robbins School (Grade 6).		✓		The expenditure was for teaching supplies directly related to the educational value of the Districts students and is reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
175	15-190-100-640-0000-00-10	06-02689	10/3/2005	PEARSON EDUCATION	\$1,752.55	\$2,328.83	This PO relates to the purchase of various math books and work books for the Robbins School (Grade 7). The PO amount was split amongst various accounts.		✓		The expenditure was for teaching supplies directly related to the educational value of the Districts students and is reasonable.
176	20-236-200-320-0000-04-09	05-00990	8/3/2004	PEARSON LEARNING GROUP	\$2,795.00	\$28,758.03	This PO relates to the purchase of Addison Wesley Mathematics textbooks for the Cadwalader School. The item were purchased in August of 2005. The original PO amount was an open encumbrance amount, in which \$1,212.15 related to this purchase.		✓		The expenditure was for teaching supplies directly related to the educational value of the Districts students and is reasonable. Also, the expense was paid with grant funding.
177	15-190-100-640-0070-00-05	06-01540	8/11/2005	PEARSON LEARNING GROUP	\$1,212.15	\$2,523.34	This PO relates to the purchase of Calculus text books for TCHS.		✓		The expenditure was for teaching supplies directly related to the educational value of the Districts students and is reasonable.
178	15-241-100-640-0000-00-10	06-03921	11/30/2005	PEARSON LEARNING GROUP	\$512.11	\$511.50	This PO relates to the purchase of student study books for Dunn Elementary.		✓		The expenditure was for teaching supplies directly related to the educational value of the Districts students and is reasonable.
179	15-000-223-320-0000-00-35	06-02225	9/9/2005	PHILIP YOUNG	\$206.55	\$206.55	The PO relates to the travel expense reimbursement for 4 teachers, who were teaching the Technology Conference held in Washington, D.C. The teachers were employed at the Daylight/Twilight High School.		✓		The expense appear to be reasonable based on the information provided.
180	20-235-200-800-0000-05-82	06-06448	3/3/2006	POSITIVE PROMOTIONS, INC.	\$244.15	\$255.65	This PO relates to the purchase of Parent-Student self help books, that were given out as prizes during the Parent Family Night.		✓		The expense was paid with grant funding from the NCLB Title 1 Grant. Therefore, this expense has been deemed reasonable.
181	15-190-100-610-0000-00-17	05-04406	11/22/2004	PRENTICE HALL	\$720.24	\$699.24	This PO relates to the purchase of Grade 6 Math materials for the Columbus Elem School.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
182	13-190-100-610-0000-00-35	06-00404	7/12/2005	PRENTICE HALL	\$2,464.79	\$2,383.23	This PO was for teacher supplies such as teacher resource kits for grades 6-8, and student materials kits for grades 6-8. The items were purchased in July 2005 which was before the 2005/2006 school year. The original PO amount was for \$2,383.23 but the invoiced amount was \$2,464.79.		✓		Based on the timing of this purchase, and items ordered, this was deemed reasonable.
183	15-190-100-610-0000-00-35	06-08994	6/21/2006	PRINCE KATTY	\$5.58	\$67.50	This PO was for hours worked in the Student Mentor Program from 6/5/06 to 6/20/06, at a rate was \$9.75 per hour. The total PO amount was \$67.50, in which \$5.58 was charged to the student mentoring supplies account.		✓		Base on the review of the supporting documentation, this item was deemed reasonable.
184	15-190-100-590-0000-00-05	06-09017	6/22/2006	PRINCETON CENTER FOR LEADERSHIP TRAINING	\$9,550.00	\$39,550.00	This PO was for the Parent Leadership network for the 2005/2006 school year. The Original PO amount totaled \$39,550 but \$9,550 of that amount was for services rendered in June 2006.		✓		Base on the review of the supporting documentation, this item was deemed reasonable.
185	GRADUATE CREDITS	05-06156	1/28/2005	PRISCILLA DAWSON	\$10,805.05	\$10,805.05	Tuition reimbursement for the Principal of Trenton Central High School for four classes at the University of Pennsylvania in the Fall 2004.		✓		Reasonable per TASA Agreement.
186	20-211-200-321-0000-00-59	06-01997	8/26/2005	PUERTO RICAN COMMUNITY DAY CARE	\$1,263,403.00		There was no supporting documentation attached to the check stub.			✓	This has been inconclusive due to lack of supporting documentation.
187	20-235-200-610-0000-04-82	05-01970	8/31/2004	QUEUE	\$1,335.31	\$1,236.40	This PO relates to the purchase of NJ ASK prep materials for grades 3-6 for the Cadwalader School.		✓		The expenditure appears to have direct educational value to the District's students and deemed reasonable. Price and quantity purchased appears reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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	Original Chart of Account	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
188	11-999-999-999-9999-99-99	04-00067	7/2/2003	RADIO SHACK, INC	\$72.48		The PO was for the purchase of cable wire and a telephone battery for the Facilities Department.			✓	The item appeared to be reasonable but there was no PO or Purchase requisition attached to the invoice.
189	15-190-100-610-0000-00-20	05-03995	11/11/2004	RENAISSANCE LEARNING, INC.	\$2,023.95	\$3,023.95	The PO was for 6 ace scanners ordered by the Grant School in November 2004.			✓	The purchase of the scanner is reasonable, however, it seems excessive that one school would order 6 scanners.
190	11-000-261-610-0000-00-61	05-00484	7/20/2004	RHINO LININGS OF TRENTON	\$430.00	\$430.00	The PO was for a truck bed ordered for the Garage. The bed was put onto one of the District's trucks, and was used for transporting heavy equipment.		✓		Reasonable based on the information obtained.
191	11-000-270-503-0000-00-65	05-06676	2/11/2005	RHONDA COE	\$671.96	\$671.96	This PO relates to the payment of transportation to a guardian for transporting a student to the Hun School of Princeton.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
192	15-999-999-999-9999-99-99	05-07022	2/23/2005	RICK BUS COMPANY	\$190.00					✓	No documentation provided.
193	13-190-100-500-0000-00-35	06-06656	3/9/2006	RICK BUS COMPANY	\$695.00	\$695.00	This PO was for a day trip to Baltimore to visit the "Blacks in Wax" Museum.		✓		The school trip had an educational value, so it has been deemed reasonable.
194	15-190-100-340-0000-00-08	06-08788	6/7/2006	ROTANDA DAVIS	\$3,720.00	\$3,720.00	This PO was for a teacher at Trenton Central High School, who attended the University of Phoenix in the Winter 2006 semester. The class taken was a special education class.		✓		Reasonable per the TEA contract.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
195	13-190-100-610-0000-00-35	06-02637	9/30/2005	SADDLEBACK EDUC INC	\$390.73	\$404.60	This PO was for school supplies for the Sherman Middle School. Some of the items that were ordered were: 50 states book, geography books, and calculators. Some of the items on the original PO were not sent thus reducing the cost to \$390.73. The items were ordered in October of 2005.		✓		Reasonable based on information obtained.
196	11-000-291-280-0000-00-52	05-05586	1/6/2005	SAMANTHA BATTLE	\$1,428.00	\$1,428.00	The PO relates to tuition reimbursement for a teacher at Parker Elementary to take 6 credits at Walden University during the Summer 04 semester.		✓		The reimbursement of education pursuits is reimbursable per the TEA contract. As such the payment is reasonable.
197	15-000-262-610-0000-00-29	05-03784	11/1/2004	SAMZIE'S UNIFORMS	\$512.00	\$579.00	This PO relates to the rental of Security Guard uniforms for the Stokes School.		✓		Security uniforms are reasonable as security is needed in some school locations.
198	15-000-262-610-0000-00-15	05-06405	2/4/2005	SAMZIE'S UNIFORMS	\$200.00	\$491.00	This PO is for the purchase of security clothing .		✓		Security uniforms are reasonable as security is needed in some school locations.
199	20-265-200-800-0000-05-82	06-01136	7/29/2005	SCANTRON CORPORATION	\$405.00	\$514.35	This PO was for PAR score answer cards for the NCLB Title V, for Trenton High School. There were no shipping charges, which caused the invoice total to be reduced to \$488.95.		✓		Reasonable based on information obtained.
200	20-211-100-610-0000-00-59	05-08576	4/25/2005	SCHOLASTIC BOOKS	\$249.33	\$249.33	This PO relates to the purchase of several books during May of 2005.		✓		Reasonable based on information obtained.
201	20-999-999-999-9999-99-99	04-08471	6/28/2004	SCHOLASTIC INC	\$6,685.79	\$6,685.79	This PO relates to the purchase of several books for Rivera School during August of 2004.		✓		Reasonable based on information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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	Original Chart of Account	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
202	15-204-100-640-0000-00-32	05-04792	12/6/2004	SCHOLASTIC INC.	\$512.00	\$32,854.73	This PO relates to the purchase of several books for PJ Hill School during December of 2004.		✓		Reasonable based on information obtained.
203	20-307-100-600-0000-06-82	06-04218	12/13/2005	SCHOLASTIC MAGAZINES	\$2,965.25	\$2,965.25	This PO was for the subscription to the Scholastic Magazine for the 2005/2006 school year. The subscriptions were for the Columbus School, Grant School, Jefferson School, Monument School, and Stokes School.		✓		Reasonable based on information obtained.
204	15-212-100-610-0000-00-17	05-00106	7/13/2004	SCHOOL HEALTH CORPORATION	\$166.16	\$176.92	This PO relates to the purchase of several school supplies during August 2004 for Columbus School. Some of the items ordered were not sent which caused the price to be reduced from the original PO amount.		✓		Reasonable based on information obtained.
205	20-999-999-999-9999-99-99	04-08137	6/11/2004	SCHOOL SPECIALTY	\$182.89	\$299.71	This PO relates to the purchase of several school supplies during July 2004. Some of the items ordered were not sent which caused the price to be reduced from the original PO amount.		✓		Reasonable based on information obtained.
206	20-999-999-999-9999-99-99	04-08326	6/23/2004	SCHOOL SPECIALTY	\$776.59	\$1,264.27	This PO relates to the purchase of several school supplies during June 2004.		✓		Reasonable based on information obt:
207	15-190-100-610-0000-00-19	05-00045	7/12/2004	SCHOOL SPECIALTY	\$78.82	\$110.17	This PO relates to the purchase of several school supplies during July 2004.		✓		Reasonable based on information obt:
208	15-241-100-610-0000-00-31	05-01124	8/9/2004	SCHOOL SPECIALTY	\$415.40	\$685.56	This PO relates to the purchase of several school supplies during August 2004 for Woodrow Wilson School.		✓		Reasonable based on information obt:
209	15-190-100-610-0000-00-08	05-01215	8/9/2004	SCHOOL SPECIALTY	\$605.65	\$1,005.06	This PO relates to the purchase of several school supplies during August 2004 for Hedgepeth/Williams Middle School.		✓		Reasonable based on information obt:

Appendix C
Trenton School District
Statistical Sample Analysis and Results of Testwork

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210	15-000-213-610-0000-00-24	05-01224	8/9/2004	SCHOOL SPECIALTY	\$102.70	\$4,565.89	This PO relates to the purchase of several school supplies during September 2004 for Kilmer School.		✓		Reasonable based on information obt:
211	15-190-100-610-0000-00-35	05-02184	9/7/2004	SCHOOL SPECIALTY	\$118.22	\$192.07	This PO relates to the purchase of several school supplies during September 2004 for Daylight/Twilight High School.		✓		Reasonable based on information obt:
212	15-190-100-610-0000-00-22	05-03393	10/21/2004	SCHOOL SPECIALTY	\$60.95	\$100.58	This PO relates to the purchase of several school supplies during November 2004 for Harrison School.		✓		Reasonable based on information obt:
213	15-190-100-610-0000-00-28	05-03413	10/21/2004	SCHOOL SPECIALTY	\$213.78	\$382.95	This PO relates to the purchase of several school supplies during November 2004 for Robbins School Annex.		✓		Reasonable based on information obt:
214	15-190-100-610-0000-00-24	05-03663	10/27/2004	SCHOOL SPECIALTY	\$73.64	\$73.64	This PO relates to the purchase of several school supplies during November 2004 for Kilmer School.		✓		Reasonable based on information obt:
215	15-190-100-610-0000-00-27	05-04313	11/18/2004	SCHOOL SPECIALTY	\$92.47	\$150.70	This PO relates to the purchase of several school supplies during November 2004 for Parker Annex School.		✓		Reasonable based on information obt:
216	15-213-100-610-0000-00-32	05-04916	12/8/2004	SCHOOL SPECIALTY	\$530.00	\$2,843.16	This PO relates to the purchase of several school supplies during January 2005 for PJ Hill School.		✓		Reasonable based on information obt:
217	15-190-100-610-0000-00-23	05-04922	12/8/2004	SCHOOL SPECIALTY	\$241.68	\$400.67	This PO relates to the purchase of several school supplies during December 2004 for Jefferson School.		✓		Reasonable based on information obt:
218	20-211-200-600-0000-00-59	05-07005	2/22/2005	SCHOOL SPECIALTY	\$43.87	\$66.62	This PO relates to the purchase of several school supplies during March 2005.		✓		Reasonable based on information obt:
219	15-190-100-610-0000-00-32	05-07435	3/10/2005	SCHOOL SPECIALTY	\$923.28	\$1,499.95	This PO relates to the purchase of several school supplies during March 2005 for PJ Hill School.		✓		Reasonable based on information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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220	15-190-100-610-0000-00-32	05-07005	2/22/2005	SCHOOL SPECIALTY	\$43.87	\$66.62	This PO relates to the purchase of several school supplies during March 2005.		✓		Reasonable based on information obtained.
221	15-190-100-610-0050-00-05	06-01046	7/27/2005	SCHOOL SPECIALTY	\$44,978.43	\$65,894.45	This PO was for various school supplies ordered for Trenton Central High School. The ordered was made in August of 2005. The total PO amount of \$65,894.45 was split out into 5 different GAAP code, in which \$44,978.43 was delegated to Trenton High School general supplies account.		✓		Reasonable based on information obtained.
222	15-204-100-610-0000-00-17	06-01048	7/27/2005	SCHOOL SPECIALTY	\$317.76					✓	No documentation provided.
223	15-190-100-610-0000-00-19	06-04974	1/18/2006	SCHOOL SPECIALTY	\$342.45	\$342.45	This PO relates to the purchase of several school supplies during March 2005 for PJ Hill School.		✓		Reasonable based on information obtained.
224	15-190-100-610-0000-00-30	06-03682	11/16/2005	SCHOOL SPECIALTY	\$1,773.02					✓	No documentation provided.
225	15-190-100-610-0000-00-25	06-01207	8/2/2005	SCHOOL SPECIALTY	\$366.20	\$367.83	This PO was for school supplies ordered for the Franklin School in August 2005. Items ordered included reading and language art equipment. The price was reduced from \$367.83 to \$366.20 by the vendor.		✓		Base on the review of the supporting documentation, this item was deemed reasonable.
226	15-190-100-610-0000-00-16	06-03682	11/16/2005	SCHOOL SPECIALTY	\$1,773.02	\$2,903.07	This PO was for school supplies ordered for the Washington Elementary School in November 2005. Items ordered included paint, pencils, erasers, etc. The price was reduced by the vendor to \$1,773.02.		✓		Base on the review of the supporting documentation, this item was deemed reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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227	15-190-100-890-0000-00-26	06-04372	12/19/2005	SCHOOL SPECIALTY	\$97.98				✓	No documentation provided.	
228	15-214-100-610-0000-00-15	06-06238	2/27/2006	SCHOOL SPECIALTY	\$53.82	\$89.03	This PO was for school supplies ordered for the Dunn Middle School in March 2006. Items ordered included a ruler, easel pad, chart table, etc. The price was reduced by the vendor to \$53.82.			✓	The items ordered appeared reasonable but the timing of the order took place mid way through the school year.
229	15-190-100-610-0000-00-15	06-05021	1/20/2006	SCHOOL SPECIALTY	\$291.04	\$450.48	This PO was for school supplies ordered for the Rivera School. Items ordered included a stencil factory, safety goggles, nature blocks, etc. The original PO amount was for \$450.48, but only \$291.09 was charged because some of the items were not sent by the vendor.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.
230	15-190-100-610-0000-00-15	06-05066	1/23/2006	SCHOOL SPECIALTY	\$253.09	\$417.50	This PO was for school supplies ordered for the Rivera School. Items ordered included name plates, notebooks, crayons, etc. The original PO amount was for \$417.50 but the invoiced amount was revised and totaled \$253.22.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.
231	15-190-100-610-0000-00-15	06-05068	1/23/2006	SCHOOL SPECIALTY	\$426.01	\$617.31	This PO was for school supplies ordered for the Rivera School. Items ordered included name composition books, crayon boxes, leap pad books, etc. The original PO amount was for \$617.31 but the invoiced amount was revised and totaled \$426.01.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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232	15-190-100-610-0000-00-21	06-05281	1/30/2006	SCHOOL SPECIALTY	\$72.39	\$116.77	This PO was for school supplies ordered for the Rivera School. Items ordered included name composition mastermind for kids, math/match it game, fractions game, etc. The original PO amount was for \$116.77 but the invoiced amount was revised and totaled \$72.39.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.
233	15-190-100-610-0000-00-10	06-05689	2/9/2006	SCHOOL SPECIALTY	\$337.07	\$390.56	This PO was for school supplies ordered for the Gregory School. The supplies ordered included an American gov't sharp charts, 6 political globes, and curriculum package. There was a difference of \$53.49 noted, which was due to a price change on the vendor's invoice.			✓	This has been deemed inconclusive due to the timing of the purchase. These items were ordered in March 2006, not in the beginning of the school year.
234	15-213-100-610-0000-00-19	06-07299	3/28/2006	SCHOOL SPECIALTY	\$207.70	\$301.88	This PO was for school supplies ordered for the Franklin School. The supplies ordered included writing and reading supplies. The order took place in April 2006.			✓	This has been deemed inconclusive due to the timing of the purchase. These items were ordered in April 2006, not in the beginning of the school year.
235	15-190-100-610-0050-00-05	06-06624	3/8/2006	SCIENCE KIT & BOREAL LABORATORIES	\$1,393.96	\$1,380.75	This PO was for science kits ordered for the Trenton Central High School in March 2006. Some of the items ordered included a chemistry guide, voltmeter, galvanometer, and a kit strip watch. An additional item was added to the original PO, which caused the price to increase to \$1,380.75.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.
236	15-190-100-610-0050-00-05	06-04580	1/5/2006	SCIENTIFIC DEVICES	\$51.65	\$51.65	This PO was for a 24 inch roll reed spindle for a design jet 500 printer. The item was ordered for the Trenton Central High School.		✓		Reasonable based on information obtained.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
237	15-190-100-610-0000-00-30	06-02210	9/8/2005	SCOTT FORESMAN	\$8,101.36	\$8,193.53	This PO was for science supplies ordered for the Washington School in September 2005. Some of the equipment ordered were teacher's edition books, flip charts, vocabulary card, etc. A quote from the vendor was attached.		✓		Reasonable based on information obtained.
238	15-190-100-610-0000-00-16	06-04461	12/22/2005	SCOTT FORESMAN	\$12,437.94	\$26,810.00	This PO was for science supplies ordered for the Cadwalader School in December 2005. Some of the equipment ordered were teacher's edition books, flip charts, vocabulary card, etc. A proposal for the materials ordered was attached. The total PO amount was split over 2 GAAP account codes related to the Cadwalader school.			✓	The items appeared reasonable but they were ordered midway through the school year, rather than at the beginning.
239	20-275-200-500-1000-05-82	05-02877	10/12/2004	SDE REGISTRATION S	\$330.00	\$330.00	This PO relates to fees paid for registration for two teachers to attend a Writing Workshop.		✓		The workshop was paid using Grant funding therefore the expenditure is deemed reasonable.
240	11-000-270-503-0000-00-65	06-05862	2/14/2006	SEI GEHYEKA	\$794.00	\$794.00	This PO was for aid in lieu of transportation for the 2005/2006 school year. The Transportation Aid request form was attached and completed.		✓		Reasonable based on information obtained.
241	11-000-270-503-0000-00-65	06-05820	2/14/2006	SHARON PRICE	\$718.83					✓	No documentation provided.
242	15-000-223-590-0000-00-19	05-02527	9/28/2004	SHERATON ATLANTIC CITY	\$106.00	\$106.00	This PO relates to the payment for accommodation for two days for a teacher attending the New Jersey Differential Instruction Conference in Atlantic City from 10/13/04 thru 10/14/04.		✓		Based on our review of the information provided the expense appear to be reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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243	15-000-223-590-0000-00-29	06-04657	1/10/2006	SHERATON ATLANTIC CITY	\$182.00	\$182.00	The PO was for a Stokes School Teacher to attend a Grade 3 teacher convention 1/29/06 - 1/31/06.		✓		Reasonable per TEA contract.
244	15-190-100-610-0000-00-07	06-03154	10/21/2005	SNACKS R US VENDING	\$83.43	\$83.43	This PO was for snacks purchased, to be provided during a Mediation Training which took place in October of 2005. The snacks that were ordered were Oreos, chips, and orange juice.		✓		This time is reasonable since the items ordered were not excessive.
245	20-245-200-500-0000-06-82	06-07977	4/27/2006	STAFF DEVELOPMENT RESOURCES	\$179.00	\$179.00	This PO was for the conference "Effective Second Language Acquisition", which took place in May 2004 in Philadelphia, PA. The employee that attended was an ESL teacher at the Robbins School.		✓		Reasonable based on information obtained.
246	20-235-200-610-0000-04-82	05-10072	6/30/2005	STAPLES	\$1,104.00	\$2,200.00	This PO relates to 22 \$100 gift certificates purchased for Parent Liaisons in 22 schools. The purchase was split amongst 2 grant accounts.		✓		The gift certificates were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
247	20-999-999-999-9999-99-99	04-07965	6/1/2004	STAPLES BUSINESS ADVANTAGE	\$1,340.84	\$1,340.83	This PO relates to the purchase of office supplies such as pencil holder, calculator, Sorter, File Folders, etc.		✓		The office supplies were paid from grant funding and is deemed reasonable.
248	20-285-100-610-0000-03-82	05-01380	8/16/2004	STAPLES BUSINESS ADVANTAGE	\$1,426.59	\$3,450.60	This PO relates to the purchase of various school supplies such as pens, file pockets, hole punches, markers, envelopes, etc. The PO was made up of numerous invoices.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
249	15-000-270-512-0000-00-07	05-09192	5/18/2005	STARR TOURS	\$220.00	\$3,720.00	This PO relates to school trip for 120 students to go to take the ferry to Ellis Island and Statue of Liberty on 6/14/05.		✓		All documents appear to support that this payment was reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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250	15-204-100-610-0000-00-25	05-01071	8/5/2004	STECK VAUGHN COMPANY	\$571.27	\$607.96	This PO relates to the purchase of teaching exercises and materials for the Monument School.		✓		The teaching supplies purchased have a direct educational value to the students of the District therefore the expenditure is deemed reasonable.
251	15-190-100-610-0000-00-24	06-00368	7/12/2005	STECK VAUGHN COMPANY	\$1,902.53	\$1,920.60	The PO was for maps, globes, and graphs that were ordered for the Stokes School. The items were ordered in July 2005. Shipping charges were reduced, so the original PO amount decreased to \$1,097.08.		✓		Reasonable based on information obtained.
252	20-307-200-600-0000-05-82	05-06266	2/2/2005	STENHOUSE PUBLISHERS	\$1,097.08	\$1,259.94	This PO relates to the purchase of reading exercises and materials.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
253	20-307-100-610-0000-04-82	05-02463	9/24/2004	STEPS TO LITERACY	\$97.04	\$97.04	This PO relates to the purchase of reading exercises and materials.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
254	20-307-100-610-0000-04-82	05-02472	9/24/2004	STEPS TO LITERACY	\$96.89	\$96.89	This PO relates to the purchase of reading game and various supplies.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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255	20-307-100-610-0000-04-82	05-02479	9/24/2004	STEPS TO LITERACY	\$114.13	\$114.13	This PO relates to the purchase of reading exercises and materials.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
256	20-307-100-610-0000-04-82	05-02635	9/30/2004	STEPS TO LITERACY	\$5,966.59	\$5,966.59	This PO relates to the purchase of reading exercises and materials.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
257	20-307-100-600-0000-06-82	06-01336	8/5/2005	STEPS TO LITERACY	\$713.90	\$723.90	This PO relates to the purchase of "Reading First" materials ordered for the Monument school. The items were ordered in August 2005. The shipping charges were reduced which caused the price to total \$713.90.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
258	15-190-100-610-0000-00-28	05-03060	10/12/2004	STUDY ISLAND	\$413.00	\$413.00	This PO relates to the purchase of study materials for the Grade 4 NJ Ask Test for the Robbins School.		✓		As the purchase was for test study materials and there appears to be a direct educational value to the Districts students, it is deemed reasonable.
259	15-190-100-610-0000-00-35	05-02035	9/7/2004	SUNDANCE PUBLISHING	\$76.93	\$76.93	This PO relates to the purchase of books, workbooks, and cassette related to phonics for the Bellevue School.		✓		As the purchase was for teaching materials and there appears to be a direct educational value to the Districts students, it is deemed reasonable.
260	15-190-100-610-0000-00-23	05-05687	1/11/2005	SUPERCIRCUITS	\$1,685.51	\$1,555.71	This PO relates to the purchase of video cameras, lenses, power supplies, monitors and cables shipped to the Buildings and grounds department.			✓	Video cameras were purchased, but there is nothing in the support given on where they were installed or its intended use.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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261	20-275-200-500-0039-05-82	05-09655	6/13/2005	SUSAN KADISH	\$378.51	\$378.51	This PO relates to the reimbursement of travel expense for teacher to attend a meeting for the International Reading Association.		✓		The expenses were paid for from Grant Funding (NCLB, Title IIA). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
262	15-000-213-610-0000-00-26	05-00052	7/12/2004	TANNER SCHOOL FURNITURE CORP.	\$197.40	\$197.40	This PO relates to the purchase of a pneumatic chair for Mott Elementary which is used by the school nurse. The purchase was made because the previous chair broke.		✓		As the purchase was for a chair used by the school nurse it is reasonable to provide care to students during school hours.
263	15-190-100-610-0000-00-20	05-01425	8/16/2004	TANNER SCHOOL FURNITURE CORP.	\$429.50	\$429.50	This PO relates to the purchase of tables and chairs for the Washington School.			✓	There is no indication from the support received the purpose for the purchase. More information is needed to determine if the expenditure is reasonable.
264	20-307-200-600-0000-06-82	06-01586	8/11/2005	TANNER SCHOOL FURNITURE CORP.	\$974.88	\$974.88	The PO was for school furniture purchased.		✓		Reasonable based on information obtained.
265	11-000-262-610-0000-00-61	05-01345	8/13/2004	TATTERSALLS	\$620.80	\$620.80	This PO relates to the purchase of sealer and release agent for the buildings and grounds department.		✓		As the expenditure relates to items used by the buildings and grounds departments to maintain the District's facilities it is deemed reasonable.
266	11-000-261-610-0000-00-61	05-01353	8/13/2004	TATTERSALLS	\$648.72	\$648.78	This PO relates to the purchase of concrete mix and supplies for the buildings and grounds department.		✓		As the expenditure relates to items used by the buildings and grounds departments to maintain the District's facilities it is deemed reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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267	15-190-100-890-0050-00-05	06-07422	3/29/2006	TBS NETWORK INTELLIGENCE	\$1,060.00	\$1,060.00	The PO relates to the purchase of 2 Panasonic TV/DVD/VCR for the Trenton Central High School. This was Board Approved in November 2005. Reasoning was that every school should have a parent liaison room. These room should include a telephone, computer, microwave, television with VCR, and parent education employment resources.		✓		Reasonable based on information obtained.
268	15-190-100-610-0000-00-07	06-04049	12/6/2005	TEACHER CREATED RESOURCES	\$86.20	\$86.20	The PO relates to the purchase of supplies for the Martin Luther King Middle School. The items ordered were 4 books related to Computer Education. The order was placed in the previous school year, and mistakenly closed out by the A/P Department without payment being made.		✓		Reasonable based on information obtained.
269	15-190-100-610-0000-01-05	06-06980	3/20/2006	TEACHERS' CURRICULUM INSTITUTE INC	\$4,782.24	\$4,738.00	The PO relates to the purchase of US History materials for the Trenton Central High School. The items were ordered in March 2006, and it was a Curriculum Unit for Geography Alive set.			✓	The items were ordered midway through the school year, instead of the beginning of the year.
270	11-000-270-504-0000-00-65	05-07137	3/1/2005	TELITA THOMAS	\$385.50	\$385.50	This PO relates to Aid given to a guardian for transporting a student to Trenton Community Charter School during the school year.		✓		As certain students are given transportation aid per NJAC 6A:27, the transportation aid is deemed reasonable.
271	20-307-100-610-0000-04-82	05-01740	8/20/2004	TEXAS PRIMARY READING INVENTORY	\$915.00	\$990.00	This PO relates to the purchase of reading exercises and materials.		✓		The supplies were paid for from Grant Funding (Reading First Grant). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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272	15-190-100-610-0000-00-05	05-02237	9/10/2004	THE COLLEGE BOARD	\$8,085.00	\$20,133.75	This PO relates to the purchase of various English and math course materials. The PO amount of 20,133.75 was split amongst various accounts.		✓		As the purchase was for teaching materials and there appears to be a direct educational value to the Districts students, it is deemed reasonable.
273	20-275-200-320-0000-03-82	05-01791	8/26/2004	THE COLLEGE OF NEW JERSEY	\$12,500.00	\$12,500.00	This PO relates to the TBOE employing the College of NJ to hold a workshop on integrating science, engineering and technology.		✓		The expenditure was paid with Grant Funding (NCLB Title IIA) and board approved. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
274	15-000-223-580-0000-00-28	06-07214	3/24/2006	THE COLLEGE OF NEW JERSEY	\$75.00	\$75.00	The PO relates to the "Let's Read Math Workshop" which was held April 6, 2006. The employee that attended was a 3rd grade bilingual teacher at the Robbins Annex School.		✓		Reasonable based on information obtained.
275	20-466-200-320-3000-06-82	06-08703	6/2/2006	THE COLLEGE OF NEW JERSEY	\$1,691.70	\$7,650.00	The PO relates to the tuition reimbursement for the "Tall Program". The program was for enhancing curriculum and instruction with Computer Technology for teachers who teach grades 4-7 Science.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
276	20-999-999-999-9999-99-99	05-09283	5/23/2005	THE District MANAGEMENT COUNCIL	\$25,000.00					✓	No documentation provided.
277	20-211-100-560-0000-CS-00	05-00227	7/14/2004	THE VILLAGE CHARTER SCHOOL	\$252,534.60	\$2,807,276.00	This PO relates to an ongoing payment for monthly encumbrance for Charter Schools for Local/Special Education/Bilingual funding.		✓		All documents provided appeared to support that the payment is reasonable.
278	20-211-200-321-0000-00-59	05-01818	8/27/2004	TOMORROW LAND PRESCHOOL	\$17,973.50	\$167,099.00	This PO relates to the payment of 15 preschool fees for Sept 2004.			✓	There is no support or reasoning for the payment of the preschool fees in the support received.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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279	20-466-200-500-6000-05-82	05-04005	11/15/2004	TRAVELWORLD TRAVEL AGENCY	\$673.92	\$673.92	This PO relates to travel expense for the Superintendent to give a presentation in Barcelona.		✓		The expenses were paid for by sponsored funds, as such the expenditure is deemed reasonable.
280	20-275-200-500-0039-05-82	05-08694	4/27/2005	TRAVELWORLD TRAVEL AGENCY	\$100.00	\$100.00	This PO relates to fees paid for changing air fare for an employee attending the IRA Conference.		✓		The expenditure was paid with Grant Funding (NCLB Title IIA) and board approved. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
281	20-466-200-320-1000-05-82	06-00108	7/7/2005	TRAVELWORLD TRAVEL AGENCY	\$528.80	\$528.80	The PO relates to round trip plane tickets to attend the EPEL one week seminar in San Francisco. The employee that attended was the Director of Secondary School Innovation at Trenton Central High.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
282	20-999-999-999-9999-99-99	04-08574	6/30/2004	TREASURER, STATE OF NEW JERSEY	\$24,912.70	\$24,912.70	This PO relates to the reimbursement of TPAF and FICA for the Federal Program Reading First.		✓		The expenditure was paid with Grant Funding (Reading First). Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
283	11-000-261-610-0001-00-61	05-02374	9/20/2004	TRENTON BD OF ED NUTRITION SERVICES	\$945.00	\$945.00	This PO relates to the purchase of Continental Breakfast for the Custodial department for Back to School Meetings.			✓	The purchase did not seem excessive, but has been deemed inconclusive upon the State's determination of allowable catered events.
284	20-211-200-890-0000-00-59	05-03272	10/19/2004	TRENTON BD OF ED NUTRITION SERVICES	\$67.50	\$67.50	This PO relates to the purchase of Continental Breakfast for the 6/18/04 Parent Liaison Meeting.		✓		As the expenditure relates to breakfast for parents and is not excessive (5/person), it is deemed reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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285	20-250-200-600-0000-05-84	05-05532	1/4/2005	TRENTON BD OF ED NUTRITION SERVICES	\$37.00	\$37.00	This PO relates to cookies and drinks provided for the Child Study Team.			✓	Need more information on the purpose of providing snacks to determine if the expenditure is reasonable.
286	20-302-200-600-0000-05-64	05-05889	1/18/2005	TRENTON BD OF ED NUTRITION SERVICES	\$38.00	\$38.00	This PO relates to the purchase of a snack tray and drinks for the Annex School			✓	Need more information on who the snacks were provided to determine if the expenditure is reasonable.
287	20-211-200-890-0000-00-59	05-06227	2/2/2005	TRENTON BD OF ED NUTRITION SERVICES	\$48.50					✓	No documentation provided.
288	20-302-200-600-0000-05-64	05-07237	3/4/2005	TRENTON BD OF ED NUTRITION SERVICES	\$39.50					✓	No documentation provided.
289	15-190-100-890-0000-00-16	05-08053	4/8/2005	TRENTON BD OF ED NUTRITION SERVICES	\$70.00	\$70.00	This PO relates to lunch provided for Curriculum Planning at the Cadwalader School.			✓	The lunch was provided to staff participating in curriculum planning and therefore is inconclusive.
290	15-190-100-890-0000-00-25	05-08710	4/27/2005	TRENTON BD OF ED NUTRITION SERVICES	\$504.00	\$504.00	This PO relates to meals provided for CAPA from April 25-29, 2005.			✓	More information is needed on the CAPA to determine if the meals provided are reasonable.
291	15-190-100-890-0000-00-07	06-05115	1/24/2006	TRENTON BD OF ED NUTRITION SERVICES	\$205.00	\$205.00	This PO relates to the purchase of a snack tray and drinks for the ML King School			✓	Need more information on who the snacks were provided to determine if the expenditure is reasonable.
292	11-000-211-330-1000-06-57	06-05320	1/31/2006	TRENTON BD OF ED NUTRITION SERVICES	\$58.00	\$58.00	This PO relates to the purchase of a snack tray and drinks for a counselors meeting.	✓			Snacks for counselors meeting are non-reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

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293	20-211-200-890-0000-00-59	06-05642	2/8/2006	TRENTON BD OF ED NUTRITION SERVICES	\$350.00	\$350.00	This PO relates to the purchase of lunches for a Parent forum on 2/8/06.		✓		As the lunches were provided to parents, they are deemed reasonable.
294	15-190-100-890-0000-00-29	06-08968	6/20/2006	TRENTON BD OF ED NUTRITION SERVICES	\$198.00	\$198.00	This PO relates to the purchase for 3 sheet cakes and 100 juice drinks for the 6th grade class at the Stokes School. The items were ordered for the 6th grade promotion exercises held in June 2006.		✓		Based on the review of the supporting documentation, this item was not excessive and is deemed reasonable.
295	15-000-270-512-0000-00-23	05-04573	11/30/2004	TRENTON BOARD OF EDUCATION	\$280.00	\$1,360.00	The PO relates to the reimbursement for the transportation of the Middle School Soccer team for 2004. The total PO amount was for 4 schools, in which \$280 was allocated for the King Middle School.		✓		Reasonable based on information obtained.
296	20-466-200-500-3000-04-82	06-08835	6/9/2006	TRENTON MARRIOTT @ LAFAYETTE YARD	\$3,360.20	\$3,360.20	The PO relates to Superintendent Search Meeting/Interview held at the Trenton Marriott on June 9th and 10th in 2006. The funding for this expenditure came from the Superintendent Search Lead Grant.		✓		The supplies were paid for from Grant Funding. Grant Funding is reviewed by the Grant source and would only allow the purchase if the grant allowed the purchase.
297	11-000-262-610-0000-00-61	05-03880	11/8/2004	TRI-STEEL FABRICATORS, INC.	\$500.00	\$500.00	This PO relates to the purchase of a floor deck purchased by the Capital Projects Department.			✓	There is no indication from the support received on where the floor deck was installed and the need for a new floor deck. More information is needed to determine if the expenditure is reasonable.
298	15-190-100-610-0000-00-28	05-03150	10/14/2004	TROXELL COMMUNICATIONS, INC.	\$1,398.00	\$1,398.00	This PO relates to the purchase of electronic equipment such as speakers, microphones, stands.			✓	There is no indication from the support received on what the electronics was used for and the need electronics. More information is needed to determine if the expenditure is reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
299	15-244-100-610-0000-00-28	05-05518	1/4/2005	VALIANT INTERNATIONAL	\$72.00	\$72.00	This PO relates to the purchase of a Telex Listening Center for the Robbins School.			✓	There is no indication from the support received on what the listening center was used for and the need for the listening center. More information is needed to determine if the expenditure is reasonable.
300	15-190-100-610-0000-00-25	05-05945	1/20/2005	VALIANT INTERNATIONAL	\$72.00	\$72.00	This PO relates to the purchase of 15 replacement lamps for overhead projectors.		✓		The expenditure has apparent educational value as overheads are used as a teaching tool.
301	15-190-100-610-0000-00-22	06-04886	1/18/2006	VALIANT INTERNATIONAL	\$148.00	\$148.00	This PO relates to the purchase of 2 VCR's for the Harrison School.		✓		The purchase did not seem excessive, therefore it has been deemed reasonable. VCR are a necessity for some classrooms when showing educational films.
302	15-190-100-590-0000-00-08	05-02538	9/28/2004	VERTEX-A DYNTEK COMPANY	\$25,000.00		This PO relates to the purchase of a on-site technology contract for tech help services.			✓	Technology on-site help and maintenance is reasonable for the ongoing operations of the District, but there was no PO attached.
303	15-190-100-590-0000-00-35	05-02761	10/5/2004	VERTEX-A DYNTEK COMPANY	\$1,217.75	\$219,195.00	The PO Amount of \$219,195 relates to 4500 Microsoft agreements for the District's computers. The selected amount of 1217.75 was allocated to one school or facility.		✓		Computer software is reasonable to the District's students, staff and ongoing operations.
304	15-190-100-340-0000-00-31	06-02978	10/17/2005	VERTEX-A DYNTEK COMPANY	\$4,940.00	\$160,743.00	This PO relates to the payment of a 2 of 3 year subscription agreement with Microsoft to enable the schools run software's during the licensing period.		✓		Based on review of the information the expense appear to be reasonable.
305	15-190-100-610-0000-00-16	06-05695	2/9/2006	VIDEO MARKETING SYSTEMS INC	\$58.41	\$58.41	This PO relates to the purchase of a cassette recorder for the Cadawalder School.		✓		Based on review of the information the expense appear to be reasonable.
306	11-000-262-610-0000-00-61	05-02027	9/7/2004	WATCHUNG SPRING WATER CO INC	\$14.00	\$14.00	This PO relates to four cooler rentals at 3.50 per cooler.		✓		Coolers provided to workers are deemed reasonable. The cost per cooler was not excessive.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
307	15-204-100-610-0000-00-08	05-05260	12/16/2004	WIESER EDUCATIONAL	\$55.75	\$502.45	This PO relates to the purchase of workbooks for the Hedgepeth School.		✓		The expenditure related to the purchase of workbooks to be used by the students, therefore it is deemed reasonable.
308	20-211-200-600-0000-00-59	05-05719	1/11/2005	WILLIAM V. MACGILL & CO	\$151.72	\$151.72	This PO relates to the purchase of teaching materials for the Early Childhood Department.		✓		The expenditure related to the purchase of teaching materials, therefore it is deemed reasonable.
309	20-452-200-890-0000-00-16	05-07514	3/14/2005	WILLIAM V. MACGILL & CO	\$87.77	\$766.15	This PO relates to the purchase of various books and cleaning items for the Cadwalader School.		✓		The expenditure related to the purchase of teaching materials and cleaning items, therefore it is deemed reasonable.
310	20-307-200-600-0000-06-82	06-02710	10/4/2005	WRIGHT GROUP MCGRAW-HILL	\$618.28	\$559.28	This PO relates to the purchase of the book "Kid Writing: A Systematic Approach to Phonics, Journals, and Writing Workshop." 20 of these books were purchased for the Monument School, in October 2005.		✓		Reasonable based on information obtained.
311	20-235-200-300-000A-05-82	06-03686	11/17/2005	XEROX CORPORATION	\$1,056.42		This PO relates to the purchase of various teaching supplies during the month of May 2006.			✓	Since the packet did not contain a PO, this was deemed as inconclusive.
312	11-000-261-610-0000-00-61	05-06780	2/14/2005	YARDVILLE SUPPLY	\$1,704.09	\$1,704.09	This PO relates to the purchase of various building supplies.		✓		The expenditure appeared to be items used by the Buildings and Grounds Department and was not excessive in cost, therefore it is deemed reasonable.
313	11-000-291-280-0000-00-52	06-01620	8/15/2005	YVONNE VAUGHAN	\$969.76	\$969.76	This The PO relates to the tuition reimbursement for the "Drug Abuse Workshop" taken at the New Jersey City University in the Summer of 2005.		✓		Reasonable per the TEA contract.
314	15-190-100-610-0000-00-20	05-00913	7/29/2004	ZANER BLOSER INC	\$2,017.85	\$1,866.14	This PO relates to the purchase of various teaching supplies for the Grant School.		✓		The expenditure related to the purchase of teaching materials for the Grant School, therefore it is deemed reasonable.

Appendix C

Trenton School District

Statistical Sample Analysis and Results of Testwork

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	Original Chart of Account	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
315	20-250-100-600-0000-05-84	05-03106	10/13/2004	ZANER BLOSER INC	\$2,987.93	\$2,987.93	This PO relates to the purchase of various teaching supplies for the Franklin School.		✓		The expenditure related to the purchase of teaching materials and appears to be paid from Grant Funding, therefore it is deemed reasonable.
316	15-190-100-610-0000-00-25	06-00464	7/13/2005	ZANER BLOSER INC	\$653.35	\$653.35	The PO relates to the purchase of 60 Handwriting books for the Monument School. The items were purchased in September 2005.		✓		reasonable based on information obtained.
317	15-190-100-890-0000-00-24	05-09582	6/8/2005	ZIENTEK INTERNATIONAL, INC.	\$2,174.75	\$2,174.75	This PO relates to a contract Amusement Event at Joyce Kilmer Elementary on 6/10/05.	✓			The Amusement Event provided the Districts students no educational value. Therefore it is deemed discretionary.