



State of New Jersey
Department of
Education

Performance Audit of
Vineland City School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

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

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

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

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

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Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





Executive Summary

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

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	13,154	\$230,811,325	1,250	\$7,486,900
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	6,363	\$204,080,219	500	\$4,679,152
2. Noninstructional Miscellaneous Purchases	1,161	\$4,049,621	158	\$244,423
3. Noninstructional Supplies and Materials	4,890	\$6,714,632	438	\$540,475
4. Regular Instructional Purchased Professional Educational Services	391	\$2,669,878	62	\$69,504
5. School Sponsored Athletic Supplies and Materials	200	\$1,133,164	62	\$274,945
6. Capital Outlay	149	\$12,163,811	30	\$1,678,401
Statistical Sample of Remaining Accounts	308	\$604,363	308	\$604,363
Total PO Review	1,3462	\$231,415,688	1,558	\$8,091,263

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

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

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

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of identification cards for faculty members for security purposes, library books, pens and pencils to be used as in-class school supplies by the students, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included the purchase of flowers for any reason, centerpieces for board of education retirement dinner, and food for faculty staff meetings, as well as many general food purchases.

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 where our analysis was inconclusive included three cameras, Zenith combo TV, Polo shirts for adults and youths, and a trip to the National School Public Relations Conference. 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)	1,067	\$7,352,423	171	\$129,509	12	\$81,716
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	474	\$4,668,007	26	\$11,145	–	\$55,766
2. Noninstructional Miscellaneous Purchases	109	\$184,018	49	\$60,405	–	–
3. Noninstructional Supplies and Materials	338	\$461,693	88	\$53,814	12	\$24,968
4. Regular Instructional Purchased Professional Educational Services	56	\$66,279	6	\$3,225	–	–
5. School-Sponsored Athletic Supplies and Materials	60	\$274,025	2	\$920	–	–
6. Capital Outlay	30	\$1,678,401	–	–	–	–
Statistical Sample of Remaining Accounts	304	\$602,880	4	\$1,483	0	\$0
Total PO Review	1,371	\$7,935,303	175	\$130,992	12	\$24,968

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 detailed results of this analysis are included in the Historical Expenditure Analysis section of this report. In summary, explanations provided and documentation reviewed during our follow-up appeared reasonable. Other than some internal control deficiencies, which have been documented in the appropriate section of this report, no significant issues were noted that would require additional analysis. The table that follows presents each of the 13 points, the number of occurrences identified, and the number of items selected for follow-up.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	0	0
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	1,138	26
	3. Possible Questionable Payments – <i>Payments Made to Potential Ghost Employees</i>	16	7
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date for Employees that Have Been Hired and Terminated within a Short Time Period (e.g., 1 month) and Paid after Their Termination Date.</i>	4	4
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	31	26
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	451	26
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	227	26
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	39	26
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	403	51
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	158	50
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,371	58
	12. Possible Questionable Payments – <i>Invoice Date Prior to Purchase Order Date</i>	5,649	38
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	95	16

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Management Review and Approvals of Fixed Asset Disposals		√	√		
	Segregation of Duties		√	√		
Facilities Management 4 observations 3 short term 1 long term 2 high risk 2 medium risk	Standard Operating Procedures		√	√		
	Documentation of Management Reviews – Work Orders		√		√	
	Overtime Approval		√		√	
	Information Systems Not Supporting Facilities Management Processes	√		√		
Purchasing/ Accounts Payable 6 observations 6 short term 2 high risk 4 medium risk	Vendor Master Database		√		√	
	System Access		√	√		
	Review of Open Purchase Orders		√		√	
	Aging of Accounts Payable		√		√	
	Purchase Order Amounts Used as “Estimates Only”		√		√	
	Documentation of Purchase		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Payroll/Human Resources 6 observations 2 long term 4 short term 2 high risk 4 medium risk	Standard Operating Procedures		√	√		
	Documented Reviews and Approvals		√	√		
	Overtime Charges		√		√	
	Manual Processes for Attendance	√			√	
	Terminations Procedures		√		√	
	Check Distribution	√			√	
General Operations/Accounting 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Management Oversight		√	√		
	System Access		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 3 observations 3 short term 1 high risk 1 medium risk 1 low risk	Manual Inventory Process		√	√		
	Cash Receipts		√			√
	Bid Process		√		√	
Transportation 1 observations 1 short term 1 high risk	Vendor Contracts		√	√		
Technology 3 observations 3 short term 2 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Password Requirements for Network Passwords		√		√	
	Evidence of User Access Review is not Maintained, and Segregation of Duties Review is not Performed		√	√		
Student Activities 4 observations 4 short term 3 high risk 1 low risk	Segregation of Duties		√	√		
	Cash Management		√	√		
	Supporting Documentation		√	√		
	Standard Operating Procedures		√			√





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

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

Information Gathering and Analysis

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

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

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

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

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

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

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

Internal Control Questionnaire (ICQ) – An internal control questionnaire was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically in a timely manner. The deadline was later extended to May 4, 2007. 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 40 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	Director of Facilities
Assistant Supt., Business Administrator	Accounts Payable Clerk
Assistant Superintendent, Curriculum	Custodian of School Monies
Assistant Superintendent, Administration	Personnel Officer
Director of Purchasing	Senior Programmer
Payroll Supervisor	Payroll Clerk
Executive Director of Personnel	Inventory Control Clerk
Director of Food Services	Facilities Secretary
Executive Controller	Personnel Data Clerk
Accountant	Coordinator of Transportation

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from a template as completed by the District. The sample selected represented a cross-section of school locations and job functions. We visited school locations and met with selected staff to confirm that 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 or she was coded.

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

Validation and Reporting

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

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

In order to facilitate the historical expenditure 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 a District, KPMG loaded the data into a quality assurance environment. The District's data was imported into a unique Microsoft SQL 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. These tests included:

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

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

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

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

Description of Normalization and Quality Assurance

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

Accounts Payable/Purchase Order Files

- The District stated it is not possible to electronically capture a void against a purchase order. A credit invoice is received and the appropriate account is credited, but the original purchase order is not known.
- KPMG noted approximately 700 checks within the disbursement journal associated to purchase order numbers that did not appear in the purchase order summary files provided by the District. The District confirmed these to be disbursements from funds not operating under the purchase order encumbrance system (i.e., food service enterprise funds and payroll agency trust funds).
- We noted approximately 465 purchase orders where the total of the amount paid from the check register did not match the amount in the purchase order summary file. The District confirmed that the purchase order summary file represents an estimate of costs to acquire goods and services, and the check register reflects the payment of the actual liability incurred.

HR and Payroll

- We noted that voided checks were provided to KPMG as positive values. In order to reconcile the check amounts, we identified all checks with a "Y" for a value in the void flag field. KPMG converted these checks to a negative amount for the purpose of our analysis.
- A separate field for stipends was not found. We used all other pay outside of regular pay and overtime as "other additions" received by an employee and used that amount for our analysis.
- We calculated overall gross pay to be the sum of the check gross minus any imputed earnings.
- We noted about 22,000 transactions without a check number listed. The District confirmed these were direct deposit transfers.
- An employee who is terminated will have "Term" listed as their status; the corresponding field, "Status Date," is the date which the status occurred. This status date is being used as the termination date.

Purchase Order Review

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

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	13,154	\$230,811,325	1,250	\$7,486,900
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	6,363	\$204,080,219	500	\$4,679,152
2. Noninstructional Miscellaneous Purchases	1,161	\$4,049,621	158	\$244,423
3. Noninstructional Supplies and Materials	4,890	\$6,714,632	438	\$540,475
4. Regular Instructional Purchased Professional Educational Services	391	\$2,669,878	62	\$69,504
5. School Sponsored Athletic Supplies and Materials	200	\$1,133,164	62	\$274,945
6. Capital Outlay	149	\$12,163,811	30	\$1,678,401
Statistical Sample of Remaining Accounts	308	\$604,363	308	\$604,363
Total PO Review	13,462	\$231,415,688	1,558	\$8,091,263

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 appears reasonable, should be deemed discretionary, or whether the analysis was 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 reasonable or discretionary. If our analysis was inconclusive, it was noted as such. The table below summarizes our results.

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	1,067	\$7,332,423	171	\$129,509	12	\$24,968
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	474	\$4,668,007	26	\$11,145	–	–
2. Noninstructional Miscellaneous Purchases	109	\$184,018	49	\$60,405	–	–
3. Noninstructional Supplies and Materials	338	\$461,693	88	\$53,814	12	\$24,968
4. Regular Instructional Purchased Professional Educational Services	56	\$66,279	6	\$3,225	–	–
5. School Sponsored Athletic Supplies and Materials	60	\$274,025	2	\$920	–	–
6. Capital Outlay	30	\$1,678,401	–	\$0	–	–
Statistical Sample of Remaining Accounts	304	\$602,880	4	\$1,483	–	–
Total PO Review	1,371	\$7,935,303	175	\$130,992	12	\$24,968

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

For discretionary and inconclusive purchases, we identified common themes for the purchases. 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 resulted in a determination of inconclusive or discretionary. Three unique themes were identified for the purchases reviewed as follows. Please refer to Appendices B and C for the sample of transactions summarized.

- *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 40 transactions with a dollar value of \$69,836 that were discretionary and 1 transaction with a dollar value of \$5,772 that was inconclusive. For example:
 - \$2,000 for yearbooks for the senior class
 - \$450 for a dunk tank rental
 - \$39,420 for graduation celebration at Atlantic Pier Amusement's Inc.
 - \$2,077 for a "Yankee Doodle" costume for celebration
 - \$5,772 for a purchase of polo t-shirts for the students
 - \$1,743 for tickets to the movie "Madagascar" for an elementary school class

- *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 70 transactions with a dollar value of \$28,888 that were discretionary. For example:
 - \$653 for meals provided for Teachers Appreciation Day
 - \$2,743 for 89 dinner dishes provided for Annual Vineland Board Of Education Retirement Day
 - \$338 for an in-service staff lunch
 - \$1,259 for meals for an opening day teacher meeting

- *Expenditures on Staff* – includes flowers, incentives, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 36 transactions with a dollar value of \$19,223 that were discretionary. For example:
 - \$271 for centerpieces, floral arrangement, and corsage pins for Board of Education Retirement Event
 - \$1,213 for a custom watch for a teacher with perfect attendance
 - \$400 for Teacher Appreciation Packs
 - \$1,330 for four 5x7 pictures for board member
 - \$130 for a newspaper subscription to the administrative offices

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

Area	No. of Instances
<p>Missing Proper Approvals – 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>	80
<p>Improperly Coded – The transaction was coded to an incorrect Account Code.</p>	1

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

13 Point Analysis

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

Payroll

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

7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order** – Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date** – Identified payments against any purchase order where the date on the invoice received from the vendor was prior to the date of the purchase order.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses** – Compared vendor addresses against known 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	Analysis performed did not yield exceptions based on criteria used	N/A	
2	Employees that do not have the applicable benefits deductions	<p>We noted 1,138 instances where an employee received a paycheck without any payroll Benefits deductions. The total amount paid to these employees was \$5,119,730.40. Of the 1138 instances:</p> <ul style="list-style-type: none"> ● 985 were under \$10,000 ● 140 were greater than \$10,000 and less than \$30,000 ● 13 were more than \$30,000 	<ul style="list-style-type: none"> ● Ascertained through interview of the Payroll and HR personnel the reason for payroll disbursements without any benefit deductions. ● Selected a sample of 26 transactions from the listing of employees who received a payroll disbursement without any benefit deduction. ● For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the transactions – Identified the employee's: <ul style="list-style-type: none"> – Job title – Salaried or hourly – Full time or part time 	<p>We selected 26 checks for follow-up and requested the payroll employees to provide explanations as to why deductions were not applied to the payroll disbursements. We noted:</p> <p>Of the 26 transactions we selected, 26 did not have benefit deductions as the transactions were related to substitute teachers. Substitute teachers are not eligible for benefits.</p> <p>Based upon the results of the testwork, no exceptions were noted and further analysis is not considered necessary</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted 16 employees who matched the Social Security Administration death master file. A summary of the employees with matches is as follows:</p> <ul style="list-style-type: none"> • We noted three of 16 employees whose termination date was greater than one day after their date of death as recorded in the Social Security Administration's death master file. We noted that these three employees did not receive any payments after their date of death. • 12 of 16 of these employees had a termination date in the system ranging from 0 to 1 day after their date of death. • 1 of 16 of these employees appears active in the District system despite a date of death recorded in the Social Security Administration's death master file. • 7 of these employees whose Social Security Numbers match the death master file received compensation after their recorded date of death totaling \$24,476.55. 	<ul style="list-style-type: none"> • Conducted interviews with the HR and payroll personnel to ascertain why the anomalies would exist. • Selected a sample of seven transactions from the listing of employees noted in the results column. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file – Compared the Social Security Number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if HR did not have a copy of the social security card (i.e., I-9 form). NOTE: Employees who were hired prior to 1986 did not have to submit an I-9 form or social security card as identification. 	<p>The average time for Human Resources (HR) and Payroll departments to process a termination due to death is one day. Payroll issued checks to deceased employees for payment due for services rendered. Checks were made payable to the estate of the deceased employee. We selected seven employees whose Social Security Number appears on the SSA death master file and requested to review their personnel files and Payroll system audit trails.</p> <p>We noted:</p> <ul style="list-style-type: none"> • Employees were only paid after their death due to payment for services performed or for unused vacation or sick days and benefit reimbursements. • Two employees only had drivers' licenses as identification in their HR files due to the fact they were hired prior to 1986. If employees were hired prior to 1986, they were not required to submit an I-9 form or a Social Security card. • One employee (substitute) was listed as active despite SSA death master file indicating employee was deceased. • Payroll clerks are restricted in the system and do not have the ability to change an employee's Social Security Number. Only HR employees have access to modify Social Security Numbers. <p>In addition, we were informed substitute teachers may still be listed as active even if the Social Security Number appears in the Social Security Administration's death master file. Substitute teachers are not terminated in the system unless the District is notified of the death.</p> <p>Upon inactivity of a substitute teacher for over a month, the substitute teacher should be listed as terminated in the system. This will prevent any erroneous checks issued to a deceased employee or an employee who has not worked for an extended period of time.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	<ul style="list-style-type: none"> ● We noted four employees that were terminated within 30 days of their hire date and received pay after their termination date. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel examples of when employees are terminated within 30 days of their hire date and are paid after their termination date. ● Selected a sample of 4 transactions from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. 	<p>Per our interviews with the Human Resources department and review of supporting documentation, we noted the following:</p> <ul style="list-style-type: none"> ● One employee was erroneously paid after termination date. Check was subsequently voided. ● Three employees received paychecks after their termination dates based on work they performed prior to termination. <p>In addition, based on interviews, we noted that employees hired and terminated within a short period of time could occur for multiple reasons. The most common reasons include:</p> <ul style="list-style-type: none"> ● Employees who were hired but left the position for personal reasons. ● Employees who were hired for a summer program. ● Employee who do not pass a background test after hire date. <p>Of the four HR personnel files we reviewed, all files contained termination documents (i.e., letters of resignation). We also noted that employees were listed as terminated in the system. None of the employees were rehired after being terminated.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 31 employees that were paid 30 days after their termination date and received pay after their termination date totaling \$22,760.46. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 15 of 31 employees were paid between 31 and 90 days after termination totaling \$2,523.19. ● 16 of 31 employees were paid greater than 90 days after termination totaling \$20,237.27 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees may receive pay after termination ● Selected a sample of 26 from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates and rehire dates, where applicable, for the employees in the system. ● Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed using audit trail ● Inquired about potential settlement payments owed to the employee ● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable). 	<p>We would expect a certain delay for final payment for services rendered due to required human resources and payroll processes after termination. We requested the personnel files for 26 individuals who were paid after their termination dates and upon review noted:</p> <ul style="list-style-type: none"> ● Personnel files could be located for all employees. ● Three employees were terminated in the system one day after their termination day in their personnel file. ● Three employees were rehired after their termination dates. ● Three employees do not have an accurate termination date in the system and one employee did not have an accurate date of rehire in the system. This occurs because the system overwrites the original termination or hire date. ● Employees were paid after their termination dates for benefit reimbursements, work performed, or retroactive payments (i.e., payments due to employee after settlement of contract negotiations). <p>Currently, due to system limitations, the District HR system is unable to keep history of hire, rehire, and termination dates. This may pose an issue when comparing the employee manual hard copy files and the electronic files. System should be enhanced to keep a history of hire, rehire, and termination dates. This would eliminate conflicting issues for record-keeping when comparing the manual hard copy information to the system information.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two year period covering 2004–2005 and 2005–2006</p>	<p>We noted 451 employees that received greater than 52 checks in the two year period covering '04–'05 and '05–'06 totaling \$26,534,141.53 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 450 employees received between 53 and 59 checks totaling \$26,471,410.31 in gross pay • 1 employee received 60 checks totaling \$62,731.22 in gross pay 	<ul style="list-style-type: none"> • Ascertained through interview of payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, retro payments, and expense reimbursement). • Selected a sample of 26 transactions from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., audit trails and contracts and Board approval for contracts) – Reconciled extra paycheck for retroactive payments to contracts 	<p>We compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years to examine employees receiving more than 52 paychecks for that two-year period. Based upon our review, we noted that it is not uncommon for an employee to receive more than 52 paychecks within a two-year period.</p> <p>Twenty-six out of 26 employees whose unions may have outstanding contract negotiations received an extra paycheck (retroactive payment) after contract negotiations have been finalized. All employees had received retro payments throughout the 2004–2005 and 2005–2006 time frame.</p> <p>Nineteen out of 26 employees received an extra paycheck as a catch-up payment (payment due to employee from additional work performed in the past).</p> <p>Twenty out of 26 employees received extra paychecks for performing duties in the summer.</p> <p>In addition, employees also received reimbursements for travel expenses</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 227 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$3,626,500. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 129 employees received a gross pay increase between \$7,501 and \$12,500 • 63 employees received a gross pay increase between \$12,501 and \$25,000 • 35 employees received a gross pay increase greater than \$25,001 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the salary increases by job grade. • Considered Board Resolution for percentage increases • Selected a sample of 26 employees receiving high gross pay increase to further understand the salary increase. <ul style="list-style-type: none"> – For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase 	<p>Based upon the procedures performed against the sample we selected for gross pay increases from 2004–2005 to 05–06, we noted the following:</p> <ul style="list-style-type: none"> • Supporting documentation which indicated that pay increases for five employees were due to promotions • Supporting documentation indicated that four employees worked significantly less time in 2004 to 2005 versus 2005–2006 • Supporting documentation indicated that seven employees were reimbursed for unused sick days, vacation days, or reimbursements for courses taken in 2005 to 2006 • Four employees performed additional job functions. • Other employees received pay increases for reasons that were found to be supported by documentation such as retro payments, increase in hours worked as substitute, and raises due to contract negotiations. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 39 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$1,153,149. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 9 employees received a salary increase between \$7,501 and \$12,500 ● 5 employees received a salary increase between \$12,501 and \$25,000 ● 25 employees received a salary increase greater than \$25,001 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel then viewed salary increases by job grade based on salary guides ● Selected a sample of 26 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Other documentation supporting a large salary increase (degree change) 	<p>As per our interviews with the HR and Payroll personnel and our review of documentation related to the pay increase from 2004–2005 to 2005–2006, we noted the following:</p> <ul style="list-style-type: none"> ● Twelve employees were promoted from a substitute teacher to a full-time teacher. ● Five employees were promoted to a principal or assistant principal. ● One employee was promoted from principal to superintendent. ● Two employees' work hours increased from 3.5 hours a day to 7 hours a day. ● One employee had an increase in salary based on the salary guide and years of experience. ● One employee was promoted to a full-time position. ● Four employees transferred to different positions which increased their salary. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
9	Employees who received greater than 10% of base salary in stipends	<p>2004–2005: We noted 403 employees that received greater than 10% of base salary in stipends, The total gross amount paid in stipend was \$3,003,742.</p> <p>2005–2006: We noted 377 employees that received greater than 10% of base salary. The total gross amount paid in stipend was \$2,692,297.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount. ● Confirmed that stipends were reviewed and approved by the Board in the Board Meeting Minutes ● Selected a sample of 51 employees receiving stipends in excess of 10% of their base salary. ● For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend 	<p>We identified employees who received greater than 10% of base salary in stipends, and selected a sample for our review.</p> <p>Based on our review of the samples, it was noted that stipends received by employees went through the appropriate approval process.</p> <p>We noted that stipends were paid as a result of additional duties performed by an employee, such as serving as coaches(4), directors of programs(2), participant of summer programs(8), etc.</p> <p>In addition, we noted some stipends were funded by grant programs (6) (e.g., Strengthening Families Grant).</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>2004–2005: We noted 129 employees that received greater than 25% of base salary in overtime. The total gross amount paid in overtime was \$1,111,495.</p> <p>2005–2006: We noted 158 employees that received greater than 25% of base salary in overtime. The total gross amount paid in overtime was \$1,261,433.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of HR and Payroll personnel why an employee may receive compensation in excess of their base salary ● Selected a sample of 50 employees from 2004 to 2005 and 2005 to 2006, the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25% ● For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists which supports the compensation (i.e., overtime approval form) – Reviewed the payroll disbursements to assess whether the amount is reasonable. ● For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the Payroll department inputted into the system, which was the amount of hours the employee was paid for each respective pay period. 	<p>In reviewing documentation related to employees who received greater than 25% of his or her salary in overtime, we noted the following:</p> <ul style="list-style-type: none"> ● For the sample of 50 employees selected, a total of \$378,004 paid in overtime. ● Employees could receive a substantial payment that is classified as overtime in the Payroll system if employee retires/terminates/resigns and has unused vacation or sick days. The system classifies all vacation days/sick days under the overtime code so it does not hit employee pension. ● Employees who perform additional duties such as home instruction, after school activities, or in school activities receive overtime. ● Overtime sheets agreed to overtime entered into Payroll system. <p>In addition, we noted:</p> <ul style="list-style-type: none"> ● Overtime rates must be calculated manually for 10-month employees. ● The Payroll department must manually enter G/L numbers for District employees who perform activities in addition to their formal duties. <p>District should work with vendor to enhance system capability for computing overtime pay/extra pay for 10-month employees. This would allow automated calculation for 10-month employees without having to resort to manual calculations for adjustments. This will reduce human error in calculations and increase efficiency. Note: District employees are classified as a 10-month or 12-month employee. Ten-month employees include teachers, food service, teacher's aids, security, and maintenance. The current system assumes all employees are 12-month employees and thus needs manual input from user for overtime rate for a 10-month employee.</p> <p>District should work with vendor to enhance system capability for limiting data entry of G/L numbers. Currently, if an employee (teacher, substitute, foodservice, etc.) performs an additional duty, the payroll staff has to enter the G/L number into the payroll system corresponding to the additional duty. This G/L number is very long and is prone to keying errors, which will result in the payment of an employee in the wrong category. Adding a function to limit the data entry of the G/L number will reduce human error and increase efficiency.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 2,371 payments totaling \$1,253,211.97 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 1,209 purchases made were made where the payment exceeded the original purchase order amount between 0 to 5% totaling \$23,996.14. ● 504 were purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$34,142.51 in excess. ● 413 were purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$108,422.02 in excess. ● 245 were purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$1,086,651.30 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 purchase order. ● Inquired as to why new purchase orders are not issued when an increase is required. ● Selected a sample of 58 transactions from the listing of disbursements that exceeded the purchase order amount. ● For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<p>In cases where the invoice amount exceeds the purchase order amount, the increased amount is required to be approved by the Business Administrator. There are instances where the original purchase order amount is an estimate because the eventual invoice amount for a service is not known in advance. This occurs in instances where the District has an annual contract with a vendor for services. The PO may be approved with an estimated PO amount that is based on the requestor's estimate of the eventual invoice amount.</p> <p>Based on our review of 58 purchase orders, it appeared that no unapproved or inappropriate overpayments occurred; however, internal control issues were identified and are described later in this report. The following outlines the general reasons as to why there were cases of invoice amounts that exceeded purchase order amounts:</p> <ul style="list-style-type: none"> ● 14 are related to shipping costs which are not calculated in the purchase order. ● 42 are related to incorrect unit prices based on outdated catalog prices. ● 2 are related to emergencies (i.e., roof leak or automobile repairs) in which cost cannot be quickly and accurately determined or cases where purchase order was documented after verbal approval of expenditure. ● In some cases for labor and material-intensive expenditures, the final amount is not known at the time the purchase order is completed. In such cases, final amount may exceed purchase order amount. <p>Good business practice requires that the Shipping and Handling charges are initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. We observed several instances where there was a difference between the purchase order (PO) and invoice amounts because the estimated shipping and handling (S&H) charges were not adjusted to actual at the time the PO was generated. In some cases noted, the Invoice amount was higher than the PO amount by the difference between the actual and estimated S&H charges.</p> <p>We recommend that the District confirm with the vendor about the shipping and handling charges prior to the issuance of the Purchase Order. The practice will help in reducing the need for creating a separate PO for the differential amount and for changes to the original PO.</p> <p>We recommend that for all purchase orders for services, the contractor be required to provide an estimate in writing, and that the estimate be the basis for the purchase order amount and that the written estimate be attached to the purchase order. If the invoice amount is greater than the estimate by an amount the District defines, the requesting principal or department head, the Director of Purchasing and the Business Administrator should be required to reapprove the purchase order prior to releasing it for payment. Reapproval procedures should be formalized and included in the standard operating policies of the Purchasing and Accounts Payable departments.</p> <p>Based on results of follow up, additional analysis should be considered.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	<p>Invoice dates that are prior to purchase order dates</p>	<p>We noted 5649 payments totaling \$10,742,090 in invoices with dates that are prior to the purchase order dates. The following breakdown is as follows:</p> <ul style="list-style-type: none"> • There are 4,254 payments totaling \$7,099,085 in invoices with dates that are 1–30 days prior to the purchase order dates • There are 1,054 payments totaling \$2,865,483 in invoices with dates that are 31–90 days prior to the purchase order dates • There are 341 payments totaling \$777,522 in invoices with dates that are over 90 days prior to the purchase order dates 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing personnel why POs would be issued after an invoice was received. • Inquired as to whether there is any repercussion to the individual that places an order when an invoice is received that does not have a PO. • Selected a sample of 38 transactions from the listing of purchase orders with dates after the invoice date. <p>In reviewing documentation, we considered:</p> <ul style="list-style-type: none"> • Whether date on invoice and purchase order matched • Whether proper approvals were made on purchase order • Whether the situation involved an emergency in which services had to be provided immediately. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, purchase requisition, etc.) to assess if the disbursement was properly approved and processed prior to payment 	<p>In the course of our review to determine why purchase orders were issued after the invoice date, we noted the following four primary reasons:</p> <ul style="list-style-type: none"> • 14 were related to data entry errors. • Three were related to annual fees (software licenses, waste compliance monitoring, and County School Board membership) where the purchase order is issued after invoice is received. • Nine were related to items that need to be purchased immediately such as parts and supplies for an ongoing emergency repair job. • 12 were related to advertisement fees, cleaning fees, tuition, and engineering services which are paid after invoice is received. The District explained that this occurs because of the frequent price changes in these services. <p>Although it appeared that none of the purchases were inappropriate, the District needs to establish a process to obtain proper approvals and should not be issuing purchase orders after invoices.</p> <p>The District should establish policy and procedures that require purchase orders prior to invoices to help ensure products or services are not purchased without proper approvals.</p> <p>Purchase orders that are for emergency repairs should have a special designation within the system to differentiate between standard and emergency status.</p>

Historical Expenditure Analysis, continued

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 95 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 16 vendors who receive payment at mail-drop locations • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.) • Requested business certification forms for the vendor to confirm the address • Requested evidence that the vendor was included within the vendor master file 	<p>We selected 16 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Based upon the testwork performed, we noted that vendors were paid at appropriate mailing addresses. Invoices reflected the appropriate addresses and payments were mailed to the appropriate addresses. In addition, all 16 vendors were part of the vendor master file.</p> <p>Documentation reviewed appeared reasonable.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 89 certified teachers and 11 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	35
	Middle School	36
	High School	18
Nonteaching Certified Staff	Principals	6
	Guidance Counselors	0
	Supervisors	1
	Department Chair	0
	Other	4

We performed the following for each employee:

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

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



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

The Director of Purchasing oversees the warehouse, which is responsible for receiving stocked items into inventory, distributing that inventory to the schools and departments in the District, and monitoring and ordering supplies for custodial and maintenance staff. Stock items are broadly defined as supplies used for maintenance, custodial, and auto mechanic employees. The stock items are tracked and maintained in the warehouse using the Fusion system's Inventory module. The Fusion system is the District's Information Technology platform for the general accounting, accounts payable, purchasing, and inventory functions.

The overall structure of the Warehouse Group at the Vineland School District includes the Director of Purchasing, the Supervising Inventory Control Clerk, two Inventory Control Clerks, and two Drivers.

When items are received into the warehouse, the Supervising Inventory Control Clerk inspects the order with the packing slip to verify all goods have been received and signs the receiving slip. At the time of receiving the stock item into inventory, the inventory database is updated for an existing item or if the stock item is new, an inventory record is created in the database. At the time of distribution of the stock item, the item's quantity is required to be reduced in the Fusion Inventory module. A physical inventory is performed annually of all inventory stock items.

The District also has supplies shipped directly to schools, Facilities, and other buildings. The supplies that are delivered directly to other buildings do not go to the warehouse, and are not part of the Inventory system. These items may be tracked using the computerized Purchase Order process. Food supplies are tracked and maintained by the Food Services department.

The Accounting and Purchasing departments are responsible for receiving and tagging fixed assets within the District. In accordance to New Jersey Department of Education guidelines, fixed assets are goods which are valued at over \$2,000. The Vineland District has hired a third party (Maximus) for the tracking, valuation, and depreciation calculations of fixed assets.

The procedure for ordering and receiving fixed assets follows the same procedure as the ordering and receiving process for inventory. The District personnel responsible for fixed assets include the Business Administrator, the Executive Controller, the Director of Purchasing, and the School Principals.

On a quarterly basis, the Accounting Department produces reports based on accounts payable data of new equipment which meets the Vineland Board of Education's capitalization requirements of \$2,000 or greater. This report contains items expensed against the capital expenditures accounts meeting the capitalizations requirement. The report and corresponding purchase orders containing contact and location information for the fixed asset items are also provided to the vendor, Maximus. Vendor personnel perform site visits at District locations to locate items on the list. The vendor tags the item with bar code label and scans it to add it to the computerized fixed asset database.

An annual inventory count of all fixed assets is performed by Maximus. The fixed asset inventory count database compiled during onsite work by the vendor is used to perform data match with the existing fixed asset database to develop exception report identifying assets disposed during year.

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

- Receiving
- Distribution of Inventory
- Reconciliation of Inventory
- Tagging
- Tracking and Monitoring of Fixed Assets
- Disposal
- Depreciation
- Safeguarding

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

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

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

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

Summary of Observations and Recommendations

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

Standard Operating Procedures

The District does not have formal documented procedures or policies regarding the receipt, storage, tracking, and distribution of inventory and fixed assets.

Because of the lack of formal documented procedures and policies, controls may be overlooked. In addition, controls and procedures that may be in place and known to

current employees may not be communicated effectively to new employees. Having formal documented procedures provides new employees with the knowledge needed to carry out everyday tasks properly. Lastly, having formal documented procedures helps ensure that all employees are aware of the proper procedures and policies.

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

Management Review and Approvals of Fixed Asset Disposals

When the disposal process is performed, there should be another level of review and approval performed by a knowledgeable individual who is independent of the process. The approval should be documented to verify that a review was performed without exception. Review and approval are controls that help management gauge whether operational and personnel goals and objectives are being met.

The lack of or inadequate review and approval could result in the following:

- Errors may be overlooked resulting in misstatements that affect financial and operational decisions.
- Inaccurate or incomplete information in accounts and/or reports.

Proper inventory accountability requires that detailed records of fixed assets inventory be maintained, and that this inventory be properly reported in the entity's financial management records and reports.

The District appears to have appropriate controls over tagging and adding fixed assets to a vendor-managed database of fixed assets. The tagging and adding of a fixed asset to the database is based on a report generated by the Accounting Department that contains items expensed against the capital expenditures accounts meeting the capitalizations requirement (\$2,000). The District also reconciles the report of newly tagged items added to fixed assets inventory to the report provided to vendor of items that were required to be tagged. Missed items are located and tagged and added to fixed assets database. An inventory count of all fixed assets is performed annually by the vendor.

Disposal of assets by auctioning or transferring fixed assets to another entity (e.g., public library, another school district) requires the approval of the Board. However, methods of disposal other than auctioning or transfer do not require review from the Business Administrator or the Board. There is no standard fixed-asset disposal form. The process for removing assets from fixed-assets database is retroactive. The Executive Controller relies on notification from the vendor in the course of the inventory count process. An asset may have been disposed of physically during the year but still remain recorded in the system until year end.

We recommend that the District develop a process to review and approve all requests for disposal of fixed assets. Also, the evidence of the review and approval should be documented (e.g., signed or initialed and dated by the reviewer/approver, or recorded in meeting minutes).

Segregation of Duties

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and 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.

We observed that as part of the process of inventory of stocked items, received stocked items are entered into the Fusion system (warehouse module) by the inventory control clerks. Physical inventory is performed yearly by the inventory control clerks, who are also responsible for stocking items into the warehouse and for distributing those items to the schools and departments.

There appears to be a segregation of duties issue regarding the physical inventory since the employees who receive stock and distribute items participate in the inventory counts. There is a risk that personnel responsible for the delivery of items can manipulate physical count records to cover irregularities.

We recommend that the District organize the teams responsible for executing the physical inventory count in a manner that excludes individuals that have inventory recording and tracking functions. A detailed procedures document outlining the inventory count procedures would be a useful informational tool when new teams are being created. We also suggest that the individual's operating protocols, as it relates to all types of inventory items (receipting, distribution, records maintenance, etc.), be documented in the form of a policies and procedures manual.

Facilities Management

Overview

The Facilities Management process at the District is composed of two primary areas: the janitorial and maintenance functions. In order to complete the tasks for each area, the District uses a combination of in-house employees, and skilled outsourced contractors. The in-house employees within the department include 95 janitors/custodians, 25 maintenance workers, 5 foremen, 1 inspector, and 3 supervisors. The Facilities Department uses contracted services for skilled labor, for HVAC, roofing, asphalt work, and electrical work.

The District spends approximately \$4,600,000 per year for in-house employees within the Facilities Department. This includes \$4,100,000 in personnel services (excluding overtime) and \$500,000 in overtime. The District spends approximately \$1,900,000 per year for contracted skilled labor related to maintenance.

The District is responsible for the maintenance and upkeep of 23 school buildings and 3 administrative buildings, which comprise approximately 1.5 million interior square feet. The Facilities Manager also oversees any future construction plans for the District.

The Department has approximately 30 District-owned and operated cars and trucks. Currently, the Long Range Facility Plan is being reviewed by the Department of Education (DOE).

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
- Routine Maintenance
- Work Orders
- Supplies and Purchases
- Outside Contractors
- Overtime Approval

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

- Procedures as documented provide for replacement and purchasing of equipment, maintenance budget, facilities standards, and personnel staffing.
- The maintenance and operations department uses appropriate performance and cost-efficiency measures and interpretive benchmarks in management decision making.
- Maintenance logs are maintained to appropriately document requests, workloads, resolutions, and health and safety issues.
- Appropriate records, including necessary approvals for overtime, are maintained and reviewed by a supervisor regularly.
- A preventative maintenance plan exists.

Summary of Observations and Recommendations

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

Standard Operating Procedures

The Facilities Department does not maintain standard documentation for current policies and procedures. There is also a lack of documented key internal controls performed within Facilities Management, which may impact consistency of the processes performed.

We recommend that the District develop a Standard Operating Procedures manual for Facilities Management that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls. In addition, we recommend providing staff training on all applicable District policies.

Documentation of Management Reviews – Work Orders

The Facilities Department uses an automated system, based on the ACT 1000 database, to generate and track work orders. School secretaries, at the request of the principals, enter the work orders into the system for work required at their respective schools. After the work orders are entered, the Facilities secretary prints a work order to present it to Director of Facilities or one of the Facilities Supervisors. The Director of Facilities or a Facilities Supervisor is required to review each order approval. Criteria for approval are based on budget allowance and necessity. The Director of Facilities or one of the Facilities Supervisors approves the printed work order by signing it.

Once the work orders are approved on the form and in the system, they are dispatched by one of the two Facilities Supervisors. However, we noted that work orders are not always preapproved by a Supervisor, but are dispatched by a secretary without approval. This situation can happen in the instance of an emergency where the work will be performed prior to the work order being entered into the system and formally approved.

Once the work is completed per the work order, the Supervisor assigned to the order will perform a site review if the work is deemed significant. The Supervisor goes out to the work site and compares the work order with work performed. This review is evidenced by the Supervisor's signature on the work order.

All work order forms require that the employee performing the work indicate in detail what work has been performed, when it was performed, how long it required and whether it is fully or partially completed ($\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$, or fully completed). Work orders are then reviewed for completion by a Coordinator or Supervisor.

We noted that documentation of work order approval and review was not always consistent. Evidence of review of work orders is not always documented. Signatures by Facilities Supervisors on work orders documenting approvals for work to be done and work completed are not often present.

A lack of documentation of management's review, as well as management's suggested follow-up actions based on those reviews, increases the risk that management's actions are not communicated clearly.

We recommend that the Facilities department formally document and follow a protocol whereby management's approval of work orders prior to work beginning and the review of work performed are evidenced by the reviewer so that actions can be assessed and verified.

Overtime Approval

Facilities staff is required to clock in and out on a daily basis using punched time cards. All overtime must be verbally preapproved by one of the Coordinators. A Facilities Supervisor reviews and signs off on all time cards. Coordinators complete and send overtime reports to Director of Facilities daily for review to ascertain the reason why the additional overtime hours were worked.

We noted that there is no formal District policy regarding overtime management to ensure that overtime approval is documented prior to the overtime being worked.

We recommend that the District implement an overtime policy to formalize and document management approvals and reviews. The policy should require that overtime approvals be formally documented prior to work performed. We recommend that the Director of Facilities review overtime worked by Facilities employees on a monthly basis to establish benchmarks. These benchmarks can identify when new employees need to be hired, the current staff could be downsized, or when potential abuse is taking place. Each pay cycle, the District should review all overtime approvals and compare the hours identified in the approvals to the hours charged. If the hours charged exceed the hours approved, overtime pay should be withheld until an amended approval form is submitted documenting why the additional hours were necessary; without this form, overtime pay should not be remitted. We also recommend that the District conduct a cost-benefit analysis of hiring additional full-time employees rather than pay overtime to current employees.

Information Systems Not Supporting Facilities Management Processes

In May 2007, the ACT 1000 based work-order system crashed and the District reverted to a paper-based work order management system pending the implementation of the Facilities module of the Fusion system. The District indicated that data stored in the work-order database may not be restored and recovered. The Facilities Department does retain access to archived work orders, as all work orders are printed and maintained by the Facilities Secretary. They are organized by school or building and are stored at the Facilities Building.

We recommend that the District perform an Information Systems Inventory to document and assess the applications and systems that support relevant processes. The District should evaluate whether homegrown systems have the capacity to support internal controls, and whether access and change control objectives are defined and managed for these systems. The District should also implement a formal backup and test of restoration processes for the systems supporting significant processes.

Purchasing/Accounts Payable

Overview

The Purchasing Department (Purchasing) is responsible for procurement of goods and services for the schools and the purchasing of materials such as school, clerical, and maintenance supplies. Purchasing sets up the Request for Proposal (RFP) and Bid process. The Purchasing department consists of the Director of Purchasing. The Director of Purchasing is also responsible for overseeing the warehouse and the inventory management process. The District utilizes the Fusion system to create purchase orders (POs) and it is integrated with Accounts Payable.

The Accounts Payable Department (AP) operates under the Accounting Department. AP employs five Accounts Payable Clerks, who report to the Business Administrator and the Executive Controller.

The Accounts Payable Clerks are responsible for payment of invoices for all the District purchases of goods and services with the exception of payroll. AP responsibilities include processing payments, issuing of checks, maintaining the vendor master file, reviewing open purchase orders, and monitoring petty cash. The Accounts Payable Clerks and Computer Operations are responsible for check processing. The check register is formally approved and signed by the Business Administrator, or his designate, the Executive Controller. The check register is then presented for approval by the Board, documented in the Board Meeting Minutes. AP produces checks twice per month.

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

- Policies and Procedures
- Purchase Requisitions and Purchase Orders
- New Vendors and Vendor Maintenance
- Competitive Bid Process
- State Contracts
- Check Processing
- Check Reconciliation
- PO Adjustments
- Open Purchase Orders
- Petty Cash
- Travel and Expenses

We identified key controls within the Purchasing and Accounts Payable process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of approximately 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:

- Documentation maintained to support expenditures is sufficient.
- Contracting requirements established by the State Bid Law are adhered to where applicable and that the District utilizes a competitive bid process as appropriate.
- Invoices were paid based on contracted amounts.
- Vendors were not input more than once into the Vendor Master file.
- A travel and reimbursement policy exists and is adhered to by District officials.

Summary of Observations and Recommendations

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

Vendor Master Database

Purchasing utilizes the Vendor Master Database in the Fusion application. However, this database is not formally updated or maintained. No periodic review of the changes in the vendor master file is conducted. There is no process to remove inactive vendors from Fusion Purchasing application.

In addition, the responsibility to add vendors to the vendor database file is assigned to one of the Accounts Payable Clerks. This is a segregation of duties issue as maintaining the vendor file and processing payments are conflicting responsibilities. An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it.

We recommend that the District develop a means to actively maintain and update the Master Vendor database. The responsibility to update the vendor list should not be with Accounts Payable. The District should establish procedures to formally approve addition of new vendors to the vendor database.

System Access

In order for segregation of duty controls to be effective, they must be coupled with system access controls. Accounts Payable and Purchasing should not have overlapping access to the system. There are set policies and procedures that must be followed by Purchasing prior to a purchase order (PO) being issued. However, Accounts Payable clerks have the ability to increase the amount of a PO without discussing the ramifications with Purchasing or receiving management approval. In fact, the Accounts Payable clerks have the ability to create new POs without ever consulting Purchasing or providing formal notification that the PO was created. In addition, the Business Administrator, the members of the Accounting Department, as well as an Accounts Payable clerk have system access to update the vendor database. While there are compensating manual controls for purchase order approvals, these control deficiencies may increase the risk of expenditures being paid without proper authorization and approval from Purchasing or the Business Administrator. In addition, it creates potential noncompliance issues as it relates to State procurement laws.

We recommend that system access be reviewed by the Business Administrator, the Executive Controller, and the Director of Purchasing. The Business Administrator, the Executive Controller, and the Director of Purchasing should identify what access level each member of the Accounts Payable, Accounting, and Purchasing departments should have, with final approval coming from the Business Administrator. The Business Administrator, the Executive Controller, and the Director of Purchasing should work with the Director of Technology to ensure that system access rights are updated for all employees and that a review of system access is performed on a consistent basis. All employee system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duty and/or system access controls.

Review of Open Purchase Orders

Tracking of open purchase orders (POs) is performed by the Accounting Department by running the Open Encumbrances and Open POs reports. However, the reviews are not formally scheduled to be performed at predetermined intervals. The reports are disposed after the PO closing process is complete. There is no documentation of follow-up activities or retention of results.

We recommend the District establish a policies and procedures manual for documenting the tracking of open POs by utilizing the open POs report. The results from the report and a positive written confirmation of review should also be included.

Aging of Accounts Payable

Accounts Payable does not have a formal process for aging payables.

We recommend that the District establish a process for aging accounts payable. Aging account payables allows the District to monitor outstanding payables and manage cash flows. It also allows the District to take advantage of discounts that may be offered by vendors which leads to potential savings of District funds.

Changes to Purchase Order Amounts – Use of Estimates

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

We recommend that the District confirm with the vendor about the shipping and handling charges prior to the issuance of the Purchase Order. The practice will help in reducing the need for creating a separate PO for the differential amount and for changes to the original PO.

In cases where the invoice amount exceeds the purchase order amount, the increased amount is required to be approved by the Business Administrator. There are instances where the original purchase order amount is an estimate because the eventual invoice amount for a service is not known in advance. This occurs in instances where the District has an annual contract with a vendor for services. The PO may be approved with an estimated PO amount that is based on the requestor's estimate of the eventual invoice amount.

We recommend that for all purchase orders for services, when the exact invoice amount is not known in advance, the contractor be required to provide an estimate in writing, and that the estimate be the basis for purchase order amount and that the written estimate should be attached to the purchase order. If the invoice amount is greater than the estimate by an amount the District defines, the PO originator (principal or department head), the Director of Purchasing, and the Business Administrator should be required to reapprove the purchase order prior to releasing it for payment. Reapproval procedures should be formalized and included in the standard operating policies of the Purchasing and Accounts Payable departments.

Documentation of Purchase

The expenditures cycle officially begins with a purchase order, either at the school level or at the administration level. Purchase orders (POs) are prepared by the department or school that is requesting the goods or services. The District uses the purchase order form as the documentation for purchase requisitions. However, there is no formal process to document the purchase need or justification for the purchase on the PO form. Therefore, documentation of the need or justification is not available for review, or may be difficult to obtain.

We recommend that the District amend its standard operating procedures to require formal documentation of justification for the expenditure in the course of the purchase requisition process. This may serve as an internal control to enable purchase requisition and purchase order approvers to have an adequate level of information on which to base approval decisions. Since the Director of Purchasing and the Business Administrator both approve the purchase orders, the risk that

purchase orders are approved without sufficient information may be mitigated by the documentation of the purchase need and/or justification.

Human Resources/Payroll

Overview

The Human Resources Department (Human Resources or HR) at the Vineland School District is responsible for hiring, terminations, personnel file maintenance, and attendance reporting for employees of the District. HR works with the Payroll department (Payroll) which processes payroll. HR will communicate with Payroll to provide new hire information, changes that need to be made in the payroll system, and notification of terminations. The Payroll and Human Resources systems are operate in one system under separate modules.

HR consists of one Executive Director of Personnel, one Personnel Officer, one Principal Benefits Clerk, one Principal Personnel Clerk, two Senior Personnel Clerks, one Personnel Clerk, and one Senior Data Clerk.

Payroll is responsible for the processing of biweekly payroll for all employees within the District and works with HR and Data Processing. Employee additions for payroll, as well as compensation changes, and terminations are communicated from the HR Department to the Payroll Clerk for update in the payroll system.

Human Resources will communicate to Payroll the new hire information by sending a Payroll Authorization Form. New employees' salary or wage information and changes of status (e.g., part time to full time) or salary require approval by the Board. The Authorization Form is approved by the Human Resources Director based on Board Minutes. Payroll Department verifies information by consulting Board meeting minutes prior to entering this information into the Payroll System.

When an employee is terminated at the District, a termination is communicated by Human Resources to Payroll. The employee status is turned to Final in the human resources/payroll system by Human Resources to indicate that an employee will receive their final paycheck. The employee's status in the payroll system will automatically be turned to inactive after final payroll has been processed for the employee, preventing any further payments, following the last pay cycle worked. The system will not allow a check run for a terminated employee.

Payroll, which consists of one Payroll supervisor and four Payroll Clerks, prepares check runs for processing by the Data Processing Department.

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

- New Hires
- Employee Maintenance/Changes
- Changes to Payroll
- Attendance

- Overtime
- Payroll Processing/Check Runs
- Special Check Runs
- Termination

We identified key controls within the Payroll and HR processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of approximately 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.
- Use of employee checklist in the course of the hiring process.
- Salary for new hire in payroll system is consistent with salary guide.
- Time reporting system reconciles a payroll run against time records.
- Absence information recorded on employee's timesheet agrees to the applicable attendance sheet.
- Principals approve overtime.
- Board approves stipends.
- Change in compensation is approved prior to Payroll clerk updating payroll system.
- Date of last check issued to terminated employee is consistent with their termination date.
- Payroll Supervisor performs control totals analysis of payroll run.

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

Standard Operating Procedures

The Human Resources (HR) department does not have comprehensive policies and procedures.

Written policies and procedures organize management's criteria for executing an organization's operations. They document business processes, personnel responsibilities, departmental operations, and promote uniformity in executing and recording transactions. Thorough policies and procedures serve as effective training tools for employees. If written policies and procedures do not exist, the following could result: (1) inconsistent practices among employees and/or departments and/or (2) processing errors due to lack of knowledge.

We recommend that the HR department develop a comprehensive set of policies and procedures that incorporates their current activities as well as internal controls. These policies and procedures should document all significant business practices and processes. We also recommend that the District develop a mechanism for documenting employees' acknowledgement of general District policies, as well as the specific policies that pertain to them based on their job role and responsibility.

Payroll maintains limited documentation regarding current policies and procedures. As part of our review of Payroll's operating procedures, we noted that the document does not reflect and provide sufficient detail on all the policies and procedures that are followed and that it does not address the internal controls in place for all subprocesses.

We recommend that the District develop a Standard Operating Procedure manual for Payroll that incorporates their current activities as well as internal controls, as applicable to Payroll processing.

Documented Reviews and Approvals

There is a lack of formal procedures in the Payroll and HR functions to help ensure that appropriate approval levels are maintained. For example:

- In order for a new hire to be added into the system, a Payroll Authorization Form is required to be approved by the Director of Personnel, the Principal, and the Business Administrator. Per District policy, the Payroll Authorization Form must have approvals documented. Through discussion with Payroll and observation of Payroll Authorization Forms in the course of testing, it was noted that Payroll proceeds with processing the payroll information with no signatures on the forms. Payroll clerks will consult the Board Meeting Minutes to verify payroll information.
- Timesheets and attendance sheets record and document time worked by employees. Employee attendance sheets do not require the signatures of the employee's supervisor or principal prior to designated clerk entering attendance information into payroll system.

A lack of management review/approval represents a deficiency and may result in irregularities, fraud, and errors going undetected. We recommend that the Payroll Supervisor review, validate, and approve all new hires and changes of status or salary information that is entered in the system timely, as well as confirm that all necessary signatures are present and authentic on the Payroll Authorization Form.

We also recommend that the District implement appropriate processes to review and approve timesheets and attendance sheets.

Overtime Charges

Overtime is processed by the Payroll department after overtime hours are entered into the Payroll system (the GV84 application) by designated clerk at school or department. A principal can approve overtime for eligible employees. Through interviews with Payroll, it was noted that the request for overtime may be initiated by employee and approved by principal informally, or after the fact.

Overtime expenditures are not tracked or monitored by Payroll. However, overtime gets charged to specific school or departmental budget, which may be tracked by principal or department head. Payroll does not conduct a formal review or analysis of overtime paid throughout the year. Furthermore, no caps exist District-wide for overtime.

We recommend that the District implement a cap on the amount of overtime an employee may receive in a year without Board approval. In addition, Payroll should develop a formal tracking and monitoring process for overtime paid, to ascertain if any employees are receiving excess overtime payments.

Manual Attendance Processes

The District uses SubFinder to capture employees' absences and to find substitutes for the absences that require substitution. SubFinder is an automated Employee Absence Management and Substitute Placement system. The employee reports absence via phone or the Web. For teacher absences requiring substitutes, the potential substitute is called by SubFinder and the substitute teacher is able to accept assignment if they are available.

Designated clerks at each school or department key attendance data into the Payroll system (GV84) Absence module, based on reports from the SubFinder system. Attendance sheets are also used at schools and departments. Along with the SubFinder report, designated clerks also use sign-in attendance sheets when determining attendance information to be entered into Payroll Absence module.

The Human Resources (HR) department monitors the absence-data-entry process to make sure all schools and departments have completed daily data entry process for employee absences. Changes to postings into the Absence module made by designated school or department clerks are also performed by HR, as designated school or department clerks have no access to make changes to attendance information after posting. The Absence module postings and SubFinder reports are reconciled at Payroll. The Payroll department also retains manual sign-in attendance sheets (sent from the schools and departments) for documentation to resolve any attendance issues.

The manual aspects of the attendance process such as absence postings and the reconciliations between SubFinder and Payroll system postings are cumbersome to administer and prone to errors. The SubFinder system is not interfaced with the

payroll platform; therefore, there continues to be manually intensive activities associated with attendance tracking.

We recommend that the District assess the viability of interfacing the SubFinder attendance tracking system with the Payroll system to further enhance automated control of the attendance tracking process. Internal controls, such as approval mechanisms and exception and summary reports, should be developed to assist the District in automating and overseeing attendance tracking.

Terminations/Deactivations Procedures

The Human Resources Department (HR) is responsible for deactivating an employee in the HR/Payroll (GV84) system. We noted that the system prevents additional payroll checks from being processed for the deactivated employee after their final check run. However, it was noted that HR does not have a formal procedure to process terminated employees and to communicate terminations to Payroll. The communications appear to be informal and do not require approvals or documentation. There are no checklists in use at HR or Payroll to ensure consistent and complete processing of terminated employees.

We recommend that the District develop a protocol to ensure that communication of terminations between HR and Payroll is formalized and documented. We also recommend that the District implement appropriate policies and procedures to help ensure that terminated employees are processed consistently, and that the District develop a Termination Checklist to help HR and Payroll staff process terminated employees.

Check Distribution

Approximately 1,430 employees are paid through direct deposit. The remaining 1,030 employees are paid via a check. The process of sorting checks is time consuming. Additionally, representatives from each school or building go to Payroll to pick up the paychecks for their respective schools. The paychecks are then taken back to each school and are distributed.

We recommend that the District enhance communication efforts to increase awareness of the Direct Deposit payment option.

General Operations/Accounting

Overview

The Accounting Department (Accounting) at the Vineland School District is responsible for the Financial Management processes and day-to-day accounting activities of the District, including budgeting and budget adjustments, the monthly closing process, grant accounting, financial reporting, and monitoring of student activity accounts. Accounting consists of the Executive Controller and three Accountants.

As part of our procedures, we developed a high-level understanding of the Accounting process. At the District, Accounting is responsible for the following subprocesses:

- Financial Accounting
- Budget Process
- Treasurer Review
- Fixed Assets Management
- Student Activities Bank Reconciliations

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

- 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:

- Bank account reconciliations were prepared and that they were reviewed by the Custodian of Monies.
- Journal entries are documented, signed, and supported.
- Budget transfers were approved by the Board.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Accounting does not maintain standard documentation for current policies and procedures. There is also a lack of documented key internal controls performed within financial management, which may impact the consistency of the processes performed.

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

Management Oversight

We noted that there is no review conducted by the Executive Controller over the posted journal entries for accuracy and completeness.

A lack of management review/approval may result in an intentional or unintentional error or irregularity going undetected. We recommend that journal entries be reviewed by an additional accountant and that this review be documented with a signature and date. In addition, the Executive Controller should oversee the process of peer review. Alternately, we recommend that the Executive Controller consider signing off on all journal entries prior to being posted. The Executive Controller should consider logging into the system to match the posted journal entry to the journal entry form. Furthermore, a review of the Fusion audit trail function should be conducted on a regular basis to ensure no inappropriate or unapproved activity occurred.

System Access

In order for segregation of duty controls to be effective, they must be coupled with system access controls. We noted that Accounting staff, the Business Administrator, the Executive Controller, and the Senior Programmer have unlimited (administrative level) access to the Fusion system.

Controls over system access limit the ability of employees and can provide an audit trail that will increase overall accountability. Without controls over system access, matters of financial impact can be made without warning, and potentially, without being able to identify who was responsible.

We recommend that system access be reviewed by the Business Administrator and the Executive Controller. The Business Administrator and the Executive Controller should identify what access level each member of the Accounts Payable and Accounting departments should have, with final approval coming from the Business Administrator. The Business Administrator and the Executive Controller should work with the Director of Technology to ensure that system access rights are updated for all employees and that a review of system access is performed on a consistent basis, at least annually.

We also recommend that the Business Administrator expand the review of system access to other modules of the Fusion system and other significant applications. The Business Administrator should work with the process data owners to ensure that employees in the District have system access based on job roles and responsibilities and according to the principle of least privilege. All employee system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duty and/or system access controls.

Food Services

Overview

The Food Services Department (Food Services) is a self-supporting department, subsidized by the federal government and thus not requiring funding from the District. The Food Services Department maintains 1 (one) Central Cafeteria located at Thomas Wallace Jr. Middle School

Food Services is responsible for 22 feeding sites and produces approximately 2,000 breakfasts, 7,000 lunches, and 1,000 after school snacks per day. Food Services department is led by the Food Services Director with three secretaries who report directly to the Director. Their primary roles involve purchasing, accounts payable, and the processing of applications for free and reduced meals. In addition, Food Services employs 36 part-time and 63 full-time cafeteria workers.

Food Services is a member of the South Jersey Food Service Co-op, which consists of approximately 40 school districts. The Co-op bids on food products and services that may be utilized by all the members of the Co-op. Vendor approval requires majority approval from the Co-op. The Co-op utilizes a third party to oversee the pricing of the winning vendors to verify that the purchase price is consistent with the bid price.

As part of our procedures, we developed a high-level understanding of the Food Services functions including:

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

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

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

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

- Cash and count report forms are properly approved.
- Purchase order prices match those in the vendor's contract.
- Quantities for a particular school on the purchase order match those on the original manual standard order forms.
- Appropriate vendor is contacted based on the contract (i.e., determined by the type of food ordered).
- A reconciliation exists between the Cash and Count Reports and Bank Deposit Slips.
- Operating Statement reconciliations are performed by the Food Services Central Office.

Summary of Observations and Recommendations

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

Manual Inventory Process

The Vineland School District relies on manual processes for inventory tracking. Manual processes present a potential risk for error. Food orders may be inaccurate resulting in excess food being purchased.

We suggest that the District consider an assessment to determine if the manual processes can be automated through the vendor's on-line ordering system or other systems upgrade. We suggest determining whether or not PCS system can have increased functionality to automate some aspects of the inventory process. Automatic inventory tracking may provide the following benefits through our observation:

- Increase efficiency by reducing physical counting.
- Secure accuracy by reducing human errors.
- Improve control environment by providing sufficient time for Food Services Director to review and approve a purchase order before it is placed.

Cash Receipts

Students presently have the option to prepay into their "student account" when purchasing their meals. The cashier monitor receives cash and enters data into cash register. Software built into cash register automatically allocates cash into student accounts as instructed. However, due to human error, an incorrect amount may be inputted into the cash register. Since there has not been a receipt issued, a student may potentially have his or her credit inaccurately updated.

We suggest that the District consider persuading parents to only issue checks. Persuading parents to issue checks may provide the following benefits:

- Efficient and accurate reconciliation
- Ensure better accuracy by reducing human errors
- By prepaying into account via check, parents of students can document amount

Bid Process

Currently, the District submits the necessary quantities of a food item to the County which compiles this need with other school districts within County. The County then prepares and releases bid. However, the quantity of the award is based solely on County run facilities. This may lead to an award being made to a vendor who may not be able to provide the necessary quantities of a food item to the District throughout the year. This can potentially adversely impact the District because the federal

government requires specific types and quantities of food be made available to students for each meal in order to be eligible for reimbursement.

We suggest that the District (Food Services) be allowed to purchase and obtain food items outside of bid process when it is anticipated that a shortage may occur in a particular food item. Allowing Food Services to obtain food items outside the normal bid process in situations where it is apparent that the vendor cannot meet food quantity requirements may provide the following benefits:

- Secure federal reimbursement by reducing likelihood of inability to provide required food items to students.
- Increase efficiency and management of inventory.

Transportation

Overview

The Transportation Department (Transportation) at the District is responsible for providing transportation services to students residing in the District who qualify for the distance requirements of its policy. The District is responsible for busing approximately 11,500 students, including K–8, 9–12, and special education students, covering approximately 300 bus routes.

The District transports all non–special education students receiving transportation services who attend Vineland Board of Education schools using District-owned buses coordinated and driven by District employees. The District operates approximately one hundred and fifty 54-passenger buses.

Approximately 1,200 Vineland-resident students attending non-District schools are transported by buses operated by contracted vendors, covering 28 routes.

Approximately 500 Vineland-resident special education students that attend a Vineland Public School ride buses operated by the District. However, transportation for approximately 100 special education students, mostly attending non-District schools, are contracted out, covering 35 routes.

The Transportation Department consists of the Director of Transportation, 3 transportation supervisors, 120 salaried bus drivers, 38 hourly substitutes, 7 mechanics, and 4 transportation secretaries.

Transportation maintains a \$7.5 million budget that consists of \$3.4 million in personnel services, \$185,000 in overtime, and \$3.9 million for other operating expenses.

As part of our procedures, we developed a high-level understanding of the functions within Transportation, including:

- Contracts
- Private School and Out-of-District Transportation
- Special Education Students

- Bus Passes
- Field Trips
- Invoice Payment Approvals
- Driver Background Checks

We identified key controls within Transportation based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of approximately 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:

- Formal bid procedures were followed for the procurement of transportation contract(s).
- District has a signed contract with the external vendor(s) as appropriate.
- Board approval was obtained for the contracts.
- Necessary approvals are obtained prior to payment of invoices.
- Background checks and driving record checks were performed for bus drivers.
- Transportation arrangements for special education students are in accordance with the students' Individual Education Plan.
- Field trips and athletic trips were approved by the Board as documented in the Board meeting minutes.

Summary of Observations and Recommendations

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

Vendor Contracts

The routes for everyday school transportation and field trips are put out to bid on an annual basis unless the contracts are renewed based on the consumer price index (CPI) threshold. The District renews the vendor contracts at the beginning of each school year, and the contract amount is increased based on the CPI.

The Coordinator of Transportation and the Director of Purchasing review the vendor's contract renewal to verify that the new contract amounts are not above the CPI for the year. Once this review is completed, the contract amounts are sent for

Board approval. In addition to Board approval, the County Superintendent of Schools reviews and approves all transportation contract renewals each year.

We noted that the Sheppard Bus Company is the only company that proposed on the bid for the routes in the District for the last two years.

The District should conduct a formal cost-benefit analysis of multiyear contracts versus the cost of renewing contracts each year or purchasing additional buses and employing additional bus drivers. The District should look into offering multiyear contracts to additional vendors to encourage them to come into the Vineland District, thereby increasing competition among bidders.

Technology

Overview and Background

The Information Technology Department (IT) at Vineland consists of 12 staff members to facilitate the IT environment at this school district. The staff turnover at Vineland is very low, and most employees have been with this organization for a number of years. The IT Department is responsible for the applications, e-mail, and security, spam monitoring, telephone, and infrastructure for approximately 5,200 computers that are deployed across the Vineland City School District.

The key applications within the environment are:

- **Keystone Information Systems** – Keystone is the main information system application being used at Vineland. This system consists of two key modules that encompass the Student Management systems and the Financial Accounting functions. The Financial Accounting module is a comprehensive system for the Vineland City School District, and has features to cover accounts payable, accounts receivable, general ledger, purchase order management, and inventory. In addition to the financial module, Keystone provides a powerful Student Management system which covers student records, grades, discipline, health, schedules, attendance, and other such functions. There are approximately 1,325 users on this system. Approximately 1,100 users access this application through a Web browser, and 225 users access the application through Fusion. The system is maintained by an external vendor
- **Contour** – This is the Vineland Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 50 users on this system. This is a packaged application and is supported by an external vendor.
- **VersaTrans** – This is a system used to track and record bus routes for students using school-provided transportation. This application develops bus routes based on geographic and demographic details that are fed to it by the Keystone application. VersaTrans interfaces with the Keystone student management system. There are approximately 12 users on this application, and it is supported by a third-party vendor.

- **PCS** – This is the school food service application. It is used to track meals provided to students at Vineland schools based on eligibility. The information used in this system is based on information provided to it by the Keystone student management system. There are approximately 50 users on this system.

As part of our procedures, we obtained a general understanding of the IT environment, including at a high level 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 environment is monitored.

Summary of Observations and Recommendations

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

Standard Operating Procedures

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

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

Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations. Furthermore, the lack of documented procedures may lead to issues should current staff leave the school district.

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

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

Password Requirements for Network Passwords

Access to the network and key applications within the District are restricted to authorized users through the use of unique usernames and passwords. Network and application account passwords should be secure, and enforce certain standards in order to restrict inappropriate access.

Through discussions with management, it was determined that Windows user account passwords are not required to be reset on a periodic basis and users can reuse older passwords on change.

There is a risk of unauthorized access from outside the network as well as from internal users. Weak passwords may lead to misuse of user accounts, and lead to loss of data or creation of invalid information. In addition, data may be compromised to inappropriate users.

Given the nature of data contained within the applications running on the network, we recommend that the District investigate the use of system forced password expiration, complexity, and password history for the network.

Evidence of User Access Review is not Maintained, and Segregation of Duties Review is not Performed

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

During discussion with IT Management it was noted that access review evidence is not maintained. In addition, it was noted that segregation of duties review is not performed on a periodic basis.

Nonperformance of access reviews may lead to inappropriate access, and in some cases misuse of access rights. Terminated users accounts may continue to exist on the network or applications, and these accounts could be compromised and used by other employees within the organization since they are not monitored. Users may have access to areas within the application that are not in line with their job functions. Nonperformance of this review may lead to inappropriate access levels within the key applications.

It is recommended that procedures for access reviews, and segregation of duties review should be documented, and evidence of such reviews should be maintained.

Student Activities

Overview

The Student Activities procedures relate to funds managed for student clubs and organizations at the two high schools and the four middle schools in the District. The funds are used for supplies and miscellaneous expenses associated with the activities of the over 100 student clubs and organizations in the District.

Student activities are funded at the six schools by assorted fundraisers. No funding for Student Activities is provided from the State budget. Student activities include student clubs and student organizations, such as the band, student theater, the high school yearbook, and sporting activities at the schools.

Certain expenditures for the athletic programs, such as equipment, officials, and uniforms are funded through the State budget. Funding for stipends which pay teachers and other personnel for supervising student organizations, clubs, and athletic programs are funded by the school-based budget.

The school Principal is responsible for the proper collection, disbursement, and control of all student activity funds located in his or her facility. This responsibility includes the proper accounting and administration of all student activities, as well as approval of the disbursements of funds.

At each of the six schools, one school employee has been designated the Student Activities Financial Clerk and is tasked with the day-to-day management of the school's student activities funds. There are six bank accounts for student activities in the District, which equates to one bank account for each school.

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:

- Policies and Procedures
- Cash Collections
- Payments from Funds
- Banking Procedures

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

- Procedures as documented in policy/procedure manuals are generally followed.
- Cash collected resulting from student activities is logged and reconciled appropriately.
- Person(s) responsible for collecting cash for student activities from schools is/are not the same person responsible for the deposits and reconciliations.

- Necessary approvals on expenditures occur prior to expenditure.
- Receipts and invoices are maintained to support and document expenditures.

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

Segregation of Duties

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review of the Student Activities process, we noted the following:

- For some student activities the Financial Clerk is responsible for cash receipts, cash deposits, and bank reconciliations.
- Student activities advisors are required to maintain a cash receipts journal which serves as a schedule of receipts received for support of amounts posted to individual student activities accounts. Not all advisors keep the cash receipts journal associated with the account of their student organization. The Financial Clerk maintains the cash receipts journal for those accounts, and therefore there is no ledger of student organization funding and expenditures independent of the Financial Clerk.

We recommend that conflicting responsibilities such as cash receipts, cash deposits, and bank reconciliations be separated to the extent possible. We also recommend that student activities advisors maintain the cash receipts journal associated with the account of their student organization.

Cash Management

It is our understanding that according to the District's policies and procedures, when a student activities advisor submits cash to the Financial Clerk, an actual cash count to verify funds received is required by the Financial Clerk in the presence of the person turning in the money before a receipt is issued. The clerk is only then to issue an official receipt for the total monies submitted.

It was noted that as a matter of routine, cash is not counted when a student organization advisor submits cash to the Financial Clerk. Rather, the clerk counts the cash before going to the bank to deposit the funds and notes discrepancies at that point.

We recommend that the District follow the policies and procedures already in existence for Student Activities, including all steps required for cash receipts and cash management (e.g., cash be counted at the time of receipt in front of the submitter).

Supporting Documentation

Based on our review of the processes surrounding the Student Activities accounts, we have found that documentation supporting some processes was either not maintained or it was missing. We noted the following:

- According to the District's Student Activities Policy and Procedures, all collections turned in to the Financial Clerk must be accompanied by supporting documents. However, we noted that student activities advisors do not maintain and submit to the Financial Clerk supporting documentation for funds collected, such as receipts or donation sheets.
- Not all expenditures were supported by receipts or invoices.
- Not all bank reconciliations were signed by the preparer (the Financial Clerk) and the Principal.

We recommend that the District follow its Student Activities Policy and Procedures and require that advisers maintain a documented record of cash collections. This documentation should be submitted to the Financial Clerk to support cash receipts.

We recommend the Accounting department ensure that bank reconciliations for student activities accounts are signed by the preparer and the school Principal timely.

We also recommend that the District conduct periodic audits of the student activities accounts to ensure that advisors are providing receipts, invoices, or other appropriate supporting documentation for expenditures.

Standard Operating Procedures

Student Activities are guided by the Vineland City School District Student Activities Standard Operating Procedure (SOP). The SOP provides detailed guidance on the proper procedures for handling of funds raised, the proper accounting for funds, and the procedures around withdrawing the funds for student activities. The SOP appears to describe internal controls and corresponding procedures adequately. However, we noted that the SOP is dated November 20, 1991.

We recommend that the Board review and reapprove the District's Student Activities Standard Operating Procedure.





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 Sample Analysis and Results of Testwork



Vineland Public Schools

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August 1, 2007

Mr. Anthony Monaco, Partner
KPMG LLP
345 Park Avenue
New York, NY 10154

Dear Mr. Monaco:

The district is in receipt of the draft copy of KPMG's report which presents the results of the performance audit of the Vineland City School District. We have reviewed the report and appreciate the opinion of an independent party's evaluation of our procedures. We will develop plans and timelines to implement recommendations in areas designated in need of improvement for which the cost effectiveness of implementation would be beneficial to the district.

During KPMG's *Purchase Order Review* approximately 1.5% of the value of the purchase orders examined by KPMG were deemed "Discretionary." At the time of purchase these purchases were in compliance with State guidelines and statutes. However, subsequent to the initiation of this audit, the Department of Education issued guidelines to specific purchases. Had these specific guidelines been conveyed to the district prior to the purchases taking place, the district would have undoubtedly complied. In fact, administration has already implemented components of the guidelines district wide.

We were pleased to learn that all items reviewed in KPMG's *13 Point Analysis* appeared reasonable and that no significant issues were noted that would require additional analysis. In addition, we were equally pleased that in KPMG's *Certified Staff Review* that all of the employees reviewed were performing the job functions identified by the District. We would like to thank the Business Operations of the district for maintaining high standards and efficient work ethics which resulted in such positive findings in this area of the audit.

In closing, we would like to thank the KPMG audit team for the time they spent in the district and are confident that the report will result in effecting positive change for the district.

Sincerely,

Charles Ottinger
Superintendent of Schools

Kevin J. Franchetta, CPA
Assistant Superintendent for Business/Board Secretary

Appendix B
 Vineland City
 Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
1	110-50000-0000-261-4200-00-000	2505881	10/4/2004	TOSHIBA BUSINESS SOLUTIONS	\$ 219	\$ 210	The card dispensers were provided by Connected Office Products at a cost of .42 per unit and 500 units were purchased for (Maintenance)		✓		Identification card dispensers are used to make ID Cards for faculty members. Price is reasonable and this is a safety measure. This appears to be a reasonable expenditure
2	110-50000-0000-261-4200-02-000	2506332	10/12/2004	BINSKY & SNYDER SERVICE LLC	\$ 7,851	\$ 7,851	This PO is for 4 items; condenser in heat pump, Booster pump maintenance, repairing EMI unit, and repairing a room unit. The first three items were for VHS and the last item was for Memorial School. The work was invoiced on the following days: 11/22/2004,10/25/2004,10/24/2004,11/05/2004		✓		This PO appears to be a reasonable expenditure as maintenance is needed for providing a safe and hospitable environment for the students
3	110-50000-0000-252-3400-00-000	2506495	10/18/2004	NCS PEARSON	\$ 600	\$ 1,200	No documentation to explain expenditure and PO cover		✓		The service provided here was a repair of the NCS scanner. This is due to necessary maintenance work and this appears to be a reasonable expenditure
4	110-50000-0000-252-3400-00-000	2506496	10/18/2004	EATON CORPORATION	\$ 1,232	\$ 600	This invoice was for a replacement of 4 batteries on a computer which was invoiced on 10/22/2004 at 17 W Landis Avenue for the computer operations department		✓		Replacement of batteries is needed to continue operations of UPS system. This appears to be a reasonable expenditure as this is required maintenance

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5	110-50000-0000-261-4200-00-000	2506562	10/20/2004	DAD AND ASSOCIATES INC	\$ 13,895	\$ 13,895	This is for a water treatment service for schools by DAD and Associates. This was invoiced on 11/11/04		✓		There were two quotes for the water treatment and the lower quote was selected. One quote was from D.A.D. and Associates and another quote was from United Water Treatment Co. for \$14600. The price seems to be reasonable for the work performed. Water treatment appears to be a reasonable expenditure to ensure the safety of the water supply
6	110-50000-0000-261-4200-00-000	2506739	10/25/2004	JOHN SYKES HOME IMPROVEMENT	\$ 676	\$ 750	The PO was for a roof leak which had been repaired. It was at leak was repaired at the maintenance building located at 27 Coney Avenue. The project was invoiced on 11/04/04.		✓		The roof was repaired for a leak. The cost included parts and labor. This appears to be a reasonable expenditure
7	110-50000-0000-261-4200-03-000	2506756	10/25/2004	JOHN SYKES HOME IMPROVEMENT	\$ 1,714	\$ 1,714	This PO was for roof leaks repaired in rooms 208 and 210 at the Landis School. The service was provided by John Sykes Home Improvement and includes parts and labor. The work was invoiced on 02/01/05		✓		The price is deemed to be reasonable for the type of work performed. The repair of a roof leak was needed and required. This appears to be a reasonable expenditure

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
8	110-50000-0000-261-3000-00-000	2506776	10/25/2004	FRALINGER ENGINEERING PA	\$ 26,900	\$ 26,900	This is a topographic survey for Block 536, Lots 1, 1.01, and 7. Services are provided by Fralinger Engineering was completed by November 30th 2004. The work was invoiced on 12/15/04		✓		This was approved by the Board in accordance with 18A - 18A-5.a.1. This purchase appears to be a reasonable expenditure as it is for maintenance of the parking lots on school property
9	110-50000-0000-261-4200-01-000	2506796	10/26/2004	BINSKY & SNYDER SERVICE LLC	\$ 17,025	\$ 17,025	This PO is for the installation of ventilation units at VHS. The final price includes parts and labor. The invoice dates were as follows: 12/20/04, 12/13/04,1/04/05		✓		This PO appears to be a reasonable expenditure as ventilation units are needed for proper air circulation. The price is deemed to be reasonable for the installation of ventilation units.
10	110-50000-0000-261-4200-01-000	2507367	11/10/2004	GREEN LAWN LANDSCAPING LLC	\$ 200	\$ 200	This is the cost for landscape design at VHS South invoiced on 12/1/2004		✓		The PO appears to be a reasonable expenditure as students will benefit from a properly designed field. The price is deemed to be reasonable for the architectural work that was performed

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
11	110-50000-0000-261-4200-00-000	2507461	11/12/2004	PROGRESSIVE BUSINESS PUB	\$ 256	\$ 256	This PO is for Supervisor Safety Bulletin subscription on 11/04/04.		✓		This subscription is to the Supervisors Safety Bulletin. It us used to help managers understand and comply with safety rules and laws. There will be 5 copies provided for each issue. The price is deemed to be appropriate for the product. This appears to be a reasonable expenditure
12	110-50000-0000-261-4200-00-000	2507611	11/18/2004	GAME TIME	\$ 9,195	\$ 9,195	This PO is for a "Powers cape play unit" for the South Vineland School received on 1/28/05		✓		This was a purchase for such items as basketball backboards and park seats. This is needed supplies for school park and recreational areas. This appears to be a reasonable expenditure
13	110-50000-0000-261-4200-01-000	2507701	11/19/2004	EXCALIBUR CLEANERS	\$ 8,956	\$ 8,284	This is the cost of cleaning for VBOE security uniforms		✓		This PO appears to be a reasonable expenditure as it ensures an appropriate work environment for security personnel. The price is deemed reasonable for the type of service received.
14	110-50000-0000-261-4200-08-000	2507712	11/22/2004	JOHN SYKES HOME IMPROVEMENT	\$ 1,316	\$ 1,316	This PO was used for repairing a roof leak in the D'ippolito School in B-2. This was invoiced on 1/03/05 and included the cost of labor and materials		✓		The roof was repaired for a leak. The cost included parts and labor. This is deemed to be a reasonable expenditure

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 Subgroup Analysis

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
15	110-50000-0000-261-4200-01-000	2508019	11/29/2004	BINSKY & SNYDER SERVICE LLC	\$ 6,825	\$ 6,825	The PO is for repairs needed to the boiler at VHS in the boiler room. The following were the invoice dates: 1/12/2005, 1/24/2005, 1/18/2005		✓		This PO appears to be a reasonable expenditure as a boiler repair is needed to ensure hot water is available to the students and faculty
16	110-50000-0000-261-4200-02-000	2508021	11/29/2004	ERCO INTERIOR SYSTEMS INC	\$ 11,904	\$ 11,904	This PO was for installing drop ceilings in 4 stairwells at Vineland High School		✓		This PO appears to be a reasonable expenditure as a drop ceiling can provide additional safety for the students and faculty in the school. The price seems accurate for the work performed. In addition there was a bid submitted by more than one company to perform the work.
17	110-50000-0000-261-4200-04-000	2508198	12/3/2004	TREASURER,STATE OF NEW JERSEY	\$ 250	\$ 250	The PO was for an assessment of the Air Quality Permitting program at the Vineland Memorial Jr. High School which was invoiced on 12/21/2004		✓		This PO appears to be a reasonable expenditure as the vendor was operating under state contract and the work performed was to comply with regulation N.J.A.C. 7:27- 8.6 (a). Service performed was air quality testing which serves as a safety precaution

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18	110-50000-0000-261-4200-00-000	2508199	12/3/2004	ERCO INTERIOR SYSTEMS INC	\$ 1,698	\$ 1,698	The PO was for a installation of a partition in the bathroom at the Main Office on Plum Street. The work was invoiced on 08/12/05		✓		This PO appears to be a reasonable expenditure as it is needed for routine maintenance for school district building. A partition to maintain privacy was installed in the bathroom
19	110-50000-0000-261-4200-23-000	2508931		JOHN SYKES HOME IMPROVEMENT		\$ 2,000	This purchase order was for emergency services provided to repair a roof on the Winslow school		✓		This PO appears to be a reasonable expenditure as this was for emergency work to repair a ripped seam on the roof of the Winslow School
20	110-50000-0000-261-4200-05-000	2508960	1/3/2005	KENNEDY CONCRETE INC	\$ 15	\$ 50	This PO was for the disposal of a concrete block for Barse School. The work was invoiced on 01/4/2005		✓		The price is deemed to be reasonable for the type of work performed. Disposal of concrete block is necessary maintenance work
21	110-50000-0000-261-4200-05-000	2509184	1/6/2005	GIORDANO'S	\$ 32	\$ 100	This PO was for the disposal cost for a old fence and posts for Barse School. The work was invoiced on 1/05/2005		✓		This PO appears to be a reasonable expenditure as it is used to ensure that the fence and posts are appropriately disposed. The price is deemed to be reasonable for the type of work performed

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
22	110-50000-0000-261-4200-21-000	2509194	1/6/2005	ATLANTIC TIME SYSTEMS INC	\$ 350	\$ 350	This PO was for the renewal of time clock preventive maintenance program at Rossi School. The period of protection for the time clock is for 02/14/05 to 02/13/06. The work was invoiced on 12/15/2004. Another invoice was for the 11-12 high school which has a period of protection from 02/07/05 to 02/06/06.		✓		This PO appears to be a reasonable expenditure as it is preventative maintenance for the time clocks to ensure accurate accounting work hours. The price is deemed to be reasonable for the type of work performed
23	110-50000-0000-261-4200-05-000	2509363	1/7/2005	ACKERSON DRAPERY & DECORATOR	\$ 14,676	\$ 14,676	The PO was for the installation of new stage curtains at the D'ippolito School. The work was performed by Ackerson drapery & Decorator Services. The work was invoiced on 4/20/2005		✓		This PO appears to be a reasonable expenditure as it is used to ensure that the curtains contribute to a sanitary environment for the students and faculty. The price is deemed to be reasonable for the type of work performed. Also, there were two bid contracts and the lower price was selected
24	110-50000-0000-252-3400-00-000	2509396	1/6/2005	KEYSTONE INFORMATION SYSTEMS	\$ 18,000	\$ 22,520	This PO is for a Payroll inquiry Software for Keystone. It includes on site implementation, training, maintenance, and a leave request system		✓		This PO is deemed reasonable as payroll software capabilities were adjusted to properly align with business needs. The price is deemed to be reasonable for the type of service performed

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	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
25	110-50000-0000-252-3400-00-000	2509398	1/6/2005	KEYSTONE INFORMATION SYSTEMS	\$ 4,800	\$ 6,000	This PO is for a sub finder interface for the Key Stone System		✓		This PO appears to be a reasonable expenditure as a sub finder system is used to track attendance by teachers and employees as well as to coordinate the work of substitute teachers. Integration with keystone is appropriate as it helps to move the district from using a manual process and replace it with an automated and efficient system. The price is deemed to be reasonable for the type of service performed
26	110-50000-0000-261-4200-23-000	2509666	1/18/2005	JOHN SYKES HOME IMPROVEMENT	\$ 650	\$ 650	The PO was for the repair of a roof leak in the cafeteria at Winslow School. The work was invoiced on 03/30/2005		✓		The invoice includes a breakout of parts and labor. The price is deemed to be reasonable for the type of work performed. The type of work performed was for a roof repair
27	110-50000-0000-261-4200-21-000	2509809	1/19/2005	JOHN SYKES HOME IMPROVEMENT	\$ 1,426	\$ 1,426	The PO was for the repair of a roof leak in the kitchen and the kitchen office at Rossi School. The work was invoiced on 04/25/2005		✓		The roof was repaired due to a leak. The cost included parts and labor. This is deemed to be a reasonable expenditure
28	110-50000-0000-261-4200-03-000	2509942	1/23/2005	KLT SALES AND SERVICE INC	\$ 16,528	\$ 16,528	The PO was for a Model 120 ABH Height Adjuster for Landis Middle School to address safety issues. 2 backstops, an electric whine system for backstops, a model 120 ABH Height Adjuster wee also ordered		✓		This was a purchase for replacements of an old gym backstops and pully system. This replacement was made due to safety issues and concerns, therefore this appears to be a reasonable expenditure

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29	110-50000-0000-261-4200-02-000	2510031	1/25/2005	TRI STATE HVAC EQUIPMENT	\$ 4,205	\$ 4,206	The PO was for he installation of Gycol to an existing chiller system and the Propylene Gycol product. The work was invoiced on 02/18/05		✓		This PO appears to be a reasonable expenditure as it is routine maintenance for HVAC system to ensure proper operation. The invoice includes a breakout of parts and labor. The price is deemed to be reasonable for the type of work performed
30	120-50000-0000-400-4500-00-000	2510262	1/28/2005	SOUTH JERSEY GLASS CO	\$ 4,503	\$ 4,767	The PO was for clear anodized narrow style aluminum entrances. Included two sets of doors with an addition for panic hardware and insulated glass and \$792 for labor at 17 West Landis. The work was invoiced on 2/2/2005		✓		The price is deemed to be reasonable for the type of work performed. Also, there were two bid contracts and the lower price was selected. This door was required due to a safety concern that needed to be addressed. This appears to be a reasonable expenditure
31	110-50000-0000-261-4200-00-000	2510302	1/31/2005	UNITED RENTALS	\$ 262	\$ 262	The PO was to repair a leak in the scissor lift. Vendor found no leak but filled batteries and checked LTD switches and add 1/2 gallons of Hydraulic Oil to tank. This was at 27 Coney Avenue. The work was invoiced on		✓		This PO appears to be a reasonable expenditure, it is routine maintenance for the scissor lift to ensure proper operation. The price is deemed to be reasonable for the type of work performed. A break out of parts and labor was included

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32	110-50000-0000-261-4200-00-000	2510474	2/2/2005	UNITED REFRIGERATION	\$ 2,239	\$ 2,239	The PO was for an electric heater, heat pump, , 14" curb, and a return air filter kit for the computer room area. The work was invoiced on 5/20/05 and 4/12/05. The items were delivered to 17 W Landis Avenue		✓		Heat pumps are needed in a computer room as they are used to prevent computer systems from over heating and therefore help to ensure the safety of critical IT infrastructure. The price is deemed to be reasonable for the type of products purchased. This appears to be a reasonable expenditure
33	110-50000-0000-261-3000-00-000	2511080	2/14/2005	O'DONNELL AND NACCARATO	\$ 23,999	\$ 42,750	The PO was for the construction of athletic fields at VHS. The work was invoiced at the following dates 9/28/05,8/28/05,7/28/05,6/28/05		✓		This purchase provides a field for athletic programs for the student population. The price is deemed to be reasonable for the type of products purchased. This appears to be a reasonable expenditure
34	110-50000-0000-261-4200-23-000	2511345	2/22/2005	JOHN SYKES HOME IMPROVEMENT	\$ 670	\$ 670	The PO was for repairing a leak in the roof at Winslow School in Room 9		✓		The price is deemed to be reasonable for repair of a leak in the roof. A break out of parts and labor was included
35	110-50000-0000-261-4200-00-000	2511498	2/23/2005	BOB'S AUTO SUPPLIES INC	\$ 481	\$ 750	The PO was for repairing an intake, oil pan, and antifreeze leak for truck 49. The work was invoiced on 0/23/05		✓		This PO appears to be a reasonable expenditure as it is for routine maintenance for a facilities vehicle to ensure proper operation. The price is deemed to be reasonable for the type of work performed. A break out of parts and labor was included

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36	110-50000-0000-261-4200-02-000	2511640	2/25/2005	PHIL DESIERE ELECTRIC MOTOR SE	\$ 1,135	\$ 1,135	This PO was for 4 air handler motors for VHS heating system. The work was invoiced on 3/14/05		✓		This PO appears to be a reasonable expenditure as it is for an emergency repair for the heating system for VHS 9-10. This repair was needed for continued operation of the heating system. Working operation of this heating system is needed for safety reasons and to ensure a healthy learning environment for the students
37	110-50000-0000-261-4200-01-000	2511683	No Date	ERCO INTERIOR SYSTEMS INC	\$ 1,925	\$ 1,925	This PO was for Spring loaded shade for the VHS gym. The work was invoiced on 5/20/05		✓		The purchase of shades was needed to reduce glare. This is needed equipment. This appears to be a reasonable expenditure
38	110-50000-0000-261-4200-01-000	2511724	3/1/2005	PPG INDUSTRIES INC	\$ 945	\$ 1,030	This PO was for covering VHS's south Frames in Coraflon. Also included was the curing agent. The work was invoiced on 05/25/05		✓		This PO appears to be a reasonable expenditure as Coraflon is used for on-site refurbishing of weathered metal and aluminum building panels, extrusions and components. This is to ensure proper maintenance of the school building. The price is deemed reasonable for the type of work performed. A break out of materials was provided as well as the freight cost.

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39	110-50000-0000-261-4200-23-000	2511850	3/1/2005	ACKERSON DRAPERY & DECORATOR	\$ 1,026	\$ 1,026	This PO was for cleaning stage curtains at Winslow School. The work was invoiced on 6/17/2005		✓		This PO appears to be a reasonable expenditure as curtains need to be cleaned for sanitary purposes for the students
40	110-50000-0000-252-3400-00-000	2511873	3/2/2005	KEYSTONE INFORMATION SYSTEMS	\$ 28,680	\$ 28,680	This PO is for an upgrade to their existing Keystone system by adding a browser based administrator/teacher and student inquiry. The work was invoiced on 9/15/05		✓		This PO appears to be a reasonable expenditure as the software helps meet the administration's business needs. The cost for upgrading the system seems appropriate
41	110-50000-0000-261-4200-01-000	2512352	3/13/2005	CASIE PROTANK	\$ 2,330	\$ 2,330	The PO is for the disposal of 20 air conditioners located in the maintenance area at VHS. The work was invoiced on 03/17/2005		✓		This PO appears to be a reasonable expenditure. Service provided was to ensure that the air conditioners are appropriately disposed. The price appears to be reasonable for the type of work performed
42	110-50000-0000-261-4200-07-000	2512782	3/17/2005	BINSKY & SNYDER SERVICE LLC	\$ 2,470	\$ 10,903	This PO is for repairing and rebuilding various equipment at Memorial, VHS, Cunningham, and Maxi Leuchter. The work was invoiced on the following dates 08/31/04,10/25/04,8/31/04/12/05		✓		This PO appears to be a reasonable expenditure as it is for maintenance/repairs to equipment at various schools. Also, reviewed VBOE contract and labor charges

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43	110-50000-0000-261-4200-03-000	2513444	3/21/2005	ATLANTIC TIME SYSTEMS INC	\$ 185	\$ 185	This is a renewal of a clock preventative maintenance program from 4/27/05 to 4/26/06 for the Landis School. The work was invoiced on 02/28/2005		✓		This PO appears to be a reasonable expenditure as it is preventative maintenance for the time clocks to ensure accurate accounting work hours. The price appears to be reasonable for the type of work performed
44	110-50000-0000-252-3400-00-000	2513792	3/24/2005	KEYSTONE INFORMATION SYSTEMS	\$ 2,000	\$ 2,000	This PO was for a modification to "Program Control". The work was invoiced on 9/30/05		✓		This PO appears to be a reasonable expenditure as the software helps meet the administration's business needs. The cost for upgrading the system seems appropriate
45	110-50000-0000-261-4200-01-000	2514555	4/7/2005	FABBRI BUILDERS INC	\$ 6,898	\$ 6,898	This PO was for an installation of an egress door in the band room at VHS. The work was invoiced on 09/01/2005		✓		Existing door violated safety code regulations. The installation of this door was needed to attain compliance with the code. This appears to be a reasonable expenditure

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46	110-50000-0000-261-4200-00-000	2515215	4/14/2005	JOHN SYKES HOME IMPROVEMENT	\$ 2,965	\$ 3,000	This PO was to install a pitch pocket and close off an old vent opening at 28 S West Ave Garage. Also it is used to install a roof curb for a new package unit new Computer Room air conditioning at 17 West Landis Ave		✓		Both expenditures appear as one portion is routine maintenance and another portion of the PO is for the computer room as the air conditioner is used to prevent computer systems from over heating and therefore help to ensure the safety of critical IT infrastructure. The price appears to be a reasonable expenditure reasonable for the type of products purchased
47	110-50000-0000-261-4200-02-000	2515499	4/21/2005	BINSKY & SNYDER SERVICE LLC	\$ 29,396	\$ 29,396	Various construction projects and clean up projects at Memorial and VHS (9-12)		✓		This PO appears to be a reasonable expenditure as it is for routine maintenance to equipment at Memorial and VHS
48	110-50000-0000-261-4200-00-000	2515516	4/22/2005	CITY OF VINELAND	\$ 175	\$ 175	A series of fees for annual fire inspection at various locations. The following are invoice dates: 04/18/05		✓		This PO is for inspections that are required by the state/local governments. The price appears to be reasonable. This appears to be a reasonable expenditure

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49	110-50000-0000-261-4200-00-000	2515636	4/29/2005	GALLO GMC TRUCK SALES INC	\$ 246	\$ 300	This PO was for repair/maintenance needed to a van such as cleaning the rotator , caliper, bearing, and replaced seal. The work was invoiced on 05/20/05		✓		This PO appears to be a reasonable expenditure as it is for routine maintenance for a facilities vehicle to ensure proper operation. The price appears to be reasonable. A break out of parts and labor was included
50	110-50000-0000-261-4200-00-000	2515858	5/9/2005	LATORRE DELSEA HARDWARE	\$ 759	\$ 759	This PO was for a adapter, cement, power extension tool, Posts, fence, pipe, fence and bars for a softball field at VHS		✓		This PO appears to be a reasonable expenditure as it provides a field for athletic programs for the student population. The price appears to be reasonable
51	110-50000-0000-261-4200-00-000	2515985	5/12/2005	CITY OF VINELAND	\$ 226	\$ 226	This PO was for a inspection of a chair lift at Johnstone School and the Administration building		✓		The price is deemed reasonable for the inspection of an elevator at different locations. These inspections serve as safety precautions. This appears to be a reasonable expenditure
52	110-50000-0000-252-3400-00-000	2516068	5/5/2005	HEWLETT PACKARD	\$ 36,972	\$ 36,972	This PO was for a purchase of HP Hardware Support, Software Support , labor, materials. The invoice was at 07/22/05		✓		The price appears to be reasonable for the type of service purchased. Approval of the items were in the Board meeting minutes for May 11, 2005. Purchase was for hardware and software support for computer equipment. This service serves to aid the school district when help is needed to service the computers

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53	110-50000-0000-261-4200-00-000	2516137	5/23/2005	CVS SYSTEMS INC	\$ 485	\$ 485	This PO was for 2 flag poles and assembly base for an American and NJ flag for a ground breaking ceremony at the center city school. The work was invoiced on 5/23/05		✓		This PO appears to be a reasonable expenditure. Flag poles can be used after ground breaking ceremony
54	110-50000-0000-261-4200-00-000	2516187	5/26/2005	BOB'S AUTO SUPPLIES INC	\$ 688	\$ 1,000	The PO was for a repair of truck 40. A gasket leak was repaired, a radiator was replaced, hoses, and thermostat was also replaced.		✓		The price appears to be a reasonable expenditure. Price appears to be reasonable for the type of work performed. Work performed was a repair of a truck belonging to the school district.
55	110-50000-0000-261-4200-02-000	2516339	6/7/2005	ACKERSON DRAPERY & DECORATOR	\$ 16,722	\$ 16,722	The PO is to furnish 36 new window shades at the 9-10 high school. The work was invoiced on 07/22/05		✓		Shades purchased are techmatic shades made specially for large windows. This is a necessary supply and this appears to be a reasonable expenditure
56	110-50000-0000-261-4200-01-000	2516340	6/7/2005	GREEN LAWN LANDSCAPING LLC	\$ 16,717	\$ 16,717	This PO is for Landscaping Proposal for VHS South Irrigation, bed construction, and sod with labor cost. The work was invoiced on 08/18/05		✓		The price appears to be reasonable for the type of work which was performed (landscaping and irrigation). In addition there was an attempt to obtain two more bids but there was no response by the two vendors

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57	110-50000-0000-262-4410-00-000	2516343	6/5/2005	CHESTNUT ASSEMBLY OF GOD	\$ 9,600	\$ 9,600	The PO was for a rental space at a location due to the fact that temporary classroom units were not available		✓		The price for the service appears to be a reasonable for the time period and number of rooms rented. These rooms were rented due to the lack of classroom space. This benefits the students and therefore this appears to be a reasonable expenditure
58	110-50000-0000-262-4200-00-000	2516526	6/27/2005	DIAMOND AUTO GLASS	\$ 150	\$ 150	This PO was for a replacement of a lamenated street sweeper windshield		✓		The PO is deemed reasonable as it is routine maintenance/repair performed on vehicles
59	110-50000-0000-261-4200-03-000	2516529	6/27/2005	ERCO INTERIOR SYSTEMS INC	\$ 1,950	\$ 1,950	This PO is to remove existing partition and install a new partition in the boys bathroom at Landis School		✓		The price for the service provided appears to be a reasonable expenditure. The service provided is to install a new partition in the boys bathroom
60	110-50000-0000-261-4200-00-000	2516537	6/27/2005	MITCHELL INSTRUMENT CO INC	\$ 1,056	\$ 1,056	This PO is for a cable fault locator. The work was invoiced on 7/12/05		✓		This purchase enabled district to detect faults in cables. This is a needed function and this appears to be a reasonable expenditure
61	150-50000-0000-221-3200-23-000	2600003	4/25/2005	INFINITY	\$ 500	\$ 500	This PO was for 2.5 hours of training on personal safety for the Principal of Winslow School		✓		The training conducted was to communicate safety procedures. By increasing safety, this provides a benefit to the students. This appears to be a reasonable expenditure

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62	110-50000-0000-262-4200-00-000	2600083	6/29/2005	AUTO-TECH OF S JERSEY #1 LLC	\$ 333	\$ 333	This PO is for a repair and inspection of spark plugs, distributor cap, rotor and ignition cables, air filters, PCV valve, etc...		✓		The price appears to be reasonable. Work performed is for a repair of a truck. This is needed repair work as without spark plug, truck would not be operational and appears to be a reasonable expenditure
63	110-50000-0000-252-3400-00-000	2601013	7/1/2005	KEYSTONE INFORMATION SYSTEMS	\$ 76,580	\$ 83,469	This PO is for software maintenance on the Keystone System		✓		The price appears to be reasonable for the type of service performed. Also the Board approved the amount. Software maintenance is a needed function.
64	110-50000-0000-230-3390-00-000	2601056	6/14/2005	STRAUSS ESMAY ASSOC LLP	\$ 2,345	\$ 2,345	The PO is for a policy alert and support system, manual maintenance, and/or ELAN data base system, and the NJ School Digest		✓		This PO appears to be a reasonable expenditure as it helps schools maintain legal compliance with laws and regulations
65	110-50000-0000-261-4200-00-000	2601170	7/1/2005	J C EHRLICH CO INC	\$ 10,272	\$ 11,520	PLEASE RELOOK AT		✓		The price appears to be reasonable for the electric service which was provided. Electricity is a needed utility for the continued operation of the school system and this appears to be a reasonable expenditure
66	110-50000-0000-252-5000-00-517	2506782	10/18/2004	CAMDEN CNTY TECHNICAL INSTITUTE	\$ 75	\$ 75	This is NJ Interactive Video conference from the Educational Technology Training Center in Camden		✓		This course provided professional development. This appears to be a reasonable expenditure as faculty need professional development

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67	150-50000-0000-218-5000-23-000	2507166	10/29/2004	CICATELLI ASSOC INC	\$ 75	\$ 100	This PO is for workshop seminars on Adolescent Health Institute. There were three individual who attended this course at \$25 per person. All attendees were from Winslow		✓		This PO appears to be a reasonable expenditure. This workshop focused on adolescent health and trained several faculty members. This provides an indirect benefit to the students as the faculty member will have a better understanding of what needs to be done to maintain the students health
68	110-50000-0000-219-5910-00-000	2507478	11/12/2004	BANCROFT NEURO HEALTH	\$ 203,323	\$ 208,411	This is the cost for sending a child with special needs to a private school for an entire school year		✓		Sending a child with special needs to a school that is dedicated to these needs benefits the student and provides educational value. This appears to be a reasonable expenditure.
69	110-50000-0000-252-5000-00-517	2507491	11/8/2004	MOTOROLA INC	\$ 108	\$ 108	This PO was for a remote speaker phone and 10 spring belt clips. The purchased was invoiced on 11/30/04		✓		This is needed office equipment for technology staff that communicate from different areas within the school. This appears to be a reasonable expenditure as the ability to communicate is needed in order for the technology staff to perform their tasks

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70	110-50000-0000-221-5000-00-519	2507824	11/17/2004	BOSTON PARK PLAZA HOTEL	\$ 560	\$ 560	This PO is for a 2 night hotel stay at the Boston Park Plaza Hotel for 3 individuals		✓		The price appears to be reasonable. This PO is for the professional development conference for the employees. Proper approvals were on purchase order
71	110-50000-0000-221-5000-00-519	2508454	11/24/2004	VILLAGE PROFILE	\$ 2,446	\$ 2,446	Membership for Greater Vineland Chamber of Commerce		✓		This membership enables the school district to advertise and recruit new teachers. This appears to be a reasonable expenditure
72	110-50000-0000-240-5000-00-000	2508582	12/15/2004	BACON,SUZANNE	\$ 325	\$ 325	This PO is for a child assault prevention program by Suzanne Bacon		✓		This PO appears to be a reasonable expenditure as it benefits the students and ensures students are aware of resources which may benefit them
73	110-50000-0000-221-5000-00-519	2508608	12/9/2004	NJASCD	\$ 250	\$ 250	This PO was for NJASCD Annual Conference at East Windsor NJ		✓		The amount is deemed reasonable. NJASCD conference provides professional development and appears to be a reasonable expenditure
74	110-50000-0000-252-5000-00-517	2508670	2/10/2004	KUTZTOWN UNIVERSITY	\$ 60	\$ 60	This PO is for an Annual KU Children's Literature Conference		✓		Conference focuses on increasing children's literacy and benefits students by providing professional development to the teachers. This appears to be a reasonable expenditure

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75	110-50000-0000-251-5000-00-000	2508865	12/22/2004	KEYSTONE INFORMATION SYSTEMS	\$ 920	\$ 920	Software addition to check for business registration certificates		✓		The PO appears to be a reasonable expenditure. The software upgrade will allow the district to track relevant information and enable better data storage
76	110-50000-0000-221-5000-00-504	2508886	12/13/2004	SHERATON CONVENTION CNT HOTEL	\$ 240	\$ 271	This PO is for a room for 2 nights at the Sheraton Atlantic City Convention Hotel. It is for Middle States Council of the Social Studies.		✓		This conference provided professional development in the area of Social Studies and appears to be a reasonable expenditure
77	110-50000-0000-230-5900-00-000	2508974	12/22/2004	BIONDI INSURANCE AGENCY INC	\$ 291,159	\$ 291,159	Copy of policy detailed commercial property of school district that was insured		✓		This policy covered the commercial property of the school district. This appears to be a reasonable expenditure
78	110-50000-0000-252-5000-00-517	2509486	1/4/2005	NEXUS CONSORTIUM INC	\$ 9,000	\$ 9,000	This PO is for EPO training for 5 days (2 days training and 3 days services). The work was invoiced on 1/4/2005		✓		This training was for protecting district computers from internet viruses by teaching faculty how to install McAfee Virus software. This protects the school districts computers. This appears to be a reasonable expenditure
79	110-50000-0000-252-5000-00-517	2509597	1/5/2005	ATLANTIC TIME SYSTEMS INC	\$ 696	\$ 1,100	This PO was for wall clocks to be repaired. Included in the PO was a 1 year limited warranty. The work was invoiced on 1/27/05		✓		The repair of wall clocks is necessary maintenance and was done at reasonable prices. This appears to be a reasonable expenditure

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80	110-50000-0000-251-5000-00-000	2509676	1/11/2005	CUMBERLAND COUNTY COLLEGE	\$ 1,494	\$ 1,494	This PO was for 6 employees at the District who took courses at a Cumberland College for professional development		✓		This PO was for courses that district employees registered for. This is considered professional development and appears to be a reasonable expenditure
81	150-50000-0000-240-5000-14-000	2509924	1/21/2005	CANON USA INC	\$ 3,711	\$ 3,370	This PO is for a rental for a copier. There are 3,500 minimum copies guaranteed, and a monthly minimum rental of \$75.5 with an overage copy charge of .02. This is going to the Johnstone School		✓		This PO appears to be a reasonable expenditure as a copier machine is needed to ensure efficient operation of the school. It was also noted that it was a replacement for an old copy machine
82	150-50000-0000-218-5000-02-000	2510061	1/14/2005	PESI LLC	\$ 308	\$ 308	This PO is for training dealing with anxiety and panic disorders. It has two people attending a two day seminar at Cherry Hill NJ		✓		2 faculty members attended a seminar in NJ for training dealing with panic disorders and anxiety. This is considered professional development and appears to be a reasonable expenditure

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83	110-50000-0000-221-5000-00-519	2510539	1/28/2005	COUNTRY INN	\$ 1,140	\$ 1,155	This PO is for a meeting room, and 5 sleeping rooms for 3 nights. It is for a Middle States Accreditation conference		✓		The meeting was for Middle States Accreditation Validation Team. This was an educational evaluation audit. This provides a benefit to the students by ensuring that the school is providing the necessary educational services. This appears to be a reasonable expenditure
84	110-50000-0000-252-5000-00-517	2510663	1/31/2005	SIMPLEX GRINNELL LP	\$ 1,000	\$ 1,000	The PO is for a repair to the intercom system at VHS		✓		A repair was made to the intercom system at the high school. This was a necessary repair. An intercom system is needed to maintain safety and communication. This appears to be a reasonable expenditure
85	110-50000-0000-262-5200-00-000	2511188	2/7/2005	BIONDI INSURANCE AGENCY INC	\$ 464	\$ 464	This PO is the cost of adding a new vehicle to the insurance policy to the New Jersey School Boards Association Insurance Group.		✓		This PO was to add a new vehicle to the existing insurance policy to cover its automobiles. This appears to be a reasonable expenditure
86	110-50000-0000-252-5000-00-517	2511701	2/22/2005	DELL MARKETING LP	\$ 6,743	\$ 6,743	This PO is for an extended warranty for Dell products. The quote was provided on 02/17/05. The service was invoiced on 03/22/05		✓		The price appears to be a reasonable. This appears to be a reasonable expenditure as the warranty received on the dell products helps to protect the school district from any loss due to malfunction

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87	110-50000-0000-230-5850-00-000	2512096	3/7/2005	MARRIOTT HOTEL AND MARINA	\$ 4,884	\$ 4,884	This PO is for the NSBA conference at the Marriott Hotel and Marina. There are 4 board members who attended this conference for 4 night		✓		This conference was conducted by the NSBA . This appears to be a reasonable expenditure as faculty needed professional development
88	150-50000-0000-221-5000-16-000	2512949	3/1/2005	POSITIVE PROMOTIONS INC	\$ 1,091	\$ 1,091	The PO is for various items ordered from Positive Promotions. The PO includes Highlighters, alarm clocks, sticky pad, portfolios, popcorn, mini pens, travel mugs, mints, and cards for Dr. Mennies School		✓		The PO is for various items. Items such as highlighters and pens were used as incentives for good behavior. This appears to be a reasonable expenditure
89	150-50000-0000-222-5000-21-000	2512958	2/23/2005	SAGEBRUSH CORP	\$ 645	\$ 645	The PO is for the renewal of the Spectrum Suite Support and Spectrum Web catalog support for the Rossi School		✓		This PO appears to be a reasonable expenditure as this software is needed to support the educational mission of the library , help students gain access to resources, and help the school manage library operations on the computer
90	150-50000-0000-240-5000-03-000	2513342	3/16/2005	RENTAL CITY LLC	\$ 558	\$ 559	The PO is for items rented for Student Achievement Night. The PO included 12 round tables and 220 chairs. It was delivered to Landis School. The purchase was invoiced on 3/24/05		✓		This benefits the students as it is providing recognition for their achievements. The price of the rentals appear appropriate. The items were rented for the Student Achievement Night on March 23, 2005.

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91	110-50000-0000-252-5000-00-517	2513577	3/16/2005	INTELLICOM	\$ 170	\$ 170	This PO is for additional work done on the intercom system at Memorial School. The work was invoiced on 10/26/04		✓		The purchase appears to be reasonable for the type of work performed. This appears to be a reasonable expenditure as this part is needed in order for the intercom to become operational
92	110-50000-0000-240-5000-00-514	2514032	3/21/2005	MERIGHI'S SAVOY INN	\$ 2,707	\$ 2,842	This PO is for catering a School to Career Banquet at VHS-North		✓		This PO is for the School-to-Careers banquet. The amount is deemed appropriate for the arrangement for catering. This benefits the students as this was an event to introduce students to possible careers. This appears to be a reasonable expenditure
93	110-50000-0000-262-5900-00-000	2514043	3/23/2005	VERIZON	\$ 150	\$ 150	This PO is for a special computer search do to a bomb scare. The search was performed by the Police Department		✓		This was due to a bomb scare that could potentially put students in danger. This was a needed safety investigation and appears to be a reasonable expenditure

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94	150-50000-0000-218-5000-05-000	2514185	3/17/2005	TONY'S LUNCH	\$ 400	\$ 400	This PO is for Lunch presenters for Career Day on May 12th, 2005. Estimated number of presenters were 40 to 43 at \$8.95 per person. The presentation took place at Dane Barse School.	✓			The PO was for a catered lunch. For the number of people attending and the cost of a meal per person, the cost is deemed appropriate. However, presenters could have purchased lunch. Therefore providing lunch for presenters appears to be a discretionary expenditure
95	150-50000-0000-240-5000-03-000	2514195	3/24/2005	ANTON'S FLORIST	\$ 780	\$ 780	This PO is for 100 boutonnieres at \$3.00 and 100 Corsages at \$3.5 and 2 large floral arrangements at \$65		✓		The flowers were for the 8th Grade Recognition. This expenditure is for recognition for students graduating. This appears to be a reasonable expenditure
96	150-50000-0000-240-5000-03-000	2514197	3/24/2005	BOTTINO'S SUPERMARKET INC	\$ 488	\$ 500	This PO is for supplies for the 8th Grade Picnic. Included in the purchase were juice drinks, hamburgers, hot dogs, rolls, potato chips, pretzels, condiments, and cookies. The items were sent to Landis School	✓			The receipt does not show any items out of the ordinary for the purchases. This is for 8th grade students. However, a picnic for the students does not provide any educational value. This appears to be a discretionary expenditure

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97	110-50000-0000-252-5000-00-517	2514503	3/21/2005	PEARSON EDUCATION INC	\$ 4,500	\$ 4,500	The PO is for a onsite course at Vineland Public Schools		✓		This purchase order appears to be reasonable as it is for software called "Waterford Early Learning," which is used throughout the school district. This directly benefits the students and adds educational value because it provides learning tools for first grade students
98	110-50000-0000-240-5000-00-508	2514983	3/30/2005	MERIGHI'S SAVOY INN	\$ 100	\$ 400	This PO is for a School to Careers at the Luncheon at VHS. The Food is catered from Merighi's Savory Inn	✓			Purchase of food for this banquet appears to be a discretionary expenditure. Food purchased for members of the school other than students does not provide any benefit to the students
99	110-50000-0000-230-5850-00-000	2515809	5/4/2005	KEJZMAN ENTRPRS LLC	\$ 360	\$ 360	This PO is for a Board of Education retreat at the Ramada	✓			There was a catering charge and a room charge at the Ramada. The room charge appears to be a reasonable price. However, holding a retreat at the Ramada appears to be excessive and this purchase order appears to be a discretionary expenditure

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100	110-50000-0000-230-5850-00-000	2515811	5/5/2005	CENTER POINT HOLIDAY INN	\$ 124	\$ 124	This PO is for a hotel stay at the Holiday Inn in Jamesburg NJ		✓		This trip was for a Vineland School District faculty member to attend the board of directors meeting. This appears to be a reasonable expenditure as it is a required meeting
101	110-50000-0000-230-5850-00-000	2515830	5/6/2005	ACME MARKETS INC	\$ 42	\$ 42	This PO is for fruit trays, cookies, cups, forks/spoons, paper plates for Winslow School	✓			Documentation was not provided from the school for what was the rationale and educational value behind this purchase. This appears to be a discretionary expenditure
102	150-50000-0000-240-5000-23-000	2515892	5/3/2005	BEAR COMMUNICATIONS INC	\$ 79	\$ 84	This PO is for a repair job for two radios at the Winslow School. It includes a breakout for labor		✓		The price appears to be reasonable and appropriate for the repair of the two radios as it includes parts and labor. In addition, two way radios are needed for safety reasons.
103	110-50000-0000-230-5300-08-000	2515914	5/10/2005	US POST OFFICE	\$ 1,105	\$ 1,105	This PO is for mailing 4th marking period for various schools, including LIS, MIS, RIS, DIS, and Fels School		✓		The price appears to be reasonable and appropriate for the mailing of the marking period reports. This is because the parents need to know the progress of their children during the school year

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104	110-50000-0000-252-5000-00-517	2516104	5/11/2005	DECLUDE	\$ 132	\$ 132	This PO was for a service Agreement with Declude. It was regarding a removal of a virus		✓		The school purchased antivirus software for the network server with an annual agreement. This is needed software to protect the integrity of the school districts' computers. This appears to be a reasonable expenditure
105	110-50000-0000-230-5850-00-000	2516300	6/1/2005	MERIGHI'S SAVOY INN	\$ 298	\$ 298	This PO is for a Board Training Session held at the Rose Room in the Savoy Inn. It was held from 6PM to 10 PM for 10 people at \$22.95 each	✓			There was a catering charge and a room charge at the Savoy Inn. The room charge appears to be a reasonable price. However, school district offices could serve as an alternative meeting venue. In addition the bar tab an catering bill also appear to be discretionary expenditures
106	110-50000-0000-230-5900-00-000	2516346	6/6/2005	CUMB CO SUPERINTENDENTS' ROUNDTABLE	\$ 840	\$ 840	This program was for a teacher recognition program held by the State of New Jersey. It included 16 teachers and 11 district guests with pro-rated guests	✓			This teacher recognition program does not benefit the students or add educational value. This appears to be a discretionary expenditure

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107	110-50000-0000-230-5300-28-000	2516542	6/27/2005	AT & T	\$ 983	\$ 983	This PO is for a switched digital service from AT&T at the Vineland Board of Education		✓		This was for a purchase of the ISDN, which allows voice and data to be transmitted over phone lines. This is needed in order to be able to use the internet. This appears to be a reasonable expenditure
108	110-50000-0000-230-5850-00-000	2600018	10/4/2005	THE FLOWER SHOPPE LTD	\$ 111	\$ 111	This PO was used to purchase flowers for a dedication for a student memorial dedication at Landis Middle School	✓			A basket arrangement, flowers, and a corsage pin on are not items for educational purposes. This appears to be a discretionary expenditure
109	110-50000-0000-230-5850-00-000	2600029	9/30/2005		\$ 723	\$ 723	This PO is for an AD ran in the Daily Journal to fill a vacancy spot on the board		✓		This purchase appears to be reasonable. This purchase is for an advertisement to fill a vacancy within the school district
110	110-50000-0000-251-5000-00-000	2600061	3/24/2006	PHILADELPHIA NEWSPAPER LLC	\$ 4,402	\$ 4,403	This purchase is for an AD placed in Philadelphia Newspapers for a Principal at VHS		✓		This purchase appears to be a reasonable expenditure. It is for a series of ads for a vacant position in the Vineland High School, which spanned a month
111	110-50000-0000-251-5000-00-000	2600066	4/28/2006	STAR LEDGER	\$ 2,372	\$ 2,372	This PO is a cost for an advertisement placed in the Star Ledger for Assistant principals		✓		This purchase appears to be a reasonable expenditure. It is to place an advertisement for a position to be filled at an Elementary school.

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112	150-50000-0000-240-5000-23-000	2601104	7/1/2005	PETTY CASH,MARIA CORTEZ-GALLAGHER	\$ 86	\$ 86	Petty cash is under \$50 dollars. It was signed by the principal. The purchase was for flags, and notebooks		✓		There are various purchases for items used for the school such as flags and notebooks. These items are appropriate and this appears to be a reasonable expenditure
113	150-50000-0000-240-5000-05-000	2601106	7/1/2005	PETTY CASH,MONICA DANNENBERGER	\$ 49	\$ 99	Petty cash is under \$50 dollars. It was signed by the principal. The purchase was for dictionaries and T Shirts. Note: reviewed only 1 disbursement		✓		There are various purchases for items used for the school such as dictionaries. This is an appropriate school supply and this appears to be a reasonable expenditure
114	150-50000-0000-240-5000-01-000	2601114	7/1/2005	PETTY CASH,LINDA HUDSON	\$ 558	\$ 558	Petty cash for each items are under \$50.		✓		There are various purchases for school supplies used by the school and this appears to be a reasonable expenditure
115	150-50000-0000-240-5000-14-000	2601115	7/1/2005	PETTY CASH,LOUISE KARWOWSKI	\$ 49	\$ 246	Petty cash is under \$50. It was signed by appropriate personnel Petty cash was for various produce items		✓		There are various purchases for school supplies. This appears to be a reasonable expenditure
116	150-50000-0000-240-5000-03-000	2601118	7/1/2005	PETTY CASH,THOMAS MCCANN	\$ 30	\$ 186	Petty cash was for doughnuts, coffee, oatmeal. It is also signed by appropriate personnel	✓			Purchase of doughnuts, coffee and oatmeal do not benefit the students and this appears to be a discretionary expenditure
117	110-50000-0000-230-5800-00-000	2601120	7/1/2005	PETTY CASH,DIANE RAFFERTY	\$ 85	\$ 360	Petty cash was for snacks, water and coke. It was also signed by the appropriate personnel	✓			Purchase of snacks, water and coke appear to be discretionary expenditures

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118	150-50000-0000-240-5000-16-000	2601121	7/1/2005	PETTY CASH,ANNETTE RUDD	\$ 50	\$ 150	Petty cash was for grapes, bagels, envelopes. It is also signed by appropriate personnel	✓			The purchase of grapes and bagels do not provide any educational value and this appears to be a discretionary expenditure
119	110-50000-0000-230-5300-28-000	2601124	7/1/2005	PETTY CASH,EDWARD J ROCHETTI	\$ 83	\$ 765	Petty cash was for lighter fluid, stop watch, and produce. It was signed by appropriate personnel	✓			Purchase of lighter fluid and produce do not provide any educational value and appears to be a discretionary expenditure
120	110-50000-0000-221-5000-00-504	2601198	7/1/2005	WASHINGTON PLAZA HOTEL	\$ 273	\$ 273	This hotel reservation was for 2 nights at the Washington Plaza in Washington D.C. The purpose was for a literacy Today Conference		✓		The price of the hotel appears to be a reasonable. The purpose of this trip was to gain professional development in the areas of literacy. This appears to be a reasonable expenditure
121	110-50000-0000-221-5000-00-504	2601308	7/1/2005	ADAMAR OF NEW JERSEY INC		\$ 301	The hotel reservation was for an employee for August 9th and 10th. IT was for attending "Keeping the promise: Maximizing Achievement Across the Curriculum" in Atlantic City.		✓		This conference provided professional development to Vineland School personnel by teaching them how to increase achievement through the academic curriculum. This appears to be a reasonable expenditure
122	110-50000-0000-230-5300-28-000	2601377	7/6/2005	BROADWING COMMUNICATIONS LLC	\$ 36,407	\$ 50,113	This is the cost of phone service charges (Local and long distance) for various schools		✓		These are charges for the phone system. The cost appears to be reasonable for the time span of the bills (07/01/05 to 06/01/06)

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123	110-50000-0000-230-5300-28-000	2601380		VERIZON	\$ 2,233	\$ 118,201	PO details services that were provided by Verizon to the school district		✓		This purchase order appears to be reasonable as this was payment to Verizon for services provided such as access to 911
124	110-50000-0000-230-5300-28-000	2601381	7/6/2005	VERIZON WIRELESS	\$ 549	\$ 5,856	The charges are for verizon wireless charges by district officials.		✓		The charges appear reasonable for phone usage. Only one invoice was checked for consistency. This appears to be a reasonable expenditure
125	110-50000-0000-230-5300-28-000	2601384	7/6/2005	NEXTEL COMMUNICATIONS	\$ 2,233	\$ 10,505	The PO is for charges for Nextel Communications usage by District officials		✓		The charges appear reasonable for phone usage. Only one invoice was checked for consistency. This appears to be a reasonable expenditure
126	110-50000-0000-252-5000-00-517	2601385	7/6/2005	COMCAST PROCESSING CENTER	\$ 253	\$ 253	This PO is for Comcast service spanning 10 months from 9/01/05 to 6/30/06. This service is provided to the East Vineland School		✓		The charge is deemed appropriate for the type of service provided which is Comcast service. This appears to be a reasonable expenditure
127	110-50000-0000-252-5000-00-517	2601386	7/6/2005	OFFICE SOLUTIONS INC	\$ 5,171	\$ 62,053	This PO is for a monthly service for the phone system. It is in accordance with the bid which opened on June 18th. This is a 48 month contract		✓		This service charge is for phone service and this appears to be a reasonable expenditure
128	150-50000-0000-240-5000-01-000	2601547	7/7/2005	RESERVE ACCOUNT	\$ 1,200	\$ 7,200	This PO is for a postage by phone service for Vineland High School		✓		The purchase of postage for schools is a needed office supply. This appears to be a reasonable expenditure

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129	110-50000-0000-221-5000-00-508	2602730	7/8/2005	SHERATON CONVENTION CNT HOTEL	\$ 232	\$ 232	This PO is for an overnight stay at the Sheraton at Atlantic City for 116 a night. It is for a Conference School to Careers conference		✓		The charges appear to be appropriate for the two night stay. A document outlining the conference was also sufficient. This appears to be a reasonable expenditure providing professional development
130	110-50000-0000-261-4200-00-000	2607358	11/1/2005	NATNL TECHNOLOGY TRANSFER INC	\$ 1,850	\$ 1,850	This PO is for a two day Plumbing Code Seminar for two employees. The training was held at Philadelphia PA		✓		The training is deemed appropriate as it is for professional development for the plumbers who work for the school district
131	110-50000-0000-262-4200-00-000	2607387	11/2/2005	LORCO PETROLEUM SERVICES	\$ 280	\$ 300	This PO is for parts washer service. It is also for a used oil filter removal for the Maintenance garage at 28th South West Avenue		✓		The repair service is appropriate for continuing operation of machinery. The price appears to be a reasonable . This appears to be a reasonable expenditure
132	110-50000-0000-261-4200-01-000	2607659	11/1/08/05	RANSOME RENTAL CO., LP	\$ 555	\$ 555	This PO is for telescoping all terrain fork lift. The duration of the rental period for the forklift was from 11/10/05. The cleaning of the forklift included telescopic handler, RS Cleaning, an environmental charge and transportation charge		✓		The mandatory maintenance was necessary to ensure proper functioning of the equipment. Therefore this appears to be a reasonable expenditure

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133	110-50000-0000-261-3000-00-000	2607725	11/14/2005	O'DONNELL AND NACCARATO	\$ 11,075	\$ 11,075	This PO is for additional amount due to O'Donnell & Naccarato. The purpose of the additional amount was because an additional phase was needed in the contract.		✓		The additional payment to the vendor was necessary based on the minutes from the board meeting. According to the vendor, the original contract stated that "existing plans" detailing the irrigation could be used during the project. However, to complete the project, existing plans could not be used as they were inadequate. Irrigation was needed and this appears to be a reasonable expenditure
134	110-50000-0000-262-4200-00-000	2608023	11/22/2005	TRICO	\$ 2,393	\$ 2,393	This was for the repair and maintenance for a band bus, as the State Contract noted. The engine head (supplied by owner), block heater, cleaned and inspected rockers and push rods, cleaned surfaces on new heads, changed engine oil and filter, renewed antifreeze.		✓		The repair is necessary for the maintenance for the vehicle. This is necessary work and this appears to be a reasonable expenditure
135	110-50000-0000-261-4200-01-000	2608120	11/23/2005	HOME DEPOT INC #0946	\$ 1,000	\$ 1,000	This Purchase order was for lumber and material for VHS athletic field. The following items were included: key lock, 1X3 Spruce, 2X4 PTPRI, 8D Common, Galv. Common, 2X4, Fabric pegs, Perf Green.		✓		The materials are for the school athletic field at VHS. This purchase is deemed appropriate as it benefits the students. This appears to be a reasonable expenditure

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136	110-50000-0000-261-4200-03-000	2608292	can not read	BIAGI,CHANCE,CUMMIN S,LONDON,	\$ 10,500	\$ 10,500	This PO is for Construction of a chilled water pipe.		✓		The use of a chilled pipe was needed because of safety issues caused by water dripping. This appears to be a reasonable expenditure
137	110-50000-0000-261-4200-40-000	2608499	12/6/2005	EPIC ENVIRONMENTAL SRVCS LLC	\$ 1,000	\$ 1,000	This PO is for a Hazard Communication Initial program for the kitchen staff		✓		This purchase appears reasonable as it is for the districts environmental training requirements.
138	110-50000-0000-261-4200-21-000	2608842	12/14/2005	JOHN SYKES HOME IMPROVEMENT	\$ 1,507	\$ 1,507	This PO is to repair a major leak in the hallway. Also additional leaks were report and repaired at this time also.		✓		This purchase appears reasonable because the roof needs to be repaired. A breakout of labor and parts was included
139	110-50000-0000-261-4200-14-000	2608843	12/14/2005	JOHN SYKES HOME IMPROVEMENT	\$ 1,290	\$ 1,290	This PO was to repair a roof leak in the Johnstone School Cafeteria.		✓		This purchase appears reasonable because the roof needs to be repaired. A breakout of labor and parts was included
140	110-50000-0000-262-4200-00-000	2608855	12/14/2005	GENERAL SPRING SERVICE	\$ 525	\$ 525	This PO is for adding a leaf springs to rear of a truck 35		✓		The purchase appear to be reasonable. It is the cost of maintenance for a truck
141	150-50000-0000-221-3200-15-000	2609294	1/3/2006	RICHLIN,LAURA	\$ 1,250	\$ 1,250	This PO is for a in-service workshop 2 half day session which are 3 hours long each. This training is for human relations and education provided by the external vendor, Laura Richlin.		✓		The purchase appears to be a reasonable expenditure. It is for the professional development for effective teaching practices in elementary level literacy development.

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142	150-50000-0000-222-3000-05-000	2609802	1/12/2006	SAGEBRUSH CORP	\$ 645	\$ 645	This PO is for the cost of "Spectrum Suite" support at Dane Barse Elementary School.		✓		This purchase appears to be reasonable as it is for tech support for an existing system in place for which the school does not have a skill set to fix
143	110-50000-0000-262-4200-00-000	2609841	1/13/2006	AUTOMOTIVE PARTS CO	\$ 57	\$ 57	This PO is for a new water pump for truck 53.		✓		This purchase appears to be reasonable. A truck had to be repaired for a water pump to continue operating
144	110-50000-0000-261-4200-04-000	2610096	1/20/2006	RENTAL CITY LLC	\$ 70	\$ 70	This PO is for 5 folding tables for Memorial School. A power outage at Rossi School forced students to go to Memorial School and the school needed tables		✓		The purchase appears to be reasonable. The pupils of Rossi School needed temporary space at a neighboring school due to a power outage
145	110-50000-0000-252-3400-00-000	2610396	1/26/2006	KEYSTONE INFORMATION SYSTEMS	\$ 14,368	\$ 15,368	This PO is for Keynet student course request. It includes Keynet Student course requests, implementation services, and training		✓		This purchase appears to be reasonable. Maintenance for a computer system is needed to ensure operability of system
146	110-50000-0000-261-4200-03-000	2610529	1/31/2006	LANDIS SUPPLY OF NJ INC	\$ 315	\$ 315	This PO is for supplies such as a post base 4X4, joist supports, caulk, and epoxy coated screws		✓		This purchase appears to be a reasonable expenditure. These are all items needed to perform routine maintenance
147	110-50000-0000-261-4200-00-000	2611109	2/10/2006	SWANSON HARDWARE SUPPLY	\$ 15	\$ 30	Transfer sim card from Escobar cell phone to new phone		✓		Facilities supervisor needs access to cell phone. This appears to be a reasonable expenditure

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148	110-50000-0000-262-4200-00-000	2611154	2/14/2006	TRIO HOLDINGS, LLC	\$ 230	\$ 1,500	This PO is for the cost of washing Vineland Board of Education vehicles at \$5 per wash.		✓		Cost of washing Vineland School District vehicles is reasonably priced. The washing of vehicles is a needed maintenance function. This appears to be a reasonable expenditure
149	110-50000-0000-252-3400-00-000	2611366	2/21/2006	KEYSTONE INFORMATION SYSTEMS	\$ 4,000	\$ 4,000	This PO was to add an interface to student schedule and limited demographics to PDA via Excel and Pocket Excel		✓		This purchase appears to be a reasonable expenditure. This is a system enhancement which will enable a user to obtain precise reports.
150	110-50000-0000-261-4200-00-000	2611401	2/21/2006	POOL OPERATION MANAGEMENT	\$ 280	\$ 280	This is for a early registration fee for Bill Romer. This is registration is for pool training taking place in Vineland NJ on April 29th to 30th.		✓		This purchase appears to be a reasonable expenditure. It is for school officials to go through a pool training course to ensure the safety of the children
151	110-50000-0000-261-4200-22-000	2611467	2/23/2006	CONSOLIDATED RAIL CORPORATION	\$ 193	\$ 193	This is the cost for lease of a pipe located at South Vineland School		✓		Pipes are necessary parts of the plumbing system and faulty pipes can raise safety hazards. The purchase of a replacement pipe appears to be a reasonable expenditure
152	110-50000-0000-262-4200-00-000	2611492	2/23/2006	MELINI BROTHERS	\$ 1,284	\$ 1,284	This PO is for the repair of the ignition on truck 50 and the installation of a new transmission (also on truck 50)		✓		The purchase appears to be a reasonable expenditure as it is needed for maintenance on a vehicle for continued operation
153	110-50000-0000-261-4200-03-000	2611553	2/24/2006	GREEN LAWN LANDSCAPING LLC	\$ 8,231	\$ 8,231	This PO is for fertilization and seeding of Gittone Stadium and front area.		✓		This purchase appears to be a reasonable expenditure as it is used to maintain the lawn for a school stadium. This appears to be a reasonable expenditure

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154	110-50000-0000-262-4200-00-000	2611784	3/1/2006	BRIDGETON WELDING & SPRING	\$ 20	\$ 30	This PO is for repairing rear leaf pack on truck 57		✓		The purchase is deemed reasonable as it is needed for maintenance on a vehicle for continued operation
155	110-50000-0000-252-3400-00-000	2612029	3/3/2006	PAYFORMANCE CORP	\$ 2,320	\$ 2,320	This PO is for a software support agreement from Payformance. The coverage period was from 5/1/6 to 4/30/07		✓		This purchase is deemed reasonable as it is needed for support for any problems in the software used by the district
156	110-50000-0000-261-4200-18-000	2612536	8/13/2006	SWANSON HARDWARE SUPPLY	\$ 50	\$ 55	This PO was for rawl studs and plastic anchors for Oak and Main school		✓		This purchase appears to be a reasonable expenditure as it is used for maintenance at the two schools (Oak and Main)
157	110-50000-0000-262-4200-00-000	2612780	3/15/2006	ED'S BODY AND FENDER	\$ 200	\$ 800	This PO is for towing services for a ford pick up and a dodge pick up (truck # 44 and #55 respectively).		✓		This purchase appears to be a reasonable expenditure as it is the cost of towing District owned vehicles
158	110-50000-0000-262-4200-00-000	2613332	3/21/2006	AUTO-TECH OF S JERSEY #1 LLC	\$ 373	\$ 375	This PO is for repair of a transmission on truck 35 (replacement of Trans cooler line, selector shaft seal,		✓		The purchase is deemed reasonable as it is needed for maintenance on a vehicle for continued operation
159	110-50000-0000-230-3310-00-000	2613395	3/14/2006	HARTIGAN,THOMAS D	\$ 1,235	\$ 2,470	This PO is for an arbitrator's service for the Board of Education and Board of Education Association		✓		This purchase is for fees for the review of documents, writing and preparation of award. This was paid to an arbitrator. This appears to be a reasonable expenditure
160	110-50000-0000-261-4200-01-000	2613468		FULL COMPASS SYSTEMS LTD		\$ 350	PO details the repair services on the headsets that were provided to the school district		✓		This purchase appears to be reasonable as it was for headsets to be used by district personnel during auditorium sessions

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161	110-50000-0000-261-4200-03-000	2614659	4/10/2006	RODEO TRACTOR SALES	\$ 361	\$ 350	This PO is for the pull behind aerator for Gitonne Stadium. The rental date is for 4/10/06		✓		This purchase appears to be a reasonable expenditure as it is needed to maintain the lawn at school owned property
162	110-50000-0000-261-4200-03-000	2614774	4/11/2006	UNITED RENTALS	\$ 943	\$ 943	This PO is for the purchase of a 60ft artic 4wd lift for fiber installation		✓		This purchase appears to be a reasonable expenditure as it is for the maintenance of a school
163	110-50000-0000-261-4200-03-000	2614786	4/11/2006	DAD AND ASSOCIATES INC	\$ 3,300	\$ 3,300	This PO is for a chemically cleaned closed loop system at Landis. The system was thoroughly flushed and completely chemically charge system with closed system corrosion inhibitors		✓		This PO appears to be a reasonable expenditure as it is for maintenance purposes
164	110-50000-0000-262-4200-00-000	2614991	4/21/2006	SIRCHIE FINGER PRINT LABS	\$ 3,948	\$ 3,948	This PO is for the removal of existing carpet flooring and installation of rubberized flooring, a back up camera system, removal of two point door latching system and re-installation of slam latch, single 15 amp service outlet		✓		This purchase appears to be a reasonable expenditure as it is for the maintenance of buildings
165	110-50000-0000-262-4200-00-000	2615424	5/19/2006	AUTO-TECH OF S JERSEY #1 LLC	\$ 2,954	\$ 2,954	This PO is for a remanufactured transmission, transmission fluid, removal and reinstallation of transmission, diagnosis, and an electronic control module		✓		The purchase is deemed reasonable as it is needed for maintenance on a vehicle for continued operation

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166	110-50000-0000-252-3400-00-000	2615458	5/23/2006	KEYSTONE INFORMATION SYSTEMS	\$ 1,000	\$ 1,000	This PO is for installing SAMBA software on the student UNIX server in order to allow network pc's to access directories on that server as windows directories		✓		This purchase appears to be a reasonable expenditure as it is for system enhancement
167	110-50000-0000-261-4200-01-000	2615566	6/1/2006	MARLEE CONTRACTORS LLC	\$ 491	\$ 2,199	This PO is for replacement of a defective sauerman pump on AD office unit, a condensate pump, cork tape, wiring kit and materials in VHS and Winslow		✓		This purchase appears to be reasonable as it was needed for maintenance purposes at school buildings
168	110-50000-0000-261-4200-03-000	2615594	6/2/2006	ELMER DOOR CO	\$ 414	\$ 414	This PO is for resetting a lift cable and replacing bottom section on overhead door, installation of PVC weather seal on opening		✓		This purchase appears to be a reasonable expenditure as it is needed for a repair of a garage door in Gitonne Stadium
169	110-50000-0000-261-4200-00-000	2615612	6/6/2006	RENTAL COUNTRY INC	\$ 194	\$ 194	This PO is for a rental for a welder for work on bleachers at Gitonne Stadium		✓		This purchase appears to be a reasonable expenditure as it is needed for a repair of bleachers in Gitonne Stadium
170	110-50000-0000-261-3000-00-000	2615642	6/12/2006	NASSAR & ASSOC INC	\$ -	\$ 13,800	Need further documentation for invoice		✓		This purchase order appears to be reasonable. This purchase order was not paid due to litigation. Litigation resulted in district being awarded a settlement
171	110-50000-0000-261-3000-00-000	2615716	6/15/2006	STATISTICAL FORECASTING LLC	\$ 18,750	\$ 18,750	This PO is for a demographic study for PK-12th grade enrollments at Vineland Public Schools District for the 5 year period from September 2006 to June 2011.		✓		This purchase order appears to be a reasonable expenditure as it will help the district plan accordingly as to what services will be needed

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172	110-50000-0000-261-4200-00-000	2615761	6/21/2006	RJH EXPRESS INC	\$ 760	\$ 760	This PO is for relocating items in Memorial School kitchen area to VHS 9-10, Barse, and Mennies schools		✓		This purchase appears to be a reasonable expenditure as it is the cost for disbursing the items in the kitchen to other schools
173	110-50000-0000-261-4200-03-000	2615772	6/22/2006	CHAPPY'S STRIPPING AND	\$ 125	\$ 125	This PO is for stripping a door from Landis School		✓		This appears to be a reasonable expenditure as it is for the maintenance for the school doors
174	110-50000-0000-261-4200-16-000	2615786	6/23/2006	SOUTH JERSEY GLASS CO	\$ 389	\$ 389	This PO is for the cost of replacing broken wire glass at entrance door on the east side of the Mennies School		✓		This appears to be a reasonable expenditure as fixing the broken glass at the entrance door provides safety for the students at Mennies
175	110-50000-0000-251-5000-00-000	2500001	7/7/2004	THOMAS ROSE ADVERTISING INC	\$ 417	\$ 520	This is a cost for open positions at various schools in Vineland. The advertisement was ran in the Atlantic City Press		✓		This appears to be a reasonable expenditure as it is for open positions which need to be filled at Vineland Schools
176	110-50000-0000-230-5300-28-000	2615865	None	EDUCATIONAL CONSORT FOR TELECOM	\$ 21,469	\$ 21,469	Need further documentation to determine use of PO		✓		This PO is payment towards the Educational Consortium for services provided under the ERATE grant which was board approved. This appears to be a reasonable expenditure
177	110-50000-0000-251-5000-00-000	2500002	7/7/2004	THOMAS ROSE ADVERTISING INC	\$ 1,466	\$ 1,560	This is a cost for open positions at various schools in Vineland. The advertisement was ran in Courier Post		✓		This appears to be a reasonable expenditure as it is for open positions which need to be filled at Vineland Schools
178	110-50000-0000-230-5850-00-000	2500045	10/20/2004	MAGIC CARPET TRAVELS	\$ 2,181	\$ 2,327	This PO is for airline tickets for 4 people attending a National Conference in San Diego		✓		This appears to be a reasonable expenditure , it is for professional development for faculty of the school district

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179	110-50000-0000-252-5000-00-517	2500094	3/4/2005	SIMPLEX GRINNELL LP	\$ 937	\$ 2,500	This PO is for repairing an intercom at the Vineland 11-12 High School. The equipment repaired is not under the equipment service agreement		✓		This appears to be a reasonable expenditure as it is for maintenance on the school intercom system
180	110-50000-0000-251-5000-00-000	2501172	7/7/2004	RENAISSANCE HOTEL	\$ 511	\$ 511	This PO is for hotel stay from July 11 to July 14th at the Renaissance Hotel in Nashville TN		✓		This purchase order appears to be reasonable as this is professional development. The conference attended was the National School Public Relations Conference
181	110-50000-0000-230-5300-28-000	2501203	7/7/2004	NEXTEL COMMUNICATIONS	\$ 1,749	\$ 33,584	This PO is for payment of NEXTEL service for various employees		✓		This purchase appears to be a reasonable expenditure as it is for phones which are used for school purposes
182	110-50000-0000-252-3400-00-000	2501077	6/22/2004	KEYSTONE INFORMATION SYSTEMS	\$ 51,573	\$ 51,573	Invoice indicated service provided from Keystone Information Systems was annual software maintenance for multiple school district software applications		✓		Annual software update for needed software applications such as ...Transcripts, Student Health, Grade Reporting/Progress Reports and others. This appears to be a reasonable expenditure
183	110-50000-0000-261-4200-02-000	2501129	7/2/2004	LOCKER MAN	\$ 17,237	\$ 17,237	Invoice indicated installation and painting of Hall Lockers		✓		Installation of lockers are a necessary school necessity. This appears to be a reasonable expenditure
184	110-50000-0000-261-4200-04-000	2501160	7/7/2004	BINSKY & SNYDER SERVICE LLC	\$ 14,024	\$ 14,024	Multiple invoices detailing hourly charges for repair of steam coil leak at Veterans Memorial Intermediate School		✓		Steam coil leak in boiler room required chemical cleaning and filter removal. This is a safety precaution and necessary. This appears to be a reasonable expenditure

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185	110-50000-0000-261-4200-00-000	2501208	7/8/2004	TANNER SCHOOL FURNITURE	\$ 2,714	\$ 2,760	Invoice indicated purchase of tables to fulfill height requirements for wheelchair accessibility for County elections		✓		Tables were bought due to requirement (Wheelchair accessibility) and purchased under NJ contract A-84004 from Tanner School Furniture. This was a required purchase and appears to be a reasonable expenditure
186	110-50000-0000-261-4200-00-000	2501216	7/8/2004	FABBRI BUILDERS INC	\$ 2,882	\$ 2,882	Invoice indicated installation of concrete apron at Maintenance Bus Garage		✓		This was installed to safeguard school district property. Concrete apron was installed at bus garage appears to be a reasonable expenditure reasonable price and standard. This appears to be a reasonable expenditure an expenditure
187	110-50000-0000-261-3000-00-000	2501240	7/8/2004	O'DONNELL AND NACCARATO	\$ 43,560	\$ 43,419	Indicated student athletic field redesign		✓		Field reconfiguration was required due to non-compliance with National Federation of State High School Associations guidelines, therefore this appears to be a reasonable expenditure
188	110-50000-0000-261-4200-04-000	2501318	7/9/2004	T F CAMERA SHOP	\$ 7	\$ 40	Invoice indicated purchase of film		✓		Purchase of film developing service appears to be a reasonable expenditure as it was used in the course of routine preventative maintenance to school property.

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189	110-50000-0000-261-4200-00-000	2501370	7/12/2004	NJ DIVISION OF FIRE SAFETY	\$ 4,805	\$ 4,805	Bill from State of New Jersey for Annual Life Hazard Use Fee		✓		This is a required fee paid to the State of New Jersey for fire hazard use in accordance with N.J.A.C 5:70-2.4. This appears to be a reasonable expenditure
190	110-50000-0000-261-4200-00-000	2501671	7/14/2004	RENTAL COUNTRY INC	\$ 699	\$ 667	Invoice indicated delivery of Propane		✓		Propane tank refills for the skilled maintenance dept. is deemed to be a reasonable expenditure as propane gas needs to be replenished
191	110-50000-0000-261-4200-00-000	2501898	7/15/2004	BABBITT MANUFACTURING	\$ 5,140	\$ 5,140	Invoice indicated that vendor supplied and installed gutter and downspouts		✓		This work on the gutter was conducted in order to avoid structural damage. This is deemed to be a reasonable expenditure
192	110-50000-0000-261-4200-02-000	2501908	7/15/2004	ARBOR CARE INC	\$ 438	\$ 438	Invoice indicated vendor provided services of cutting limbs of tree trunk and clearing away debris		✓		Price to trim tree at Vineland High School North appears to be a reasonable. Usefulness in relation to safety appears to be reasonable
193	110-50000-0000-261-4200-00-000	2501991	7/19/2004	HARTFORD STEAM BOILER INSP/INS	\$ 1,530	\$ 2,080	Invoice indicated vendor inspected boilers, refrigerator and AC		✓		The routine inspection of boilers and AC units throughout the school district is a needed safety measure and necessary maintenance. This appears to be a reasonable expenditure
194	110-50000-0000-261-4200-00-000	2502004	7/19/2004	LATORRE DELSEA HARDWARE	\$ 610	\$ 1,550	Invoice indicated vendor provided lawn equipment repairs and parts		✓		This was a purchase of lawn equipment repair services from a vendor. This was a needed service to continue the operation of the lawn equipment and appears to be a reasonable expenditure

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195	110-50000-0000-261-4200-00-000	2502075	7/20/2004	J C EHRLICH CO INC	\$ 8,856	\$ 8,856	Invoice indicated vendor provided services for weed control/vegetation management services		✓		Price appears to be reasonable and service appears to be a reasonable expenditure due to maintenance of school lands
196	110-50000-0000-262-4900-27-000	2502187	7/21/2004	LANDIS SEWERAGE AUTHORITY	\$ 332,576	\$ 318,946	This PO is for sewer charges for the Vineland Board of Education. Service charges are from July 1 2004 to Jun 30th 2005.		✓		This PO appears to be a reasonable expenditure as sewer charges are a part of regular operational maintenance
197	110-50000-0000-261-4200-03-000	2502207	7/21/2004	BINSKY & SNYDER SERVICE LLC	\$ 3,450	\$ 4,077	This PO is for fixing a boiler leak at Landis School		✓		This PO appears to be a reasonable expenditure as it is for maintenance purposes
198	110-50000-0000-230-3390-00-000	2502247	6/30/2004	University Assoc.	\$ 1,995	\$ 1,995	Invoice indicated vendor provided job description support system for NJ School Employment Review		✓		Price appears to be reasonable and service provided was to give school system a job description database. This appears to be a reasonable expenditure
199	110-50000-0000-262-4900-00-000	2502448	7/26/2004	ARCH WIRELESS	\$ 2,708	\$ 2,000	Invoice detailed vendor (Arch Wireless) numeric messaging and text messaging charges		✓		Various departments have beeper services. These departments such as warehouse and garage serve multiple schools and need to be accessible. This purchase appears to be a reasonable expenditure
200	110-50000-0000-261-4200-07-000	2502460	7/26/2004	ERCO INTERIOR SYSTEMS INC	\$ 24,772	\$ 24,772	Invoice indicated ceiling installation and removal and disposal of existing ceiling and lavatory partition installation		✓		Price is reasonable for ceiling installation and lavatory partition installed and this appears to be a reasonable expenditure

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201	110-50000-0000-230-3310-00-000	2502668	7/1/2004	GRUCCIO PEPPER DESANTO & RUTH	\$ 28,054	\$ 38,258	This PO is for professional services performed for the Vineland Board of Education District. Student residency investigation, state erosion, lynch fee application, school bus contracts, and vivil services (note: reviewed 1 of many disbursements)		✓		This PO appears to be a reasonable expenditure as it is for maintenance purposes such as erosion resistance
202	110-50000-0000-261-4200-00-000	2502841	7/29/2004	THORNTON ENTERPRISES INC	\$ 696	\$ 1,217	This PO is for an acetylene tank refill, argon tank refill, oxygen tank refill, and carbon dioxide refills and rental for the skilled maintenance department		✓		This PO appears to be a reasonable expenditure as it is for maintenance purposes such as oxygen tank refill
203	110-50000-0000-261-4200-23-000	2502855	7/29/2004	BINSKY & SNYDER SERVICE LLC	\$ 1,876	\$ 1,876	Invoice indicated that vendor (Binsky Service) identified and corrected leaks in bathrooms and new boiler room		✓		Price appears to be reasonable and service provided which was leak repairs in bathroom are deemed to be reasonable expenditures
204	110-50000-0000-261-4200-02-000	2502943	7/29/2004	AULFFO PAINTING INC	\$ 48,700	\$ 48,700	This PO is for a painting job at the VHS 1st floor hallways and stairwells.		✓		Painting of high school is routine maintenance. This appears to be a reasonable expenditure
205	110-50000-0000-230-3310-00-000	2503270		GRECO ESQ,LOUIS J		\$ 528	This PO is for payment for professional services rendered		✓		This purchase order appears to be reasonable as this was payment for professional services rendered
206	110-50000-0000-261-4200-05-000	2503288	8/4/2004	JOHN SYKES HOME IMPROVEMENT	\$ 970	\$ 1,500	Invoice indicated that vendor installed 3 pitch pockets on roof of Schools		✓		Vendor installed pitch pockets on roof of school. This is routine maintenance work and this appears to be a reasonable expenditure

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207	110-50000-0000-261-4200-02-000	2503297	8/4/2004	WOODWORKS	\$ 4,200	\$ 4,200	Invoice indicated that vendor built and installed 80 Cubbies and Base for teacher mail at Vineland High School		✓		Mailboxes were built for teachers. This is standard office equipment and this appears to be a reasonable expenditure
208	110-50000-0000-261-4200-11-000	2503600	8/9/2004	CARPET SHOWCASE INC	\$ 1,508	\$ 1,508	Invoice indicated that vendor (Carpet Showcase) disposed of existing flooring and installed carpet tiles		✓		Price appears to be reasonable and carpet was installed in classroom at Durand School. This appears to be a reasonable expenditure as this is standard maintenance work
209	110-50000-0000-261-4200-01-000	2503614	8/9/2004	DEGLER WHITING INC	\$ 3,870	\$ 3,920	Invoice indicated that vendor delivered and installed portable bleachers for the Vineland High School South softball field		✓		Price appears to be reasonable as cost of proposal accepted was lower than the provided competitors cost. Bleachers are needed for athletic events and this appears to be a reasonable expenditure
210	110-50000-0000-261-4200-11-000	2503679	8/10/2004	FABBRI BUILDERS INC	\$ 2,593	\$ 2,593	Invoice indicated that vendor removed and replaced sidewalk at drainage pipe location at Durand School		✓		Sidewalk needed to be replaced near drainage pipe. This is needed maintenance work and this appears to be a reasonable expenditure
211	110-50000-0000-230-3310-00-000	2503680	7/1/2004	SHAPIRO PA, HAROLD B	\$ 47,512	\$ 47,512	Invoice indicated what time period professional services were rendered		✓		Professional legal services were rendered for such issues as athletic field faulty design. This appears to be a reasonable expenditure

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212	110-50000-0000-230-3310-00-000	2503683	7/1/2004	DIDOMENICO ESQ,FRANK	\$ 27,258	\$ 27,258	Invoice indicated professional services were rendered		✓		Professional legal services were rendered for such issues as athletic field faulty design. This appears to be a reasonable expenditure
213	110-50000-0000-221-5000-00-510	2602739	7/1/2005	HILTON AT CHERRY HILL	\$ 373	\$ 373	Invoice indicated hotel room and rate for attendance at the New Jersey School Librarians Conference for Professional development		✓		Price is deemed reasonable for professional development purposes. This appears to be a reasonable expenditure
214	110-50000-0000-219-5920-00-000	2603384	7/29/2005	STEWART INDUSTRIES INC	\$ 1,214	\$ 1,214	Invoice indicated vendor provided copier rentals at Duran School		✓		Copier rentals are a needed office supply. This appears to be a reasonable expenditure
215	110-50000-0000-230-5300-28-000	2603480	8/2/2005	XTEL COMMUNICATIONS INC	\$ 3,130	\$ 3,000	Invoice indicated vendor provided phone services to Vineland Board of Education		✓		Phone services are a standard need. This appears to be a reasonable expenditure
216	110-50000-0000-252-5000-00-517	2603653	7/20/2005	SYSTEC OF VINELAND INC	\$ 2,472	\$ 2,472	Invoice indicated vendor provided Alarm System maintenance		✓		Alarm system provides safety and security. This appears to be a reasonable expenditure
217	110-50000-0000-252-5000-00-517	2603823	7/26/2005	PRECISION TRUST	\$ 3,000	\$ 3,000	Invoice indicated vendor installed Satellite system		✓		Satellite system allows students to watch educational channels. This provides educational value and benefit to the students and this appears to be a reasonable expenditure

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218	110-50000-0000-252-5000-00-517	2603824	5/2/2005	ACHIEVE3000	\$ 123,788	\$ 123,788	Invoice indicated payment to vendor for subscription to online reading programs tools for students		✓		Vendor provided online reading programs which provide educational value in the form of reading programs to students. This appears to be a reasonable expenditure
219	110-50000-0000-230-5300-28-000	2603924	8/10/2005	RESERVE ACCOUNT	\$ 15,000	\$ 85,000	This PO is for a refill for a postage meter a the Vineland board of education. This was purchased from Pintey Bowes		✓		This PO appears to be a reasonable expenditure as it is used for a refill of postage meters used for mailing
220	110-50000-0000-230-5300-23-000	2604012	8/10/2005	US POST OFFICE	\$ 1,926	\$ 1,926	Invoice indicated United States Postal service provided bulk mailing services		✓		Mailing services are a needed ability for the school, therefore this appears to be a reasonable expenditure
221	110-50000-0000-221-5000-00-000	2604071	8/12/2005	XEROX CORP	\$ 3,662	\$ 3,894	Invoiced indicated Xerox provided imaging services		✓		Vendor provided imaging services. This is standard office equipment and services. This appears to be a reasonable expenditure as the school needs to make multiple images of items of communication
222	110-50000-0000-221-5000-00-510	2604175	8/1/2005	HILTON AT CHERRY HILL	\$ 271	\$ 271	Invoice indicated hotel lodging for attendance at NJASL: State Library Conference		✓		This conference provided professional development in the area of Library management. This appears to be a reasonable expenditure

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223	110-50000-0000-221-5000-00-503	2604616	8/18/2005	MAGIC CARPET TRAVELS	\$ 2,514	\$ 2,514	Invoice indicated that vendor provided hotel and air accommodations for faculty to attend Assoc. Science Materials Centers Next Step Institute		✓		This conference was for faculty to attend a science materials conference. This is professional development in the area of Science and appears to be a reasonable expenditure
224	110-50000-0000-221-5000-00-502	2604653	8/30/2005	CORWIN PRESS INC	\$ 174	\$ 174	Invoice indicated vendor provided several math and other educational products		✓		Vendor provided educational products with a focus on Math. This provides educational value and benefit to the students and appears to be a reasonable expenditure
225	150-50000-0000-221-5000-23-000	2605341	9/14/2005	CRSD	\$ 30	\$ 30	Invoice indicated that educational service in regards to Juvenile Justice was provided by Cumberland County College		✓		Professional development in the area of gang awareness and juvenile justice was provided to school faculty. This appears to be a reasonable expenditure
226	110-50000-0000-230-5900-00-000	2605418	9/16/2005	XEROX CORP	\$ 13,692	\$ 13,692	Invoice indicated Xerox provided print services		✓		Print services are used heavily by the school to print memos and letters of communication to the parents. This appears to be a reasonable expenditure
227	110-50000-0000-230-5900-00-000	2605420	9/16/2005	XEROX CORP	\$ 2,249	\$ 2,736	Invoice indicated Xerox provided print services		✓		Print services are used heavily by the school to print memos and letters of communication to the parents. This appears to be a reasonable expenditure

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228	150-50000-0000-221-5000-23-000	2605439	9/16/2005	GARDEN AHEC SJHS	\$ 150	\$ 150	Invoice indicated that vendor provided workshop with aim to teach faculty how to prevent bullying		✓		Professional development with a focus on teaching school faculty on how to prevent bullying provides an indirect benefit to the students. This appears to be a reasonable expenditure
229	150-50000-0000-240-5000-01-000	2605565	9/20/2005	PITNEY BOWES INC	\$ 1,596	\$ 1,596	Invoice indicated that vendor leased to school equipment		✓		School has large quantities of mail due to the size of the school district. The lease of a postage meter appears to be a reasonable expenditure
230	110-50000-0000-230-5900-00-000	2605928	9/20/2005	BOSTON PARK PLAZA HOTEL	\$ 630	\$ 630	Invoice indicated vendor provided lodging for attendance at ASCD Conference where faculty presented		✓		ACSD conference provided faculty with professional development and appears to be a reasonable expenditure
231	110-50000-0000-252-5000-00-517	2606088	9/28/2005	CENTER FOR PUPPETRY ARTS	\$ 1,430	\$ 1,430	Invoice indicated that vendor provided lectures on art studies		✓		Vendor provided educational value in the field of Art. This provides a direct benefit to the students. This appears to be a reasonable expenditure
232	110-50000-0000-251-5000-00-000	2606187	9/30/2005	XEROX CORPORATION	\$ 20,580	\$ 20,580	Invoice indicated that vendor provided print services		✓		Print services are used heavily by the school to print memos and letters of communication to the parents. This appears to be a reasonable expenditure

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233	110-50000-0000-230-5900-00-000	2606211	9/30/2005	VILLAGE PROFILE	\$ 3,035	\$ 3,035	Invoice indicated that vendor supplied School Map		✓		A school map is needed for safety concerns and knowledge of grounds where students may be present. This appears to be a reasonable expenditure
234	150-50000-0000-240-5000-02-000	2606231	9/20/2005	IKON OFFICE SOLUTIONS	\$ 1,304	\$ 1,304	Invoice indicated that Ikon Office Solutions delivered services to Vineland High School North		✓		Ikon provided standard office services such as copying. This appears to be a reasonable expenditure
235	150-50000-0000-240-5000-02-000	2606234	9/30/2005	IKON OFFICE SOLUTIONS	\$ 1,829	\$ 2,218	Invoice indicated that Ikon Office Solutions delivered services to Vineland High School North		✓		Ikon provided standard office services such as copying. This appears to be a reasonable expenditure
236	150-50000-0000-222-5000-02-000	2606396	10/5/2005	FNDTN FOR EDUC T L ADVANCE M T	\$ 375	\$ 375	Invoice indicated that vendor provided a professional development program		✓		Vendor provided professional development with a focus on understanding poverty to school faculty. This appears to be a reasonable expenditure
237	110-50000-0000-251-5000-00-000	2606664	10/12/2005	MAXIMUS INC	\$ 21,071	\$ 21,071	Invoice indicated that the vendor provided the following service: Base Capital Asset Inventory Service update		✓		Vendor provided school with a status on its inventory. Count of Inventory is important for a large school district. This appears to be a reasonable expenditure

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238	150-50000-0000-240-5000-08-000	2606863	10/28/2005	ATLANTIC CITY SURF	\$ 989	\$ 989	Invoice indicated that 118 tickets were purchased to attend Atlantic City Surf game		✓		Purchase of tickets to attend sports game appears to be a reasonable expenditure because it is deemed to provide a direct benefit to the students who may not have the opportunity otherwise to attend such an event
239	110-50000-0000-252-5000-00-517	2606867	10/18/2005	COMTEC SYSTEMS INC	\$ 2,127	\$ 2,520	Invoice indicated that vendor provided telephone repair services		✓		Telephone communication is a needed ability within the school system, therefore this expenditure appears to be a reasonable expenditure
240	110-50000-0000-251-5000-00-000	2606891		GANNETT SATELLITE INFO NETWORK INC	\$ 45,589	\$ 7,642	Invoice indicated that school placed classified ads for job vacancies within vendors newspapers		✓		Placing ads in newspapers to recruit potential employees appears to be a reasonable expenditure
241	150-50000-0000-218-5000-02-000	2607058	10/24/2005	ALDRICH MSW LCSW PC, LOUISE M	\$ 135	\$ 135	Invoice indicated that vendor provided seminar focusing on the issue of depression among children and adolescents		✓		This seminar on depression among children and adolescents was attended by the Vineland School Director of Guidance and therefore appears to be a reasonable expenditure
242	110-50000-0000-252-5000-00-517	2607506	11/3/2005	EPLUS TECHNOLOGY OF PA	\$ 17,675	\$ 26,011	This PO is for a 3COM 5500 EI 28PT 10/100 switch, 1000BLH SFP XCVR, 3COM routers, and 3Com professional services installation and VLAN configuration. This was purchased by the Technology department at the VBOE office		✓		This PO appears to be a reasonable expenditure as it is used for maintaining communication within the school district

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243	110-50000-0000-251-5000-00-000	2607611	11/7/2005	CANON USA INC	\$ 529	\$ 529	Invoice indicated that vendor leased copier to Vineland school district		✓		Lease of copy machine for \$75 per month appears to be a reasonable price and appears to be a reasonable expenditure as this lease of a copier is standard office equipment
244	110-50000-0000-252-5000-00-517	2607687	11/8/2005	SIMPLEX GRINNELL LP	\$ 10,261	\$ 10,767	Invoiced indicated vendor installed heat and smoke detectors at D'Ippolito school		✓		Installation of smoke detectors at school is beneficial to the students safety and therefore appears to be a reasonable expenditure
245	110-50000-0000-219-5920-00-000	2607990	11/18/2005	PANASONIC OFFICE PRODUCTS CO	\$ 830	\$ 830	Invoice indicated that vendor leased Panasonic copier to Rossi School		✓		Lease of copy machine from Panasonic to Rossi School appears to be a reasonable expenditure as the ability to copy is a standard office tool
246	110-50000-0000-251-5000-00-000	2607992	11/18/2005	PANASONIC OFFICE PRODUCTS CO	\$ 648	\$ 648	Invoice indicated that vendor leased Panasonic copier to Vineland Board of Ed		✓		Lease of copy machine from Panasonic to Vineland Board of Education appears to be a reasonable expenditure
247	150-50000-0000-240-5000-04-000	2608413	12/2/2005	A-1 ENTERTAINMENT INC	\$ 200	\$ 200	Invoiced indicated that vendor provided entertainer with professional dj equipment	✓			Purchase of DJ services appears to be a discretionary expenditure as it does not provide any educational value to the students

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248	110-50000-0000-262-5900-00-000	2609583	1/9/2006	EPIC ENVIRONMENTAL SRVCS LLC	\$ 550	\$ 625	Invoice indicated on March 8, 2006 Epic Environmental Services, LLC provided Hazard Communication Services in an auditorium at high school to faculty that work with hazardous substances		✓		Training high school staff who work with hazardous materials appears to be a reasonable expenditure as it serves as a safety precaution
249	150-50000-0000-218-5000-02-000	2609627	1/9/2006	RUGG'S RECOMMENDATIONS	\$ 198	\$ 198	This PO is for seminar for a an employee to gain behind the scene information for college admission. This was for the VHS 9/10 school		✓		This PO appears to be a reasonable expenditure as it provides knowledge about college admissions to school employee, who will share the knowledge with the students
250	110-50000-0000-252-5000-00-517	2609967	1/17/2006	SIMPLEX GRINNELL LP	\$ 5,756	\$ 10,000	Invoice indicated that on 01/17/2006 Simplex Grinnell replaced lightning/storm damaged parts in fire alarm panels at Memorial School		✓		The repair of fire alarm panels that were damaged due to lightning/storm activity seems reasonable and appears to be a reasonable expenditure
251	110-50000-0000-221-5000-00-510	2609969	1/17/2006	VILLAR ENTERPRISES INC	\$ 192	\$ 192	Invoice indicated that the Bagel University supplied Coffee and bagels to the Vineland High School South (Library) on 1/27/2006	✓			Purchase of bagels and coffee are deemed to be discretionary expenditures as they do not provide any educational value to the students
252	150-50000-0000-240-5000-15-000	2610164	1/23/2006	PETTY CASH,GAIL CURCIO	\$ 290	\$ 290	Invoice indicated that petty cash transactions took place for under \$50, such as stamps for office use, certified mail to parents		✓		Petty cash transactions were made under the allowable level of \$50 for such items as stamps and appear to be reasonable expenditures

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253	150-50000-0000-240-5000-04-000	2610901	2/8/2006	PETTY CASH,QUINTEN PHILLIPS	\$ 152	\$ 152	Invoice indicated that petty cash transactions took place for under \$50, such as batteries, mints for 8th graders		✓		Petty cash transactions were made under the allowable level of \$50 for such items as batteries and appear to be reasonable expenditures
254	110-50000-0000-252-5000-00-517	2611203	2/14/2006	SIEMENS BUILDING TECHNOLOGIES	\$ 1,520	\$ 4,000	Invoice indicated that Siemens Building Technologies repaired Pad-3 at Vineland High School on 3/15/2006 that was damaged due to power surge		✓		Since the Pad-3 Panel was damaged at the school because of a power surge caused by lightning/storm activity, this reactionary event to have this panel repaired appears to be a reasonable expenditure
255	150-50000-0000-240-5000-16-000	2611285	2/16/2006	SEASHORE FAMILY FUN CENTER	\$ 750	\$ 750	Invoice indicated that Seashore Amusements provided entertainment (Trackless Train and Candy Bounce House) at a cost of \$750 at the Mennies School on 1/15/2006	✓			Purchase of candy bounce house and trackless train appears to be a discretionary expenditure. This expenditure does not appear to have any educational value.
256	110-50000-0000-230-5850-00-000	2611762	2/24/2006	THE FLOWER SHOPPE LTD	\$ 271	\$ 358	Invoice indicated that a centerpiece arrangement and corsage pins were purchased from the Flower Shoppe on 3/3/2006 for the Board of Education retirement dinner held on 5/15/2006	✓			Purchase of corsages and centerpieces for Board of Education retirement dinner does not provide benefit to the students or have educational value and therefore appears to be a discretionary expenditure
257	110-50000-0000-230-5850-00-000	2611763	2/24/2006	RAMADA INN	\$ 2,743	\$ 2,743	Invoice indicated that Ramada Inn provided 89 dinner dishes on 5/15/2006 for the Annual Vineland Board of Education retirement Dinner	✓			Purchase of dinner at Ramada Inn does not appear to provide benefit to the students or have educational value and therefore appears to be a discretionary expenditure

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258	110-50000-0000-252-5000-00-517	2611948	3/2/2006	MUSIC CENTRAL	\$ 512	\$ 512	Invoice indicated that Music Central Inc. provided a rental CD Player for graduation on 3/13/2006		✓		Rental of sound equipment was for one week and for student graduation and therefore benefits the students and appears to be a reasonable expenditure
259	110-50000-0000-221-5800-00-519	2612308	3/8/2006	HILTON CHICAGO		\$ 2,479	This PO is for a hotel reservation for 2 faculty members for 4 nights. This was for the district staff to learn about the latest trends in education, both in learning and teaching.		✓		This PO appears to be a reasonable expenditure as it is for professional development and has been approved
260	150-50000-0000-240-5000-01-000	2612329	3/8/2006	CUMMINS-ALLISON CORP	\$ 224	\$ 300	Invoice indicated that Cummins-Alison Corp repaired Jetscan 4062 (cash counter) at Vineland High School 11/12 South on 3/16/2006 for \$223.50		✓		Repair of equipment at Vineland High School seems appropriate and appears to be a reasonable expenditure
261	150-50000-0000-240-5000-03-000	2612855	3/15/2006	ACU PRINT CORP	\$ 252	\$ 282	This PO is for a drymount 1/4" jetmount, color output satain, and mount and laminate/foam. This was purchased by the Landis School.		✓		Drymount assist in laminating photos. Schools laminate photos to post items such as fire notices throughout school. This appears to be a reasonable expenditure
262	110-50000-0000-252-5000-00-517	2613679	3/27/2006	QUALITY COMMUNICATIONS	\$ 771	\$ 1,000	Invoice indicated that Quality Communications repaired broken display on Motorola LTS 2000 radio on 6/22/2006		✓		Motorola 2 way radios are used to communicate and coordinate within schools. These radios are used as a safety measure. This appears to be a reasonable expenditure

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263	110-50000-0000-221-5000-00-502	2613816	3/27/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 45	\$ 96	Invoice indicated that writing pads were purchased from Executive Business Solutions on 4/13/2006 for use at the H.L. Reber Administration Building		✓		Purchase of writing pads for \$44.97 seems to be at a reasonable price and appears to be a reasonable expenditure as this is for administrative use
264	110-50000-0000-251-5000-00-000	2613873	3/28/2006	THOMAS ROSE ADVERTISING INC	\$ 412	\$ 412	Invoice indicated that advertising for vacant positions (Special Ed Teacher, Speech Therapist) were placed with Thomas Rose Advertising on 3/05/2006 for \$412.07		✓		Purchase of advertising space to fill vacancies appear to be at a reasonable price and appears to be a reasonable expenditure
265	110-50000-0000-251-5800-00-000	2614141	3/24/2006	INSTITUTE FOR PROFESSIONAL DEV	\$ 99	\$ 99	This PO is for a pension update work shop for municipalities and school districts. This was for the pay roll supervisor at VBOE. This took place at the Sheraton at Atlantic City.		✓		This PO appears to be a reasonable expenditure as it is for professional development for the staff supervisor
266	150-50000-0000-240-5000-03-000	2614427	3/31/2006	TONY'S LUNCH	\$ 653	\$ 653	Invoice indicated that breakfast was purchased from Tony's Lunch on 5/09/2006 for Teacher's Appreciation day	✓			Purchase of breakfast for Teacher's appreciation day does not appear to provide any benefit to the students or educational value and therefore appears to be discretionary expenditure
267	110-50000-0000-221-5000-00-519	2614808	3/30/2006	WRONIUK LLC	\$ 720	\$ 720	Invoice indicated that breakfast was purchased from Wheat Road Cold Cuts on 6/20/2006 for \$720	✓			Food purchased for staff does not provide any benefit or value to the students and appears to be a discretionary expenditure

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268	110-50000-0000-251-5000-00-000	2615000	3/24/2006	STAR LEDGER	\$ 5,242	\$ 5,242	Invoice indicated that classified ads seeking to fill principal vacancies were placed in Newark Star Ledger on 3/25/2006 for \$5242.16		✓		Purchasing advertising to fill empty principal positions appears to be a reasonable expenditure
269	110-50000-0000-252-5000-00-000	2615114	4/27/2006	PMI IMAGING SYSTEMS INC	\$ 1,000	\$ 1,000	Invoice indicated that PMI Technologies converted Payroll records from Reel to CD on 7/24/2006 for \$1,000		✓		By converting records from Reel to CD, research time and labor hours will be reduced. This modernization of the storage facility appears to be a reasonable expenditure
270	110-50000-0000-230-5850-00-000	2615207	5/4/2006	BASSETTI PHOTO INC	\$ 275	\$ 275	Invoice indicated that a group photo of the Vineland Board of Education was purchased from Bassetti Photo on 6/20/2006 for \$275	✓			Purchase of photo of Vineland Board of Education members does not provide benefit to the students or have educational value and therefore appears to be a discretionary expenditure
271	110-50000-0000-251-5000-00-000	2615382	5/16/2006	PARRISH SELF STORAGE	\$ 1,298	\$ 1,298	Invoice indicated that truck was rented from Budget on 5/22/2006 for the amount of \$ 1298.33 with the purpose of attending the O.M competition in Iowa		✓		Truck was rented to transport student exhibits to competition. This benefits the students by having them compete in an academic challenge. This appears to be a reasonable expenditure
272	110-50000-0000-262-5900-00-000	2615527	5/31/2006	RENTAL COUNTRY INC	\$ 262	\$ 262	Invoice indicated that a generator was rented on 5/3/2006 for \$261.53		✓		Generator was rented due to roof repairs impairing electricity supply. This was a needed rental. This appears to be a reasonable expenditure

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273	110-50000-0000-262-5900-00-000	2615536	5/31/2006	RENTAL CITY LLC	\$ 596	\$ 596	Invoice indicated that 150 chairs and 20 tables were rented from Rental City for \$595.50 on 5/31/2006 for Graduation event		✓		Chair and table rentals were needed for graduation event and this appears to be a reasonable expenditure
274	110-50000-0000-230-5850-00-000	2615539	5/31/2006	MARCIANO'S RESTAURANT AND PIZZA	\$ 225	\$ 225	Invoice indicated that breakfast was purchased from Marcianos Restaurant on 6/03/2006 for \$225 for a board retreat	✓			Purchase of breakfast for board retreat does not provide any benefit to the students or educational value and therefore appears to be a discretionary expenditure
275	110-50000-0000-230-5300-01-000	2501205	7/7/2004	VERIZON	\$ 94,280	\$ 102,031	Invoice indicated that Verizon provided phone services to Vineland school district		✓		Payment for phone services appears to be a reasonable expenditure as communication is needed
276	110-50000-0000-230-5300-28-000	2502242	7/22/2004	BROADWING COMMUNICATIONS LLC	\$ 40,652	\$ 45,356	Invoice indicated that Focal provided phone services to the Vineland school district		✓		Payment for phone services appears to be a reasonable expenditure as communication is needed
277	110-50000-0000-230-5300-28-000	2502665	7/28/2004	VERIZON WIRELESS	\$ 3,948	\$ 4,228	Invoice indicated that Verizon provided cellular services to Vineland School district		✓		Cellular services are provided to schools for the purpose of emergencies and safety concerns. This provides an indirect benefit to the students and appears to be a reasonable expenditure
278	110-50000-0000-230-5850-00-000	2503618	9/9/2004	MARINO STUDIOS	\$ 120	\$ 120	Invoice indicated that a custom frame was purchased from Marino Studios for the amount of \$119.96	✓			Purchase of custom frame with engraved plaque does not benefit students or provide educational value and therefore appears to be a discretionary expenditure

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279	110-50000-0000-230-5900-00-000	2503623	8/4/2004	BIONDI INSURANCE AGENCY INC	\$ 54,761	\$ 54,761	Invoice indicated that the Vineland Board of education renewed their Umbrella Policy with the Biondi Insurance Agency on 6/02/2004 for the amount of \$54761		✓		This is an insurance policy for the school district. This appears to be a reasonable expenditure
280	110-50000-0000-251-5000-00-000	2504475	8/30/2004	DAILY JOURNAL	\$ 43,652	\$ 45,000	Invoice indicated that classified ads were placed in the Daily Journal to communicate open employment positions within the Vineland School District		✓		The use of advertising to look for potential employees to fill open positions such as teachers within the Vineland School district appears to be a reasonable expenditure
281	110-50000-0000-252-5000-00-517	2504476	8/30/2004	COMCAST PROCESSING CENTER	\$ 1,860	\$ 1,860	Invoice indicated that Comcast provided internet service to the Vineland School District		✓		The purchase of Internet service from Comcast enables district internet access, has a reasonable price and appears to be a reasonable expenditure
282	110-50000-0000-262-5200-00-000	2504577	8/30/2004	BIONDI INSURANCE AGENCY INC	\$ 2,590	\$ 2,590	Invoice indicates that Vineland Board of education renewed Student accident insurance policy from Biondi Insurance on 6/25/2004		✓		This renewal of insurance is for the policy that covers student accidents and therefore is beneficial to the students and appears to be a reasonable expenditure
283	110-50000-0000-252-5000-00-517	2504977	9/10/2004	ATLANTIC TIME SYSTEMS INC	\$ 2,989	\$ 3,000	Invoice indicated that Atlantic Time Systems repaired the clocks within the Vineland Public schools		✓		Maintenance on school clocks are at a reasonable price and appears to be a reasonable expenditure

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284	110-50000-0000-230-5900-00-000	2505370	9/22/2004	BIONDI INSURANCE AGENCY INC	\$ 29,879	\$ 29,879	Invoice indicated that the Vineland Board of education renewed their "Error and omissions" policy with AIG from Biondi Insurance Agency, Inc. on 9/03/2004		✓		This renewal of insurance to cover errors and omissions appears to be a reasonable expenditure and provides coverage to the school district
285	110-50000-0000-252-5000-00-517	2505411	8/24/2004	DELL SERVICE SALES	\$ 4,742	\$ 4,742	Invoice indicated that extended warranty was purchased from Dell for the schools computers which is a needed service and appears to be a reasonable expenditure		✓		Warranty and next day service was purchased from Dell for the schools computers which is a needed service and appears to be a reasonable expenditure
286	150-50000-0000-221-5000-21-000	2505522	9/4/2004	VALLEY FORGE SCANTICON HOTEL	\$ 891	\$ 1,069	Invoice indicated that reservations at The Scanticon Hotel in Valley Forge were purchased		✓		This conference focused on the importance of family involvement in the children's education. This appears to be a reasonable expenditure
287	110-50000-0000-221-5000-00-502	2506503	10/13/2004	MAINEASCD - BOSTON 2002	\$ 279	\$ 239	Invoice indicates that a school faculty member was registered to attend the Annual Northeast Association for Supervision and Curriculum development conference in Boston		✓		This conference is for professional development with a focus on curriculum development and appears to be a reasonable expenditure
288	110-50000-0000-261-4200-15-000	2503775	8/12/2004	CARPET SHOWCASE INC	\$ 1,291	\$ 1,291	Invoice indicated installation of carpet tiles and vinyl tiles at school, as indicated by 'Brief Description'		✓		Carpet was installed in school data entry office and vinyl tiles were installed at faculty bathroom at what appears to be a reasonable price. This appears to be a reasonable expenditure
289	110-50000-0000-261-4200-02-000	2503791	8/12/2004	ASPHALT PAVING CORP	\$ 9,999	\$ 9,999	Invoice, PO, And proposal indicated on site paving and paving repair		✓		Asphalt repair was a necessary repair. This appears to be a reasonable expenditure

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290	110-50000-0000-262-4900-28-000	2503894	8/16/2004	VINELAND MUNICIPAL UTILITIES	\$ 33,095	\$ 46,270	Water Utility statements and bills for twelve month period providing service to what appear to be school or administrative locations		✓		This PO was for water utility bills. Water is a needed supply at the school and this appears to be a reasonable expenditure
291	150-50000-0000-221-3200-15-000	2503959	8/4/2004	A SUCCESS TRAINING INC	\$ 3,300	\$ 3,300	Staff training, motivation and stress related		✓		This training was approved by administration and Board. Also per accountant , came out from staff training and textbook/curriculum funds. Training consisted of staff training, motivation and stress related issues. This appears to be a reasonable expenditure
292	110-50000-0000-261-4200-14-000	2504170	8/23/2004	KLT SALES AND SERVICE INC	\$ 12,796	\$ 13,346	Basketball backboard hardware and maintenance for school gyms in school district		✓		Equipment for securing basketball backboards was performed, competitor quote was obtained. The check amounts are less than PO amounts because not all work was performed for reasons they discovered in the field. This appears to be a reasonable expenditure
293	110-50000-0000-261-4200-00-000	2504179	8/23/2004	JOHN SYKES HOME IMPROVEMENT	\$ 403	\$ 500	Repaired roof leak around exhaust fan.		✓		The transaction relates to roof repair at what is deemed a reasonable rate and is documented with invoice and PO, based on VBOE contract. This appears to be a reasonable expenditure

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294	110-50000-0000-261-4200-00-000	2504180	8/23/2004	JOHN SYKES HOME IMPROVEMENT	\$ 375	\$ 500	Repair roof leak in accounts payable, as per vboe contract.		✓		The transaction relates to roof repair at what is deemed a reasonable rate and is documented with invoice and PO, based on VBOE contract. This appears to be a reasonable expenditure
295	110-50000-0000-262-4200-00-000	2504199	8/23/2004	GARTON'S RIGGING INC	\$ 575	\$ 575	PO and invoice indicate that transaction was crane rental for August 25 2004 (placement and removal of a/c units from rooftops at Cunningham and Mennies schools		✓		The transaction is for crane services related to A/C unit removal/placement at Landis school, and was priced reasonably. This appears to be a reasonable expenditure
296	110-50000-0000-261-4200-11-000	2504210	8/23/2004	JOHN SYKES HOME IMPROVEMENT	\$ 679	\$ 1,000	PO and invoice indicate that transaction was roofing services in Durand School, per VBOE contract.		✓		The transaction is for roofing services at Durand School and is priced at a reasonable rate. Rate based on VBOE contract. This appears to be a reasonable expenditure
297	110-50000-0000-261-3000-00-000	2504432	8/26/2004	MANDERS MERIGHI ASSOC	\$ 4,001	\$ 4,001	PO and invoices indicate that firm provided architectural services to school district for Vineland High School		✓		This PO is for architectural services provided for football field redesign that was needed due to be in compliance with state specifications. This appears to be a reasonable expenditure
298	110-50000-0000-261-3000-00-000	2504433	8/25/2004	MANDERS MERIGHI ASSOC	\$ 6,840	\$ 6,840	PO and invoices indicate that firm provided architectural services to school district for Vineland High School		✓		This PO is for architectural services provided for football field redesign that was needed due to be in compliance with state specifications. This appears to be a reasonable expenditure

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299	110-50000-0000-261-4200-01-000	2504468	8/30/2004	JEFFCO FLOOR COVERING INC	\$ 63	\$ 63	PO and invoice indicated that tile replacement was done at Vineland High School 10-11 building		✓		Tiles were missing and were replaced at high school. This repair appears to be a reasonable expenditure
300	110-50000-0000-261-4200-00-000	2504615	9/2/2004	GIORDANO'S	\$ 20	\$ 50	PO and invoice indicated that A/C unit disposal was performed from Durand school		✓		A/C unit no longer in use was disposed of. This appears to be a reasonable expenditure
301	110-50000-0000-261-4200-21-000	2504624	9/2/2004	SWANSON HARDWARE SUPPLY	\$ 30	\$ 50	PO and invoice indicate that 3 hardware store items were purchased from hardware supply store for the Rossi School. (e.g., wire for flagpole, fasteners, hooks)		✓		Supplies for school warehouse was purchased from a hardware store. Supplies were for the Flag. This appears to be a reasonable expenditure
302	110-50000-0000-261-4200-18-000	2504630	2/2/2004	JOHN SYKES HOME IMPROVEMENT	\$ 604	\$ 604	PO and invoice indicates roof repair in Oak and Main School Computer room		✓		Roof required repair due to leak and was repaired. This appears to be a reasonable expenditure
303	110-50000-0000-261-4200-23-000	2504763	9/7/2004	JOHN SYKES HOME IMPROVEMENT	\$ 659	\$ 659	PO and invoice indicates roof repair in Winslow School Cafeteria		✓		Roof required repair due to leak and was repaired. This appears to be a reasonable expenditure
304	110-50000-0000-261-4200-00-000	2504773	9/7/2004	BINSKY & SNYDER SERVICE LLC	\$ 14,607	\$ 15,585	1 PO and 5 invoices and 5 sets of supporting documentation indicate that repairs to HVAC units at school buildings		✓		Transaction is deemed well documented (itemized labor cost) and appropriate based on price and services performed.
305	110-50000-0000-261-4200-00-000	2504784	9/7/2004	WALTERS SUPPLY CO	\$ 945	\$ 966	PO and detailed invoices indicate that locks, doorknobs, etc were purchased, received and invoiced.		✓		Series of transaction of locksmith related items and tech support appear appropriate, supported by documentation.

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306	110-50000-0000-261-4200-21-000	2504796	9/7/2004	BINSKY & SNYDER SERVICE LLC	\$ 2,135	\$ 2,327	1 PO and 2 invoices and 2 sets of supporting documentation indicate that HVAC related repairs were performed at school locations.		✓		Transaction is deemed well documented (itemized labor and materials cost) and appropriate based on price and services performed.
307	110-50000-0000-261-4200-00-000	2504858	9/8/2004	GREEN LAWN LANDSCAPING LLC	\$ 150	\$ 150	PO and Invoice indicate landscaping company applied lawn fertilizer for main office on Wood Street		✓		Landscaping services was provided for school district property and price appears to be reasonable. This appears to be a reasonable expenditure
308	110-50000-0000-261-4200-03-000	2505006	9/17/2004	G M WHITE ELECTRICAL CONTRACT	\$ 1,540	\$ 1,750	PO and invoice indicate Landis, D'ippolito, Rossi Schools lighting related repairs		✓		Lights around school were repaired due to damage. The repair of these lights address any possible safety concerns. This appears to be a reasonable expenditure
309	110-50000-0000-261-4200-01-000	2505196	9/20/2004	CAPRIONI PORTABLE TOILETS INC	\$ 906	\$ 500	PO and Invoices indicate that handicapped accessible toilets for Vineland High School track area were rented on a monthly basis.		✓		Transactions are documented, appear to benefit student population and families participating in sport activities.
310	110-50000-0000-261-4200-00-000	2505200	9/20/2004	UNITED WATER TREATMENT CO INC	\$ 3,870	\$ 3,870	PO, invoices bids indicate that water treatment service was contracted for in this transaction.		✓		Water treatment is a safety precaution and protects the students from any water hazards. This appears to be a reasonable expenditure

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311	110-50000-0000-261-4200-15-000	2505248	9/21/2004	NATIONAL CONSTRUCTION RENTALS	\$ 3,802	\$ 3,225	PO and invoices indicate that this set of transactions was for construction related storage trailers for school construction projects.		✓		This appears to be a reasonable expenditure. Storage trailers were purchased to support school constructions projects. This was needed to store important materials. Noted Board approved contract exists.
312	110-50000-0000-261-4200-12-000	2505249	9/21/2004	QC INC	\$ 2,329	\$ 2,829	PO and invoices indicate series of invoices are for weekly water testing in school pools for 04-05 school years. (Eg. Vineland HS 9-10, Nash School, East Vineland School)		✓		Pool water testing is necessary routine maintenance. This appears to be a reasonable expenditure
313	110-50000-0000-261-4200-00-000	2505278	9/22/2004	RJH EXPRESS INC	\$ 760	\$ 760	PO and invoice indicates that woodshop equipment was moved for auction from VSD building to Cumberland County Municipal Building		✓		Woodshop equipment that was no longer used was transported from school to auction site. This appears to be a reasonable expenditure as equipment was no longer needed
314	110-50000-0000-261-4200-00-000	2505489	9/24/2004	KONICA MINOLTA BUS SOL	\$ 2,099	\$ 875	PO and invoices indicate that this series of expenditures was for monthly rental/support agreement with Minolta for the copy machine/printer.		✓		Transaction is deemed appropriate. Also, PO indicates that copy charges are to be added as received. Copy services are a needed ability for the school district
315	110-50000-0000-261-4200-00-000	2505511	9/26/2004	IKON OFFICE SOLUTIONS	\$ 1,919	\$ 1,973	PO and invoices indicate that expenditures were for copier/printer for 8 month of cost. PO indicates transaction is according to state contract.		✓		Copy services are a needed ability for the school district. This is standard office equipment. This appears to be a reasonable expenditure

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316	110-50000-0000-261-4200-00-000	2505727	9/30/2004	CASIE PROTANK	\$ 7,830	\$ 7,830	PO and invoices and proposals indicate that expenditure was for removal of oil tank and liquid, as well as taking care of necessary paperwork/permits.		✓		Oil tank and liquid needed to be moved. This was a safety concern. This appears to be a reasonable expenditure. Competing bid was double. Based on VBOE contract.
317	110-50000-0000-251-3400-00-000	2505748	9/30/2004	KEYSTONE INFORMATION SYSTEMS	\$ 900	\$ 900	PO, invoices, receipts support mileage and food expenses by Keystone Information Systems employees doing work on travel for Vineland School District		✓		This purchase order is for expenses incurred by outsourced vendor team responsible for implementing software throughout school district. This appears to be a reasonable expenditure. Expenditures are deemed appropriate based on documentation.
318	110-50000-0000-262-4900-15-000	2601378	7/6/2005	LANDIS SEWERAGE AUTHORITY	\$ 334,793	\$ 318,672	PO and invoices indicate that expenditure is for sewer charges from 7/1/05 to 6/30/06		✓		Sewer charges are a required bill and need to be paid. This appears to be a reasonable expenditure
319	110-50000-0000-262-4200-00-000	2601382	7/5/2005	VINELAND MUNICIPAL UTILITIES		\$ 2,730,658	PO and invoices indicate that the expenditures paid against this PO are for electricity for the VSD from the Vineland Municipal Utilities for service between 7/1/05 to 6/30/06		✓		Electricity is a required utility and must be paid. This appears to be a reasonable expenditure

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320	110-50000-0000-262-4200-00-000	2601612	7/8/2005	BOB'S AUTO SUPPLIES INC	\$ 854	\$ 854	PO and invoice indicate that expenditure was to replace radiator, install new alternator & belt (supplied by VBOE) replace intake gasket truck 46 per state contract as well as additional related -ADDITIONAL EXPENSES		✓		A repair was made to a school district vehicle. This transaction appears to be a reasonable expenditure. PO indicates that transaction was processed under state contract 50816.
321	110-50000-0000-262-4200-00-000	2601613	7/8/2005	DOUGS AUTOMOTIVE MACHINE SHOP	\$ 450	\$ 250	PO and invoices indicate that services were rendered to VSD for vehicle maintenance -- cut rotors and brake drums		✓		School district vehicles required maintenance. This appears to be a reasonable expenditure
322	110-50000-0000-262-4200-00-000	2601616	7/8/2005	LORCO PETROLEUM SERVICES	\$ 515	\$ 600	PO and invoices indicate that washer rental service agreement for maintenance dept garage 28 for July august Sept., 2005 and user oil filter removal for the maintenance garage at 28 for same time period was covered by this PO		✓		Used oil removal services was purchased. This is a need of the maintenance department garage and appears to be a reasonable expenditure
323	110-50000-0000-262-4200-00-000	2601617	7/8/2005	MELINI BROTHERS	\$ 520	\$ 500	PO and invoices indicate that 20 flat tire repairs were approved by this PO for maintenance dept. vehicles.		✓		Maintenance department vehicles had 20 flat tire repairs. Flat tires need to be repaired so vehicles can be operational
324	110-50000-0000-261-4200-00-000	2601618	7/8/2005	RENTAL COUNTRY INC	\$ 964	\$ 794	PO and invoices indicate that expenditures are for propane tank refills for maintenance dept.		✓		Propane tank refills for the skilled maintenance dept. is deemed to be a reasonable expenditure as propane gas needs to be replenished

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325	110-50000-0000-262-4200-00-000	2601631	7/8/2005	AUTO-TECH OF S JERSEY #1 LLC	\$ 880	\$ 880	PO and invoices indicate that repairs as needed in truck 49 were performed.		✓		Truck repairs were needed in order to ensure continued operability. This appears to be a reasonable expenditure
326	110-50000-0000-261-4200-00-000	2601649	7/8/2005	ARBOR CARE INC	\$ 1,800	\$ 1,800	PO and invoice indicated that tree removal was performed on school owned athletic field.		✓		Trees on school owned athletic field bordered surrounding houses and needed to be removed. This appears to be a reasonable expenditure
327	110-50000-0000-262-4200-00-000	2601654	7/8/2005	LATORRE DELSEA HARDWARE	\$ 1,719	\$ 2,375	PO and invoices and work orders indicate that lawn equipment repairs including parts and labor were the expenditures covered by this PO		✓		Lawn equipment needed to be repaired. Price appears to be reasonable and this purchase appears to be a reasonable expenditure
328	110-50000-0000-261-4200-23-000	2601924	7/12/2005	GEORGE ELY ASSOCIATES INC	\$ 391	\$ 391	PO and invoice indicate that hardware purchase for outside athletic equipment was purchased for the Winslow School		✓		Hardware supplies were purchased for use on outside athletic equipment. These tools were purchased to support the athletic department and therefore provide an indirect benefit to the students. This appears to be a reasonable expenditure
329	110-50000-0000-230-3310-00-000	2602087	7/1/2005	SHAPIRO PA,HAROLD B	\$ 58,834	\$ 52,589	PO and invoices indicate that legal services expenditures were covered by this PO. 7/1/05 to 6/30/06. Performed by SHAPIRO, and HAROLD B, for school district related matters.		✓		Expenditures are appropriate and well documented. Reviewed time charged by attorney and it is deemed that expenditures were related to school district matters.

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330	110-50000-0000-230-3310-00-000	2602095	7/1/2005	GRUCCIO PEPPER DESANTO & RUTH	\$ 40,957	\$ 39,963	PO and invoices indicate that legal services expenditures were covered by this PO. 7/1/05 to 6/30/06. Performed by GRUCCIO PEPPER DESANTO & RUTH, for school district related matters.		✓		Expenditures are appropriate and well documented. Reviewed time charged by attorney and it is deemed that expenditures were related to school district matters.
331	110-50000-0000-230-3310-00-000	2602108	7/1/2005	DIDOMENICO ESQ,FRANK	\$ 25,294	\$ 25,300	PO and invoices indicate that legal services expenditures were covered by this PO. 7/1/05 to 6/30/06. Performed by DIDOMENICO ESQ., FRANK for school district related matters.		✓		Expenditures are appropriate and well documented. Reviewed time charged by attorney and it is deemed that expenditures were related to school district matters.
332	110-50000-0000-262-4200-00-000	2602277	7/15/2005	BOB'S AUTO SUPPLIES INC	\$ 439	\$ 439	PO and invoices indicate that ABS sensor repair was performed by Bob's Auto Supplies, based on state contract 50816		✓		Food service van needed tune-up. This van transports food between schools and this appears to be a reasonable expenditure
333	110-50000-0000-262-4200-00-000	2602281	7/15/2005	GEN SERV MAINT SUPPLY CO INC	\$ 660	\$ 660	PO, material request form, invoice indicated that vacuum cleaner related materials were purchased for the Maintenance Dept/.		✓		This purchase of vacuum cleaner related materials is for standard cleaning supplies and appears to be a reasonable expenditure
334	110-50000-0000-262-4200-00-000	2602287	7/16/2005	PHILADELPHIA TURF COMPANY	\$ 277	\$ 277	Repairs to mower machine, additional expenses are transportation cost and parts, approved by VSD.		✓		Mower machine needed to be repaired for continued use. This appears to be a reasonable expenditure

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335	110-50000-0000-261-4200-00-000	2602289	7/15/2005	EPIC ENVIRONMENTAL SRVCS LLC	\$ 17,800	\$ 17,800	PO, invoices and bid and competing bids indicate that the expenditures covered by this PO were for Right to Know surveys for environmental compliance for all schools of the Vineland School District.		✓		Based on NJ Dept of Health and Senior Services requirement that NJ employers develop and maintain a written Hazard Communication Program for each facility, and the competing bids documented this expenditure appears to be a reasonable expenditure and appropriate.
336	110-50000-0000-261-4200-01-000	2602390	7/15/2005	EXCALIBUR CLEANERS	N/A	\$ 7,887	PO, invoices indicate that cleaning bills for VBOE security staff uniforms for 05-06 were covered by this PO, invoices begin in the September 2005 timeframe and are distributed through the school-year to the late May early June timeframe.		✓		Security guard uniform cleaning in the course of the school year appears to be a reasonable expenditure and the costs of long-sleeve (\$1.65) and short-sleeve (\$1.50) also are reasonable.

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337	110-50000-0000-221-3200-00-519	2602426	6/25/2005	EDSOLUTION INC	\$ 18,000	\$ 27,000	PO, proposal, invoices indicate that EdSolution provided VSD with software to analyze test results data, and to help initiate the use of instructional databases.		✓		New Jersey School Leadership Initiative requirements are met with the School Leader Portfolio product, and NJDOE Title III assessments requirements are met with the Student Tracker product. From the documentation provided it is deemed that VBOE has ongoing relationship with this software solution provider, and therefore documentation of new bids was not included in the documentation package. Based on these considerations this appears to be a reasonable expenditure.
338	110-50000-0000-261-4200-03-000	2602494	7/20/2005	GREEN LAWN LANDSCAPING LLC	\$ 6,615	\$ 6,615	PO, bid and invoice indicates that fertilizer, insecticide and fungicide were covered by the PO and the expenditure for Gittone Stadium, school property for Late March to October timeframe.		✓		Lawn care services for school stadium were provided, by vendor offering service for about \$10000 less than other bid. Timing seems appropriate based on lawn season.
339	110-50000-0000-262-4200-00-000	2602497	7/20/2005	ED'S BODY AND FENDER	\$ 1,705	\$ 875	PO and invoice indicate that PO was for towing school buses and maintenance vehicles, and is		✓		Towing of maintenance vehicles or school buses appears to be a reasonable expenditure for maintenance purposes. Instances of towing are supported by separate invoices, at what appears to be appropriate rates.

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340	110-50000-0000-261-4200-00-000	2602932	7/25/2005	STROBER HADDONFIELD GROUP INC	\$ 14	\$ 50	PO and invoice indicate that dust mask and drywall paper was purchased by Facilities from building supply store		✓		The items purchased are standard construction-related items and it is deemed reasonable that Facilities would have a need for them in the course of their work. Price is deemed appropriate.
341	110-50000-0000-261-4200-01-000	2602936	7/25/2005	ELMER DOOR CO	\$ 142	\$ 250	PO and invoice indicate that repairs to the garage door at Vineland High School 11-12 grade building were performed on 7/22/05. Two cables were replaced		✓		The replacement of two cables for a garage door at a school building is deemed an appropriate expenditure.
342	110-50000-0000-261-4200-14-000	2602940	7/25/2005	JOSEPH J TONETTA ELEC CONT INC	\$ 4,150	\$ 6,602	PO and invoices and other documentation support work done on removing damaged light poles, in the August and September 2005 timeframe.		✓		Vendor has contract with VBOE for 05-06 electrical work. Work orders document labor charges at the \$53/hr rate. Parts and work performed is documented in work orders, approved by Facilities Supervisor. Expenditure appears to be reasonable
343	110-50000-0000-261-4200-04-000	2602955	7/25/2005	JOSEPH P SCHMIDT SR INC	\$ 5,375	\$ 5,375	PO and invoices indicate repair and cleaning of two boilers at the Memorial School and the Vineland High Scholl 11-12 building, performed on 8/9/05 and 8/31/05.		✓		Work based on VBOE contract, (noted) and reasonableness check, boiler work appears to be a reasonable expenditure and expenditure amount is deemed appropriate.

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344	110-50000-0000-261-4200-02-000	2602960	7/25/2005	FABBRI BUILDERS INC	\$ 7,850	\$ 7,850	PO, proposal, invoices indicate that Fabri Builders installed new cast concrete coping to be installed on two planters at the VHS North Building.		✓		As per VBOE contract, cast concrete was performed, requisitioned and approved by Facilities Director and other approvers. Expenditure appears to be a reasonable expenditure
345	110-50000-0000-261-4200-02-000	2602961	7/25/2005	ATLANTIC TIME SYSTEMS INC	\$ 185	\$ 185	PO and invoice indicates that an electronic cost and payroll recorder with analog clock with a heavy-duty, automatic side printer was serviced. This was done on 9/8 and 9/9/2005, during the start of the school-year.		✓		This expenditure, based on timing and need from payroll department appears to be a reasonable expenditure
346	110-50000-0000-261-4200-00-000	2602963	7/25/2005	STROBER HADDONFIELD GROUP INC	\$ 49	\$ 49	PO indicates that the expenditures covered by the PO is for part needed repair of handicapped ramp at East Vineland School. 3 posts were purchased.		✓		The posts were required for the repair of handicapped ramps. As a maintenance issue, the purchases are appropriate and this appears to be a reasonable expenditure
347	110-50000-0000-261-4200-00-000	2602986	7/25/2005	ACU PRINT CORP	\$ 10	\$ 50	The PO and invoice indicate that Athletic field 'electrical as built' plans were replicated by vendor.		✓		The expenditure, based on the need of the Facilities Dept for this replication, considering the price, is deemed to be a reasonable expenditure
348	110-50000-0000-261-4200-01-000	2603016	7/26/2005	KEEN COMPRESSED GAS CO	\$ 23	\$ 23	PO and invoice indicate that Argon cylinder was purchased for Vineland HS 11-12 auto shop.		✓		This PO appears to be a reasonable expenditure as argon gas is used in the auto shop for maintenance purposes

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349	110-50000-0000-261-4200-02-000	2603296	7/28/2005	JOSEPH J TONETTA ELEC CONT INC	\$ 212	\$ 1,500	PO and invoice indicate that repairs to motor for blower in the sewer pump was performed at Vineland HS 9-10 on 7/27/05.		✓		Sewer pump repairs at school property are considered to be reasonable expenditures. The price of service (\$212) is deemed appropriate.
350	110-50000-0000-261-4200-00-000	2603398	8/1/2005	MAB PAINTS	\$ 330	\$ 475	PO and invoices indicate that paint and stain sealer were purchased from MAB Paints, for the painting of 3 office areas, 2 of them in VHS 11-12, and 1 of the in VHS 9-1. Purchased goods were received by Facilities on 8/9/05		✓		Paint used in the course of painting areas within school building is generally considered a maintenance related expenditure. The price of the paint and stain sealer purchased for three school areas appears to be a reasonable expenditure. Actual amount was less then original PO estimate.
351	110-50000-0000-261-4200-02-000	2603931	8/10/2005	QC INC	\$ 2,738	\$ 2,838	PO and invoices indicate series of invoices are for weekly water testing in school pools for 05-06 school years. (Eg. Vineland HS 9-10, Nash School, East Vineland School)		✓		Transaction is deemed to appear reasonable, as it is considered routine maintenance expense. Amount also is deemed appropriate.
352	110-50000-0000-261-4200-03-000	2603959	8/10/2005	T F CAMERA SHOP	\$ 60	\$ 300	PO and invoice indicate that film was processed and two frames were purchased from T&F Camera on 8/25/05	✓			Rededication of facility does not improve the students education and appears to be a discretionary expenditure
353	110-50000-0000-261-4200-03-000	2604040	8/11/2005	MARLEE CONTRACTORS LLC	\$ 2,800	\$ 3,000	PO and invoice indicate that repairs to Chillers were performed by Marlee Contractors in August, at Landis School.		✓		Validated that labor was charged at the VBOE contract rate of \$60.40. This routine maintenance expenditure appears to be reasonable

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354	110-50000-0000-261-4200-01-000	2604083	8/15/2005	JOSEPH P SCHMIDT SR INC	\$ 9,600	\$ 9,600	PO and invoices indicate that expenditures of labor and materials to replace 8 tubes in Boiler 1 in VHS 11-12 as well as cleaning in and sanitizing grease traps in boilers at other school locations is covered by this PO.		✓		This expenditure was expended in August and appears to be a reasonable expenditure. Routine maintenance performed during the summer break on boilers needed to heat school properties. Based on its routine nature and the price this expenditure appears to be reasonable.
355	110-50000-0000-230-3310-00-000	2604130	8/15/2005	ROGOVOY ESQ,NED P	\$ 1,183	\$ 1,183	PO and invoice indicates legal fees paid for employee Patricia Santangelo. No documentation is present in PO to explain nature of the case.		✓		This PO appears reasonable as the board pays for legal fees in which they are not proven guilty
356	110-50000-0000-261-4200-23-000	2604188	8/16/2005	NATIONAL CONSTRUCTION RENTALS	\$ 3,000	\$ 3,229	PO and invoices indicate that expenditures under this PO are for storage trailer rentals for construction at Winslow School, Memorial School, VHS 11-12 and D'Ippolito, for the year 05-06.		✓		This PO appears to be reasonable as it relates to storing equipment and other items while construction is being completed
357	110-50000-0000-252-3400-00-000	2604205	8/16/2005	PITMAN,EDWIN & CARLA	\$ 154	\$ 154	PO and invoice and service order indicate that the expenditure was for the repair of HP LaserJet 4100TN, based on work order # 5378 on 8/15/05.		✓		This appears to be a reasonable expenditure. The repair request was processed by Computer Operations for a printer user at VSD. Repair was processed by Computer Operations Dept Work Order 5478, and parts and labor amounts are deemed to be appropriate.

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358	110-50000-0000-261-3000-00-000	2604683	8/30/2005	MANDERS MERIGHI ASSOC	\$ 2,150	\$ 2,750	PO and invoice and declaration indicate that architectural work was performed for VHS South New Main Entrance, performed in August 2005		✓		This PO appears to be reasonable as the design work is for a door at the school that needed to be constructed.
359	110-50000-0000-261-4200-01-000	2604765	9/2/2005	TRADITIONAL FLOOR CO	\$ 4,400	\$ 4,500	PO and invoice and proposal indicate that PO covers expenditure related to recoating gym floor of Vineland HS, performed on 11/17.		✓		This purchase order is for necessary maintenance to the gym floor. 2 proposals were requested for this expenditure, which is considered routine maintenance. This appears to be a reasonable expenditure
360	110-50000-0000-261-4200-01-000	2604767	9/2/2005	CAPRIONI PORTABLE TOILETS INC1	\$ 1,500	\$ 875	PO and Invoices indicate that handicapped accessible toilets for Vineland High School track area were rented on a monthly basis, for the school year 04/05		✓		This appears to be a reasonable expenditure as it allows handicapped access to toilets. Transactions are documented, benefits student population and families participating in sport activities.
361	110-50000-0000-261-4200-01-000	2604786	9/2/2005	STRITTMATTER UPHOLSTERY	\$ 880	\$ 880	PO and invoices indicate that VHS 11-12 Athletic Trainers Room Benches were reupholstered.		✓		The reupholstering of benches in the athletic facility appears to be a reasonable expenditure and routine maintenance. Timing and amount also appear appropriate.

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362	110-50000-0000-261-4200-03-000	2604793	9/2/2005	WOODWORKS	\$ 3,760	\$ 3,760	PO and invoices indicate that 2 vanity counter tops were fabricated for boys' and girls' bathroom at the Landis school in November 2005		✓		Bathroom countertops were fabricated for Landis School. Approximately 22*18 with 10" apron on three lavatory bowls. This appears to be a reasonable expenditure. Maintenance required for upkeep of school facilities.
363	110-50000-0000-261-4200-01-000	2604799	9/2/2005	FABBRI BUILDERS INC	\$ 760	\$ 1,000	PO and invoice indicate that emergency repairs to wall by tennis court at VHS 11-12 during October 2005.		✓		Repairs to tennis court appear to have been performed at less than the original PO amount. The repairs are at an area that is used by students and is a direct benefit to students. Expenditure appears to be a reasonable expenditure
364	110-50000-0000-261-4200-19-000	2604806	9/2/2005	RENTAL CITY LLC	\$ 167	\$ 167	PO and invoices indicate that 3 tables and 30 chairs were delivered to Goddard building, and 60 chairs to Nash Building, on rental from Rental City for Back to School Open House event. Furniture was delivered on 8/31/05 and returned on 9/6/05.		✓		The rental of table and chairs for this back to school event at Impact Nash and Goddard buildings, which benefits students and parents appears to be a reasonable expenditure, at a price which is also appropriate.
365	110-50000-0000-261-4200-00-000	2604814	9/2/2005	RENTAL COUNTRY INC	\$ 254	\$ 254	PO and invoice indicate that expenditure covered by this PO is for rental of pneumatic hardwood floor mailer and hardwood floor sanders for Landis hardwood repair. Equipment was rented on 8/31/05 and returned on 9/2/05.		✓		The rental of hardwood repair equipment appears to be a reasonable expenditure for hardwood floor repair at the Landis school.

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366	110-50000-0000-262-4200-00-000	2604828	9/2/2005	DIAMOND AUTO GLASS	\$ 205	\$ 205	PO and invoice indicate that expenditure was for repair of windshield on grey youth core van on 8/31/05.		✓		The repair of the windshield on the youth van appears to be a reasonable expenditure. This is routine maintenance on school-related vehicle with direct benefit to students, at what appears to be an appropriate price.
367	110-50000-0000-252-3400-00-000	2605136	9/9/2005	KEYSTONE INFORMATION SYSTEMS	\$ 1,000	\$ 1,500	PO and invoice indicate that expenditure was paid to Keystone Information Systems, the computer platform vendor at Vineland School District, to modify cumulative attendance register to include two new subgroups (migrant, sex) Migrant field (Y/N) added to Birth and Immigration screen, and cumulative register changed to allow users to print reports separately. Work was requested in September 2005 and completed November 2005.		✓		Expenditure is requested change from IT vendor, for tracking additional student information in system. This expenditure appears to be reasonable based on usefulness and price.
368	110-50000-0000-261-4200-01-000	2605606	9/20/2005	MARLEE CONTRACTORS LLC	\$ 331	\$ 1,000	PO and invoice indicate that repairs to refrigerator in the kitchen at Vineland HS 11-12 was performed by vendor. Vendor has contract with VBOE and invoice indicates that time was charged based on contract. Additionally about \$30 of material were charged (plug cap, and plug end 120V 20 A)		✓		The expenditure for repair of school kitchen refrigerator appears to be reasonable and price is appropriate as this repairs was needed for continued use

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369	110-50000-0000-262-4200-00-000	2605609	9/20/2005	GENERAL SPRING SERVICE	\$ 745	\$ 745	PO and invoice indicate that car repair was done		✓		PO appears to be a reasonable expenditure as car repair is routine maintenance/repair for VBOE vehicles
370	110-50000-0000-261-4200-00-000	2605643	9/21/2005	THORNTON ENTERPRISES INC	\$ 1,221	\$ 1,221	PO and invoices indicate that repairs as needed in truck 49 were performed.		✓		This expenditure is a routine maintenance related expense by the Facilities department and is appropriate. Oxygen tank refills are some of the maintenance tasks completed under this purchase order
371	110-50000-0000-262-4200-00-000	2605649	9/21/2005	BOB'S AUTO SUPPLIES INC	\$ 208	\$ 208	PO and invoice indicate that expenditure is related to replacing emissions sensors on Ford Aerostar security vehicle per state contract #50816.		✓		Expenditure is standard vehicle maintenance based on state contract with vendor. Emissions sensors were replaced. This appears to be a reasonable expenditure
372	110-50000-0000-261-4200-08-000	2605795	9/23/2005	MARLEE CONTRACTORS LLC	\$ 2,143	\$ 2,143	PO, work order indicate that work was performed at Main Office due to water dripping from vent. Increased scope of PO also covers various HVAC related repairs done on school properties, invoiced in a total of 10 invoices. Each invoice is approved by Facilities Director and Purchasing Manager.		✓		Expenditure for labor and parts for HVAC work. HVAC repairs are routine maintenance. Invoices indicate that work was done at state contract rate. Contract rate table had been reviewed by KPMG. This appears to be a reasonable expenditure as this was a reactionary event caused by water dripping from a vent

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373	110-50000-0000-261-4200-02-000	2606023	9/28/2005	JOSEPH P SCHMIDT SR INC	\$ 784	\$ 1,500	PO and invoice indicate that expenditure was to perform analysis and inspection of sewer system unit at D'ippolito School to assure proper operation. Performed in October 2005, based on VBOE contract		✓		Inspection of sewer system at school is routine maintenance related expense, and appears to be a reasonable expenditure at an appropriate contract-based price.
374	110-50000-0000-261-4200-01-000	2606377	10/5/2005	TRICO EQUIPMENT INC	\$ 398	\$ 632	PO and invoice indicate that expenditure is for quarterly inspection of generators. Vendor inspected generators at School Board office, Vineland HS South, Vineland HS North, Johnstone. Checked all levels and operations.		✓		Quarterly generator inspections at school locations is considered routine maintenance, and a reasonable expenditure
375	110-50000-0000-230-3310-00-000	2606428	10/5/2005	PARKER MCCAY PA	\$ 2,323	\$ 2,323	PO , invoice and itemized bill indicate that legal services were provided on 3/21/05 and 4/1/05 and 4/5/05 and 4/26/05 related to Fees VBOE ads M.M. o/b/o B.P. File #12414-0137 Invoice #2266147.		✓		Based on reviews of itemized bill, expenditure are legal fees related to official VBOE business and appear to be reasonable expenditures
376	110-50000-0000-262-4410-00-000	2606672	10/13/2005	GOLD KEY DEVELOPMENT CO INC	\$ 48,488	\$ 48,488	PO and invoices indicate that expenditure is for rental of Vineland Alternative HS premises, paid by 9 checks, and one additional check for miscellaneous expense (\$10). Lease is for 11/9/06 to 10/31/09. PO covers 05/06 school year rent.		✓		Payment of rental fees for school building is an expense. This building is used by students and therefore this appears to be a reasonable expenditure

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377	110-50000-0000-262-4410-00-000	2606673	10/13/2005	NEW LIFE TABERNACLE	\$ 21,210	\$ 21,210	PO and invoice indicate that expenditure is for rental fees for premises of 69 Landis -- Landis Middle School, from 10/17/05 to 6/30/06.		✓		Payment of rental fees for school building is an expense. his building is used by students and therefore this appears to be a reasonable expenditure
378	110-50000-0000-261-4200-00-000	2606731	10/15/2005	LOBIONDO BROS MOTOR EX	\$ 275	\$ 325	PO and invoice indicate that expenditure was for trailer rental for moving furniture from the OMI Center to other school building.		✓		Trailer rental expenses for moving school furniture between school properties appears to be a reasonable expenditure. Price for rental also appears to be appropriate.
379	110-50000-0000-261-4200-12-000	2606741	10/15/2005	ATLANTIC TIME SYSTEMS INC	\$ 1,202	\$ 1,202	PO and invoice indicate that time clock preventive maintenance contact was renewed for 5 locations, (main expense \$236 / location) and nominal charges were accrued due to work performed by vendor to time clock at the following VBOE locations: Butler, East Vineland, South Vineland, Success, 28 S. West Waterhouse		✓		The preventive maintenance of time clocks appears to be a reasonable expenditure and routine preventive maintenance, and is deemed appropriate based on price and need.

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380	110-50000-0000-261-4200-00-000	2606801	10/18/2005	DAD AND ASSOCIATES INC	\$ 13,995	\$ 13,995	PO and invoice indicate that PO represents work performed to chemically treat hot water boilers, radiators, hot water pumps at 18 VBOE locations.		✓		Letter from D.A.D and Associates listed benefits of water management program as : it will reduce equipment downtime, reducing maintenance costs, it will maintain clean, passivated heat transfer surfaces thus holding energy costs to a minimum and will increase system's longevity. This appears to be a reasonable expenditure
381	110-50000-0000-261-4200-03-000	2606836	10/18/2005	CONSOLIDATED STEEL & ALUMINUM	\$ 1,576	\$ 1,576	PO and invoice indicate that 4' gate and 6' high aluminum swing gate was installed at Landis Middle School		✓		The installation of gate at Landis Middle School appear to fall in the routine maintenance category and appears to be reasonable based on the need for a new gate and safety concerns
382	110-50000-0000-261-4200-01-000	2606939	10/21/2005	KLT SALES AND SERVICE INC	\$ 750	\$ 1,500	PO and invoice that folding door repair, including gymnasium operable wall repair and panel carrier pendant bolt replacement was performed at Vineland High School 11-12 building.		✓		Folding door repair at Vineland High School was a routine repair and appears to be reasonable based on price, usefulness and source of funds.
383	110-50000-0000-230-3310-00-000	2606989	10/17/2005	PARKER MCCAY PA	\$ 3,214	\$ 3,214	PO and invoice indicate that legal services were the expenditures covered by this PO. Services were provided from 7/19/05 to 9/15/05 and were concerning VBOE vs. Christopher Possumato, a case dealing with union related issues.		✓		The expenditure was for VBOE related legal work. This appears to be a reasonable expenditure as this purchase order was for the payment of legal services pertaining to union related issues

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384	110-50000-0000-261-4200-04-000	2607311	10/31/2005	MARLEE CONTRACTORS LLC	\$ 966	\$ 1,000	PO and invoice indicate that repair was performed on HVAC system at memorial school on 10/28/05. Invoice indicates that all bearings were replaced on air handling unit, all materials were provided by the school. The invoice indicated that the expenditure was the 16 hours of labor at contract price. Contract exists and invoice rate matched contract rate.		✓		This appears to be a reasonable expenditure and consists of routine maintenance of the HVAC system. The contract was followed at determining labor charged by contractor in the context of this PO.
385	110-50000-0000-261-4200-04-000	2607340	11/1/2005	PHIL DESIERE ELECTRIC MOTOR SE	\$ 1,200	\$ 1,200	PO and invoice indicate that condensate motor was rebuilt in Memorial School boiler room. On 12/5 contractor checked, disassembled cleaned and inspected all parts, replaced ball bearings packing and gaskets, welded cracks. They brazed and machined shaft, milled keyway, bored and brushed both end bells, machined new center and retapped shaft. Trued up both impellers, reassembled tested and painted condensate motor.		✓		This is deemed a routine maintenance of the HVAC system. The price and usefulness of the expenditure is deemed appropriate, and maintaining HVAC system appears to be a reasonable expenditure

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386	110-50000-0000-261-4200-03-000	2501997	7/19/2004	JOHN SYKES HOME IMPROVEMENT	\$ 6,034	\$ 6,034	PO and invoice indicated that slate roof repairs were done in Admin Building over Rooms 206, 210, 208, 215, on 9/8/04. Invoice breaks down personnel and hours worked, and calculates invoiced amount based on VBOE contract. Contract exist and approved by VBOE.		✓		Repair if slate roofs in school building is routine maintenance. Work performed according to VBOE contract. This appears to be a reasonable expenditure as repairs to the roof was needed
387	110-50000-0000-261-4200-02-000	2502302	7/23/2004	FABBRI BUILDERS INC	\$ 18,607	\$ 18,607	PO and invoice indicate that there was reconstructed to conform to Manders/Merighi (architects) print, at Vineland High School North.		✓		This appears to be a reasonable expenditure as the hallway was widened to ensure student safety.
388	110-50000-0000-261-4200-14-000	2502335	7/23/2004	BINSKY & SNYDER SERVICE LLC	\$ 4,432	\$ 4,432	Inspected 1 of 5 Work order and Invoice packets. Documentation indicated that on 7/2/04, greasing the fittings on air handler units in the Johnstone School roof. Also, air filters were changed, belts were tightened. Bee hive infestation was noted, and was addressed in subsequent PO. Invoice amount calculated based on VBOE contract.		✓		Air handling system repairs are of a routine maintenance nature. Work done based on VBOE contract. In instances where material was added to labor, price increase was noted and approved by VBOE.
389	110-50000-0000-261-4200-01-000	2502342	7/23/2004	G M WHITE ELECTRICAL CONTRACT	\$ 33,323	\$ 33,000	PO, invoice Certified Payroll Reports indicate that electric was installed for 44 HVAC units at Vineland High School South. Invoice amount calculated based on VBOE contract.		✓		HVAC system is required for building operations. VBOE contract used to calculate labor. This PO appears to be a reasonable expenditure

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390	110-50000-0000-223-5000-00-505	2510024	1/18/2005	MAGIC CARPET TRAVELS	\$ 1,500	\$ 1,500	PO and invoice indicate that 3 VBOE employees (names noted on PO) went to National Association for Music Education Conference in Baltimore, MD 3/305 - 3/6/05. Expenditure was for Hampton Inn, paid to Magic Carpet Travel, a travel agency that VBOE as contract with.		✓		This PO appears to be reasonable as attendees participated in a conference for professional development focusing on music education
391	110-50000-0000-261-4200-14-000	2510102	1/27/2005	SOUTH JERSEY GLASS CO	\$ 240	\$ 500	PO and invoice indicated that window leak was repaired in Johnstone School, Room 21.		✓		Work performed is routine maintenance performed at school property. This appears to be a reasonable expenditure as window needed to be repaired due to a leak
392	110-50000-0000-261-4200-01-000	2608096	11/22/2005	CONSOLIDATED STEEL & ALUMINUM	\$ 10,213	\$ 10,213	PO and invoices indicate that two expenditures were covered by this PO. 1 Addition of 3 gates and closing off of one section at the VHS South athletic field. 2. Installation slats area around Galzarrano Property. Work performed in November 2005.		✓		Gates were installed to secure athletic field. This safeguards school district property and this appears to be a reasonable expenditure
393	110-50000-0000-261-4200-03-000	2608425	12/5/2005	JOSEPH P SCHMIDT SR INC	\$ 42,228	\$ 5,000	PO and invoice indicate that emergency repairs to Lift System was performed at the Landis School in December, 2005. Work based on labor cost specified in VBOE contract.		✓		Repairs done to infrastructure, such as the Lift System at school building is an example of emergency maintenance activity. Expenditure based on VBOE contract. This appears to be a reasonable expenditure

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394	110-50000-0000-261-4200-01-000	2608503	12/6/2005	MARLEE CONTRACTORS LLC	\$ 52,440	\$ 4,968	PO and invoice indicated that repairs to the HVAC System at Vineland High School 11-12 were done in November 2005. 32 hours and 1 overtime hour was charged based on VBOE contract.		✓		Repairs to HVAC system were needed. This purchase order was reactionary to these events and this appears to be a reasonable expenditure as a working HVAC system is needed
395	110-50000-0000-252-5000-00-517	2608726	12/13/2005	WALTERS SUPPLY CO	\$ 11,980	\$ 11,980	PO and invoice indicate that hardware locks and panic devices on the doors were purchased under this PO at the Durand School and at The Mennies School. The hardware/electronics break down to 1807.5/door. Quote was obtained from competing vendor, Ace Lock and Security. The district went with the lower bid.		✓		Lock and security (panic devices) hardware are for the benefit of student and are also part of school infrastructure. Noted evidence of competitor's quote in PO documentation. This appears to be a reasonable expenditure
396	110-50000-0000-252-3400-00-517	2608984	12/19/2005	PEARSON DIGITAL LEARNING		\$ 77,208	PO, invoice and other documentation indicates the purchase of a software-based curriculum, Waterford Early Reading Program™. From website: Waterford "provides three levels of full-year instruction. From Level One for emergent readers through Level Three for developing fluency, Waterford Early Reading Program incorporates skills like letter mastery, reading and listening development, controlled and natural language stories, complex spelling, basic writing skills, and comprehension		✓		Computer-based curriculum system appears to be a reasonable expenditure for the benefit of elementary school students in their reading development, as software, continual assessment, classroom lessons, and a full set of student take-home materials is provided by this expenditure.

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397	110-50000-0000-261-4200-23-000	2609156	12/23/2005	MARLEE CONTRACTORS LLC	\$ 1,897	\$ 2,500	PO and invoices indicate that PO covers continued repairs on the Winslow School boiler. Work performed on 12/22/05 at Winslow School. 16 hours of labor was invoiced at the VBOE contact rate, as well as 4 charges for materials: Honeywell Gas Valve, 20A277 VAC Switches, Wiring Kit and Materials, Hardware kit.		✓		Water boiler repair is required infrastructure maintenance work, performed at school building. This is a reasonable expenditure
398	110-50000-0000-230-5900-00-000	2609314	12/21/2005	BIONDI INSURANCE AGENCY INC	\$ 256,981	\$ 256,981	PO and invoice indicate that commercial property insurance policy was renewed by this PO. Invoice is by Biondi Insurance Agency, The PO states: Package Renewal -- Policy to Follow.		✓		The purchase of commercial property insurance protects school district property and this appears to be a reasonable expenditure
399	110-50000-0000-261-4200-00-000	2609499	1/6/2006	DIVERSIFIED CEILINGS INC	\$ 2,986	\$ 2,986	PO and invoice indicate that plastic partition was installed at the Men's and Women's at Administration Building at 625 Plum St. on 2/16/06. PO indicates that installation of partition was to comply with ADA, and was a reaction to a complaint.		✓		Installation of plastic partition in bathroom was done in reaction to complaint. Installation was needed in order to become compliant with federal ADA regulation. This appears to be a reasonable expenditure

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400	110-50000-0000-261-4200-00-000	2610147	1/20/2006	FABBRI BUILDERS INC	\$ 23,943	\$ 23,943	PO and invoice and proposal indicate that PO covers expenditure related to (1) Installation of retaining wall at 28 S West Ave for new bust lot (\$16709.80) and (2) Curbing detail with depressed entrance for 28 S. West Ave, excavation, site prep, and form 100 linear ft. curbing, transfer into retaining wall. Invoice was based on proposal prices. Work was performed on 1/19/06 (wall) and on 1/3/06 (additional curb).		✓		Expenditure appears to be reasonable as it is for necessary maintenance work on curb due to new bust lot
401	110-50000-0000-262-5200-00-000	2610375	1/25/2006	BIONDI INSURANCE AGENCY INC	\$ 41,726	\$ 41,726	PO and invoice indicate that insurance was purchased by this PO. Invoice is by Biondi Insurance Agency, The PO references: Ohio Casualty BMO52446178, 2/23/06 - 2/23/07 Relocatable policy-renewal.		✓		Policy protects school district property. This appears to be a reasonable expenditure
402	110-50000-0000-261-4200-40-000	2610536	1/31/2006	BABBITT MANUFACTURING	\$ 2,100	\$ 2,100	PO and invoice indicates that that aluminum canopy was installed over front entrance at the Success Building . Work invoiced as per as per quote based on PO.		✓		Installation of aluminum canopy over entrance at school building appears to be a reasonable expenditure, and benefits students, teachers and parents. Work based on vendor quote, under competitive quote limit.

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403	110-50000-0000-261-4200-01-000	2610668	2/1/2006	CONSOLIDATED STEEL & ALUMINUM	\$ 3,100	\$ 3,100	PO and invoice indicate that installation of four gates on West side of athletic field fence to secure area at Vineland High School South. Work was done on 2/2/06. Work done based on State Contract A58655.		✓		The installation of gate at in athletic field fence at VHS South was based on state contract. Fence secures athletic area and appears to be a reasonable expenditure
404	110-50000-0000-223-5000-00-501	2610826	2/6/2006	BUREAU OF EDUC & RESEARCH INC	\$ 676	\$ 676	PO, registration forms, invoice indicate that 4 Intermediate Grade level Language Arts teachers from Rossi School, D'Ippolito School, Landis School and Veterans memorial School attended workshop. Workshop date was 3/11/06, location Cherry Hill Voorhees. Seminar Title "Increasing Academic Success for Every Student / Practical Strategies for Differentiating Your Classroom Instruction"		✓		Professional education for intermediate grade level teacher related to teaching and classroom techniques appears to be a reasonable expenditure
405	110-50000-0000-261-4200-41-000	2610842	2/6/2006	FABBRI BUILDERS INC	\$ 5,603	\$ 5,603	PO and invoice and proposal Removal of existing apron and installation of new wider width turns for 17 W. Landis Ave. Work done in February 06. Invoiced based on proposal.		✓		Work done based on proposal. While there is a VBOE contact in place with vendor, job was not performed based on contract (labor/hr), it was done based on proposal, which includes labor and materials. PO documentation includes proposal from vendor. This appears to be a reasonable expenditure as wider turns is a safety precaution for vehicles leaving this location

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406	110-50000-0000-261-4200-41-000	2611013	2/9/2006	JOSEPH P SCHMIDT SR INC	\$ 1,221	\$ 5,000	PO and invoice indicate emergency repairs made to water main at 17 W Landis Ave -- VBOE Admin building.		✓		Emergency water main repair was invoiced and paid VBOE contract amount. Time and labor indicated on invoice. This purchase appears to be a reasonable expenditure as water pipe had to be repaired immediately
407	150-50000-0000-240-5000-16-000	2611284	2/16/2006	VINELAND BOARD OF EDUCATION	\$ 2,000	\$ 2,000	PO covers deposit for yearbooks for Mennies School, for school year 05/06.	✓			Yearbooks do not provide educational benefits to students and this appears to be a discretionary expenditure
408	110-50000-0000-252-3400-00-000	2611437	2/22/2006	KEYSTONE INFORMATION SYSTEMS	\$ 3,000	\$ 3,000	PO and invoice indicate the following work was performed and paid for that is covered by this PO: Create file for teachers entered student comments include the following fields: (1) contact name, (2) contact type (3) date (4) time (5) view preference (6) comments as well as other modifications to student management module. Statement of work details work to be done and quotes invoice amount. BA approved SoW.		✓		Keystone is the computer vendor and provider of the business and academic platform for the VBOE. Enhancements to IT platform are a routine maintenance of IT infrastructure, to make user needs align with IT capabilities.

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409	150-50000-0000-223-3200-14-000	2611697	2/1/2706	RUTGERS UNIVERSITY	\$ 22,500	\$ 22,500	PO and invoice indicate that Johnstone School participated in program conducted by the Center for Effective School Practices at Rutgers, The State University of New Jersey. The program was for assistance with educational matters related to the School's participation in Whole School Reform. The program consisted of targeted coaching assistance for leadership, teaching and learning, school culture, community connections and school practices.		✓		It was noted that reform movement seeks to improve school performance and therefore appears to be a reasonable expenditure
410	150-50000-0000-223-3200-14-000	2611854	3/1/2006	NWREL MARKETING OFFICE	\$ 8,708	\$ 8,708	PO, registration form, contract and invoice indicated that this expenditure covered "Wee can write: using 6+1 Trait® writing strategies with renowned children's literature" workshop, which took place on 3/17/06 at the Brookdale Community College, Student Life Center, Lincroft, NJ. Documentation does not have detail on who attended conference.		✓		This PO is for professional development for staff focusing on children's literature and thus appears to be a reasonable expenditure

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411	110-50000-0000-251-5000-00-000	2612408	3/8/2006	THOMAS ROSE ADVERTISING INC	\$ 2,676	\$ 2,676	PO, invoice and cut-out indicated that expenditure was for job posting advertising in the Cherry Hill Courier Post, for teaching positions for their 2006-2007 School-year. He cost was 13.20 per line, 2 columns and 90 lines were used, the ad appeared in the Internet site of the paper, and the running term for the ad was for 30 days. Positions advertised for: Positions: Art, Music, Physical Ed., Bilingual, Math (HS), Special Ed (Cognitive Mild), Guidance Counselor, 1st Grade Teacher, Social Studies, LDTC, Earth Science, Biological Science Teacher, Computer, School Social Worker, Literary Coach		✓		Advertising for teaching position, supported by invoice and cut-out. Purchase of advertising space to fill vacancies appear to be at a reasonable price and appears to be a reasonable expenditure
412	110-50000-0000-261-4200-01-000	2612545	3/13/2006	PHIL DESIERE ELECTRIC MOTOR SE	\$ 3,967	\$ 4,000	PO and invoice indicate that emergency repair of the heating system pump was done at Vineland High School 11-12. Work was done on 3/23, and included new parts and machine work.		✓		Emergency heating system pump repair was invoiced and paid under this PO. This is a reasonable expenditure

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413	110-50000-0000-230-3310-00-000	2612851	3/15/2006	PARKER MCCAY PA	\$ 4,420	\$ 4,420	PO and invoice indicate that 39.50 hours were charged for services rendered 2/5/05 to 2/28/06 Claim: #05EO02652 Regarding VBOE ads Executive Committee of Vineland School District Parent Advisory Committee on Bilingual Education.		✓		Legal services appear to be a reasonable expenditure. PO covers legal bill for VBOE related work. Documentation is detailed.
414	150-50000-0000-240-5000-01-000	2612907	3/15/2006	SIR SPEEDY PRINTING	\$ 550	\$ 545	PO and invoice indicates that 1500 additional copies of pages were printed for pages and boosters for the Vineland High School performance of "42nd Street"		✓		Copying service expenditure for playbook at Vineland High School appears to be a reasonable expenditure and benefits the students
415	120-50000-0000-400-4500-00-000	2613156		BIAGI, CHANCE, CUMMIN S, LONDON,		\$ 12,800			✓		This appears to be a reasonable expenditure as this was for a design for a fire alarm which serves as a safety precaution and therefore provides a benefit to the students
416	150-50000-0000-222-5000-11-000	2613210	3/21/2006	SAGEBRUSH CORP	\$ 495	\$ 495	PO and invoice indicate that expenditure covers annual tech support plan for the Library Software at Marie Durand Elementary School Library.		✓		Tech support plan for library software provides software for students and librarians to use within library. This appears to be a reasonable expenditure
417	110-50000-0000-261-4200-02-000	2613302	3/21/2006	ALYAN PUMP CO	\$ 1,775	\$ 2,300	PO and invoice indicate that repairs were done on sewer pump at Vineland HS North. Invoice indicates labor performed at mech labor and helper labor rates for 27 hours of work.		✓		Emergency repair for drained sewer system at VHS North was required expenditure.

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418	110-50000-0000-230-5800-00-000	2613370	3/14/2006	EF EDUCATIONAL TOURS	\$ 1,705	\$ 1,705	PO and invoice indicate travel fees to Pain, France and Italy		✓		This purchase appears to be a reasonable expenditure as it is for a interpreter. The funds were raised by students
419	110-50000-0000-252-5000-00-517	2613562	3/23/2006	SO JERSEY TECHNLOGY PRTNRSH	\$ 1,080	\$ 1,080	PO and invoice indicate that IT Engineering and Desktop Support Services "Utilization Time Blocks" were purchased based on South Jersey Technology Shared Services Agreement.		✓		IT support time is required to maintain and support IT infrastructure and is therefore a reasonable expenditure
420	150-50000-0000-240-5000-02-000	2613767	3/27/2006	SIR SPEEDY PRINTING	\$ 775	\$ 775	PO and invoice and proposal indicate that printing and duplication services were provided Vineland High School Newsletter.		✓		High School newsletter printing benefits students and their parents by communicating information and appears to be a reasonable expenditure
421	110-50000-0000-230-5300-01-000	2613846	3/28/2006	US POST OFFICE	\$ 1,070	\$ 1,070	PO, Postage Statement, Receipt indicate that PO covers bulk mailing of report cards for Vineland High School North, and Vineland High School South, using USPS.		✓		Report card bulk mailing informs parents of student performance and therefore appears to be a reasonable expenditure
422	110-50000-0000-261-4200-23-000	2613848	3/28/2006	DUTRA SHEET METAL CO	\$ 1,640	\$ 1,640	PO and invoice indicate that tray line countertop was delivered to Winslow School for the kitchen on 4/19/06.		✓		Kitchen counter top was fabricated for cafeteria, at a price that is deemed appropriate and appears to be a reasonable expenditure

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423	110-50000-0000-261-4200-14-000	2613906	3/28/2006	JOHN SYKES HOME IMPROVEMENT	\$ 762	\$ 1,000	PO and invoice indicate that a roof leak was repaired in the cafeteria by the exit door at the Johnstone school on 6/15/06. Labor was performed and invoiced (8 hours) at VBOE contract rate, and remaining invoice amount is materials.		✓		Roof repair at school building was required due to a leak and this appears to be a reasonable expenditure
424	150-50000-0000-240-5000-08-000	2613988	3/29/2006	RENTAL CITY LLC	\$ 2,133	\$ 2,133	PO and invoice and rental contract indicate that tents, table and chairs were rented from vendor to Family Fun Day which took place on 6/30/06 at the D'ippolito School.		✓		Family Fun Day is for the benefit of the students and families which encourage the parents to be involved in the student's education and appears to be a reasonable expenditure
425	110-50000-0000-261-4200-04-000	2614298	3/31/2006	JOHN SYKES HOME IMPROVEMENT	\$ 683	\$ 1,000	PO and invoice indicate that pitch pocket over sunroom was installed at the Memorial School . Labor was performed and invoiced (8 hours) at VBOE contract rate, and remaining invoice amount is materials.		✓		Roof repair at school building was required due to a leak and this appears to be a reasonable expenditure
426	150-50000-0000-221-3200-11-000	2614323	3/31/2006	EIRC	\$ 4,200	\$ 4,200	PO and invoice indicate that two days of professional training was held at the Durand School for math teachers. Sessions were held on 5/11/06 and 512/06		✓		Professional development for math educators was provided by EIRC . EIRC is a public agency specializing in education-related programs and services for parents, schools, communities, nonprofit organizations and privately held businesses throughout New Jersey. This training specialized in Math and appears to be a reasonable expenditure

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427	110-50000-0000-230-5850-00-000	2614494	3/22/2006	MARCIANO'S RESTRNT & CATERING	\$ 939	\$ 1,260	PO and receipt indicate that Board Reorganization dinner was catered by Marciano's Restaurant on 4/26/06. Dinner was held at Administration building.	✓			List of attendees was not available in PO documentation. Dinner held for Board members does not benefit the students and appears to be a discretionary expenditure
428	150-50000-0000-223-3200-05-000	2614512	3/27/2006	CHILDRENS LITERACY INITIATIVE	\$ 6,268	\$ 6,268	PO and invoice indicate that workshops were held at the Barse School on 4/21/06 & 4/24/06. The seminars offered were: Intentional Read Alouds Using Literature for Instruction, Managing Learning Centers and Small Group learning (K-3) , Message Time Plus. Pice includes all training materials, boxed lunch for 15 attendees.		✓		Information about the vendor, a non-for profit organization: "Children's Literacy Initiative (CLI) was founded in 1988 to enhance the opportunity for children from low-income families to enter school ready to learn and, once in school, to be successful in learning to read. CLI works to increase children's literacy skills and to foster a love of reading by providing professional development for teachers of pre-kindergarten through third grade students." Professional development for teachers appears to be a reasonable expenditure
429	110-50000-0000-230-5300-06-000	2614531	4/5/2006	US POST OFFICE	\$ 728	\$ 728	PO, invoice and breakdown by school document indicate that presorted permit imprint envelopes were purchased for 16 VBOE schools. Total of 1961 envelopes were purchased at \$.371.		✓		Envelopes with permit mark for use by school offices for school mailing appears to be a reasonable expenditure

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430	110-50000-0000-261-4200-02-000	2614533	4/5/2006	KLT SALES AND SERVICE INC	\$ 3,797	\$ 3,797	PO and invoice indicate that preventive maintenance was covered by this PO for the Vineland High School 11-12 Gymnasium basketball backstops and operable walls, and the Vineland High School 9-10 Gymnasium basketball backstops. Work was done in July 2006.		✓		Gym equipment repair / preventive maintenance is routine maintenance work and appears to be a reasonable expenditure
431	110-50000-0000-261-4200-16-000	2614542	4/5/2006	CONSOLIDATED STEEL & ALUMINUM	\$ 5,300	\$ 5,300	PO and invoice indicate that P covers resetting existing fence on upper deck of playground at Mennies School . Work was invoiced as per quote.		✓		Fence needed to be reset. Fence safeguards children and school property. This appears to be a reasonable expenditure
432	110-50000-0000-251-5000-00-000	2614618	4/6/2006	THOMAS ROSE ADVERTISING INC	\$ 3,312	\$ 3,312	PO, invoice and cut-out indicated that expenditure was for job posting advertising in the Cherry Hill Courier Post, for Adult Education Principal and VHS 11-12 Principal. 1/4 Page Ad was purchased.		✓		Advertising for teaching position, supported by invoice and cut-out. Purchase of advertising space to fill vacancies appear to be at a reasonable price and appears to be a reasonable expenditure
433	110-50000-0000-262-4200-01-000	2614656	4/10/2006	CAUDILL,JAMES J	\$ 400	\$ 400	PO and receipt indicate that PO covers the rental of a 4 wheel drive extend a backhoe for repairs at VHS 11-12 athletic fields on 4/10/06.		✓		Rental of equipment for repairs of Vineland High School 11-12 athletic field appear to fall under routine/preventive maintenance and appears to be a reasonable expenditure

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434	110-50000-0000-223-3200-00-509	2614748	N/A	STAFF DEVELOPMENT WORKSHOPS	\$ 4,200	\$ 4,200	PO, invoice, letter of agreement and contract indicate that on 6/19/06 and 6/20/06 workshops were held at the Administration Building (625 Plum St.) for Language Arts teachers. Workshops: Developing Basic Skills in Reading for teachers grades K-2; and Teaching Reading Comprehension Strategies for Teachers of Grades 3-8.		✓		Vendor info: "Staff Development Workshops, Inc. was established to provide teachers and administrators of grade K-12 with high quality one-day workshops on a variety of timely topics." Professional development for teachers is a reasonable expenditure.
435	110-50000-0000-261-4200-01-000	2614775	4/11/2006	CAPRIONI PORTABLE TOILETS INC	\$ 465	\$ 500	PO and invoice cover rental and bi-weekly pumping of bathrooms at the Vineland High School Athletic Field. For		✓		Portable bathrooms on athletic field benefit students involved in sport activities.
436	150-50000-0000-223-3200-14-000	2614881	3/29/2006	NORTHEAST FOUNDTN FOR CHILDREN	\$ 4,650	\$ 4,650	PO, invoice and confirmation letter indicate that Workshops and Coaching were provided by Northeast Foundation for Children for teachers for 3 days -- 5/1/06, 5/2/06 and 5/3/06 -- at the Johnstone School. Workshop title was Responsive Classroom Approach and Implementation.		✓		Vendor information: "Northeast Foundation for Children, Inc., a non-profit organization in Turners Falls, Massachusetts, is the developer of the Responsive Classroom approach and offers professional development, services, and materials about it for educators." Professional development for teachers is a reasonable expenditure.

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437	110-50000-0000-221-5000-00-502	2506503	10/13/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 279	\$ 239	Invoice indicates that a school faculty member was registered to attend the Annual Northeast Association for Supervision and Curriculum development conference in Boston		✓		This conference appears to be a reasonable expenditure. Professional development with a focus on curriculum development.
438	110-50000-0000-261-4200-03-000	2501161	7/7/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 10,520	\$ 10,429	Invoice indicated that Binsky & Snyder provided services to fix the AC system at Landis Intermediate		✓		Documentation clearly states what needed to be fixed in order for A.C to be operational. This appears to be a reasonable expenditure
439	110-50000-0000-261-4200-21-000	2501170	7/7/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 21,545	\$ 22,025	Invoice indicated that Carpet Showcase removed and installed carpet at Cunningham Elementary school, Durand School and Rossi School		✓		This PO is for routine maintenance and appears to be a reasonable expenditure as old carpet needed to be removed and new carpet needed to be installed
440	110-50000-0000-261-4200-01-000	2501316	7/9/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 29,668	\$ 29,668	Invoice indicated that Fabbri Builders Inc. installed a new replacement curb/sidewalk and repaired the asphalt at Vineland High School 11/12 building		✓		This appears to be a reasonable expenditure as it is for necessary maintenance work done at various schools. Consisted of such work as installing a handicapped ramp, curbs at ball fields, and asphalt repair
441	110-50000-0000-251-5000-00-000	2508866	12/22/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 20,091	\$ 27,528	Invoice indicated that Maximus. Inc. provided turnkey capital asset inventory management solutions for the Vineland District		✓		Inventory services provided by Maximus appears to be a reasonable expenditure as it fulfills the need to have property cost accounting and insurance valuation data

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442	110-50000-0000-262-5200-00-000	2509207	1/3/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 154,088	\$ 154,088	Invoice indicated that the Ohio Casualty -Commercial package policy was purchased through Biondi Insurance		✓		Property insurance for the Vineland School District appears to be a reasonable expenditure. This insurance helps to protect the district's property.
443	110-50000-0000-262-5200-00-000	2510276	1/25/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 50,834	\$ 50,834	Invoice indicated that the Ohio Casualty -BMO package policy was purchased through Biondi Insurance		✓		Insurance for the Vineland School District appears to be a reasonable expenditure. This insurance helps to protect the district.
444	110-50000-0000-252-5000-00-517	2514344	3/21/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 23,625	\$ 23,625	Invoice indicated that a license was renewed from NCS Pearson for its Successmaker Enterprise educational software solutions with software such as Reading Core,K-8, 6-8 License		✓		This software service is deemed to provide direct educational value (learning to Read) to the students. This appears to be a reasonable expenditure
445	110-50000-0000-223-5000-00-503	2515430	3/21/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 6,200	\$ 6,210	Invoice indicated that Weatherbug Achieve Platinum Upgrade-Hardware and Professional development workshop was purchased from AWS Convergence Technologies for use in Science curriculum		✓		Weatherbug Achieve program is an interactive tool designed to teach students math, science, geography and weather. This provides direct educational value to the students. This appears to be a reasonable expenditure
446	110-50000-0000-230-5300-02-000	2515789	5/4/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 614	\$ 614	Invoice indicated that United States Postal Services provided Bulk mailing services for all of the Vineland schools for the purpose of mailing out end of month attendance letters		✓		This bulk mailing service appears to be a reasonable expenditure as it is a necessary tool to allow the schools to communicate to the parents of the students their attendance for the past month. This is a necessary administrative task.

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447	110-50000-0000-252-5000-00-517	2516347	5/18/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 23,966	\$ 22,112	Invoice indicated that Vertex Technology installed Wireless connectivity at Vineland Public Schools		✓		This PO is for a wireless infrastructure project for the VHS 9/10 building. This will enhance connectivity for the students. This provides a benefit to the students and appears to be a reasonable expenditure
448	110-50000-0000-251-5000-00-000	2600062	4/26/2006	NORTHEAST FOUNDTN FOR CHILDREN	\$ 5,347	\$ 5,347	Invoice indicated that a job wanted posting to fill NJ Supervisor NJ Principal positions was placed in the Newark Star-Ledger newspaper		✓		This expenditure was for the purpose of filling vacancies throughout the school district. This appears to be a reasonable expenditure
449	110-50000-0000-223-5000-00-501	2601165	6/14/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 2,755	\$ 3,110	Invoice indicated that "Guided Reading Training of Trainers" workshop was purchased from the Bureau of Education and Research Inc for members of the school faculty such as the Supervisor of Lang. Arts k-6 and Leap and the Staff Development Facilitator of Grades K-4		✓		This appears to be a reasonable expenditure. This was a workshop training faculty on guided reading skills. This is deemed to add educational value to the students.
450	110-50000-0000-252-5000-00-517	2603076	7/26/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 27,174	\$ 78,524	Invoice indicated that Business Automation Technologies provided Internet access		✓		Access to the internet appears to be a reasonable expenditure as it is a necessity for office work as well as school work.
451	110-50000-0000-262-5200-00-000	2603671	8/1/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 48,000	\$ 48,000	Invoice indicated that a "Student Accident Compulsory" Policy was purchased from AIG through Biondi Insurance on 7/26/2005		✓		The purchase of a Student Accident Compulsory Policy appears to be a reasonable expenditure and is beneficial to the students and protects the school.

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452	110-50000-0000-262-5200-00-000	2614985	4/13/2006	NORTHEAST FOUNDN FOR CHILDREN	\$ 25,053	\$ 25,053	Invoice indicated that a policy to cover the Memorial School was purchased from Ohio Casualty through Biondi Insurance		✓		This appears to be a reasonable expenditure. This is for insurance of the building that the Memorial School resides within.
453	110-50000-0000-251-5000-00-000	2500007	7/23/2004	NORTHEAST FOUNDN FOR CHILDREN	\$ 1,165	\$ 1,170	Invoice indicated that ad space was purchased from Thomas Rose Advertising to seek to fill vacancies such as clerk typist, early childhood behavior spec and Bilingual Specialist on 7/20/2004		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
454	110-50000-0000-251-5000-00-000	2500018	8/12/2004	NORTHEAST FOUNDN FOR CHILDREN	\$ 245	\$ 245	Invoice indicated that an ad for an elementary school Principal was placed in the Atlantic City Press on 07/11/2004 for a duration of 30 days		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
455	110-50000-0000-251-5000-00-000	2500023	8/25/2004	NORTHEAST FOUNDN FOR CHILDREN	\$ 2,424	\$ 2,424	Invoice indicated that an ad was placed in the Cherry Hill Courier Post for 30 days beginning on 8/22/2004 for the positions of Cafeteria/Playground Aide and Library Aide		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure

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456	110-50000-0000-251-5000-00-000	2500028	8/30/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 1,103	\$ 2,300	Invoice indicated that an ad was placed in the Cherry Hill Courier Post for 30 days beginning on 8/29/2004 for the positions of Clerk typist and teacher aide		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
457	110-50000-0000-251-5000-00-000	2500032	9/3/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 1,094	\$ 1,094	Invoice indicated that an ad was placed in the Cherry Hill Courier Post for 30 days beginning on 9/05/2004 for the positions of Bilingual Teacher and English Teacher		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
458	110-50000-0000-251-5000-00-000	2500038	9/15/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 198	\$ 198	Invoice indicated that an ad was placed in the Atlantic City Press for 30 days beginning on 8/15/2004 for the positions of Math Teacher & School Social Worker		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
459	110-50000-0000-251-5000-00-000	2500042	10/18/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 873	\$ 1,100	Invoice indicated that an ad was placed in the Cherry Hill Courier Post for 30 days beginning on 10/17/2004 for the positions of Principal and Vice Principal		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure

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460	110-50000-0000-252-5000-00-517	2500047	10/26/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 895	\$ 1,000	Invoice indicated that Interlace Systems replaced Intercom system, tested system and fixed short circuit at Mennies Elementary School		✓		This appears to be a reasonable expenditure. This is necessary repair work due to the intercom system being not operational and there being a short circuit. This appears to be a reasonable expenditure
461	110-50000-0000-251-5000-00-517	2500062	12/1/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 612	\$ 1,000	Invoice indicated that Intellicom Systems fixed Fire Alarm system on 12/09/2004 for the Max Leuchter School		✓		Per the Invoice, the fire alarm system' s battery set was dead and had a corroded terminal. The repair of this fire alarm system appears to be a reasonable expenditure and a necessary safety measure.
462	110-50000-0000-252-5000-00-517	2500072	1/6/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 1,667	\$ 1,667	Invoice indicated that Simplex Grinnell replaced the Intercom card in the Life System (system to monitor Fire Alarm status) at Vineland High School		✓		This appears to be a reasonable expenditure as this is necessary maintenance conducted to ensure the correct operation of the Life System which performs the task of monitoring the Fire Alarm system. This assists in safety measures.
463	110-50000-0000-252-5000-00-517	2500087	2/4/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 4,570	\$ 4,570	Invoice indicated that Office Solutions, Inc. programmed the Elite Mig System to send blocked calls to an announcement		✓		This service allows school district to send blocked calls to an announcement. This saves time by avoiding unsolicited spam calls and acts as a safety measure. This appears to be a reasonable expenditure

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464	110-50000-0000-251-5000-00-000	2500093	2/28/2005	NORTHEAST FOUNDTN FOR CHILDREN	\$ 2,016	\$ 2,016	Invoice indicated that an ad was placed in the Cherry Hill Courier Post for 30 days beginning on 02/20/2005 for the positions of Spanish teacher, Speech Language Specialist and other school faculty positions		✓		This purchase of ad space is used to notify the public of school position vacancies in order for the school to fill these vacancies in time for the school year. This benefits the students and appears to be a reasonable expenditure
465	110-50000-0000-251-5000-00-000	2501018	7/1/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 9,161	\$ 11,970	Invoice indicated that a Xerox w/Street Finisher machine was leased for 60 months from Xerox Supplies		✓		From the description of this Xerox machine it is deemed that this machine supports office administrative needs in the Vineland School District. This appears to be a reasonable expenditure
466	110-50000-0000-252-5000-00-517	2501019	7/1/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 31,500	\$ 37,800	Monthly Invoices indicated that Internet Access was purchased from Business Automation Technologies		✓		The purchase of internet access appears to be a reasonable expenditure as it is a standard office ability
467	110-50000-0000-223-5000-00-501	2501080	5/25/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 220	\$ 218	Invoice indicated that a room was reserved at the Sheraton Convention hotel for a school faculty member of the Elementary Language Arts department to attend an NJDOE literacy conference, a reading first convention		✓		This convention appears to be a reasonable expenditure directly related to providing educational guidance on reading and learning habits to educators. This provides an indirect educational value to the students. This appears to be a reasonable expenditure
468	110-50000-0000-261-4200-18-000	2501132	7/2/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 24,556	\$ 24,566	Invoice indicated that a new concrete entrance at the Oak and Main School was installed on 9/10/2004		✓		Entrance at new school needed to be installed and this appears to be a reasonable expenditure

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469	110-50000-0000-261-4200-02-000	2501133	7/2/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 10,984	\$ 10,984	Invoice indicated that Tristate HVAC Equipment, LLP installed 2 new compressors on McQuay PFS155C at Vineland High School North		✓		Compressors needed to be installed into HVAC system to ensure continued operation. This appears to be a reasonable expenditure
470	110-50000-0000-261-4200-00-000	2501158	7/7/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 8,330	\$ 8,980	Invoice indicated that United Elevator Co. performed maintenance and repairs on the elevators at Vineland High School		✓		Monthly Maintenance on Vineland High School elevators appears to be a reasonable expenditure and necessary safety measure.
471	110-50000-0000-221-3200-00-512	2501173		NORTHEAST FOUNDTN FOR CHILDREN		\$ 13,740	This Purchase order was for payment for annual district license fees for NWEA		✓		This appears to be a reasonable expenditure as annual license fees have to be paid in order for the school district to continue receiving benefits. This benefits the students as NWEA aims to create instruments to measure academic growth
472	110-50000-0000-261-4200-05-000	2501209	7/8/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 6,150	\$ 6,150	Invoice indicated that Asphalt Paving Corp. repaved Orchard Road sections at Dane Barse School on 3/29/2005		✓		Road in front of school had to have asphalt repaved due to damage and this appears to be a reasonable expenditure
473	110-50000-0000-261-4200-02-000	2501213	7/8/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 20,700	\$ 20,700	Invoice indicated that Erco performed work on the ceiling at Vineland High School on 12/29/2004		✓		Ceiling needed to be repaired due to wear and tear. This appears to be a reasonable expenditure
474	110-50000-0000-252-5000-00-517	2501232	7/8/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 56,882	\$ 62,053	Invoice indicated that Office Solutions, Inc. would perform monthly maintenance on the phone system		✓		The maintenance of the phone system appears to be a reasonable expenditure and routine and necessary process.

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475	110-50000-0000-261-4200-01-000	2501317	7/9/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 3,383	\$ 3,383	Invoice indicated that Binsky & Snyder Service, LLC replaced a defective blower motor on 8/31/2004 at the Vineland High School		✓		This appears to be a reasonable expenditure for necessary work due to the failure of the previous motor.
476	150-50000-0000-223-5000-23-000	2501615	6/22/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 2,123	\$ 2,235	Invoice indicated that Winslow Elementary School faculty attended a "Visualizing and Verbalizing For Comprehension" workshop conducted by Lindamood-Bell located at the Hilton Valley Forge in PA		✓		Workshop provided professional development to the faculty and appears to be a reasonable expenditure
477	110-50000-0000-261-4200-04-000	2501679	7/14/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 8,050	\$ 8,050	Invoice indicated that Binsky & Snyder removed a vacuum condensate pump and re-installed a repaired pump at the Memorial school		✓		Pump needed to be replaced in vacuum in order to maintain continued operation. This appears to be a reasonable expenditure
478	110-50000-0000-262-5200-00-000	2501839	7/9/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 43,271	\$ 43,271	Invoice indicated that a BMO policy was renewed from Ohio Casualty		✓		Insurance Policy appears to be a reasonable expenditure and protective measure for the school.
479	110-50000-0000-261-4200-02-000	2501904	7/15/2004	NORTHEAST FOUNDTN FOR CHILDREN	\$ 11,292	\$ 11,200	Invoice indicated that G.M. Electrical Contractor, Inc. installed underground wire to correct parking light problem and installed a new lighting timer control at Tennis Court at Vineland High School North on 10/19/2004		✓		The correction of the light problem at the parking light appears to be a reasonable expenditure and necessary safety measure
480	110-50000-0000-261-4200-00-000	2614891	4/13/2006	J C EHRLICH CO INC	\$ 300	\$ 300	This PO is for a pest control service at the maintenance building		✓		This PO is a reasonable expenditure as pests pose a health hazard to the community

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481	110-50000-0000-261-4200-01-000	2614894	4/13/2006	MARLEE CONTRACTORS LLC	\$ 2,151	\$ 3,410	This PO is for acid test kits, low pressure controls, refrigerant 22, clean up of HVAC unit for VHS		✓		This PO appears to be a reasonable expenditure as it for maintenance purposes and upkeep of HVAC unit
482	110-50000-0000-223-3200-00-514	2614931	3/30/2006	MIDDLESEX EDUC SRVS COMMISSION	\$ 4,800	\$ 4,800	This PO is for a fee for two day onsite workshop on June 19th and 20th for in class support strategies held at the VBOE office		✓		This PO appears to be a reasonable expenditure as it is for professional development
483	110-50000-0000-261-4200-01-000	2614977	4/20/2006	MARLEE CONTRACTORS LLC	\$ 33,432	\$ 33,432	This PO is for replacing compressors on rooftop units, includes cleanup at VHS		✓		HVAC system is required for building operations. VBOE contract used to calculate labor. This PO appears to be a reasonable expenditure
484	110-50000-0000-252-3400-00-000	2614989	4/20/2006	ENTRINSIK SYSTEMS INC	\$ 3,500	\$ 3,500	This PO is for informer License Fee renewal which will be covered from 5/1/06 - 4/30/07. IT includes installation, warranty and software upgrades		✓		Administration software package purchased. This facilitates work tasks and appears to be a reasonable expenditure
485	150-50000-0000-223-3200-01-000	2615062	4/10/2006	BINTZ PHD,WILLIAM P	\$ 4,000	\$ 4,000	This PO is for 4 workshops for high school teachers, and middle school teachers. Each workshop is 6 hours long and costs a \$1000 a day. These work shops will be held at VHS, Landis, D'ippolito, Memorial and Rossi		✓		This PO appears to be a reasonable expenditure as it is for professional development
486	110-50000-0000-252-3400-00-000	2615170	5/1/2006	CRS INC	\$ 11,380	\$ 11,380	This PO is for a computer system ordered . This PO includes a primary system, call processor, 1-12 line voice board, and pervasive 8.6		✓		This PO is for a computer system upgrade to enhance the capabilities and appears to be a reasonable expenditure

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487	110-50000-0000-230-3310-00-000	2615440	5/18/2006	PARKER MCCAY PA	\$ 2,078	\$ 2,078	This PO is for a review of files, legal search. Invoice details breakdown of attorney time spent on case. Invoice is inline with VBOE contract		✓		This PO appears to be a reasonable expenditure as these charges are for legal matters
488	110-50000-0000-261-4200-14-000	2615530	5/31/2006	ARBOR CARE INC	\$ 520	\$ 1,000	This PO is for removal of a tree that is interfering with electrical service at the Johnstone School		✓		This PO appears to be a reasonable expenditure as the tree was removed for safety reasons
489	110-50000-0000-261-4200-23-000	2615610	6/6/2006	MARLEE CONTRACTORS LLC	\$ 9,653	\$ 9,653	This PO is for replacing a defective compressor on a chiller. This includes a trane compressor,, a compressor contractor, auxiliary switch, 2 drier cores,, ICM phases monitor, fitting, leak kit, labor, and a 5 year warranty		✓		This PO appears to be a reasonable expenditure as it is needed for repairing a compressor. No bid is needed
490	110-50000-0000-261-4200-03-000	2615794	6/23/2006	JOSEPH J TONETTA ELEC CONT INC	\$ 984	\$ 2,120	This PO is for bottle of pulling sopa, poly line, 1" EMT, 1"Emt computer connector, and a 20x20x6 hoppman box		✓		This PO appears to be a reasonable expenditure as it is for recording sports programs for the school and community to watch
491	110-50000-0000-230-3310-00-000	2615877	6/30/2006	PARKER MCCAY PA	\$ 1,385	\$ 1,385	This PO is for a review of files, legal search. Invoice details breakdown of attorney time spent on case. Invoice is inline with VBOE contract		✓		This PO appears to be a reasonable expenditure as these charges are for legal matters
492	110-50000-0000-251-5000-00-000	2500040	9/23/2004	THOMAS ROSE ADVERTISING INC	\$ 2,219	\$ 2,205	This PO is for advertisements in the cherry hill courier post for several position available at Vineland School System		✓		This PO appears to be a reasonable expenditure as the advertisements are for filling positions at the Vineland School System
493	110-50000-0000-262-4200-00-000	2504011	8/18/2004	VINELAND MUNICIPAL UTILITIES	\$ 372	\$ 2,463,570	This PO is for payment for use of electricity. Note: reviewed only one disbursement		✓		This PO appears to be a reasonable expenditure as it is needed for payment of electricity usage

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494	110-50000-0000-261-4200-23-000	2504183	8/23/2004	TOZOUR TRANE	\$ 4,189	\$ 4,189	This PO is for repairing HVAC system at Winslow school. Included in the PO is detail of parts and labor		✓		This PO appears to be a reasonable expenditure as it is used for repairing and maintaining the HVAC system
495	110-50000-0000-261-4200-00-000	2504228		GARDEN STATE HIGHWAY PRODUCTS		\$ 5,145	This purchase order was for "No Parking" and "Fire Lane" signs		✓		This purchase order appears to be reasonable as the purchase of traffic signs on school property serves as a safety precaution
496	110-50000-0000-230-5900-00-000	2504589	7/1/2004	XEROX CORPORATION (PAPER)	\$ 1,008	\$ 1,008	This PO is for Xerox charges. Included in the invoice are meter usages for various dates. This PO is on behalf of the VBOE administration office		✓		This PO appears to be a reasonable expenditure as it is for copies used by the office
497	110-50000-0000-251-5000-00-000	2504598	9/1/2004	IKON OFFICE SOLUTIONS	\$ 2,326	\$ 2,537	This PO is for payment for IOS capital.		✓		This PO is for a lease on a copier which is needed for operational purposes and appears to be a reasonable expenditure
498	110-50000-0000-261-4200-02-000	2608859	12/14/2005	MARLEE CONTRACTORS LLC	\$ 477	\$ 1,000	This PO is for repairing a boiler at the VHS. Parts included are a wiring kit and materials, and a brazing kit solder, acy. Oxy, flux and sandcloth. Time for labor is broken out		✓		This purchase order appears to be a reasonable expenditure as repairing the boiler was necessary and an immediate concern
499	150-50000-0000-221-3200-16-000	2609060	12/20/2005	ST CLAIRE, ROSEANN	\$ 2,400	\$ 2,400	This PO is for 8 day session for the principal of the Mennies School. This 8 day session is for a consultant to provide strategy for increasing test scores in Math		✓		This PO appears to be a reasonable expenditure as it will help the students increase their test scores

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500	150-50000-0000-240-8000-07-000	2501182	7/1/2004	PETTY CASH,MONICA DANNENBERGER	\$ 447	\$ 447	Invoice indicated that petty cash was used to purchase such things as calligraphy pens and other paper products		✓		The use of petty cash to purchase calligraphy pens and paper products at Staples is deemed to be appropriate and the amounts of each petty cash transaction were under the \$50 threshold, therefore This PO appears to be a reasonable expenditure
501	150-50000-0000-240-8000-14-000	2501184	7/1/2004	PETTY CASH,LOUISE KARWOWSKI	\$ 246	\$ 246	Invoice indicated that petty cash was used to purchase such things as stamps		✓		The use of petty cash is deemed to be appropriate and the amounts of each petty cash transaction were under the \$50 threshold, therefore This PO appears to be a reasonable expenditure
502	150-50000-0000-240-8000-15-000	2501962	6/24/2004	BOTTINO'S SUPERMARKET INC	\$ 242	\$ 300	Invoice indicated that pizza and fruit trays were purchased from Bottinos for Parent Resource Center Open House	✓			This PO appears to be discretionary purchase as it does not directly benefit students and is not for an educational activity
503	150-50000-0000-240-8000-16-000	2502104	6/21/2004	It's Elementary	\$ 367	\$ 367	Invoice indicated that stickers were purchased from It's Elementary on 8/20/2004 for the Dr. Mennies School		✓		Stickers are a nominal price and benefit the students by providing positive rewards and reinforcement. This PO appears to be a reasonable expenditure
504	150-50000-0000-223-8000-23-000	2503177	6/30/2004	KUSTARD KITCHEN/DEEKS DELI	\$ 500	\$ 500	Invoice indicates that lunch was purchased from Deek's Deli on 9/01/2004	✓			The purchase of food for staff does not provide any educational value or benefit to the students. This is a discretionary expenditure

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505	150-50000-0000-240-8000-14-000	2503202	7/12/2004	CROWN MARKET	\$ 546	\$ 546	Invoice indicated that on 9/01/2004 lunch was purchased from Crown Market for school opening	✓			The purchase of food for staff does not provide any educational value or benefit to the students. This is a discretionary expenditure
506	150-50000-0000-218-8000-07-000	2503213	7/6/2004	VILLAGE SUPERMARKETS INC	\$ 149	\$ 174	Invoice indicated that Whipped Cream and Cherries were purchased from the Shop-Rite on 6/28/2004		✓		Refreshments being bought to be used as incentives for a mentoring programs for students and has a direct benefit to the students, this appears to be purchased at a reasonable price
507	150-50000-0000-240-8000-15-000	2503494	8/3/2004	NEW YORK SANDWICH AND SALAD CO	\$ 883	\$ 883	Invoice indicated that breakfast was purchased on 12/23/2004 from New York Sandwich & Salad Co. for the Incentive for Academic Achievement program at Max Leuchter School		✓		This breakfast served as an incentive to students and as a reward for a student being selected to be part of the "Student of the Month" program. This PO appears to be a reasonable expenditure
508	150-50000-0000-240-8000-16-000	2503804	7/29/2004	GOOD NEWS GIFTS INC	\$ 473	\$ 501	Invoice indicated that "Fire Safety Cubes" were purchased from Good News Gifts Inc. on 9/22/2004		✓		Fire safety cubes purchased provide safety educational value to the students. This PO appears to be a reasonable expenditure
509	150-50000-0000-240-8000-15-000	2504022	8/5/2004	TONY'S LUNCH	\$ 2,238	\$ 2,238	Invoice indicated that dinner was purchased from Tony's Lunch as incentive for Parents Participation at Dr, Seuss Night Activity		✓		Lunch was purchased as an incentive to have parents increase their involvement in their students education. This PO appears to be a reasonable expenditure as this ultimately benefits the students

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510	150-50000-0000-240-8000-23-000	2504027	8/5/2004	VILLAR ENTERPRISES INC	\$ 14	\$ 14	Invoice indicated that bagels were purchased from Bagel University on 1/13/2005	✓			The purchase of breakfast for the Support Network Committee appears discretionary and provides no benefit to the students
511	150-50000-0000-240-8000-23-000	2504690	8/9/2004	ACME MARKETS INC	\$ 47	\$ 90	Invoice indicated that refreshments were purchased from Acme Markets on 6/07/2005 for the SLC meeting held at the Winslow Primary school	✓			Purchase of breakfast for faculty meeting does not benefit students and appears to be a discretionary expenditure
512	150-50000-0000-240-8000-23-000	2504721	8/9/2004	VILLAR ENTERPRISES INC/Bagel University	\$ 30	\$ 30	Invoice indicated that bagels were purchased from bagel University on 6/09/2005 for faculty meeting	✓			Purchase of breakfast for faculty meeting does not benefit students and appears to be a discretionary expenditure
513	150-50000-0000-240-8000-23-000	2504740	8/4/2004	VILLAR ENTERPRISES INC/Bagel University	\$ 14	\$ 14	Invoice indicated that muffins were purchased from Bagel University on 2/16/2005 for Winslow School	✓			Purchase of breakfast for faculty meeting does not benefit students and does appear to be a discretionary expenditure
514	150-50000-0000-240-8000-03-000	2504868	9/1/2004	DONDERO'S JEWELRY	\$ 178	\$ 178	Invoice indicated that a custom watch was purchased from Dondero's Jewelry for a teacher who had perfect attendance	✓			Purchase of custom watch for a teacher as an award for perfect attendance does not have any educational value and does not provide any benefit to the students and appears to be a discretionary expenditure

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515	150-50000-0000-240-8000-05-000	2505060	9/10/2004	RAYMOND GEDDES AND CO INC	\$ 210	\$ 210	Invoice indicated that key chains, travel games, erasers and jumbo markers were purchased from Raymond Geddes & co., Inc. on 9/28/2004 for Dane Barse School		✓		Items such as erasers and jumbo markers are necessary school supplies and this PO appears to be a reasonable expenditure
516	150-50000-0000-240-8000-05-000	2505063	9/13/2004	ORIENTAL TRADING CO INC	\$ 259	\$ 336	Invoice indicated that items such as Globes and markers were purchased from Oriental Trading Co on 9/23/2004 for the Dane Barse School		✓		Purchase of globes, markers and supplies directly benefit students. These items were classified as Administrative - Other Positive Reinforcement, and appear to be used for the purpose of giving to students as rewards, and as positive reinforcement. The value of the items are between five to twelve dollars and therefore This PO appears to be a reasonable expenditure
517	150-50000-0000-240-8000-11-000	2505741	9/23/2004	WHEAT ROAD TAVERN	\$ 338	\$ 338	Invoice indicated that lunch was purchased from the Wheat Road Tavern on 10/20/2004 for in-Service Staff at Durand Elementary School	✓			Purchase of lunch does not add educational value or benefit students and appears to be a discretionary expenditure
518	150-50000-0000-240-8000-04-000	2506007	9/22/2004	BURGER KING	\$ 47	\$ 48	Invoice indicated that lunch was purchased from Burger King for student of the month honorees at memorial School		✓		Purchase of lunch for Student of The Month program is deemed to be an appropriate positive reinforcement and appears to be a reasonable expenditure. Expenditure is supported by receipts and principal signature

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519	150-50000-0000-240-8000-04-000	2506009	9/22/2004	BURGER KING	\$ 62	\$ 62	Invoice indicated that lunch was purchased from Burger King for student of the month honorees		✓		Purchase of lunch for Student of The Month program is deemed to be an appropriate positive reinforcement and appears to be a reasonable expenditure. Expenditure is supported by receipts and principal signature
520	150-50000-0000-240-8000-15-000	2506261	10/5/2004	BOTTINO'S SUPERMARKET INC	\$ 255	\$ 350	Invoice indicated that Refreshments were purchased from Delsea Shop-Rite for Grades 3 & 4 on 10/19/2004		✓		The purchase of refreshments was for grades 3 and 4 as part of a "swap and share" program that promotes sharing. This provides benefits to the students. This PO appears to be a reasonable expenditure
521	150-50000-0000-240-8000-11-000	2506308	9/28/2004	APPLIANCES PLUS INC	\$ 171	\$ 171	Invoice indicated that Refrigerator was purchased from Appliances Plus on 10/19/2004 for Durand Elementary School		✓		Cost of refrigerator is reasonable. Refrigerator serves purpose to store food and lunch such as fruits. This PO appears to be a reasonable expenditure
522	150-50000-0000-240-8000-11-000	2506792	10/19/2004	NICK'S PIZZERIA AND STEAK	\$ 27	\$ 27	Invoice indicated that Pizza was purchased from Nick's Pizzeria on 05/25/2005 for Durand Elementary School Pizza Party		✓		The purchase of Pizza was for a minimal price and is deemed to be used as a reward for the students. This benefits the students and appears to be a reasonable expenditure
523	150-50000-0000-240-8000-16-000	2506863	9/28/2004	STUDENT SUPPLY CO	\$ 757	\$ 809	Invoice indicated that items such as pencils and erasers were purchased from Student Supply on 11/01/2004 for Mennies School		✓		This purchase of school supplies such as pencils and erasers directly benefit the students and appears to be a reasonable expenditure

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524	150-50000-0000-240-8000-11-000	2506901	10/19/2004	STUMPS/SHINDIGZ.COM	\$ 214	\$ 214	Invoice indicated that 75 balloons were purchased from Shindigz by Stumps on 11/04/2004 for Durand Elementary School		✓		Purchase of balloons for a holiday program that all students participated provides a benefit to the students. Therefore, this PO appears to be a reasonable expenditure
525	150-50000-0000-240-8000-11-000	2506983	10/19/2004	PAPA JOHN'S PIZZA	\$ 197	\$ 200	Invoice indicated that pizza was purchased from Papa John's Pizza		✓		The purchase of refreshments was to be used as an incentive to get parents to attend "Family Fun Night" which provides a benefit to the students by increasing parent involvement in their education. This PO appears to be a reasonable expenditure
526	150-50000-0000-240-8000-15-000	2507175	10/28/2004	DOWNTOWN DELI	\$ 1,800	\$ 1,800	Invoice indicated than dinner was provided to parents at a cost of \$8 each as an incentive to attend a workshop to stay involved in child's education		✓		This PO appears to be a reasonable purchase as it directly benefit students by encouraging their parents to stay active in their education.
527	150-50000-0000-211-8000-11-000	2507785	11/10/2004	TONY'S LUNCH	\$ 280	\$ 280	Invoice indicated that Dinner was purchased from Tony's Lunch at a cost of \$8 per person for Dinner for Strengthening Families program		✓		The purchase of dinner for an event aiming to strengthen families provides direct benefit to the students by ensuring parents are involved in their children's education and appears to be a reasonable expenditure

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528	150-50000-0000-240-8000-11-000	2508399	7/1/2004	PETTY CASH, DALE HORNER	\$ 162	\$ 162	Receipts indicated that items such as stamps were purchased with Petty Cash		✓		Purchases made with Petty Cash were under the \$50 threshold and appear to be appropriate expenditures. This PO appears to be a reasonable expenditure
529	150-50000-0000-240-8000-14-000	2508509	12/8/2004	MOM'S FLORIST SHOPPE	\$ 70	\$ 70	Invoice indicated that vase arrangements were purchased from Mom's Florist Shoppe on 12/09/2004 for the congratulations national board teacher certification	✓			The purchase of floral arrangements for the purpose of the national board teacher certification congratulations ceremony does not have any educational value and does not benefit the students, therefore this appears to be a discretionary expenditure
530	150-50000-0000-240-8000-11-000	2509519	1/6/2005	MARTINO'S TRATTORIA & PIZZERIA	\$ 338	\$ 338	Invoice indicated that lunch was purchased from Martino's Trattoria & Pizzeria on 01/28/2005 for "Food for Thought" Luncheon	✓			Food purchased for faculty does not provide any benefit or value to the students and appears to be a discretionary expenditure
531	150-50000-0000-240-8000-16-000	2509747	1/10/2005	CARNIVAL BOOK CLUB	\$ 99	\$ 99	Invoice indicated that books were purchased from TrollCarnival Book Clubs on 01/26/2005		✓		Books provide educational value and have a direct benefit to the student, therefore This PO appears to be a reasonable expenditure. It is part of an Read Across America Celebration Reading Incentives Program. 100 books were purchased for \$99.

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532	150-50000-0000-240-8000-15-000	2509905	1/7/2005	GENERAL CUSTARD'S LAST STAND	\$ 742	\$ 742	Invoice indicated that Ice Cream was purchased from General Custard's Last Stand on 2/11/2005 for students as a reward for student of the month achievements		✓		Purchase of ice cream for Student of The Month program is deemed to be an appropriate positive reinforcement and appears to be a reasonable expenditure. Expenditure is supported by receipts and principal signature
533	150-50000-0000-240-8000-01-000	2510351	1/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 11	\$ 11	Invoice indicated that ID badges were purchased from Executive Business Products on 01/21/2005 for Vineland High School's "School-to-Careers" Office		✓		This purchase of supplies (badges) is deemed to be at a reasonable price and it appears to be a reasonable expenditure
534	110-50000-0000-221-8000-00-519	2510540	1/28/2005	PAPER WAITER RESTAURANT	\$ 600	\$ 600	Invoice indicated that 3 nights of dinner were purchased on 4/14/2005 from the Paper Waiter Restaurant and Pub for the Middle States Accreditation team	✓			The purchase of dinner for the Middle States Accreditation team does not appear to be necessary and does not provide any benefit to the students of the school district, therefore this appears to be a discretionary expenditure.
535	150-50000-0000-240-8000-11-000	2510622	1/28/2005	PERMA BOUND	\$ 708	\$ 708	Invoice indicates that books were purchased from Perma Bound on 3/17/2005 for Read Across America Initiative		✓		Purchase of books benefits students and provides educational value and therefore appears to be a reasonable expenditure
536	150-50000-0000-240-8000-11-000	2510630	1/28/2005	REALLY GOOD STUFF INC	\$ 535	\$ 535	Invoice indicated that books and pencils were purchased from Really Good Stuff on 2/09/2005 for Durand Elementary School		✓		This purchase of school supplies directly benefit the students as supplies are a needed school supply and This PO appears to be a reasonable expenditure

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537	150-50000-0000-240-8000-14-000	2511206	2/8/2005	LINCOLN PIZZA	\$ 36	\$ 36	Invoice indicated that pizza was purchased from Lincoln Pizza		✓		Price of pizza is minimal and pizza is being used as a reward for academic success. This PO appears to be a reasonable expenditure
538	150-50000-0000-218-8000-11-000	2511393	2/11/2005	BOTTINO'S SUPERMARKET INC	\$ 232	\$ 1,000	Invoice indicated that refreshments were purchased from Shop Rite on 04/22/2005 for the Student Talent show		✓		Refreshments were for students and parents attending a student talent show. This provides a direct benefit to the students and their parents and appears to be a reasonable expenditure
539	150-50000-0000-240-8000-11-000	2511397	2/10/2005	NICK'S PIZZERIA AND STEAK	\$ 651	\$ 651	Invoice indicated that Pizza was purchased from Nick's Pizzeria on 06/21/2005 for Durand Elementary School end of year Pizza Party		✓		This purchase of pizza provides a direct benefit to the students and appears to be a reasonable expenditure
540	150-50000-0000-240-8000-03-000	2511882	2/8/2005	Noodle Soup	\$ 512	\$ 66	Invoice indicated that Medicine Spoon was purchased from Noodle Soup for Impact Health Center on 4/05/2005		✓		Medicine spoons are used to deliver medicine to students who need it. This benefits the students and appears to be a reasonable expenditure
541	150-50000-0000-218-8000-15-000	2512039	3/8/2005	QUALITY PRODUCTS INC	\$ 52	\$ 52	Invoice indicated that pencils were purchased from Quality products, inc. For Oak & Main School		✓		This purchase of school supplies such as pencils directly benefit the students and appears to be a reasonable expenditure
542	150-50000-0000-240-8000-03-000	2512115	3/9/2005	T & R PIZZA	\$ 71	\$ 71	Invoice indicated that pizza was purchased from Dominicks Pizza on 3/14/2005 for students who attended GEPA workshops at Landis School		✓		Pizza is bought as incentive for students attending GEPA workshops and appears to be a reasonable expenditure

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543	150-50000-0000-240-8000-01-000	2512141	3/7/2005	RENTAL CITY LLC	\$ 710	\$ 710	Invoice indicates that chairs and tables were rented from Rental City on 4/22/2005 for Career day		✓		Rental chairs and tables were needed for Career day function which provides a direct benefit to the students of the district and appears to be a reasonable expenditure
544	150-50000-0000-240-8000-15-000	2512164	3/10/2005	SWEET TOOTH	\$ 180	\$ 180	Invoice indicates that Ice cream was purchased from Sweet Tooth on 3/18/2005		✓		Purchase of Ice Cream was used as a reward for the student's participation in Field Day. This PO appears to be a reasonable expenditure
545	150-50000-0000-240-8000-15-000	2512249	2/14/2005	MASTER TEACHER	\$ 485	\$ 485	Invoice indicated that several glass bowls, statuettes and a silver platter were purchased from The Master Teacher, Inc. on 3/30/2005	✓			The purchase of glass bowls and a silver platter do not provide any educational value or benefit to the students and appears to be a discretionary expenditure
546	150-50000-0000-240-8000-01-000	2512369	3/8/2005	MERIGHI'S SAVOY INN	\$ 7,516	\$ 7,516	Invoice indicated 318 orders of dinner were purchased on 6/09/2005 from Merighi's Savoy Inn for VHS Honors Banquet		✓		This dinner was held as a reward for students with high academic achievement. This PO appears to be a reasonable expenditure
547	150-50000-0000-240-8000-01-000	2512370	3/8/2005	MERIGHI'S SAVOY INN	\$ 8,311	\$ 8,311	Invoice indicated 318 orders of dinner were purchased on 6/09/2005 from Merighi's Savoy Inn for Summa Magna Cum Laude Honor's Banquet		✓		This dinner was provided for students who have achieved high academic achievement (Magna Cum Laude). This PO appears to be a reasonable expenditure

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548	150-50000-0000-240-8000-07-000	2512670	3/8/2005	CIRCUS TIME KIDDIE RIDES INC	\$ 450	\$ 450	Invoice indicated that dunk tank was rented from Circus Time amusements & entertainment on 3/04/2005 to be used at Cunningham Elementary school for Family Fun Night	✓			Purchase of dunk tank does not add educational value and appears to be a discretionary expenditure
549	150-50000-0000-213-8000-11-000	2512747	2/28/2005	ADELPHIA	\$ 666	\$ 666	Invoice indicated that a desk, wire management, keyboard shelf with mouse tray, and CPU holder was purchased from Adelphia on 03/29/2005 for delivery to Durand Elementary School Nurse's office		✓		This was a purchase for office supplies such as a desk and keyboard shelf and appears to be a reasonable expenditure
550	150-50000-0000-240-8000-11-000	2513061	3/7/2005	FRO ME A PARTY	\$ 156	\$ 156	Invoice indicated that table rolls were purchased for mother's day and father's day celebrations at Durand Elementary School	✓			Mother day celebrations do not provide any benefit or educational value to the students. This appears to be a discretionary expenditure
551	150-50000-0000-240-8000-05-000	2513988	3/30/2005	TONY'S LUNCH	\$ 1,800	\$ 1,800	Invoice indicated food banquet was purchased from Tony's Lunch on 6/09/2005 as a 4th grade incentive to students at Dane Barse school who achieved honor's status over 4 marking periods		✓		Lunch was provided as an incentive to students who achieved high academic success and directly benefits students, therefore this PO appears to be a reasonable expenditure
552	150-50000-0000-218-8000-07-000	2514186	3/10/2005	WAWA FOOD STORES	\$ 144	\$ 144	Invoice indicated that food was purchased on 05/10/2005 for trip to Great Adventure		✓		This purchase of food directly benefits the students and appears to be a reasonable expenditure
553	150-50000-0000-218-8000-11-000	2514203	3/15/2005	SIX FLAGS GREAT ADVENTURE	\$ 364	\$ 364	Invoice indicated that 36 tickets were purchased from Six Flags Safari Park on 4/06/2005 for Peer Mediators at Durand Elementary School	✓			This purchase of six flags tickets does not add any educational value and appears to be a discretionary expenditure

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554	150-50000-0000-211-8000-11-000	2514441	2/24/2005	FLAGHOUSE INC	\$ 333	\$ 333	Invoice indicated that plastic cones, whistles, pinnies and team walkers were purchased from Flaghouse on 4/13/2005 for Durand School		✓		This purchase was for supplies for a football club for students. This club is designed to be used as part of a behavior modification program for at-risk students. This PO appears to be a reasonable expenditure
555	150-50000-0000-240-8000-23-000	2514644	3/10/2005	REMEMBER ME BY KREBER	\$ 3,279	\$ 3,357	Invoice indicated that yearbooks were purchased from Remember Me on 5/16/2005 for Winslow Primary School		✓		This purchase of yearbooks was given to students as a memento of their experiences at the school. This benefits the students by encouraging positive attitudes towards the school. This PO appears to be a reasonable expenditure
556	150-50000-0000-240-8000-11-000	2514888	3/15/2005	TAYMARK	\$ 1,771	\$ 3,593	Invoice indicated that 600 translucent retractable pens on 5/02/2005	✓			This purchase of pens for fathers day and mother's day does not add any educational value and appears to be a discretionary expenditure
557	150-50000-0000-240-8000-11-000	2514957	3/31/2005	BAUVILLE	\$ 1,964	\$ 2,074	Invoice indicated that character pins with messages of achievement were purchased from Baudvil on 4/18/2005 for students at Durand Elementary School		✓		This purchase of pins with messages such as "believe and achieve" and "Making Work Fun" directly benefit the students and appears to be a reasonable expenditure

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558	150-50000-0000-213-8000-02-000	2515198	3/14/2004	NIMCO INC	\$ 298	\$ 298	Supplies such as "stop the violence" wristbands and "Help create a secure America" stickers were purchased from Nimco, Inc. on 4/28/2005		✓		This purchase of stickers with motivational messages directly benefits the students and appear to be at a reasonable price, therefore it appears to be a reasonable expenditure
559	150-50000-0000-240-8000-01-000	2515360	3/21/2005	JILLIANS	\$ 32,932	\$ 34,329	Invoice indicates that building was rented from Jillian's for graduation of Vineland High School students occurring on 6/16/2005		✓		This purchase directly benefits the students as a graduation ceremony and was approved by the board, therefore this PO appears to be a reasonable expenditure
560	110-50000-0000-221-8000-00-502	2516165	5/25/2005	NEWFIELD NATIONAL BANK	\$ 250	\$ 250	Invoice indicated that U.S. Savings Bonds were purchased from Newfield National Bank to be used as awards for the winners of the Math 24 tournament		✓		This purchase directly benefits students as it was used as an incentive or award for students who won a math tournament, therefore This PO appears to be a reasonable expenditure
561	150-50000-0000-211-8000-11-000	2516588	6/21/2005	WRONIUK LLC	\$ 563	\$ 563	Invoice indicated that food was purchased for the Impact program at Cunningham School		✓		Food is purchased for a program designed to strengthen family bonds. This benefits the students by encouraging parents to become involved in their children's education. This PO appears to be a reasonable expenditure
562	150-50000-0000-240-8000-15-000	2601139	6/6/2005	TCRS INC	\$ 202	\$ 202	Invoice indicated that popcorn was purchased from TCRS on 9/27/2005 as a reward for students		✓		This purchase was used as a reward for students and appears to be a reasonable expenditure

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563	150-50000-0000-240-8000-16-000	2601201	7/5/2005	HODGES BADGE CO INC	\$ 358	\$ 358	Invoice indicated that badges (Gold, Silver and Bronze) were purchased from Hodges Badge Company for students at Mennies school		✓		Honor badges were used as a reward to students to recognize their academic achievement. This benefits the students and appears to be a reasonable expenditure
564	150-50000-0000-218-8000-07-000	2601842	7/12/2005	TRI CITY PRODUCTS	\$ 80	\$ 81	Invoice indicates that table covers and spoons was purchased from Tri City products for use at Cunningham school		✓		Table covers and spoons are necessary supplies for cafeteria and this appears to be a reasonable expenditure
565	150-50000-0000-240-8000-23-000	2601899	7/12/2005	VILLAR ENTERPRISES INC	\$ 48	\$ 48	Invoice indicated that breakfast was purchased from Bagel University for a faculty meeting at Winslow Primary school	✓			Purchase of breakfast for faculty meeting does not add educational value or provide any benefit to the students and appears to be a discretionary expenditure
566	150-50000-0000-240-8000-23-000	2601956	7/13/2005	PIZZA QUEEN	\$ 303	\$ 310	Invoice indicated that lunch was purchased from Big John's Pizza Queen on 9/01/2005 for an in-service lunch to be held at Winslow School	✓			In-Service Lunch provides no benefit to the students and appears to be a discretionary expenditure
567	110-50000-0000-262-8000-00-000	2602189	7/14/2005	NJSBGA	\$ 1,350	\$ 1,350	Invoice indicated that membership fees were paid for 6 faculty members to the New Jersey School Buildings & Grounds Association		✓		This membership is part of a required certification that facilities managers are required to have. This PO appears to be a reasonable expenditure
568	150-50000-0000-240-8000-15-000	2602561	7/20/2005	MARTINE'S COUNTRYSIDE FLORIST	\$ 276	\$ 276	Invoice indicated that Father's Day Centerpieces were purchased from Martine's Countryside Florist for Father's Day event at Leuchter School	✓			Purchase of Father's Day centerpieces does not add educational value or provide any benefit to the students and appears to be a discretionary expenditure

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569	150-50000-0000-240-8000-14-000	2602852	7/1/2005	PREMIER AGENDAS, INC.	\$ 2,290	\$ 2,290	Invoice indicated that 1st to 4th grade bilingual student agendas were purchased from Premier Agendas		✓		Purchase of bilingual student agendas benefits the students directly and appears to be a reasonable expenditure
570	150-50000-0000-240-8000-23-000	2603197	8/20/2005	PIZZA QUEEN	\$ 45	\$ 45	Invoice indicates that Pizza was purchased from Big John's Pizza Queen on 1/25/2006 for SLC meeting at Winslow Primary School	✓			Providing lunch to teachers does not provide any benefit to the students. This appears to be a discretionary expenditure
571	150-50000-0000-240-8000-04-000	2603511	7/1/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 220	\$ 230	Invoice indicated that supplies such as Pens and post-It notes were purchased from Executive Business on 08/05/2005 for the Memorial School		✓		Supplies appear to be reasonably priced, therefore this purchase appears to be a reasonable expenditure
572	110-50000-0000-221-8000-00-502	2603718	7/28/2005	DELL MARKETING LP	\$ 1,418	\$ 1,418	Invoice indicates that a computer was purchased from Dell on 8/22/2005 for use in the Mathematics Administrative department		✓		Purchase of computer appears reasonably priced and appears to be a reasonable expenditure
573	150-50000-0000-240-8000-11-000	2603988	8/10/2005	NEW YORK SANDWICH AND SALAD CO	\$ 365	\$ 365	Invoice indicates that breakfast was purchased from New York Sandwich & Salad Co. on 9/08/2005 for Durand School	✓			Food provided for staff does not provide any educational value or benefit to the students. This appears to be a discretionary expenditure
574	150-50000-0000-223-8000-07-000	2604066	8/11/2005	POSITIVE PROMOTIONS INC	\$ 400	\$ 400	Invoice indicates that Teacher Appreciation Packs were purchased from Positive Promotions	✓			The purchase of "Teacher Appreciation Packs" does not provide educational value or benefit to the students. This appears to be a discretionary expenditure

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575	150-50000-0000-223-8000-07-000	2604067	8/11/2005	PAPERBACKS FOR EDUC	\$ 60	\$ 60	Invoice indicates that Books were purchased from Paperbacks for Educators on 8/31/2005 for Cunningham School		✓		Books provide educational value and have a direct benefit to the student, therefore This PO appears to be a reasonable expenditure
576	150-50000-0000-240-8000-11-000	2604126	8/15/2005	SMILE MAKERS	\$ 198	\$ 198	Invoice indicates that stickers were purchased from Smile Makers on 8/25/2005 for Durand Elementary School		✓		Purchase of stickers provides positive reinforcements and rewards for the students. This PO appears to be a reasonable expenditure
577	110-50000-0000-223-8000-00-513	2604870	8/29/2005	NEW YORK SANDWICH/SALAD	\$ 533	\$ 533	Invoice indicates that breakfast was purchased from New York Sandwich & Salad Co. on 9/02/2005 for Vineland Board of Education	✓			Purchase of breakfast for workshops does not add educational value or provide any benefit to the students and appears to be a discretionary expenditure
578	150-50000-0000-240-8000-07-000	2605357	9/14/2005	RHODE ISLAND NOVELTY	\$ 304	\$ 322	Invoice indicates that items such as a light up bat, light up pumpkin and skateboard were purchased from Rhode Island Novelty on 9/27/2005 for Cunningham school	✓			This PO appears to be discretionary as a skateboard does not add educational value to the students
579	150-50000-0000-240-8000-15-000	2605398	9/15/2005	TIMBERBROOK INC	\$ 910	\$ 910	Invoice indicates that lunch was purchased from Timberbrook T/A Giovanni's Italian American Deli on 11/18/2005 for Parent Appreciation Night at the Leuchter School		✓		Providing lunch is used as an incentive to encourage parents to become more involved with their children's education. This PO appears to be a reasonable expenditure
580	150-50000-0000-240-8000-05-000	2605982	9/27/2005	QUALITY PRODUCTS INC	\$ 624	\$ 624	Invoice indicated that scissors, erasers and lanyards were purchased from Quality products on 9/26/2006 for Dane Barse school		✓		Purchase of scissors and erasers are necessary school supplies and benefit the students directly and appears to be a reasonable expenditures

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581	110-50000-0000-221-8000-00-519	2606533	10/11/2005	ROWAN UNIVERSITY	\$ 50	\$ 50	Invoice indicated that membership dues were paid to Rowan University for membership in the South Jersey Mathematics Alliance		✓		Purchase benefits the students directly and is deemed to add educational value (math) and appears to be a reasonable expenditure
582	110-50000-0000-221-8000-00-519	2606890	10/18/2005	ART GOES TO SCHOOL OF DEL VLY	\$ 135	\$ 135	Invoice indicated fees were paid to gain membership into the program "Art Goes to School"		✓		This benefits the students by providing them access to art teachers. This PO appears to be a reasonable expenditure
583	150-50000-0000-240-8000-03-000	2607074	10/25/2005	SERAFINA'S RISTORANTE & PIZZA	\$ 880	\$ 880	Invoice indicated that lunch was purchased from Serafinas	✓			This lunch does not benefit the students. This appears to be a discretionary expenditure
584	150-50000-0000-240-8000-15-000	2607231	10/27/2005	LUCAS PIZZA CUMB MALL	\$ 650	\$ 650	Invoice indicated that lunch was purchased from Dominick's Pizza Inc. on 01/20/2006	✓			This PO for lunch is appears to be a discretionary purchase as it does not directly benefit students and is not for an educational activity
585	110-50000-0000-221-8000-00-000	2607469	10/12/2005	SAVE THE CHILDREN	\$ 2,935	\$ 2,935	Invoice indicated that money was collected from students and staff for Hurricane Katrina crisis		✓		This expenditure is funded from students and staff and not the budget. This appears to be a reasonable expenditure
586	150-50000-0000-218-8000-07-000	2608097	11/22/2005	GREAT EVENTS PUBLISHING	\$ 210	\$ 221	Invoice indicated that tote bags were purchased from Great Events Publishing	✓			Purchase of tote bags does not add educational value or provide any benefit to the students and appears to be a discretionary expenditure

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587	150-50000-0000-240-8000-15-000	2608536	12/7/2005	JV GEORGE LLC	\$ 281	\$ 281	Invoice indicated that ice cream was purchased from Cold Stone on 1/09/2006 for parents literacy night		✓		This purchase of Ice Cream was used as an incentive to get parents to participate in their child's education. This PO appears to be a reasonable expenditure
588	150-50000-0000-223-8000-23-000	2608555	12/7/2005	PIZZA BELLA	\$ 390	\$ 390	Invoice indicated that lunch was purchased from Pizza Bella on 1/27/2006 for an In-service Lunch that was delivered to the Winslow Primary school	✓			In-Service Lunch provides no benefit to the students and appears to be a discretionary expenditure
589	150-50000-0000-240-8000-15-000	2608864	12/14/2005	JOE'S POULTRY FARM	\$ 293	\$ 293	Invoice indicated that dinner was provided for Parent Literacy Night at the Leuchter School		✓		This purchase of dinner was used as an incentive to get parents to participate in their child's education. This PO appears to be a reasonable expenditure
590	150-50000-0000-240-8000-04-000	2609288	1/3/2006	DEMARCO CINEMAS VLD 4	\$ 524	\$ 640	Invoice indicated that group tickets at DeMarco Cinemas were purchased for students as a reward for class preparation		✓		Providing movie tickets to students is a reward and reinforcement for class preparation. This PO appears to be a reasonable expenditure
591	150-50000-0000-240-8000-15-000	2609503	1/6/2006	BOTTINO'S SUPERMARKET INC	\$ 314	\$ 373	Invoice indicated that refreshments were purchased from Bottino's supermarket for Positive Role Model's day at the Leuchter School on 05/09/2006		✓		This expenditure supports role-model day which provides a direct benefit to the students and this PO appears to be a reasonable expenditure
592	150-50000-0000-240-8000-14-000	2610415	1/26/2006	MOM'S FLORIST SHOPPE	\$ 26	\$ 26	Invoice indicated that flowers were purchased from Mom's Florist Shoppe on 6/14/2006 for Teacher of the Year	✓			Flowers do not provide any educational value or benefit to the students. This appears to be a discretionary expenditure

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593	150-50000-0000-240-8000-07-000	2610929	2/8/2006	It's Elementary	\$ 2,779	\$ 3,291	Invoice indicated that various award pins such as "student of the month" were purchased from It's Elementary on 3/07/2006		✓		"Student of the Month" award pins are being used as an award and a means of recognition for students who have achieved standout academic success. This PO appears to be a reasonable expenditure
594	150-50000-0000-211-8000-11-000	2611118	2/10/2006	ATLAS PEN AND PENCIL CORP	\$ 122	\$ 122	Invoice indicated that items such as balls, pens and markers were purchased from Atlas Pen & Pencil corp. on 3/03/2006 for delivery to the Durand Elementary School		✓		School supplies such as pen and pencils are necessary and this appears to be a reasonable expenditure
595	150-50000-0000-240-8000-01-000	2611385	2/9/2006	ALLIED OFFICE SUPPLIES	\$ 257	\$ 257	Invoice indicated that Document holders were purchased from Allied Office Supplies on 4/11/2006 for Career Day at Vineland High School South		✓		This purchase of supplies for career day directly benefits students and appears to be a reasonable expenditure
596	150-50000-0000-240-8000-07-000	2611610	2/27/2006	G NEIL CORPORATION	\$ 321	\$ 321	Invoice indicated that birthday cards were purchased from G Neil Corporation to be delivered to the Cunningham School		✓		Cards were purchased to be used as a way to recognize students birthdays and accomplishments. This benefits the students and builds self esteem. This PO appears to be a reasonable expenditure
597	150-50000-0000-213-8000-07-000	2612073	3/3/2006	FITNESS FINDERS INC	\$ 241	\$ 241	Invoice indicated that medals were purchased from Fitness Finders on 3/15/2006 to be delivered to the Cunningham School		✓		This purchase of medals directly benefits the students. This PO appears to be a reasonable expenditure

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598	150-50000-0000-240-8000-15-000	2612668	3/14/2006	MARTINE'S COUNTRYSIDE FLORIST	\$ 306	\$ 306	Invoice indicated that carnations were purchased to be used as rewards for students on achievement day		✓		This purchase of carnations were used as rewards and directly benefit the students directly. This PO appears to be a reasonable expenditure
599	150-50000-0000-218-8000-11-000	2612936	3/15/2006	PRO ED	\$ 108	\$ 108	Invoice indicated that guidance books for school counselors were purchased from Pro Ed on 4/10/2006 to be delivered to the Durand School		✓		These books seem to be purchased at a reasonable price and they benefit the students, therefore This PO appears to be a reasonable expenditure
600	150-50000-0000-240-8000-01-000	2613409	3/22/2006	ATLANTIC PIER AMUSEMENTS, INC	\$ 39,420	\$ 39,420	Invoice indicates that an arrangement was signed to have the Vineland High School have their graduation at Atlantic Pier Amusement's Inc.	✓			This post-graduation party does not add any educational value and appears to be a discretionary expenditure
601	150-50000-0000-240-8000-01-000	2613518	3/23/2006	MERIGHI'S SAVOY INN	\$ 13,622	\$ 16,415	Invoice indicated that dinner was purchased from Merighi's Savoy Inn on 06/01/2006 for Honor students at Vineland High School		✓		This dinner provides a direct benefit to the students that have achieved high academic success (honors). This PO appears to be a reasonable expenditure
602	150-50000-0000-211-8000-11-000	2613608	3/24/2006	ACME MARKETS INC	\$ 246	\$ 250	Invoice indicated that items for student rewards such as juice and yoo-hoo were purchased from Acme markets on 4/14/2006		✓		Refreshments being bought to be used as incentives and rewards for students has a direct benefit to the students, appears to be purchased at a reasonable price and appears to be a reasonable expenditure
603	150-50000-0000-218-8000-15-000	2613947	3/28/2005	REALLY GOOD STUFF INC	\$ 166	\$ 166	Invoice indicated that pencils were purchased from Really Good Stuff, Inc on 4/25/2006 for the Leuchter Elementary school		✓		This purchase of school supplies provides a direct benefit to the students. This PO appears to be a reasonable expenditure

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604	150-50000-0000-211-8000-11-000	2614012	3/29/2006	NIMCO INC	\$ 129	\$ 135	Invoice indicated that drug and alcohol prevention books and supplies were purchased from Nimco,inc. on 5/19/2006 for Durand School		✓		Based on Invoice description of items purchased and their use to teach students about the need to prevent usage of drugs and alcohol, This PO appears to be a reasonable expenditure
605	150-50000-0000-240-8000-15-000	2614134	3/29/2006	HARCOURT INC	\$ 3,490	\$ 3,581	Invoice indicated that spelling books were purchased from Harcourt on 4/28/2006 for the Leuchter school		✓		Purchase of spelling books provides educational value to the students and appears to be a reasonable expenditure
606	150-50000-0000-240-8000-01-000	2614625	3/14/2006	ATHENS FLORIST	\$ 205	\$ 205	Invoice indicates that flowers were purchased from Athens Flowers LLC on 3/13/2006 for Career Day at Vineland High School	✓			The purchase of flowers does not add any educational value and does not provide any benefit to the students. This appears to be a discretionary expenditure
607	110-50000-0000-230-8200-00-000	2612050	3/3/2006	NJSBAIG	\$ 5,609	\$ 5,609	Purchase order indicates that this cash was the contribution by the board towards a settlement		✓		This payment was a court ordered judgment. This PO appears to be a reasonable expenditure
608	110-50000-0000-251-8320-00-000	2501176	2/16/2005	Ace Plumbing Heating & Electric	\$ 725	\$ 725	Invoice indicated that a water heater was purchased for the Johnstone School		✓		Purchase of water heater appears to be a reasonable expenditure as it is routine maintenance to provide hot water for students
609	110-50000-0000-230-8900-00-000	2502009	7/7/2004	PHI DELTA KAPPA	\$ 95	\$ 95	Invoice indicated that faculty member paid membership fees to Phi Delta Kappa for University of Pennsylvania chapter affiliation	✓			Membership of a faculty member in Phi Delta Kappa does not provide any educational value or benefit to the students and appears to be a discretionary expenditure

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610	110-50000-0000-251-8900-00-000	2502456	7/26/2004	UNITED PARCEL SERVICE	\$ 1,550	\$ 4,661	Invoice indicated that shipping services were provided by the United Parcel Service		✓		Shipping service is deemed to be reasonably priced and an appears to be a reasonable expenditure
611	110-50000-0000-251-8900-00-000	2504348	8/12/2004	MAEE	\$ 60	\$ 60	Invoice indicated that annual dues were paid to renew membership in the Mid-Atlantic Association for employment in education for the human resources department of the Vineland Public Schools		✓		Based on invoice, this membership is deemed to be a tool that the human resources department uses and appears to be a reasonable expenditure
612	110-50000-0000-230-8900-00-000	2505494	9/23/2004	GLOUCESTER COUNTY SBA	\$ 60	\$ 60	Invoice indicates that a workshop was purchased from Gloucester County SBA	✓			This lunch provided for BOE members, administrators and guests from school districts does not provide educational value or benefit to the students. This appears to be a discretionary expenditure
613	110-50000-0000-230-8900-00-000	2516077	5/17/2005	SIMMERMAN,GARY F	\$ 22,822	\$ 22,822	Invoice indicated that services to print ballot materials were purchased		✓		The printing of ballot materials is necessary to conduct the board of education elections and appears to be a reasonable expenditure
614	110-50000-0000-230-8900-00-000	2602604	7/11/2005	PHI DELTA KAPPA INTERNATIONAL	\$ 95	\$ 95	Invoice indicated that membership fees were paid for Phi Delta Kappa on 8/2005	✓			Membership of a faculty member in Phi Delta Kappa does not provide any educational value or benefit to the students and appears to be a discretionary expenditure

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615	110-50000-0000-230-8900-00-000	2615441	5/18/2006	VHS 11/12 ACTIVITY FUND	\$ 150	\$ 175	Invoice indicated that an award ceremony would be held for athletes at All-Sports Booster Club		✓		This is deemed to be the award ceremony for successful student athletes and appears to be a reasonable expenditure
616	110-50000-0000-230-8900-00-000	2615515	5/2/2006	CHALKY OTTINGER RETIREMENT DNR	\$ 225	\$ 225	Invoice indicated that dinner was provided for retirement dinner	✓			Purchase of Dinner does not provide any educational value and appears to be discretionary
617	110-50000-0000-230-8950-00-000	2500058	11/10/2004	RAMADA INN EAST WINDSOR	\$ 85	\$ 85	Invoice indicated that reservations were made at the Ramada Inn on 11/19/2004		✓		This is a policy making meeting required by the NJSBA. This PO appears to be a reasonable expenditure
618	110-50000-0000-230-8950-00-000	2607674	11/4/2005	RED/GRAY GRIDIRON CLUB INC	\$ 50	\$ 50	Invoice indicated that Board advertisement was purchased from the Gridiron club on 11/1/2005		✓		This advertisement was used to promote student athletic events. This PO appears to be a reasonable expenditure
619	150-50000-0000-240-8000-15-000	2501964		PIZZA BELLA INC	\$ 1,041	\$ 1,200	This PO was for parent appreciation night at Durand School. It was an Year end school picnic for both students and parents. Food for free students cost \$122, food for reduced students cost \$70, and food for paid students cost \$449. Staff members and adults cost was \$400.		✓		This PO appears reasonable as the picnic provides direct benefit to the students. This PO appears to be a reasonable expenditure
620	150-50000-0000-240-8000-11-000	2509885	1/11/2005	VINELAND BOARD OF EDUCATION	\$ 1,041	\$ 1,041	This PO is of a school picnic for Durand Elementary school. It includes food for 243 free students at .50 cents, 77 reduced fee students at .90 cents, 230 paid students at \$1.95, and 100 staff members at \$4.00		✓		This picnic provides a direct benefit to the students of an elementary school and helps create social skills. This PO appears to be a reasonable expenditure

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621	110-50000-0000-230-8900-00-000	2516667	6/30/2005	COUNTY OF CUMBERLAND	\$ 25,180	\$ 25,180	This PO is for 2 men, 3 technicians, 66 machines which were set up, tested, and sealed. Also, charges for merging the data, processing the data, and direct impression and sort. The elections were for school board elections. Also charged were sample ballots, voting authority cards, newspaper advertising, printing poll books, delivery of election supplies, board of election expenses, and security		✓		This PO appears to be reasonable as it is important and required to have school board elections.
622	150-50000-0000-240-8000-15-000	2502153	7/1/2004	TCRS INC	\$ 157	\$ 149	This PO is for eight 24 packages of popcorn. This popcorn was used as a reward for students on movie days.		✓		Popcorn was used as a reward to students. This purchase of popcorn provides a direct benefit to the students. This PO appears to be a reasonable expenditure
623	150-50000-0000-240-8000-15-000	2502678	6/25/2004	WRONIUK LLC	\$ 1,700	\$ 1,700	This PO is for an evening of Excellence. As per the event, food was ordered such as a cold veggie tray, pepperoni and cheese tray, fresh fruit tray, and hordoeuvres. The cost for the food was \$8.5 per person for 200 people.		✓		This event allowed students to perform and be commended for their academic success. This benefits the students and this appears to be a reasonable expenditure
624	150-50000-0000-240-8000-11-000	2503182	7/26/2004	NEW YORK SANDWICH/SALAD	\$ 250	\$ 250	This PO is for an opening meeting on September 1, 2004 at Durand Elementary School Administration department. Assorted bagels, muffins, cream cheese, butter, jelly, and a fruit bowl were ordered.	✓			This PO appears to be discretionary as the food in the opening meeting does benefit the students

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625	150-50000-0000-240-8000-14-000	2504382	7/1/2004	ROWAN UNIVERSITY/EI	\$ 200	\$ 200	This PO is a membership fee for affiliation with the Holmes Partnership from June 1, 2004 to May 31, 2005. This is for the Rowan University's Professional Development of Schools Network.		✓		This PO appears to be reasonable as it will help the school maintain a professional network with a university, which in turn will help the students by allowing access to more resources
626	150-50000-0000-240-8000-23-000	2504738	8/5/2004	VILLAR ENTERPRISES INC	\$ 14	\$ 14	This PO is for a student development program at Winslow Primary School. There were 1 dozen cut mixed bagels, 1.5 lbs of plain cream cheese, 1.5 lbs of low fat veggie cream cheese, paper products (such as knives, plates, and napkins).	✓			The purchase of refreshments for faculty does not benefit or add value to the students and appears to be a discretionary expenditure
627	150-50000-0000-240-8000-23-000	2504741	8/5/2004	VILLAR ENTERPRISES INC	\$ 14	\$ 14	This PO is for a student development program at Winslow Primary School. There were 1 dozen cut mixed bagels, 1.5 lbs of plain cream cheese, 1.5 lbs of low fat veggie cream cheese, paper products (such as knives, plates, and napkins).	✓			Providing refreshments for a faculty meeting does not benefit the students and is not necessary. This appears to be a discretionary expenditure
628	150-50000-0000-240-8000-05-000	2505062	9/14/2004	STUDENT SUPPLY CO	\$ 453	\$ 477	This PO is for school supplies for Dane Barse School. Supplies include 12" stencil rulers, 450 fashion Autograph Books, 7" Neon Jump ropes, Word Rally Challenge, Zoo Bookmarkers, Fabric Pencil Pouch Barrel Shaped, Clear boxes		✓		Stencil rulers, jump ropes and bookmarks are school supplies and are reasonably priced. These are used by the students at the school and appears to be a reasonable expenditure

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629	150-50000-0000-213-8000-02-000	2505527	9/22/2004	BUREAU FOR AT RISK YOUTH	\$ 211	\$ 211	This PO is for several items. Items include erasers (drug erasers) , Stick Red Ribbon, and Walk away from drugs (step counter) for VHS North.		✓		Purchases of these items were intended to be used as a tool to help deter students from using illicit drugs. This PO appears to be a reasonable expenditure
630	150-50000-0000-211-8000-11-000	2507784	11/10/2004	TONY'S LUNCH	\$ 560	\$ 560	This PO is for dinner for Strengthening families program. There are 2 dinners, one on Jan 4th, 2005 and another on Jan 11th, 2005. 35 people attend each dinner it is at a cost of \$8.00 per person for the Durand Elementary School Social Work department		✓		Dinner was provided for the Strengthening Families program. The Strengthening Families program aims to increase family involvement in the Childs education. This benefits the student and appears to be a reasonable expenditure.
631	150-50000-0000-240-8000-15-000	2508879		PIZZA BELLA INC	\$ 1,250	\$ 1,250	This PO is for a event called "Spider Man presents bullying" for Oak & Main school and Leuchter school. This event was for parents and students. \$1250 in food was provided for this event, which included subs, chips, potato salad, macaroni sold, cold drinks, coffee, desserts, and a relish tray		✓		Dinner was provided for students and their parents for an event focused on the topic of "bullying." By providing dinner, parents are more likely to attend and be involved with their children's education. This PO appears to be a reasonable expenditure
632	150-50000-0000-240-8000-05-000	2508925	12/14/2004	CUSTOM GRAPHICS INC	\$ 1,267	\$ 1,258	This PO is for Atlantis 250 flip top calculators, 1 set up charge for the calculators, 250 school pouch, 150 20 ounce cycle bottle, 1 set up charge for cycle bottles and 1000 bumper stickers for the Dane Barse School	✓			This PO appears to be discretionary as school pouches, cycling bottles, and bumper stickers do not provide educational value for the students.

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633	150-50000-0000-223-8000-23-000	2509120	12/14/2004	ACME MARKETS INC	\$ 41	\$ 50	This PO is for packaged juice boxes, pretzels, carrot sticks, raisins, celery, and peanut butter for the Winslow Primary School. This food was purchased for peer mediation		✓		Refreshments were purchased for the students use during a student peer mediator program. This PO appears to be a reasonable expenditure
634	150-50000-0000-211-8000-11-000	2510639	1/27/2005	GMRI INC	\$ 165	\$ 250	This PO is for a dinner for strengthening families (a focus group with staff - 6 adults) for the Durand Elementary school. The dinner was at Red Lobster	✓			This PO appears to be discretionary as a dinner at Red Lobster is not needed for strengthening families. The event could have been held at a less expensive location, and the school should not provide for dinner at a restaurant
635	150-50000-0000-240-8000-03-000	2511271	2/11/2005	BRIDGETON TROPH ENGRV SVC INC	\$ 807	\$ 807	This PO is for M-9 medals (gold and silver) with a lamp of knowledge log on the front, and a red white and blue neck ribbon.. Each medal is \$3.25 each. And ribbons are for .40 cents each. 40 gold, 180 silver, and 230 ribbons were purchased. This was for the Landis School		✓		Medals were purchased to commend students for achievement at an end of year awards assembly. This benefits the students by giving them recognition and encouragement. This PO appears to be a reasonable expenditure
636	150-50000-0000-240-8000-15-000	2512183	1/10/2005	POSITIVE PROMOTIONS INC	\$ 2,674	\$ 2,713	This PO was drivers mugs, school bus stress ball, shining star package, appreciation package, and teacher survey kit. These items were purchased for the Max Leuchter School	✓			This PO appears to be discretionary as drivers mugs, school bus stress balls, and shining star packages do not benefit the students and are not needed for continued operation of the school

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637	150-50000-0000-218-8000-15-000	2512238	3/3/2005	REALLY GOOD STUFF INC	\$ 72	\$ 86	This PO is for items purchased by the Max Leuchter School. The items included, three compartment caddies, with handles, apple border laser paper, a poster, a fortune teller game, stickers, and book holders.	✓			These items appear to be discretionary, as a fortune teller game does not provide educational value to students.
638	150-50000-0000-240-8000-03-000	2512272	3/5/2005	PIZZA BELLA INC	\$ 1,250	\$ 1,250	This PO is for food for a parent and student dinner for a Student Achievement night at Landis School. The food included pasta, meatballs, salad, drinks, and paper products. It was for 250 people at \$5.00 per person		✓		Dinner was provided at a cost of \$5 per student at a student achievement night. This directly benefits the students by rewarding them for academic success. This PO appears to be a reasonable expenditure
639	150-50000-0000-240-8000-07-000	2513254	2/22/2005	TAYMARK	\$ 2,443	\$ 2,443	This PO is for items purchased for Cunningham Elementary School. There were 192 4th grade graduate pins, 96 perfect attendance binders, 384 dog tag stars with star student, 384 principal award pins, 384 academic excellence pins		✓		This PO appears to be a reasonable expenditure as it serves as a reward to students for specified achievements.
640	150-50000-0000-240-8000-15-000	2514069	3/31/2005	POSITIVE PROMOTIONS INC	\$ 1,451	\$ 1,451	This PO is for a reward and incentive for students and staff who maintain a positive attitude. This is purchased by the Leuchter school	✓			The purchase of rewards for staff for positive attitudes does not benefit the students and appears to be a discretionary expenditure
641	150-50000-0000-211-8000-11-000	2514174	3/10/2005	GMRI INC	\$ 1,107	\$ 1,500	This PO is for a dinner at Red Lobster for 30 adults and 20 children from the Durand Elementary School. The dinner was for strengthening families on Tuesday		✓		This PO appears to be reasonable as the dinner at Red Lobster was paid for with funds from the "Strengthening Families" Grant

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642	150-50000-0000-240-8000-04-000	2514479	8/30/2005	ELYOL INC	\$ 1,210	\$ 1,200	This PO is for member ship dues to New Jersey Association of School administrators. for Kerrie M. Bryan PHD. This membership is for the Vineland Board of Education Special Education department		✓		This is a reward for 6th graders during the 3rd marking period. This benefits the students and serves as an incentive to achieve. This PO appears to be a reasonable expenditure
643	150-50000-0000-240-8000-11-000	2515619	9/29/2005	CUSTOM GRAPHICS INC	\$ 875	\$ 1,746	This PO is for a family fun night at the Memorial School. Pizza, soda, and paper product were purchased at \$5.00 per person for 250 people		✓		food and paper products for family fun night at the school appears to be reasonable as it promotes parent involvement in their children's education which benefits the student
644	150-50000-0000-240-8000-15-000	2608529	12/7/2005	BOTTINO'S SUPERMARKET INC	\$ 426	\$ 472	This PO is for Parent Literacy night at Leuchter school. Foam plates, hefty bowls, drinks, burgers and plates were purchased for this occasion		✓		This PO appears to be reasonable as the school was providing food services to Parents to attend Parent Literacy night which serves as an incentive to have parents involved in their children's education.
645	110-50000-0000-221-8000-00-000	2609001	12/12/2005	SAVE THE CHILDREN	\$ 2,475	\$ 2,475	This PO is for save the children campaign to help victims of Hurricane Katrina. Several schools collected money to donate to the school.		✓		PO appears to be reasonable as it is not money paid out from the funds but rather it is raised by the schools

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646	150-50000-0000-240-8000-15-000	2609501	1/6/2006	SCHOLASTIC INC	\$ 1,749	\$ 2,217	This PO is for textbooks for parent/student literacy. The book titles include "Abuelo and 3 bears", "gathering the sun", "Cliffords family spa", "Cliffords Family", and "I love you stinky face". These books were purchased for the Leuchter School.		✓		Books purchased appear to be a reasonable expenditure as they are part of program to increase literacy and provide direct educational value and benefit to the students
647	150-50000-0000-240-8000-14-000	2610394	1/26/2006	MOM'S FLORIST SHOPPE		\$ 41	This PO is for flowers sent to Larry's Rest. This was for the Teacher of the year award for a teacher at Johnstone.	✓			This PO appears to be discretionary as flowers do not add benefit the students.
648	150-50000-0000-240-8000-11-000	2611068	2/9/2006	QUALITY PRODUCTS INC	\$ 275	\$ 286	This PO was for "Happy Birthday" pencils for the Durand Elementary school.	✓			This PO appears to be discretionary as purchasing personalized pencils do not add to educational value of students
649	150-50000-0000-240-8000-01-000	2613760	2/27/2006	BOTTINO'S SUPERMARKET INC	\$ 1,441	\$ 1,440	This PO is for a project graduation on June 13th, 2006. Included in this purchase are large vegetable trays, produce, large pepperoni tray, and tray of kids cookies.	✓			This PO appears to be discretionary as these items do not add to student's education value
650	150-50000-0000-240-8000-23-000	2614558		POSITIVE PROMOTIONS INC		\$ 2,694	This PO is for read to print kit, Ticker roll test taking, star of the month key ring, star of the month pencils, wristband, breakaway lanyards, and custom youth bracelet for the Winslow elementary school.		✓		Items such as "star of the month" provide an incentive and reward to the students. This PO appears to be a reasonable expenditure

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651	150-50000-0000-240-8000-03-000	2615340	4/28/2006	MARCIANO'S RESTRNT & CATERING	\$ 1,572	\$ 1,572	This PO is for a Landis School Leadership retreat meeting. Breakfast and lunch were provided by Maricious Restaurant. Also included was rooming and tip.	✓			This PO appears to be discretionary as a retreat is not needed to conduct business. A room could have been reserved at a room locally in the school or another building. Also, food bought does not benefit students.
652	150-50000-0000-240-5000-01-000	2614662	4/10/2006	Sir Speedy Printing	\$ 1,619	\$ 1,619	Invoice indicated that printing services were purchased from Sir Speedy printing for Vineland High School South school materials		✓		This purchase is for needed printing services for the high school. Price appears to be reasonable. This PO appears to be a reasonable expenditure
653	150-50000-1230-100-6100	2614350	3/31/2006	School Specialty Inc.	\$ 111	\$ 176	Invoice indicated that items such a as a binder and calculator were purchased from School Specialty Inc. for delivery to the Winslow Primary School		✓		This purchase of school supplies such as calculators appear to be reasonably priced and provide a benefit to the students. This PO appears to be a reasonable expenditure
654	150-50000-0190-100-6100-21-000	2614041	3/29/2006	School Specialty Inc.	\$ 164	\$ 278	Invoice indicated that markers were purchased from School Specialty Inc. for delivery to Rossi Intermediate School		✓		This purchase of school supplies such as markers appear to be reasonably priced and provide a benefit to the students. This PO appears to be a reasonable expenditure
655	150-00000-240-600-14	25-3051	7/1/2004	ORIENTAL TRADING CO INC	\$ 947	\$ 947	Invoice indicated that pencils, notepads & erasers were purchased from Oriental Trade to be delivered to the Johnstone School		✓		This purchase of school supplies such as pencils and erasers appear to be reasonably priced and provide a benefit to the students. This PO appears to be a reasonable expenditure

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656	150-0000-223-600--07	2503215	7/1/2004	TONY'S LUNCH	\$ 540	\$ 540	Invoice indicated that lunch was purchased from Tony's Lunch for staff	✓			The purchase of food for staff does not provide any educational value or benefit to the students. This PO appears to be discretionary
657	150-50000-0230-100-6100-15-000	2614203	3/30/2006	CARSON DELLOSA PUB	\$ 83	\$ 87	Invoice indicated that items such as construction paper and chalkboard alphabets were purchased from Carson Dellosa Publishing for delivery to the Leuchter School		✓		This purchase of school supplies such as construction paper appear to be reasonably priced and provide a benefit to the students. This PO appears to be a reasonable expenditure
658	110-50000-0000-230-6100-00-000	2500036	9/15/2004	TERMINAL FLORIST	\$ 40	\$ 40	Invoice indicated that fruit basket was purchased from Terminal Florist and Gifts on 9/21/2004	✓			The purchase of a fruit basket does not provide any educational value or benefit to the students and appears to be a discretionary expenditure
659	110-50000-0000-230-6100-00-000	2500039	3/2/2005	HOWE'S	\$ 595	\$ 595	Invoice indicated that newsletters were purchased from Howe's Standard Publishing to be delivered to the Administration office		✓		Newsletters are used as a communication tool between school to parents and students. This appears to be a reasonable expenditure
660	110-50000-0000-230-6100-00-000	2500046		THE FLOWER SHOPPE LTD		\$ 54	This purchase order was for the purchase of flowers from the Flower Shoppe	✓			This appears to be a discretionary expenditure as the purchase of flowers from the Flower Shoppe does not provide any educational value to the students

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661	110-50000-0000-251-6000-00-000	2501072	5/25/2004	YOU AND THE LAW	\$ 96	\$ 96	Invoice indicated that a subscription was purchased for National Institute of Business Management's You & the Law for delivery to the Vineland Public Schools		✓		This subscription to this business law magazine provides benefit and knowledge to the students and the price appears to be reasonable. This appears to be a reasonable expenditure
662	150-50000-0000-222-6000-11-000	2501101	6/17/2004	SAGEBRUSH CORP	\$ 495	\$ 495	Invoice indicated that a customer support plan was purchased from Sagebrush Corporation (library automation services) on 7/15/2004 for the Durand Elementary School location		✓		This purchase appears to support the library services which add educational value and provide direct benefits to the students. This appears to be a reasonable expenditure
663	110-50000-0000-221-6000-00-519	2501115	6/21/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 510	\$ 510	Invoice indicated that office supplies were purchased from Executive Business Solutions on 8/31/2004 for delivery to the Vineland Board of Ed		✓		Office supplies are a necessity and this appears to be purchased at a reasonable price. This appears to be a reasonable expenditure
664	110-50000-0000-221-6000-00-512	2501173	6/22/2004	NORTHWEST EVALUATION ASSOC	\$ 13,740	\$ 13,740	Invoice indicated that a license was purchased from Northwest Evaluation Association for their educational software for the use of 570 students		✓		This software provides a measurement of a students academic growth over time. This provides a benefit to the students and appears to be a reasonable expenditure
665	150-50000-0000-240-6000-15-000	2501178	7/1/2004	PETTY CASH, MARY GRUCCIO	\$ 300	\$ 300	Receipts indicated that petty cash was used to buy items for holiday show at Leuchter school		✓		Usage of petty cash seems appropriate. It appears petty cash was used to purchase items for a holiday show at the school. Petty cash was used according to the limit of \$50. This appears to be a reasonable expenditure

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666	150-50000-0000-240-6000-16-000	2501181	7/1/2004	PETTY CASH,ANNETTE RUDD	\$ 242	\$ 242	Petty cash was used to buy such items as stamps		✓		Usage of petty cash seems appropriate. It appears petty cash was used to purchase items for items such as stamps. Petty cash was used according to the limit of \$50. This appears to be a reasonable expenditure
667	150-50000-0000-240-6000-07-000	2501182		PETTY CASH,MONICA DANNENBERGER		\$ 447	This purchase order was for petty cash for the school district			✓	This expenditure is deemed to be inconclusive. Further analysis needed
668	150-50000-0000-240-6000-21-000	2501188	7/1/2004	PETTY CASH,EUGENE LERA	\$ 192	\$ 192	Receipts indicated that petty cash was used to buy items such stickers for Mock Trial		✓		Usage of petty cash seems appropriate. It appears petty cash was used to purchase items such as stickers for a Mock Trial which provides educational value. Petty cash was used according to the limit of \$50. This appears to be a reasonable expenditure
669	150-50000-0000-240-6000-02-000	2501191	7/1/2004	PETTY CASH,MARY ANN BONINO	\$ 1,153	\$ 1,153	Receipts indicate that petty cash was used to purchase items such as office supplies and table top covers for Vineland High School North		✓		Usage of petty cash seems appropriate. It appears petty cash was used to purchase items such as office supplies. Petty cash was used according to the limit of \$50. This appears to be a reasonable expenditure

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670	110-50000-0000-251-6000-00-000	2501198	7/1/2004	PETTY CASH,JOHN SBRANA	\$ 1,630	\$ 1,554	Receipts indicated that petty cash was used to buy such items as music for the Ms. Vineland pageant		✓		Usage of petty cash seems appropriate. It appears petty cash was used to purchase music for the ms. Vineland pageant for students. Petty cash was used according to the limit of \$50. This appears to be a reasonable expenditure
671	110-50000-0000-230-6100-00-000	2501199	7/1/2004	PETTY CASH,MARIE ADAIR	\$ 679	\$ 679	Receipts indicated that petty cash was used to buy such items as refreshments for school faculty meetings		✓		Petty cash was used according to \$50 policy and purchases appear appropriate. This appears to be a reasonable expenditure
672	110-50000-0000-240-6000-49-000	2501200	7/1/2004	PETTY CASH,WINSTON LINDSEY	\$ 270	\$ 270	Receipts indicated that items such as stamps were purchased and fees were paid for Juvenile Justice commissions		✓		Petty cash was used according to \$50 policy and purchases (stamps)appear appropriate. This appears to be a reasonable expenditure
673	110-50000-0000-230-6100-00-000	2501203		NEXTEL COMMUNICATIONS		\$ 33,584	This purchase order was for services provided from Nextel to the school district			✓	This expenditure is deemed to be inconclusive. Further analysis needed
674	110-50000-0000-251-6000-00-000	2501206	7/1/2004	PETTY CASH,EDWARD J ROCHETTI	\$ 687	\$ 687	Receipts indicated that petty cash was used for such items as supplies for the school picnic		✓		Petty cash was used according to \$50 policy and purchases (supplies for school picnic) appear appropriate. This appears to be a reasonable expenditure

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675	150-50000-0000-222-6000-05-000	2501249	7/1/2004	EBSCO SUBSCRIPTION SERVICE	\$ 663	\$ 716	Invoice indicated that magazine subscriptions were renewed through EBSCO on 07/26/2004 for delivery to the Dane Barse School		✓		Subscriptions to magazines such as Kid Discover provide educational value and benefit the students. This appears to be a reasonable expenditure
676	150-50000-0000-240-6000-05-000	2501253	7/1/2004	PREMIER AGENDAS INC	\$ 2,675	\$ 2,695	Invoice indicated that student agenda books were purchased on 6/30/2004 from Premier School Agenda's for delivery to the Dane Barse Elementary School		✓		This PO was for a purchase of student agenda books. Supplies appear to be necessary and are for student use. This appears to be a reasonable expenditure
677	110-50000-0000-240-6000-49-000	2501268	5/12/2004	ADELPHIA	\$ 636	\$ 887	Invoice indicated that a center drawer was purchased from Executive Business Solutions on 05/12/2004 to be delivered to Maurice Fels School	✓			Office expense appears to be excessive for a center drawer. This appears to be a discretionary expenditure
678	150-50000-0000-222-6000-08-000	2501294	6/10/2004	UPSTART	\$ 101	\$ 103	Invoice indicated that items such as "elect to read" bookmarks and desk calendars were purchased from Upstart on 7/20/2004 for delivery to (No Suggestions) Intermediate School		✓		This purchase of school supplies such as bookmarks and desk calendars appear to be necessary supplies and of reasonable price. This appears to be a reasonable expenditure
679	150-50000-0000-222-6000-08-000	2501323	6/9/2004	ISLAND MAGAZINE SERVICE	\$ 989	\$ 989	Invoice indicated that magazine subscriptions were purchased through Island Magazine Service for magazines such as motor trend, Health & US Kids on 7/16/2004 for delivery to D'ippolito Intermediate School		✓		Subscriptions to magazines such as US Kids provide educational value and benefit the students. This appears to be a reasonable expenditure

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680	150-50000-0000-222-6000-02-000	2501467	6/30/2004	TANNER SCHOOL FURNITURE	\$ 3,836	\$ 3,836	Invoice indicated that computer workstations were purchased from Tanner School furniture on 9/21/2004 for delivery to Vineland High School North		✓		The purchase of computer workstations is a necessary supply and appears to be a reasonable expenditure.
681	150-50000-0000-222-6000-14-000	2501486	7/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 267	\$ 267	Invoice indicated that school supplies such as scissors and calculators were purchased from Executive Business Solutions on 9/09/2004 for delivery to the Johnstone school		✓		School supplies such as scissor and calculators appear to be reasonably priced. This appears to be a reasonable expenditure
682	150-50000-0000-222-6000-14-000	2501491	7/1/2004	HIGHSMITH CO INC	\$ 621	\$ 701	Invoice indicated that office supplies such as shelf label holders were purchased from Highsmith Inc. on 8/05/2004 for delivery to Johnstone Elementary School		✓		Office supplies such as shelf label holders appear to be reasonably priced and this appears to be a reasonable expenditure
683	150-50000-0000-240-6000-02-000	2501611	8/2/2004	SCHOOL DATEBOOKS	\$ 6,853	\$ 5,667	Invoice indicated that date books were purchased from School Date books on 8/02/2004 for delivery to Vineland High School North		✓		School date books were provided to students. This provides information on dates to the students and appears to be a reasonable expenditure
684	150-50000-0000-240-6000-07-000	2501759	7/8/2004	PAPERDIRECT INC	\$ 549	\$ 570	Invoice indicated that paper products were bought from Paper Direct on 1/10/2005 for use at Cunningham Elementary School		✓		The purchase of paper products was used for the purpose of making informational brochures, invitations to school events and newsletters. This provides communication between the school and the students as well as their parents. This appears to be a reasonable expenditure

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685	150-50000-0000-222-6000-21-000	2501762	7/1/2004	DELL MARKETING LP	\$ 14,872	\$ 14,872	Invoice indicated that 15 computers were purchased from Dell on 07/26/2004 for delivery to the Rossi School		✓		Computers add educational value and directly benefit students. This appears to be a reasonable expenditure
686	150-50000-0000-222-6000-02-000	2501773	7/7/2004	EBSCO SUBSCRIPTION SERVICE	\$ 989	\$ 1,096	Invoice indicated that magazine subscriptions were purchased through EBSCO subscription service for delivery to the library at Vineland High School North		✓		Library books provide educational value and benefit the students. This appears to be a reasonable expenditure
687	150-50000-0000-222-6000-01-000	2501877	7/7/2004	The Daily Journal	\$ 106	\$ 106	Invoice indicated that a subscription was purchased from the Daily Journal on 09/06/2004 for delivery to Vineland High School South		✓		Library books provide educational value and benefit the students. This appears to be a reasonable expenditure
688	150-50000-0000-240-6000-01-000	2501913	7/2/2004	RYDIN DECAL	\$ 451	\$ 484	Invoice indicated that decals were purchased from Rydin Decal on 06/15/2004 to be used as parking permits at Vineland High School South		✓		Parking permits are necessary for safety and organizational reasons. This appears to be a reasonable expenditure
689	110-50000-0000-251-6000-00-000	2501936	7/16/2004	PHOENIX BUSINESS FORMS INC	\$ 571	\$ 571	Invoice indicated that Student Schedule cards were purchased from Phoenix Business forms on 7/16/2004 for use throughout Vineland Public Schools		✓		Student schedule cards are a necessary supply and appear to be reasonably priced. This appears to be a reasonable expenditure
690	110-50000-0000-251-6000-00-000	2501938		EXECUTIVE BUSINESS SOLUTIONS	\$ 1,690	\$ 6,226	Invoice indicated that office supplies like staplers and markers were purchased from Executive Business Solutions on 09/14/2004		✓		Office supplies such as markers and staples are reasonably priced and this appears to be a reasonable expenditure

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691	110-50000-0000-251-6000-00-000	2501940		EPLUS TECHNOLOGY OF PA	\$ 191	\$ 191	Invoice indicated that a data cart was purchased from Eplus Technology on 7/26/2004 for delivery to the computer operations department		✓		This was a purchase for a data storage tool. Purchase of 24GB data pack appears to be reasonably priced and appears to be a reasonable expenditure
692	150-50000-0000-240-6000-16-000	2502064		MASTER TEACHER	\$ 53	\$ 53	Invoice indicated that a subscription was purchased from The Master Teacher (magazine devoted to laws of leadership as applied to school administration) on 7/23/2004 to be delivered to Mennies Elementary School		✓		This magazine subscription provided knowledge on leaders who specifically are school administrators. This provides professional development to the students and appears to be a reasonable expenditure
693	150-50000-0000-240-6000-16-000	2502107		EDUCATION WEEK	\$ 80	\$ 80	Invoice indicated that the Education Week magazine subscription was renewed to be delivered to Dr. Mennies School		✓		This "Education Week" magazine renewal appears to provide educational value. This appears to be a reasonable expenditure
694	150-50000-0000-222-6000-21-000	2502286		TANNER SCHOOL FURNITURE	\$ 959	\$ 1,441	Invoice indicated that office furniture was purchased from Tanner School Furniture on 10/26/2004 to be delivered to the Rossi School		✓		This purchase of office furniture (computer table, armchair) appear to be purchased at a reasonable price. This appears to be a reasonable expenditure
695	150-50000-0000-240-6000-03-000	2502303		DONDERO'S JEWELRY	\$ 1,213	\$ 1,213	Invoice indicated that customized watches were purchased from Dondero's Jewelry for the purpose to be used as a reward for perfect attendance incentive for teachers			✓	This purchase of watches does not provide any educational value or benefit the students of the district. This appears to be a discretionary expenditure

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696	150-50000-0000-222-6000-04-000	2502443		DELL MARKETING LP	\$ 19,743	\$ 19,743	Invoice indicated that 20 computers were purchased from Dell on 09/22/2004 to be delivered to Memorial School		✓		The computers are reasonably priced. This purchase of computers provide educational value and benefit to students. This appears to be a reasonable expenditure
697	150-50000-0000-240-6000-02-000	2502466		STEELCASE INC	\$ 2,592	\$ 4,353	Invoice indicated that office equipment (workstation desks) was purchased from Steel case on 09/16/2004 to be delivered to Vineland High School North		✓		This purchase of office equipment appears to be reasonably priced. This appears to be a reasonable expenditure
698	150-50000-0000-240-6000-04-000	2502507		GENERAL BINDING CORP	\$ 358	\$ 366	Invoice indicated that 6 boxes of laminating film were purchased from General Binding Corp on 08/12/2004 to be delivered to Memorial School for the copy room		✓		This appears to be necessary supplies to be used for the copy room and this appears to be an reasonable expenditure
699	150-50000-0000-222-6000-04-000	2502559			\$ 34	\$ 34	Invoice indicated that Daily Journal was renewed to be delivered to Memorial School library		✓		Daily Journal subscription to stock library provides educational value and benefit to the students. This appears to be a reasonable expenditure
700	150-50000-0000-222-6000-04-000	2502560		W T COX SUBSCRIPTIONS INC	\$ 747	\$ 752	Invoice indicated that various magazine subscriptions (nickelodeon, school Librarian's Journal) were purchased through W.T Cox Subscription on 11/10/2004 for delivery to Veterans Memorial School Library		✓		These are magazine subscriptions to stock library. This provides educational value and benefit to the students. This appears to be a reasonable expenditure

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701	110-50000-0000-219-6000-00-000	2502692		PSYCHOLOGICAL CORP	\$ 435	\$ 435	Invoice indicated that Psychology booklets were purchased from Harcourt to be delivered to Tiffany Evans of the Child Study Team located at Winslow School		✓		The purchase of psychology booklets for use by the Child Study Team is a necessary supply and tool. This appears to be a reasonable expenditure
702	150-50000-0000-240-6000-04-000	2502936	7/1/2004	SCHIFF CHARNEY	\$ 595	\$ 641	Purchase order indicates that ink was purchased from Schiff Charney for delivery to the Memorial School for use in the Risograph		✓		This expenditure appears to be reasonable as ink supplies are required to operate the risograph (copier machine)
703	110-50000-0000-221-6000-00-519	2503010		KIMBALL INTERNAT MARKETING	\$ 451	\$ 451	Invoice indicated that wall mount cabinet was purchased from Kimball International Marketing on 09/08/2004 for delivery to administration office located at 625 plum street		✓		A secure file cabinet is needed to safeguard and maintain confidential student information. This appears to be a reasonable expenditure
704	150-50000-0000-240-6000-23-000	2503145		OPG INDUSTRIES INC	\$ 122	\$ 122	Invoice indicated that a Brother replacement toner cart. Was purchased from O.P.G industries on 10/20/2004 for delivery to Winslow Primary School for an office fax machine		✓		Toner cartridge is a needed supply to be able to operate fax and printers. This appears to be a reasonable expenditure
705	150-50000-0000-240-6000-23-000	2503148		VINELAND BOARD OF EDUCATION	\$ 360	\$ 360	Invoice indicated that envelopes and school letterhead were purchased from Success, Inc. on 9/15/2004 to be delivered to Winslow Primary School		✓		This purchase of office supplies (envelopes) appear to be reasonably priced and appears to be a reasonable expenditure
706	150-50000-0000-218-6000-23-000	2503165		CHILDSWORK/CHILDSPL AY	\$ 95	\$ 95	Invoice indicated that storybooks were purchased from Childs work, Childs play on 09/08/2004 to be delivered to Winslow Primary School		✓		This purchase of story books provide educational value and a direct benefit to the students of Winslow Primary School. This appears to be a reasonable expenditure

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707	150-50000-0000-223-6000-07-000	2503212		VILLAGE SUPERMARKETS INC	\$ 52	\$ 52	Invoice indicated that cake was purchased from Shop-Rite for Welcome Back day at Cunningham on 9/01/2004	✓			This purchase of cake does not provide any educational value. This appears to be a discretionary expenditure
708	150-50000-0000-223-6000-07-000	2503214		FLAKY BAKER LLC	\$ 96	\$ 96	Invoice indicated that Mini-Danish tray from Flaky Baker, LLC on 8/30/2004 to be delivered to the Cunningham Elementary School	✓			The purchase of a mini-Danish tray does not provide any educational value. This appears to be a discretionary expenditure
709	150-50000-0000-223-6000-07-000	2503216		VILLAR ENTERPRISES INC	\$ 43	\$ 43	Invoice indicated that bagels were purchased from Bagel University on 10/05/2004 for faculty meeting at Cunningham elementary School	✓			This purchase of bagels does not provide any educational value. This appears to be a discretionary expenditure
710	110-50000-0000-252-6000-00-517	2503234		VERTEX TECHNOLOGIES INC	\$ 921	\$ 921	Invoice indicated that electronic supplies such as a wall outlet were purchased from Vertex Technologies on 6/16/2004 to be delivered to Technology department of Vineland Public Schools		✓		Electronic supplies such as wall outlets were purchased to set up computer classrooms. This provides a direct benefit to the students and appears to be a reasonable expenditure
711	150-50000-0000-218-6000-01-000	2503358		XPEDX	\$ 336	\$ 336	Invoice indicated that index paper was purchased from Xpedx Paper & Graphics on 8/10/2004 to be delivered to Vineland High School South		✓		This paper was purchased for the guidance department to use for its student files. This is necessary office supplies and appears to be a reasonable expenditure
712	150-50000-0000-218-6000-01-000	2503359		COLLEGE BOARD	\$ 129	\$ 129	Invoice indicated that a College Counseling Book and 2005 College Handbook were purchased from The College Board on 08/24/2004 to be delivered to Vineland High School South		✓		College handbooks provide educational value and benefit to students preparing to graduate from High School. This appears to be a reasonable expenditure

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713	150-50000-0000-240-6000-01-000	2503373		QUINLAN PUB CO	\$ 154	\$ 154	Invoice indicated that a subscription of Student Discipline Law Bulletin was purchased from Quinlan Publishing for delivery to the Principal of Vineland High School South		✓		This bulletin appears to offer guidance on student discipline and appears to be a reasonable expenditure
714	150-50000-0000-240-6000-01-000	2503374		USI INC	\$ 384	\$ 383	Invoice indicated that 10 rolls of 1700 film were purchased from U.S.I on 08/10/2004 for delivery to the principal's office at Vineland High School South		✓		This film was purchased in order to laminate fire maps/schedules that have been posted throughout school. This is a safety initiative and appears to be a reasonable expenditure
715	150-50000-0000-218-6000-01-000	2503397		BARRON'S EDUC SERIES INC	\$ 27	\$ 30	Invoice indicated that a College book w cd rom was purchased from Barron's educational series, inc. on 08/13/2004 to be delivered to Vineland High School South		✓		College handbooks provide educational value and benefit to students preparing to graduate from High School. This appears to be a reasonable expenditure
716	150-50000-0000-240-6000-15-000	2503408		LAKESHORE LEARNING MATERIALS	\$ 636	\$ 586	Invoice indicated that learning books such as math books were purchased from Lakeshore learning materials on 08/10/2004		✓		"Learning books" provide educational value and benefit the students. This appears to be a reasonable expenditure
717	150-50000-0000-218-6000-03-000	2503419		HAWTHORNE EDUC SERVICES INC	\$ 187	\$ 149	Invoice indicated that behavior and learning intervention manuals were purchased from Hawthorne Educational Services Inc. on 8/09/2004 to be delivered to the Guidance Department of the Landis School		✓		Learning and Behavior books appear to be necessary supplies for the guidance department. This appears to be a reasonable expenditure

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718	150-50000-0000-240-6000-15-000	2503470		EXECUTIVE BUSINESS SOLUTIONS	\$ 63	\$ 66	Invoice indicated that Chair mat was purchased from Executive Business on 08/12/2004 to be delivered to Max Leuchter School	✓			This purchase appears to be discretionary as a chair mat is not needed for educational purposes
719	150-50000-0000-222-6000-07-000	2503546		PENWORTHY COMPANY	\$ 1,168	\$ 1,328	Invoice indicated that books such as Sponge bob and Dora the explorer were purchased from The Penworthy Company on 07/26/2004 to be delivered to the Cunningham Elementary School Library		✓		Library books provide educational value and directly benefit the students. This appears to be a reasonable expenditure.
720	150-50000-0000-218-6000-02-000	2503589		BRIDGEWATER RARITAN HIGH SCH	\$ 1,875	\$ 1,875	Invoice indicated that 750 copies of a book called the "ABC's of College Planning" were purchased from Bridgewater-Raritan High School for delivery to Vineland High School North		✓		College handbooks provide educational value and benefit to students preparing to graduate from High School. This appears to be a reasonable expenditure
721	150-50000-0000-240-6000-23-000	2503629		MAINIERO'S	\$ 195	\$ 195	Invoice indicated that a refrigerator was purchased from Mainiero's to be delivered to Winslow Primary School		✓		Refrigerator appears to be purchased at a reasonable price. This appears to be a reasonable expenditure
722	150-50000-0000-240-6000-23-000	2503631	8/9/2004	GANN LAW BOOKS	\$ 138	\$ 138	Invoice indicated that a NJ Admin Code Title was purchased from Gann Law Books for delivery to Winslow Primary School to the attention of Maria Cortez Gallagher		✓		It is important for the school administrators to have the latest information on school laws and codes. This handbook provides this information. This appears to be a reasonable expenditure
723	150-50000-0000-223-6000-05-000	2503857		LET ME LEARN INC	\$ 104	\$ 104	Invoice indicated that a handbook called "Learning To Use My Potential Workbook" which is a training supply was purchased from Let Me Learn, Inc. was delivered to Dane Barse School		✓		This handbook appears to be a necessary training tool for staff. This appears to be a reasonable expenditure

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724	150-50000-0000-240-6000-21-000	2503875	8/1/2004	SCHOOL SPECIALTY INC	\$ 430	\$ 708	This PO is for supplies (pens, paper, chalk) bought for the Rossi school.		✓		This PO appears to be reasonable as supplies such as paper, pens and chalk are needed for educational purposes
725	150-50000-0000-222-6000-01-000	2503897	8/9/2004	DEMCO INC	\$ 134	\$ 154	This PO was for a visible card record book for library supplies at the VHS		✓		This PO appears to be reasonable as it is for library supplies
726	150-50000-0000-240-6000-15-000	2503963	8/5/2004	TOYS R US	\$ 221	\$ 350	This PO is for replacement of parent resource center materials. The materials include Leapfrog leap pad, quantum pads, quick start laptop, Q pad, and turbo wist extreme. This was for the Ma Leuchter School		✓		This PO appears to be reasonable as materials such as Leapfrog are used for educational purposes
727	110-50000-0000-221-6000-00-502	2504241	8/6/2004	DINAH MIGHT ADVENTURES LP	\$ 46	\$ 46	This PO is for a big book of math for middle school/high school and for elementary school.		✓		This PO appears to be reasonable as this math book provides direct educational value and benefit to the students
728	110-50000-0000-221-6000-00-502	2504242	8/6/2004	SUNSHINE STANDARD	\$ 513	\$ 513	This PO is for supplies for Math Administration. The purchase consists of all math books.		✓		This PO appears to be reasonable as math books provide educational value and benefit to the students
729	150-50000-0000-222-6000-14-000	2504257	7/1/2004	OPG INDUSTRIES INC	\$ 1,080	\$ 1,080	This PO is for HP toner cartridges. A total of seven cartridges were purchased by the Johnstone School		✓		This PO appears to be reasonable as toner cartridges are needed for printing purposes at the school
730	110-50000-0000-230-6000-00-000	2504269	8/25/2004	MICHAEL'S ARTS & CRAFT #2764	\$ 233	\$ 233	This PO is for custom made frames to display 2 posters and photographs. It was for the Vineland Board of Education	✓			Framing of items presented to the Vineland Board of Education. Does not provide value to the students

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731	150-50000-0000-240-6000-16-000	2504318	8/13/2004	RADIO SHACK	\$ 180	\$ 180	This PO is for a Motorola talk about T5720 value pack. This was for the Administration for at the Mennies School		✓		This PO appears to be reasonable, as it facilitates operations at the school. This purchase aids security concerns.
732	150-50000-0000-218-6000-04-000	2504870	8/17/2004	CHANNING L BETE CO INC	\$ 167	\$ 171	This PO is for a book called "Starting Middle School" It was ordered by memorial school		✓		This PO appears to be reasonable as it provides guidance on starting middle school for new students.
733	150-50000-0000-240-6000-05-000	2505047	9/13/2004	FINER FLOWERS AND GIFTS	\$ 62	\$ 62	This PO is for flowers for Back to School Night at Butler Avenue School. It included yellow and blue carnations	✓			This PO appears to be discretionary as the flowers were used at a back-to-school night
734	150-50000-0000-240-6000-21-000	2505086	9/1/2004	ACME MARKETS INC	\$ 73	\$ 75	This PO is for snacks to be provided for AVID hour at Rossi School from Acme Supermarket		✓		This purchase of snacks are for a minimal price and serve as a reward for students going to college. This benefits the students as it identifies role models for the younger students. This appears to be a reasonable expenditure
735	110-50000-0000-221-6000-00-519	2505154	9/15/2004	ASSOC FOR SUPERVISN & CURR DEV	\$ 568	\$ 568	This PO is for educational videos for students. Also included in this PO is a guide for "differentiating Curriculum".		✓		This PO appears to be reasonable as these educational videos are used for educational purposes and provides a resource for teachers
736	110-50000-0000-252-6000-00-517	2505666	9/24/2004	MOTOROLA INC	\$ 1,544	\$ 1,544	This PO is for the purchase of 2 LTS2000, 2 smartnet, and 2 chargers for the Technology department at Plum Street		✓		This PO appears to be reasonable, as this is a replacement of two way radios for the technology department.

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737	150-50000-0000-222-6000-07-000	2505683	9/21/2004	WESTON WOODS	\$ 60	\$ 392	This PO is for educational videos for the students. The videos include Amazing Grace, Duck for President, Giggle Quack, I stink, Players in Pigtails, Teacher from the Black Lagoon		✓		This PO appears to be reasonable as educational videos provide educational value and benefit to the students
738	150-50000-0000-222-6000-23-000	2505684	9/9/2004	DEMCO INC	\$ 1,568	\$ 1,725	This PO is for various items for children's learning It includes personal headphones, books, labels, and bags		✓		These items such as headphones and books were purchased for the library. These items were needed for use of the library. This appears to be a reasonable expenditure
739	150-50000-0000-240-6000-08-000	2505744	9/17/2004	MICHAEL'S PIZZERIA	\$ 180	\$ 125	This PO is for 6 pizzas, chips, and 10 2 liter sodas for the all purpose room at the D'ippolito School		✓		This appears to be a reasonable expenditure as snacks were used as an incentive to have parents involved with their students education
740	110-50000-0000-252-6000-00-517	2505785	9/30/2004	PDI COMMUNICATIONS INC	\$ 595	\$ 635	This PO is for a PDI CEF		✓		Item purchased was for a needed component for internal school wide TV system. School system is used to communicate internal messages and vacancies. This appears to be a reasonable expenditure
741	150-50000-0000-222-6000-21-000	2505842	9/7/2004	PRESS OF ATLANTIC CITY	\$ 72	\$ 72	This PO is for a subscription for "The Press". The subscription is for the Library in Rossi School.		✓		This PO appears to be reasonable as it is needed for educational purposes. It helps children stay updated on current events

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742	110-50000-0000-230-6100-00-000	2505961	10/1/2004	PHI DELTA KAPPA		\$ 70	This PO is for ordering books on school topics. The books included "Moving Beyond Retention and Social Promotion", Preventing Student Violence", "Class Size in the Early Grades" and "School Uniforms".		✓		This PO appears to be reasonable as it aids faculty in addressing student related issues
743	150-50000-0000-240-8000-04-000	2506009	9/22/2004	BURGER KING	\$ 62	\$ 62	Invoice indicated that lunch was purchased from Burger King for student of the month honorees		✓		Purchase of lunch for Student of The Month program is deemed to be an appropriate positive reinforcement and appears to be a reasonable expenditure. Expenditure is supported by receipts and principal signature
744	150-50000-0000-240-6000-04-000	2506205	9/23/2004	MAINIERO'S	\$ 228	\$ 228	This PO was for the purchase of a 27" flat screen TV for the Assistant Principal Department at Memorial School	✓			This PO appears to be discretionary as a cheaper TV could be purchased
745	150-50000-0000-221-6000-14-000	2506650	9/13/2004	ACME MARKETS INC	\$ 30	\$ 30	This PO is for food purchased for a SLC meeting at Johnstone School	✓			This PO appears to be discretionary as it was not necessary to purchase food
746	150-50000-0000-240-6000-15-000	2506702	10/8/2004	ADELPHIA	\$ 415	\$ 517	This PO is for a drawer file and a mobile kit for the Max Leuchter School. The drawer fie has a champagne finish and costs \$165 for one while the mobile kit costs \$93. Two of each item were ordered		✓		This PO appears necessary as it is needed for storing papers in the office. This appears to be a reasonable expenditure
747	110-50000-0000-252-6000-00-517	2506715	10/22/2004	FAIRLITE ELEC SUPPLY CO INC	\$ 2,051	\$ 2,051	This PO is for 40 network patch panel for the Vineland Public Schools office on Plum Street.		✓		This PO appears reasonable as it is needed for continued operations at the Vineland Public Schools Office

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748	150-50000-0000-240-6000-01-000	2506823	10/12/2004	GLOBE TICKET & LABEL COMPANY	\$ 246	\$ 300	This PO is for 5,500 tickets for the 2005 commencement for VHS		✓		This PO appears reasonable as tickets are needed for graduation purposes
749	150-50000-0000-240-6000-01-000	2506833	10/12/2004	HERFF JONES	\$ 5,788	\$ 5,688	This PO is for 650 Diploma covers and 650 inserts for graduation purposes for VHS		✓		This PO appears to be reasonable as diploma covers are needed for graduation purposes
750	150-50000-0000-240-6000-11-000	2506845	10/4/2004	B H PHOTO VIDEO PRO AUDIO	\$ 90	\$ 90	This PO is for a Motorola T-5950 Talkbot 2 way radio pair. It was purchased for Durand Elementary School		✓		The purchase of two way radios is used as a safety measure and helps coordinate bus dismissals. This appears to be a reasonable expenditure
751	110-50000-0000-251-6000-00-000	2507011	10/27/2004	T F CAMERA SHOP	\$ 160	\$ 160	This PO is for a sun pack 40X AF flash unit for Nikon 5700 Camera. It was for the communications Coordinator at Vineland Public School. This replaces the 8 year old vivatar 728AF unit		✓		This purchase was made for the communications department and considered to be a standard supply. This was purchased as a replacement for a 8 year old camera. This appears to be a reasonable expenditure
752	150-50000-0000-240-6000-02-000	2507058	10/21/2004	DOLLAR TOWN	\$ 125	\$ 125	This PO was for paper products and decorations for Vineland High School play on 11/6,11/18,11/19. Items were shipped to the school play department		✓		This PO appears to be reasonable as the products will be used for school related activities
753	110-50000-0000-221-6000-00-514	2507080	10/28/2004	SUPER DUPER PUBLICATIONS	\$ 449	\$ 449	This PO is for 15 Time timers for the Vineland Board of Education Special education		✓		This PO is for 15 time timers. Time timers are a useful school supply. The benefit provided is the ability to measure correct time allotments. This appears to be a reasonable expenditure

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754	150-50000-0000-240-6000-16-000	2507087	10/21/2004	HEADSETS.COM	\$ 353	\$ 353	This PO is for Plantronics wireless headset system with HL10 Handset Lifter for the Mennies School	✓			This PO is for a wireless headset. This appears to be discretionary. This headset is used as a supply for translation services
755	150-50000-0000-240-6000-01-000	2507141	11/2/2004	MTI ENTERPRISES INC	\$ 2,525	\$ 2,975	This PO is for a performance called "Damn Yankees" held by VHS. The amount includes royalties, rental, purchased materials and security		✓		This purchase was for a performance of "Damn Yankees" to be held at the high school. This benefits the students by exposing them to performance arts and appears to be a reasonable expenditure. This PO appears to be coded in the wrong group
756	110-50000-0000-251-6000-00-000	2507314	11/10/2004	STEELCASE INC	\$ 3,526	\$ 3,526	This Po is for desks, tack board, and bins for the VBOE office on 17 Landis Ave		✓		This PO is necessary as it is used for furnishing the office. This appears to be a reasonable expenditure
757	150-50000-0000-240-6000-04-000	2507387	11/2/2004	MOTOROLA INC	\$ 453	\$ 453	This PO is for 7 remote speaker microphones by Motorola for Memorial School security and technology department		✓		This PO appears to be reasonable as it will be used for communications purposes for securities
758	150-50000-0000-240-6000-04-000	2507517		PIZZA BELLA INC		\$ 60	Purchase order was food purchased from Pizza Bella	✓			This purchase appears to be discretionary as food provided for individuals other than students is not a necessary expenditure
759	150-50000-0000-240-6000-11-000	2507521	11/10/2004	HOLIDAY EXPRESSIONS	\$ 170	\$ 173	This PO is for 100 snowflake boarder cards. A total of 100 cards were ordered for the Durand Elementary School		✓		This PO appears to be reasonable as the cards relate to Durand School community relations.

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760	150-50000-0000-222-6000-07-000	2507572	11/9/2004	SCHOLASTIC INC	\$ 488	\$ 2,224	This PO is for a large number of books such as "True Tales - Animal set", "American Community", and "Inventions that shaped the world" purchased by the Cunningham Elementary School		✓		This PO appears to be reasonable as it is needed for educational purposes
761	150-50000-0000-218-6000-01-000	2507662	11/9/2004	EPLUS TECHNOLOGY OF PA	\$ 18,508	\$ 18,508	This PO is for various printer related purchases such as cartridges and toners for VHS		✓		This PO appears to be reasonable as the printer cartridges are needed for continued operations
762	150-50000-0000-222-6000-08-000	2507681	11/10/2004	LIBRARY STORE INC	\$ 118	\$ 143	This PO is for 30 magazine covers at a price of 3.75 per cover. This purchase was for the D'ippolito Interim School		✓		Magazine covers were purchased for use within the library. This appears to be a reasonable expenditure
763	110-50000-0000-251-6000-00-000	2507769	11/15/2004	NJ SCHOOL BOARDS ASSOC	\$ 100	\$ 100	This PO is for PERC Decisions Index and Analysis online research resource. This is an annual fee paid to maintain the service and the service is provided by the New Jersey School Boards Association		✓		This PO appears to be reasonable as the PERC service provides educational value.
764	150-50000-0000-240-6000-21-000	2507817	11/1/2004	RICCI'S CARDS & GIFTS	\$ 133	\$ 133	This PO is for the National Jr. Honor Society at the Rossi School.	✓			This PO appears to be discretionary as candles do not add any educational value for the children
765	110-50000-0000-252-6000-00-517	2507955	11/16/2004	K2 COMPUTER ASSOCIATES	\$ 279	\$ 279	This PO is for a maintenance kit for the HP4100 LaserJet at the Vineland Public Schools office on Plum Street		✓		This PO appears to be reasonable as it is needed for maintenance purposes on a computer for continued operations

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766	150-50000-0000-240-6000-01-000	2508141	11/22/2004	HERFF JONES	\$ 808	\$ 1,488	This PO is for covers for honor certificates for VHS graduation. Along with this purchase were inserts, such as "Cum Laude", "Summa Cum Laude", "Magna Cum Laude"		✓		This PO appears to be reasonable as the inserts purchased were needed for graduation purposes for VHS
767	150-50000-0000-240-6000-11-000	2508310	12/1/2004	BEAR COMMUNICATIONS INC	\$ 191	\$ 191	This PO is for 6 ni-cad batteries for Motorola Walkie-Talkies. This PO is for the Durand Elementary School		✓		This PO appears to be reasonable as it is needed for communication devices that are used for school safety
768	150-50000-0000-218-6000-04-000	2508333	11/30/2004	AMERICAN ACADEMY OF PEDIATRICS	\$ 148	\$ 143	This PO is for 3 books dealing with ADHD issues. The order was placed by Memorial School		✓		This PO appears to be reasonable as the books will educate faculty on how to deal with ADHD
769	150-50000-0000-222-6000-16-000	2508340	11/15/2005	HEINEMANN	\$ 34	\$ 3,873	One invoice was for is for 2 books, one is called "Canada" and another one is called "Caterpillar" and it was ordered by the Mennies School		✓		This PO appears to be reasonable as the books such as "Canada" provide educational value
770	150-50000-0000-218-6000-01-000	2508479	11/29/2004	COIN EDUCATIONAL PRODUCTS	\$ 909	\$ 909	This PO is for the renewal to the New Jersey COIN system for windows. It was purchased by VHS		✓		This PO appears to be reasonable as it is a career guidance program that benefits the students
771	110-50000-0000-252-6000-00-517	2508482	10/21/2004	SERVION GLOBAL SOLUTIONS INC		\$ 7,760	This PO is for a annual maintenance contract (11/01/04 - 10/31/05). It is for a software program developed and deployed by Servion		✓		This PO appears to be reasonable as it is for maintenance purposes for software used at the Vineland Public Schools Office
772	150-50000-0000-240-6000-16-000	2508676	12/2/2004	SPORTIME LLC	\$ 203	\$ 180	This PO is for 12 safety cones ordered to the Mennies School		✓		Safety cones were needed to maintain security barriers. This appears to be a reasonable expenditure

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773	150-50000-0000-223-6000-23-000	2508700	12/20/2004	BORDERS BOOKSTORE	\$ 576	\$ 576	This PO is for 60 books titled "there are no Shortcuts" for the Winslow School		✓		This PO appears reasonable as it is needed to help students deal with school related issues
774	150-50000-0000-218-6000-01-000	2509012	12/15/2004	MILLER OFFICE FURNITURE	\$ 1,520	\$ 1,570	This PO is for office furniture for the VHS Guidance Office	✓			The furniture prices in this PO appear high. There are several different prices for the chairs. This appears to be a discretionary purchase
775	150-50000-0000-218-6000-02-000	2509128	12/16/2004	RENTAL CITY LLC	\$ 270	\$ 270	This PO is for a rental of 30 tables ordered for 8th grade parent night at VHS		✓		This appears to be reasonable as it is used for a parent night at VHS to discuss about students and school issues
776	110-50000-0000-252-6000-00-517	2509222	12/14/2004	PROGRAMMER'S PARADISE INC	\$ 1,947	\$ 3,416	This PO is for various computer software related to Windows Server for Vineland Public Schools (Technology Office)		✓		This PO appears reasonable as software updates are needed to ensure operability of systems
777	150-50000-0000-218-6000-02-000	2509252	12/15/2004	XPEDX	\$ 288	\$ 288	Need detail on the PO		✓		This was a purchase for two part paper for use by the students. This is a necessary school supply and benefits the students by providing a tool for education. This appears to be a reasonable expenditure
778	150-50000-0000-222-6000-21-000	2509336	12/22/2004	FOLLETT CORP	\$ 549	\$ 558	This PO was for the purchase of 55 books (34 different titles) for the Rossi School		✓		This PO appears reasonable as these books provide educational reading material to the student.
779	150-50000-0000-240-6000-11-000	2509582	1/4/2005	CRT/HOMEROOM		\$ 73	This PO is for a personalized blackboard and books plaque and a tabletop shelf with organizers for the Durand Elementary School		✓		A Blackboard and a tabletop shelf are needed school supplies. This appears to be a reasonable expenditure

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780	150-50000-0000-222-6000-16-000	2509743	1/3/2005	TRUMPET BOOK CLUB	\$ 237	\$ 237	This PO is for 3 book titles "My Lucky Day", "where's the Big Bad Wolf", and "Junie B. Jones Pack"		✓		This PO appears reasonable as the books provide incentive to the students to read and therefore provides educational value and benefit
781	150-50000-0000-240-6000-08-000	2509829	1/1/2005	CARINO INC	\$ 247	\$ 224	This PO is for a 15 party trays at \$12.95 each and 20 bottles of Lemonade at \$1.49 each. This food is for Peace and Respect ward at D'ippolito School	✓			This PO is appears to be discretionary as the purchase of lemonade does not benefit the students
782	110-50000-0000-221-6000-00-501	2509850	1/14/2005	ULTIMATE OFFICE	\$ 107	\$ 107	This PO is for a pocket desktop organizer for the Curriculum secretary	✓			A pocket desktop organizer does not provide any educational value or benefit to the students. This is deemed to be a discretionary purchase
783	150-50000-0000-240-6000-16-000	2509913	1/12/2005	ACME MARKETS INC	\$ 99	\$ 100	Need documentation for supporting invoice	✓			Need documentation for supporting invoice
784	150-50000-0000-221-6000-01-000	2509982	1/10/2005	CORWIN PRESS INC	\$ 1,143	\$ 1,122	This PO was for training material for teachers. There were three different books such as "What every teacher should know", "Training Manual for what every teacher should know" and "Secondary Teacher Introduction kit", included in the Purchase Order. This is for VHS.		✓		This PO appears reasonable as it provides training for teachers to improve their performance
785	150-50000-0000-221-6000-23-000	2509994	1/12/2005	BAUDVILLE	\$ 556	\$ 576	This PO was for Certificate Papers, beanbags, and stars (stickers) for the Winslow Primary School		✓		The purchase of stickers provide positive reinforcement for the students. This positive reinforcement encourages students. This appears to be a reasonable expenditure

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Comments
	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
786	150-50000-0000-240-6000-07-000	2509996	1/31/2005	G NEIL CORPORATION	\$ 183	\$ 183	This purchase order was for personalized cards and a birchwood clock to be delivered as a retirement present to a faculty member	✓			This appears to be a discretionary expenditure because this retirement present does not provide any educational value to the students
787	150-50000-0000-221-6000-23-000	2510257	1/20/2005	AFFLUENCE UNLIMITED INC	\$ 86	\$ 86	This PO is for a note cube "You are someone special". This PO was purchased by the Winslow Primary School		✓		Note pads with memo "You are someone special" inscribed are being used as a positive reinforcement for young students at a primary school. This appears to be a reasonable expenditure
788	110-50000-0000-251-6000-00-000	2510610	2/1/2005	M LEE SMITH PUBLISHERS LLC	\$ 277	\$ 277	This PO is for a subscription for the New Jersey Employment Law Letter. This was ordered by the HR Manager at the Vineland Board of Education		✓		This PO appears to be reasonable as it keeps managers informed on New Jersey Employment Law
789	110-50000-0000-221-6000-00-509	2510660	1/31/2005	JACKDAW PUBLICATIONS	\$ 218	\$ 218	This PO is for several books including "China", "Sante Fe Trail", "Tutankhamen and the tomb", " Writing: Cave Painting to Printing Presses", and "Picture the Middle Ages". This was ordered for the Veterans Memorial Intermediate School		✓		This PO appears reasonable as the books such as "China" provide educational value and encourage students to read

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790	150-50000-0000-222-6000-16-000	2510694	1/25/2005	HIGHSMITH CO INC	\$ 412	\$ 432	This PO is for 3 books, "Instant Library Lessons: Kindergarten", "Instant Library Lessons: First Grade", and Instant Library Lessons: Second Grade" for the Mennies School media center. In addition several other items were purchased, such as card games and other books		✓		This PO appears reasonable as the books provide direct educational value to kindergarten - 2nd grade students. This appears to be a reasonable expenditure
791	150-50000-0000-222-6000-16-000	2510695	1/26/605	REGENT BOOK CO INC	\$ 29	\$ 2,912	This PO is for 195 books ordered by the Mennies School Media Center. Several books were ordered for each series. The following is a sample of the series: "Habitat Explorers", "Early Bird Body Systems", "Rookie Read About Health", and "Your Health"		✓		This purchase of books appears to be reasonable as they provide educational value in the fields of Health and Ecology
792	150-50000-0000-240-6000-04-000	2510703	1/28/2005	SCHIFF CHARNEY	\$ 1,275	\$ 1,275	This purchase order was for ink supplies for a risograph (photocopier)		✓		This appears to be a reasonable expenditure as ink is a required supply and needs to be replenished for continued operation of a photocopier machine
793	150-50000-0000-222-6000-21-000	2510739	1/21/2005	PHONIC EAR	\$ 1,392	\$ 1,392	This PO is for a multi-channel 216MHz body worn transmitter, multi-channel 216MHz handheld transmitter, Radium 216MHz Column Speaker/ Receiver, Transmitter charging stand, Microphone, behind the neck boom, radium table stand. Also, extended warranties were purchased		✓		These items such as a microphone were purchased for the school's sound system. This is a needed function for assembly and appears to be a reasonable expenditure

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794	110-50000-0000-230-6100-00-000	2600076	6/19/2006	THE FLOWER SHOPPE LTD	\$ 56	\$ 56	This PO is for a Flower basket sent to a father of an employee at the Vineland Board of Education District	✓			This purchase of flowers appears to be discretionary as it does not provide any educational value to the students
795	110-50000-0000-230-6100-00-000	2600077	6/19/2006	AL'S FLORAL SHOP	\$ 57	\$ 57	This PO is for a Flower basket sent to a father of an employee at the Vineland Board of Education District	✓			This purchase of flowers appears to be discretionary as it does not provide any educational value to the students
796	110-50000-0000-240-6000-02-000	2601101	7/1/2005	PETTY CASH,MARY ANN BONINO	\$ 821	\$ 821	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules
797	110-50000-0000-219-6000-00-000	2601102	7/1/2005	PETTY CASH,KERRIE BRYAN	\$ 118	\$ 118	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules
798	150-50000-0000-240-6000-15-000	2601110		PETTY CASH,MARY GRUCCIO	\$ 177	\$ 268	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules

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799	150-50000-0000-240-6000-14-000	2601115		PETTY CASH, LOUISE KARWOWSKI		\$ 246	Selected and tested in item 1				Selected and tested in item 1
800	110-50000-0000-240-6000-49-000	2601117	7/1/2005	PETTY CASH, WINSTON LINDSEY	\$ 308	\$ 308	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules
801	150-50000-0000-240-6000-07-000	2601119	7/1/2005	PETTY CASH, MONICA DANNENBERGER	\$ 292	\$ 292	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules
802	110-50000-0000-251-6000-00-000	2601122	7/1/2005	PETTY CASH, JOHN SBRANA	\$ 88	\$ 1,335	This PO is for petty cash for various purchases		✓		This purchase appears reasonable as there are no abnormal purchases. Documentation has been signed by appropriate personnel indicating that purchases were in accordance to rules
803	110-50000-0000-251-6000-00-000	2601124		PETTY CASH, EDWARD J ROCHETTI		\$ 765	Selected and tested in item 1				Selected and tested in item 1

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804	150-50000-0000-240-6000-15-000	2601137	6/15/2005	XPRESS ELECTRONIC SERVICES INC	\$ 369	\$ 369	This PO is for a type writer for Leuchter School		✓		Typewriter purchased as a replacement and was used to type transfer cards as well as other school documents. This appears to be a reasonable expenditure
805	150-50000-0000-222-6000-03-000	2601163	7/1/2005	EBSCO SUBSCRIPTION SERVICE	\$ 955	\$ 964	This PO is for magazine subscriptions for the library for the Landis JR. High school. The magazines seemed appropriate for purchasing		✓		This PO appears to be reasonable as magazine subscriptions were purchased to stock the library. This benefits the students
806	150-50000-0000-240-6000-16-000	2601396	7/6/2005	Taymark	\$ 388	\$ 388	This PO is for ribbons purchased for the children for various achievements		✓		This PO appears to be reasonable as it rewards children for superior academic achievement
807	110-50000-0000-240-6000-49-000	2601669	6/9/2005	VINELAND BOARD OF EDUCATION	\$ 240	\$ 240	This PO is for Letterheads and envelopes for Fels School		✓		This PO appears reasonable as it is needed to send correspondence using the mail system
808	150-50000-0000-218-6000-01-000	2601841	7/12/2005	RUGG'S RECOMMENDATIONS	\$ 36	\$ 36	This PO is for a College Recommendation book which was purchased by VHS		✓		This PO appears reasonable as it helps students gain insight to the different colleges available
809	150-50000-0000-218-6000-01-000	2601848	7/12/2005	COLLEGIATE DIRECTORIES INC	\$ 68	\$ 68	This PO is for the 2005 - 2006 men and women directory of College Athletics for VHS		✓		This PO appears to be reasonable as it helps students gain insight to the different colleges available
810	150-50000-0000-222-6000-08-000	2601968	7/13/2005	Daily Journal	\$ 80	\$ 81	This PO is for a subscription to the Daily Journal for the D'ippolito School for a time frame of 9/6/05 to 6/13/06		✓		This PO appears reasonable as it helps keep people up to date on the current events
811	150-50000-0000-240-6000-11-000	2602004	7/13/2005	Groupe Lacasse LLC	\$ 102	\$ 105	This PO is for a swivel task chair for the office , delivered to Durand		✓		This PO appears reasonable as the chair is a necessary office supply

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812	150-50000-0000-240-6000-08-000	2602316	7/15/2005	Groupe Lacasse LLC	\$ 2,463	\$ 2,511	This PO is for several chairs ordered and delivered to the D'ippolito School		✓		This PO appears to be reasonable as the chairs are necessary office supplies
813	150-50000-0000-240-6000-08-000	2602327	7/15/2005	PITNEY BOWES INC	\$ 224	\$ 264	This PO is for 4 ink cartridges ordered by the D'ippolito School. It is inclusive of a discount provided by the vendor		✓		This PO appears reasonable as the printer cartridges are needed for continued operations
814	150-50000-0000-240-6000-23-000	2501190	7/1/2004	PETTY CASH,MARIA CORTEZ-GALLAGHER		\$ 170	This PO is for petty cash for mixed melon cups and tree ripe orange juice. Petty cash is under \$50		✓		This PO appears reasonable as the petty cash does not appear to be in inappropriate and is under \$50
815	150-50000-0000-222-6000-02-000	2501769	7/7/2004	CHELSEA HOUSE PUB	\$ 1,962	\$ 1,962	This PO is for biographies and cds bought for the VHS media center. A few items include Mariah Carey, 98 Degrees, Will Smith.	✓			This PO appears to be discretionary as music cd's and biographies on pop icons do not benefit student education
816	110-50000-0000-223-6000-00-513	2606116	9/23/2005	VILLAR ENTERPRISES INC	\$ 335	\$ 335	This PO is for refreshments for a staff workshop at VHS. Items include 5 two dozen bagel trays, orange juice, and 6 coffee carts	✓			Refreshments for staff workshops do not benefit the students and appears to be discretionary
817	110-50000-0000-223-6000-00-513	2606117	9/23/2005	TONY'S LUNCH	\$ 462	\$ 462	This PO is for an "In-service breakfast" for the Johnstone school. Food included a continental breakfast, mini danish, mini bagels, fresh fruit, and orange juice	✓			Providing breakfast for faculty members does not provide educational value or benefit to the students. This appears to be a discretionary expenditure
818	150-50000-0000-240-6000-23-000	2606572	10/11/2005	HORIZON SOUND CONSULTANTS	\$ 1,050	\$ 1,050	This PO is for a wireless Mic Lapel, and a wireless Mic handheld for the John Winslow school		✓		Wireless Microphone enables school faculty to communicate with students and coordinate movement. This appears to be a reasonable expenditure

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819	150-50000-0000-240-6000-21-000	2608780	12/13/2005	BOTTINO'S SUPERMARKET INC	\$ 1,200	\$ 1,200	This PO is for food ordered for the Rossi school Academic Showcase	✓			Food purchases at schools for staff and presenters appears to be discretionary
820	110-50000-0000-230-6100-00-000	2500003	7/14/2004	TERMINAL FLORIST	\$ 55	\$ 55	This PO was for a fruit basket delivered form the VBOE.	✓			This PO as it does not benefit students
821	110-50000-0000-251-6000-00-000	2500101	4/5/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,202	\$ 2,930	This PO is for pens, tape, folders, labels, and pads for the Vineland public schools office at Plum Street. Reviewed one of 5 invoices		✓		This PO appears to be reasonable as these are office supplies needed for continued operations
822	150-50000-0000-222-6000-02-000	2501024	7/1/2004	EBSCO SUBSCRIPTION SERVICE	\$ 2,590	\$ 2,590	This PO is for EBSCO publishing package subscription for VHS. Books include Columbia Grangers world of Poetry, History Reference Center, Magill on Literature Plus		✓		This PO appears to be reasonable as these books are used to increase student creativity
823	150-50000-0000-240-6000-11-000	2501180	7/1/2004	PETTY CASH,EVA SPARACIO	\$ 45	\$ 135	This PO is for petty cash for folders, table cloths, , napkins, and labels. These items were purchased for the Durand school. 1 out of three items were reviewed		✓		This PO appears to be reasonable as it is under \$50 and these items appear to be used for school purposes
824	150-50000-0000-240-6000-08-000	2501183	7/1/2004	PETTY CASH,GAIL CURCIO	\$ 38	\$ 177	This PO is for petty cash for a blooming bulb for a sad club plant and lanyards for peer mediation. This PO is for the D'ippolito School		✓		This PO appears to be reasonable as the items were under \$50. Peer mediation provides direct benefit to the students
825	110-50000-0000-223-6000-00-514	2501196	8/19/2004	PETTY CASH,KERRIE BRYAN	\$ 20	\$ 125	This PO is for muffins and refreshments for a work shop	✓			Food purchases for individuals other than students appear to be discretionary

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826	110-50000-0000-222-6000-28-000	2501229	6/23/2004	CUMB CNTY AUDIO VISUAL AIDS CM	\$ 53,844	\$ 53,844	This PO is for assessment for the Cumberland County Audio-Visual Aids Commission. This is the cost and maintenance of operation of the Cumberland County Audio- Visual Aids. The Cumberland County Audio-Visual Aids Commission buys tapes at deep discounts and provides it to the school system		✓		This PO appears to be reasonable as it will provide educational value to the students
827	110-50000-0000-230-6000-00-000	2501248	6/28/2004	MCLAUGHLIN'S NEWS AGENCY	\$ 422	\$ 422	This PO is for 53 NY Times @ 4.50 and 52 USA today @ 2.50 for the Vineland Board of Education Office at Plum Street. These were ordered for a Vineland School District faculty member	✓			This PO appears to be discretionary as it does not benefit the students
828	110-50000-0000-240-6000-49-000	2501262	5/12/2004	GROUPE LACASSE LLC	\$ 282	\$ 291	This PO is for a Savvy Chair for the Fels School		✓		Chairs are standard office equipment and This appears to be a reasonable expenditure
829	150-50000-0000-222-6000-08-000	2501295	6/9/2004	FOLLETT CORP	\$ 4,770	\$ 5,600	This PO is for various books. A few of these books include Action Jackson, After Elaine, Alice I think, Alzheimer's Disease. These books were purchased for the D'ippolito school		✓		This PO appears to be reasonable as books encourage students to read and provide educational value
830	150-50000-0000-222-6000-14-000	2501485	7/1/2004	DEMCO INC	\$ 1,932	\$ 1,575	This PO is for a large full sleeve CD album, vista tape, double coated paper tape, a crystal tinted book shelf for the Johnstone Library		✓		This PO appears to be reasonable as these are items needed in the library

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831	150-50000-0000-240-6000-08-000	2501803	7/1/2004	TANNER SCHOOL FURNITURE		\$ 1,325	This PO is for a mity-lite "ultimate" abs folding leg table for the D'ippolito School. 6 tables were ordered		✓		Tables were purchased for the D'ippolito School. Tables appear to be reasonably priced and are standard school equipment. This appears to be a reasonable expenditure
832	150-50000-0000-222-6000-01-000	2501873	7/1/2004	FOLLETT CORP	\$ 371	\$ 2,403	The invoice indicated a purchase of two books. "Coming storm extreme weather", and "Rise of birds 225 million years" for the VHS		✓		This appears to be a reasonable purchase as these books provide educational benefit to the students
833	150-50000-0000-222-6000-01-000	2501909	7/7/2004	GALE GROUP	\$ 6,115	\$ 6,115	This PO is for a student resource center and a opposing viewpoints resource center the VHS.		✓		This appears to be reasonable as a center for student resource directly benefits the students and provides information for the students
834	150-50000-0000-222-6000-01-000	2501910	7/7/2004	FOLLETT EDUCATIONAL SERVICES	\$ 1,563	\$ 1,563	This PO is for an annual software service and support agreement as per the quote from 8/2004 to 8/2005. Included is support for server for windows, catalog plus windows, PHD dolphin + scanner, subscription renewal A/V access online, and subscription renewal alliance + online. This PO was for VHS		✓		This purchase of annual software service support appears to be reasonable as this gives the school technical support on computer software programs

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835	110-50000-0000-251-6000-00-000	2501937	7/16/2004	MOORE WALLACE INC	\$ 22,026	\$ 22,026	This PO is for a self mailer system for the Vineland School District Computer Operations Department. 200,000 non-check blue z fold forms were purchased and 100,000 Brown/Blue TA security PA forms were purchased		✓		This self mailer system enabled the school administration to send large quantities of mail. This is a needed ability because of the school system size and amount of communication. This appears to be a reasonable expenditure
836	150-50000-0000-240-6000-21-000	2502289	7/1/2004	DISTRIBUTION AND SUPPORT SRVS	\$ 5,504	\$ 6,051	This PO is for various office supplies ordered by the Rossi school. Items included are paper, laminating film, folders, masking tape, and stick on notes		✓		This PO appears reasonable as these items are standard office supplies such as paper and tape
837	150-50000-0000-240-6000-16-000	2502314	6/25/2004	WARGO,JOANN	\$ 2,637	\$ 2,633	This PO is for uniform t-shirts for students at the Mennies School. Items included a total of 650 youth t shirts and adult t shirts		✓		This PO appears to be reasonable as uniform t-shirts appear to be reasonably priced and benefit the students
838	150-50000-0000-240-6000-14-000	2502399	7/1/2004	DISTRIBUTION AND SUPPORT SRVS	\$ 954	\$ 3,203	This PO is for supplies ordered by the Johnstone School. Items include paper clips, stick on notes, copy paper, and envelopes. Note only reviewed 1 of 3 items		✓		This PO appears reasonable as these items such as copy paper and envelopes are needed for the office in order to continue operations
839	150-50000-0000-222-6000-04-000	2502517	3/30/2004	EPLUS TECHNOLOGY OF PA	\$ 4,539	\$ 13,946	This Invoice includes purchases for a HP LaserJet 4300 TN monochrome Printer, finepix 330 digital Cam, and a 7ft cable patch for the Memorial School. Reviewed 1 out of 4 disbursements			✓	Purchase of 3 cameras is inconclusive

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840	150-50000-0000-222-6000-04-000	2502547	No date available	TEACHER'S VIDEO COMPANY	\$ 1,070	\$ 1,296	This PO is for various books and DVDs. DVD's included in this purchase are "Student Workshop: I was just kidding", and books included "Tropical Rainforest", "Teen Pregnancy", "Mountains", "Living Machine", and "Fish" for the Memorial school		✓		This PO appears to be reasonable as these items add educational value to the students by teaching them about such life lessons as "Teen pregnancy"
841	150-50000-0000-222-6000-04-000	2502584	5/20/2004	FOLLETT CORP	\$ 3,640	\$ 3,688	This PO is for various books for the Memorial School Library. Books included are Adam Sandler, Christopher Reeve, Celine Dion, and Ben Affleck.	✓			This PO appears to be discretionary as these books do not add educational value to the students
842	150-50000-0000-222-6000-07-000	2502589	7/18/2004	PENWORTHY COMPANY	\$ 1,091	\$ 1,152	This PO is for various books and DVDs. Books include Valley Forge, The Titanic, Cool Cars, Cooking with the cat, and Snoopy: Flying Ace. These items were purchased by the Cunningham Elementary school	✓			This PO appears to be discretionary as these books such as Snoopy do not add educational value to the students
843	110-50000-0000-221-6000-00-519	2503009	8/2/2004	GROUPE LACASSE LLC		\$ 1,815	This PO is for a alutra chair for the Administration Office at Plum Street. Each chair is at \$363 and 5 were ordered		✓		Chairs are standard office equipment. This appears to be a reasonable expenditure
844	150-50000-0000-222-6000-16-000	2503030	7/1/2004	BOUND TO STAY BOUND BOOKS INC	\$ 544	\$ 3,740	This PO is for various books purchased for the Mennies School library. Bucks include "Dear Peter Rabbit", "Digby and Kate and Beautiful Day"		✓		This PO appears to be reasonable as these books were purchased for a primary school library and encourage reading and benefit the students

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845	110-50000-0000-251-6000-00-000	2503045	7/13/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,158	\$ 2,699	This PO was for a wall clock, folders, index cards, batteries, toner cartridge, and fluid correction. These items were ordered for the Vineland board of education office		✓		This Po appears to be reasonable as items such as index cards and fluid correction are office supplies
846	150-50000-0000-240-6000-14-000	2503050	7/1/2004	GRAINGER	\$ 1,532	\$ 1,520	This PO is for 12" craft supply boxes for the Vineland Board of Education		✓		Craft supply boxes are boxes to store school art supplies. This appears to be a reasonable expenditure
847	150-50000-0000-240-6000-08-000	2503098	7/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 7,593	\$ 7,593	This PO is for a desk, table, counter, cabinet, refrigerator, locks, and curtains for the Nurses office at the D'ippolito School		✓		Nurse's office was furnished with cabinet, desk and table. This appears to be a reasonable expenditure as furniture is necessary
848	150-50000-0000-222-6000-14-000	2503106	7/1/2004	BOUND TO STAY BOUND BOOKS INC	\$ 288	\$ 5,000	This PO is for various books purchased by the Johnstone elementary Media Center. Books include "Charlottes Web", "Night of the Living Dummy II", "I am fantasy", and "These Happy Golden Years". Reviewed one of 3 disbursements		✓		This PO appears to be reasonable as it is books purchased for an elementary school and encourages students to read
849	150-50000-0000-240-6000-23-000	2503146	6/29/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,234	\$ 2,651	This PO is for marker, pen, folders, paper, tape dispensers, clips, envelopes, cleaner, and pads for the Winslow John School		✓		This PO appears to be a reasonable expenditure as these are office supplies used at the school
850	110-50000-0000-221-6000-00-519	2503200	7/19/2004	EXECUTIVE BUSINESS SOLUTIONS		\$ 693	This PO is for a computer table with a amber cherry finish for the vine land board of education office		✓		This purchase was for a computer table/cabinet with doors. This is necessary office furniture and appears to be a reasonable expenditure

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851	150-50000-0000-240-6000-03-000	2503357	7/27/2004	TONY'S LUNCH	\$ 1,259	\$ 1,259	This PO is for "opening day" for the teacher and staff. It includes breakfast and lunch ordered at from "Tony's Lunch" at the Landis School	✓			This PO appears to be discretionary as the purchase of lunch for faculty members does not provide any benefit to the students
852	150-50000-0000-240-6000-03-000	2503434	7/1/2004	HARCOURT INC	\$ 6,060	\$ 6,367	This PO is for SE elements for a two course Literature books purchased by the Landis School		✓		This appears to be reasonable as these books provide educational value in the field of Literature
853	150-50000-0000-240-6000-02-000	2503567	7/29/2004	EUGENE PRINTING	\$ 2,268	\$ 2,268	This PO is for 18 2 sided banners for the Vineland High School	✓			Purchase of banners are unnecessary and do not provide any educational value to the students. This appears to be a discretionary expenditure
854	150-50000-0000-240-6000-16-000	2503575	6/23/2004	CLASSROOMDIRECT	\$ 1,612	\$ 1,609	This PO is for 4 aluminum frame porcelain marker boards for the Vineland Board of Education		✓		Marker boards are necessary school supplies and facilitate teaching. This appears to be a reasonable expenditure
855	110-50000-0000-252-6000-00-517	2503699	7/30/2004	G & M BOOKSALES INC	\$ 3,279	\$ 3,438	This PO is for a century 21 computer application for the Vineland Board of Education. A total of 50 applications were delivered		✓		Century21 computer applications provide a database of information on word processing for students and teachers. This provides a benefit to the students and appears to be a reasonable expenditure
856	110-50000-0000-219-6000-00-000	2503813	8/12/2004	EXECUTIVE BUSINESS SOLUTIONS	\$ 3,753	\$ 3,753	This PO is for office furniture, an extended right corner, desk shell, return shelf, and center drawers for the Landis School		✓		Office furniture such as a shelf and center drawers were purchased for the school. Office furniture appears to be reasonably priced. This appears to be reasonable expenditure

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857	150-50000-0000-222-6000-02-000	2503958	7/1/2004	PRESENTATION SYSTEMS INC	\$ 2,478	\$ 2,464	This PO is for transfer plus paper rolls for the VHS		✓		This PO appears to be reasonable as it is needed for operations at the school
858	150-50000-0000-222-6000-01-000	2504087	7/7/04	PROQUEST INFORMATION LEARNING	\$ 1,460	\$ 1,725	This PO is for a SIRS government reporter and a SIRS researchers. This was purchased by the VHS library		✓		This software is to be used as a database too. This software was purchased for the library and appears to be a reasonable expenditure
859	150-50000-0000-223-6000-23-000	2504323	8/11/2004	GANDER PUBLISHING INC	\$ 550	\$ 550	This PO is for a visual and verbal kit (6) amounting to \$499.5 for the Winslow Primary School		✓		This verbal and visual kit was purchased for a primary school. This kit is used as an educational tool by the faculty. This PO appears to be reasonable
860	150-50000-0000-222-6000-02-000	2504565	8/10/2004	HIGHSMITH CO INC	\$ 1,543	\$ 1,529	This PO is for laminating film, 1.5 million double, 25 in. x500 ft., 2/ctn		✓		Laminating film is needed by the school to post important messages like fire instructions. This appears to be a reasonable expenditure
861	150-50000-0000-222-6000-21-000	2505267	9/1/6/04	FOLLETT CORP	\$ 528	\$ 618	This PO is for various books purchased by the Rossi Middle School Library. Books include "Adam Sandler", "Ben Affleck", "Bono", "Brad Pitt", and "Eminem"	✓			This PO appears to be discretionary as it does not add to educational value to the students
862	110-50000-0000-252-6000-00-517	2610392	1/26/2006	FAIRLITE ELEC SUPPLY CO INC	\$ 3,772	\$ 3,772	This PO is for a fiber cable for the Vineland Board of Education Office on Plum Street		✓		This PO is for repairing cables from the Coney Building to Landis Schools. This appears to be a reasonable expenditure as it is used for data transmission

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863	110-50000-0000-252-6000-00-517	2610684	2/2/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 222	\$ 419	This PO is for a stapler, market, pocket hanger, diskettes, dispenser, post it not, pencils, and highlighters for the Vineland Board of Education Office		✓		This PO appears to be reasonable as these are all office supplies purchased for school district operation
864	150-50000-0000-240-6000-05-000	2610800	2/2/2006	TONY'S LUNCH	\$ 1,252	\$ 1,670	This PO is for baked chicken, baked ziti, parley, string beans, and brownies from Tony's. This was purchased by the Barse School. This is for a parent night dinner which is an estimated 200 at \$8.35		✓		This PO appears to be reasonable as it is used as an incentive for parents to be involved in students education
865	150-50000-0000-240-6000-15-000	2610871	2/7/2006	QUALITY LITHO PRINTING	\$ 158	\$ 158	This purchase order was for 500 "Certificate of Awards purchased from Quality Printing to be delivered to the Max Leuchter School		✓		This expenditure appears to be reasonable as the purchase of certificates of awards provide positive reinforcement and benefit to the students
866	110-50000-0000-252-6000-00-517	2610882	2/7/2006	GARDEN STATE MICRO INC	\$ 5,436	\$ 5,436	This PO is for macromedia studio and adobe Photoshop for Vineland Board of Education office on plum street		✓		Computer software was purchased for the school district. This appears to be a reasonable expenditure as needed software is required for useful operation of the computers
867	110-50000-0000-252-6000-00-517	2611024	2/9/2006	SNAP-ON INDUSTRIAL	\$ 1,405	\$ 1,405	This PO is for a SKPKGTRAN to the VHS			✓	This PO is inconclusive and requires follow up

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868	110-50000-0000-252-6000-00-517	2611348	2/16/2006	VERTEX TECHNOLOGIES INC	\$ 1,830	\$ 1,830	This PO is for a v90 xpe 512f/512R-TC purchased for the technology department for VBOE office		✓		This purchase was for a v90 which enables a "thin client network" which maintains a secure server. This is important in order to maintain confidentiality and security of the computer network. This appears to be a reasonable expenditure
869	110-50000-0000-251-6000-00-000	2611757	2/28/2006	SCHWAAB INC	\$ 91	\$ 120	This PO is for a pre-ink hand stamp and a dater IS die plate purchased for the Vineland Board of Education Office		✓		This PO appears to be a reasonable expenditure as stamps are needed for documentation purposes
870	110-50000-0000-240-6000-49-000	2612028	2/3/2006	MARTINE'S COUNTRYSIDE FLORIST	\$ 150	\$ 150	This PO is for girls corsages, boys boutonnières and 2 centerpieces for the Maurice Fels School	✓			This PO appears to be discretionary as corsages do not provide any educational value to the students
871	110-50000-0000-251-6000-00-000	2612259	3/7/2006	ALLIED OFFICE SUPPLIES	\$ 1,278	\$ 1,362	This PO is for paper, pens, pointers, and shredder bags for the computer operations department at VBOE		✓		This PO appears to be reasonable as shredder bags and pens are needed office supplies
872	150-50000-0000-223-6000-02-000	2612457	3/9/2006	DELL MARKETING LP	\$ 1,533	\$ 1,533	This PO is for a Dell Latitude Pentium M 740 for VHS		✓		This purchase of a computer was purchased for the High School. This appears to be a reasonable expenditure as computers are a necessary school supply
873	150-50000-0000-223-6000-01-000	2612601	3/13/2006	ASSOC FOR SUPERVISN & CURR DEV	\$ 130	\$ 130	This PO is for building academic vocabulary teachers. It was purchased by the VHS 11/12 school.		✓		This PO appears to be reasonable as it is a teacher's manual for the high school.

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874	110-50000-0000-221-6000-00-506	2612876	3/15/2006	EPLUS TECHNOLOGY OF PA	\$ 334	\$ 334	This PO is for a Black, Cyan, magenta, and yellow cartridges CP1160. These items were ordered for the H.L. Reber Administration building at 625 plum street		✓		This PO appears to be reasonable as cartridges are needed for printers for continuation of operations
875	150-50000-0000-240-6000-08-000	2613009	3/16/2006	VINELAND BOARD OF EDUCATION	\$ 350	\$ 350	This PO is for 4000 Wallace School letterheads and 6000 Wallace school addressed envelope. This is purchased by the D'ippolito school		✓		This PO appears to be reasonable as these letterheads will serve as a means of correspondence for the school
876	150-50000-0000-240-6000-08-000	2613081	3/17/2006	PIZZA JOE'S	\$ 195	\$ 195	This PO is for 10 party trays and 18 bottles for the D'ippolito School. These items were purchased for 8th grade homerooms that had perfect attendance during GEPA		✓		This PO appears to be reasonable as the pizza trays and water are reward incentives for the students to perform better
877	110-50000-0000-240-6000-39-000	2613120	3/14/2006	PAPER MART INC	\$ 364	\$ 364	This PO is for Xerox paper for the VHS Second change program.		✓		This PO appears to be reasonable as it is supplies for continuing operations
878	110-50000-0000-223-6000-00-502	2613149	3/20/2006	HEINEMANN LIBRARY	\$ 128	\$ 135	This PO is for 3 different books, "Young Mathematicians at work", "Working with ratio table", and "sharing submarine sandwich". These items were purchased by the Vineland board of education office		✓		This PO appears to be reasonable as it is books such as math books for educational purposes for the students

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879	110-50000-0000-221-6000-00-507	2613185	3/21/2006	NAT COUNCIL OF TCHRS OF MATH	\$ 912	\$ 1,158	This PO is for two books purchased called "Empowering the Beginning Teachers of Mathematics: Middle School" and "Beginning Teachers of Mathematics: High School" for the "H. L. Reber Administration building"		✓		This PO appears to be reasonable as math books provide direct educational value and benefit to the students
880	110-50000-0000-221-6000-00-502	2613249	3/21/2006	SOLUTION TREE LLC	\$ 385	\$ 400	This PO is for a book called "classroom management for academic success. This was purchased by the H. L. Reber Administration Building"		✓		This PO appears to be reasonable as it is professional development for teachers
881	150-50000-0000-240-6000-15-000	2613676	3/27/2006	ADELPHIA	\$ 252	\$ 2,610	This PO is for book purchased by H.L. Reber Administration building. The items include Discovering Italy, "Pinocchio", "Larousse Pocket", "L'Italiano Ciocando", and "Tombola Illustrate"		✓		These books such as "Discovering Italy" provide educational value to the students by teaching them about Italy and encouraging reading. This appears to be a reasonable expenditure
882	110-50000-0000-252-6000-00-517	2613707	3/27/2006	FAIRLITE ELEC SUPPLY CO INC	\$ 8,094	\$ 8,094	This PO is for 5 single mode fiber patch cable, fiber adaptor, jumper with 2 , xlr connectors, category 5 patch cables, mall mtg swing rack, and connector for the technology office at VBOE		✓		This PO appears to be reasonable as it is needed for network operations
883	150-50000-0000-218-6000-02-000	2613773	3/27/2006	SCHOOL COUNTS!	\$ 217	\$ 217	This PO is for items ordered by VHS. Items included are: school counts sophomore certificates, school counts freshman certificates, and school counts student brochures		✓		School Counts is a program that links educational performance and attendance with future employment opportunities. This provides a direct benefit to the students. This appears to be a reasonable expenditure

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884	110-50000-0000-251-6000-00-000	2613964	3/21/2006	US POST OFFICE	\$ 2,600	\$ 2,600	This PO is for resume respond cards. A total of 10,000 were purchased for the VBOE office		✓		This purchase of resume respond cards provides a direct benefit to the students by assisting them with future employment opportunities. This appears to be a reasonable expenditure
885	110-50000-0000-252-6000-00-517	2614006	3/29/2006	EPLUS TECHNOLOGY OF PA	\$ 4,560	\$ 501	This PO is for smart print toner cartridge, cyan toner cartridge, HP 88 large yellow ink cartridge, HP 88 large black ink cartridge, and HP 88 large magenta ink cartridge. These items were purchased by the VBOE office		✓		This PO appears to be reasonable as ink cartridges are used for operations at the office
886	150-50000-0000-240-6000-07-000	2614040	3/29/2006	MUSIC CENTRAL	\$ 1,750	\$ 1,750	This PO is for 5 2000 series handheld wireless microphone ordered by Cunningham school		✓		Wireless Microphone enables school faculty to communicate with students and coordinate movement. This appears to be a reasonable expenditure
887	150-50000-0000-240-6000-07-000	2614129	3/29/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 539	\$ 539	This PO is for 30 chart, pocket and behavior. This was purchased by the Cunningham school		✓		This purchase was for a tool to be used to encourage proper behavior by the students. This appears to be a reasonable expenditure
888	150-50000-0000-218-6000-15-000	2614188	3/30/2006	DEMCO INC	\$ 146	\$ 141	This PO is for crystal shield bag, and a Monaco Hang up bag rack. This was purchased by the Leuchter school		✓		Crystal shield bag is a library supply that allows books to be stored safely and remain on display. This appears to be a reasonable expenditure

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889	150-50000-0000-240-6000-21-000	2614204	3/30/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 200	\$ 260	This PO is for a shredder and a utility cart . It was ordered by the Rossi School		✓		Shredder is purchased for shredding confidential documents. This protects student confidential information and appears to be a reasonable expenditure
890	150-50000-0000-240-6000-03-000	2614360	3/31/2006	VALIANT IMC	\$ 2,240	\$ 2,192	This PO is for a zenith (No Suggestions) combo and a draper 10 6x14 fine flex and a universal remote for tv/vcr/cable, all purchased by the Landis school			✓	This PO is inconclusive and requires follow up
891	150-50000-0000-218-6000-11-000	2614377	3/31/2006	SOCIAL STUDIES SCH SERVICE	\$ 369	\$ 369	This PO is for a book called "Is a worry worrying you?", "Banana Splits", "Not everyone is nice: Helping Child" for the Durand school		✓		This PO appears to be reasonable as it is used for helping students deal with issues
892	150-50000-0000-240-6000-11-000	2614440	3/31/2006	DELL MARKETING LP	\$ 1,439	\$ 1,439	This PO is for a dell latitude Pentium M 740 laptop for the Duran school		✓		Computers are a necessary school supply and this purchase appears to be a reasonable expenditure as this provides a benefit to the students
893	150-50000-0000-221-6000-23-000	2614562	4/5/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 2,842	\$ 5,007	This PO is for a post board, pad, tape, cube notes, staplers, marker board doctor, cleaner, expo 2, clip magnet, bar bulletin, and a shelf pocket. These items were purchased by the Winslow school		✓		This PO appears to be reasonable as items such as staplers are needed office supplies
894	150-50000-0000-240-6000-01-000	2614609	4/6/2006	STAGE RIGHT CORPORATION	\$ 7,678	\$ 7,678	This PO is for a portable stage ordered by VHS. Included are the stage and accessories		✓		Purchase of stage appears to be a reasonable expenditure as it is to be used for performances for students to watch and perform

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895	150-50000-0000-218-6000-04-000	2614666	4/10/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 164	\$ 171	This PO is for 20 file, box, trunk tote purchased by memorial school		✓		This PO appears to be reasonable as it is needed for storing documents and other items at the school
896	110-50000-0000-251-6000-00-000	2614701	3/24/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 3,095	\$ 3,200	This PO is for a hi-liter, folder, portfolio, rubber bands, Advil, bandages, staple removers, and a cart. It was ordered by the VBOE		✓		Items such as rubber bands and staple removers are necessary office supplies and This appears to be a reasonable expenditure
897	110-50000-0000-223-6000-00-514	2614800	3/15/2006	LRP PUBLICATIONS	\$ 1,098	\$ 1,262	This PO is for several books purchased by the VBOE office. Books includes "why can't they just behave?", "Behavioral interventions", "Manifestations Determinations" and training tips focusing on behavior"		✓		This PO appears to be reasonable as it will help the school district deal with student related issues
898	110-50000-0000-251-6000-00-000	2615173	5/2/2006	TOTAL VIDEO PRODUCTS INC	\$ 1,113	\$ 1,097	This PO is for a procon 1x3 duplicator, and Maxell recordable disc for the VBOE (H. L. Reber Administration Building) office			✓	This PO is inconclusive and requires follow up
899	110-50000-0000-251-6000-00-000	2615205	5/4/2006	VINELAND PACKAGING CORP	\$ 3,640	\$ 3,639	This PO is for a 16x16x18 box and 2" box tape			✓	This PO is inconclusive and requires follow up
900	110-50000-0000-230-6100-00-000	2615213		ROBERT ALAN STUDIOS	\$ 1,330	\$ 1,250	This PO is for 5x7 pictures of each of the board members and distraction of the board of education. 4 people had pictures taken at \$125 each. This was purchased by the Communications Coordinator for VBOE	✓			Pictures of board members do not provide any benefit or educational value to the students and appears to be a discretionary expenditure
901	110-50000-0000-252-6000-00-517	2615354	5/12/2006	EPLUS TECHNOLOGY OF PA	\$ 2,731	\$ 2,731	This PO is for Symantec gateway security for the VBOE technology department		✓		This PO appears to be reasonable as it is needed for protecting computers

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902	110-50000-0000-251-6000-00-000	2615538	6/1/2006	DELL MARKETING LP	\$ 1,684	\$ 1,684	This PO is for a dell latitude laptop purchased by the VBOE (H. L. Reber Administration Building). Also travel surge protector, was purchased		✓		Computer was purchased for school and is reasonably priced. Computers are a necessary school supply and This appears to be a reasonable expenditure
903	110-50000-0000-251-6000-00-000	2615626	6/9/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 1,024	\$ 1,024	This PO is for envelopes for the Vineland board of education office.		✓		This PO appears to be reasonable as envelopes are office supplies
904	110-50000-0000-251-6000-00-000	2615689		VINELAND PACKAGING CORP		\$ 3,755	This PO is for 18x18x16 boxes and 15x12x10 white file box. This was ordered by the VBOE office		✓		File boxes are standard office supplies and This appears to be a reasonable expenditure
905	150-50000-0000-218-6000-05-000	2611400	2/21/2006	MELT OF FRANKLINVILLE LLC	\$ 360	\$ 360	PO and invoice indicate that luncheon for presenters at 5/11/06 Career Day held at The Barse School from Quiznoz Subs was covered under this PO.	✓			Providing luncheon for presenters at Career Day appears to be a discretionary expenditure.
906	150-50000-0000-218-6000-16-000	2611441	2/22/2006	SERAFINA'S RISTORANTE & PIZZA	\$ 288	\$ 288	PO and invoice indicate that breakfast for presenters at 5/12/06 Career Day held at The Mennies School from Pizza Bella was covered under this PO.	✓			Providing breakfast for presenters at Career Day appears to be a discretionary expenditure
907	110-50000-0000-252-6000-00-517	2611596	2/27/2006	LUPTON ENTERPRISES LLC	\$ 225	\$ 290	PO and invoice indicate that Fuser for HP 4100 printer in Room 103 at the VHS 9-11 and service for HP 4200 on 2/27/06 was covered under PO.		✓		Parts and service for printer at school is part of maintenance of IT infrastructure. This appears to be a reasonable expenditure
908	150-50000-0000-218-6000-15-000	2611601	2/27/2006	NORTHERN LIGHT PRODUCTS INC	\$ 360	\$ 360	PO and invoice indicate that LED Spinning Matrix Fan was shipped to the Leuchter School on 3/7/06.			✓	This PO is inconclusive and requires follow up

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909	150-50000-0000-240-6000-01-000	2611644	2/27/2006	MIDWEST TROPHY MANUFACTURING	\$ 393	\$ 393	PO and invoice indicates that windbreakers were purchased and shipped to Vineland HS, 11-12. 11 windbreakers at 34.50 were purchased.		✓		Windbreakers were purchased for students participating in Skills USA Conference. This purchase directly benefited the students and appears to be a reasonable expenditure
910	150-50000-0000-222-6000-21-000	2611660	2/27/2006	POSITIVE PROMOTIONS INC	N/A	\$ 348	PO and invoice indicated that items were purchased and shipped to Rossi School. Items included: Dog Tag Reading Rocks, Silicone Bracelet, Key Ring, Gel Pen Reading Brightens.		✓		Items such as "Readers are leaders" water bottles provide positive reinforcement for students and encourage continued reading. This appears to be a reasonable expenditure
911	110-50000-0000-230-6100-00-000	2611761	2/28/2006	PITNEY BOWES CREDIT CORP	\$ 83	\$ 100	PO and invoice indicate that E-Z Seal Sealing Solution was purchased from Pitney Bowes for the Administration building on 3/9/06.		✓		Pitney Bowes' E-Z Seal® Plus Sealing Solution to help keep envelopes sealed. This is a routine office supply purchase. This appears to be a reasonable expenditure
912	150-50000-0000-240-6000-23-000	2611868	3/1/2006	BEAR COMMUNICATIONS INC	\$ 69	\$ 69	PO, quote and invoice indicate that replacement knobs for CP100 Motorola walkie-talkies was purchased from vendor. CP100 knobs were \$5 each, 12 were purchased. Knobs were ordered on 3/21/06 and shipped to the Winslow School.		✓		Maintaining order and enhancing student and staff safety are leading reasons why schools, colleges, and universities purchase Motorola portable business two-way radios and headsets. This appears to be a reasonable expenditure
913	150-50000-0000-221-6000-23-000	2611920	3/2/2006	NORTHEAST FOUNDTN FOR CHILDREN	\$ 39	\$ 39	PO and invoice indicate that 2 books were purchased and shipped to Winslow School on 3/2/06. The books were \$17 each. Titles: Incredible Indoor Games Book, Outrageous Outdoor Games Book.		✓		Books about games for elementary school students appear to be appropriate expenditure. This appears to be a reasonable expenditure

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914	150-50000-0000-221-6000-23-000	2611945	3/2/2006	IDEA ART	\$ 79	\$ 79	PO and invoice indicate that Printed Letter Papers and envelopes were purchased and shipped to Winslow School on 3/13/06. One set had the word EDUCATION in play blocks on the background, the other set was Summer Bliss theme.		✓		Envelopes are a necessary supply and this purchase of envelopes and paper appears to be reasonable
915	150-50000-0000-240-6000-07-000	2612046	3/3/2006	FACEMAKERS INC	\$ 2,077	\$ 2,077	PO and invoice indicate that that Yankee Doodle costume was purchased and shipped to the Cunningham School on 4/6/06.	✓			Costume price is excessive. This appears to be a discretionary expenditure
916	150-50000-0000-240-6000-14-000	2612055	3/3/2006	VINELAND BOARD OF EDUCATION	\$ 36	\$ 125	PO and purchase Johnstone School Purchase Order Form indicate that expenditure was for guest lunches in the school for February, March, April and May, 2006.	✓			Guest lunches are appear to be a discretionary expenditure
917	110-50000-0000-251-6000-00-000	2612115	3/7/2006	CRS INC	\$ 8,052	\$ 8,052	PO and invoice indicate that annual subscription for SubFinder was covered by this PO. Contract term is 4/1/06 - 3/31/07. SubFinder is an automated Employee Absence Management and Substitute Placement System that VBOE uses to track attendance and fill teacher vacancies with substitutes.		✓		SubFinder is part of IT infrastructure serving HR /Payroll function and appears to be a reasonable expenditure
918	150-50000-0000-240-6000-08-000	2612123	3/7/2006	COIA'S GARDEN MARKET	\$ 97	\$ 97	PO and invoice indicate that 30 New Guinea Impatient Plants were purchased for 2.99 each for (No Suggestions) School Principal's High Tea.	✓			Plants for principal's event is appears to be discretionary expenditure

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919	150-50000-0000-223-6000-01-000	2612163	3/7/2006	CORWIN PRESS INC	\$ 66	\$ 422	PO and invoice indicate that 2 books were purchased and shipped to Vineland High School on 5/16/06. The books were 29.95 each. Titles: Benson: Student-Led Conferencing, Nunley: Differentiating the High School Classroom. A/P noted indicate that third item was initially back-ordered and then cancelled. Purchase was indicated charged to Professional Development account code.		✓		Books for teachers for professional development were purchase at reasonable price and appears to be a reasonable expenditure
920	110-50000-0000-221-6000-00-502	2612210	3/7/2006	US FOODSERVICE	\$ 197	\$ 197	PO and invoice indicated that items were purchased and shipped to VBOE Admin Building 625 Plum St. Items included: coffee cups, napkins, sugar, stirrer, grounded coffee.	✓			Food purchase for Administrator Building is a discretionary expenditure
921	150-50000-0000-222-6000-03-000	2612406	3/8/2006	CASCADE SCHOOL SUPPLIES	\$ 1,185	\$ 1,185	PO and invoice indicate that school related supplies were covered under this PO. Items were shipped to Landis Junior High School on 3/2706. Items include: 78 dry erase whiteboards, 7 easel pds, 25 American Heritage Dictionaries, 10 notebook Wipe Off Charts, as well as a few other items.		✓		Miscellaneous school supplies sent to the Landis School appear to have been purchased at reasonable price and appears to be a reasonable expenditure

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922	150-50000-0000-240-6000-05-000	2612470	3/9/2006	BOTTINO'S SUPERMARKET INC	\$ 49	\$ 50	PO and invoice indicate that fruit trays, doughnuts, juices and paper product were purchased at Shop Rite on 4/26/06. for meeting at Barse School. Documentation did not provide further detail on who attended the meeting, and what was the purpose of the meeting.	✓			Food purchase for what appears to be meeting for faculty appears to be a discretionary expenditure
923	150-50000-0000-240-6000-07-000	2612500	3/10/2006	APPLE COMPUTER INC	\$ 1,229	\$ 1,229	PO and invoice indicate that Apple flat screen computer monitor and Epson Stylus printer was purchased and shipped to Cunningham School on 4/13/06.			✓	This PO is inconclusive and requires follow up
924	150-50000-0000-240-6000-07-000	2612509	3/10/2006	APPLE COMPUTER INC	\$ 3,458	\$ 3,458	PO and invoice indicate that Apple iMac desktop computer and Epson Stylus printer was purchased and shipped to Cunningham School on 6/8/06.			✓	This PO is inconclusive and requires follow up
925	150-50000-0000-240-6000-16-000	2612562	3/13/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 510	\$ 510	PO and invoice indicate that school related supplies were covered under this PO. Items were shipped to Mennies School on 3/22/06. Items included: boxes of envelopes, 2 desktop calculators, wire bound and hardbound notebooks, cases of paper, as well as other items.		✓		Miscellaneous school supplies (envelopes, calculators) sent to the Mennies School appear to have been purchased at reasonable price and This appears to be a reasonable expenditure

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926	150-50000-0000-240-6000-11-000	2612563	3/13/2006	BAUDVILLE	\$ 856	\$ 856	PO and invoice indicate that small items for student motivation and rewording were purchased and shipped to the Durand Elementary School on 3/24/06. Items included: 30 character pins, 17 packs of fish theme pens, 4 packs of Think-Outside the Bowl magnets.		✓		Items used as student rewards were procured at reasonable prices.
927	150-50000-0000-240-6000-01-000	2612565	3/13/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 564	\$ 564	PO indicates that 2 radar stools with height adjustable arms was purchased for Vineland High School 11-12. It was shipped to VHS on 3/4/06.		✓		Stools are standard supply and appear to be reasonably priced. This purchase appears to be a reasonable expenditure
928	150-50000-0000-222-6000-11-000	2612597	3/13/2006	DEMCO INC	\$ 518	\$ 518	PO and invoice indicate that miscellaneous items were purchased for the Durand School Library. Items were shipped to school address on 4/14/06. Items included: clear glossy label protectors, library cards, book jackets video cases, and 2 RCA Digital CD/Cassette Players.		✓		Items such as glossy label protectors and library cards are necessary supplies for school library. This appears to be a reasonable expenditure
929	150-50000-0000-221-6000-14-000	2612613	3/13/2006	TEACHSTREAM INC	\$ 408	\$ 414	PO indicates that Children From Poverty -- Working with Children and Families DVD was shipped to the Johnstone School on 3/31/06.		✓		This PO covers professional development expenditure for teacher working with student in poverty. This appears to be a reasonable expenditure

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930	150-50000-0000-240-6000-08-000	2612698	3/14/2006	MAIL CENTER PLUS	\$ 95	\$ 99	PO and invoice indicate that Dazzle™ Stickers Super Packs of different varieties were purchased (Hearts, Ladybugs, Turtles, Fish, Bees, Sea Lions, etc.) and picked up at the vendor for the (No Suggestions) School on 4/4/06/		✓		Stickers are used as motivational and reward items for elementary school children. This appears to be a reasonable expenditure
931	110-50000-0000-251-6000-00-000	2612726	3/10/2006	GANNETT NJ PARTNERS LP	\$ 138	\$ 138	PO and invoice indicate that subscription was purchased for the Vineland Daily Journal for the period 3/31/06 to 3/30/07. Paper is shipped to Communications Coordinator at the VBOE Administration building.		✓		Communication Dept. monitors and interfaces with local media covering school district. This appears to be a reasonable expenditure
932	110-50000-0000-221-6000-00-519	2612811	3/15/2006	QUALITY LITHO PRINTING	\$ 138	\$ 138	PO and invoice indicate that silver pencils with red imprints were printed with imprint VINELAND PUBLIC SCHOOLS for the non-tenured Teacher Academy. Items were shipped to Admin building on 4/4/06.	✓			Imprinted pencils for non-tenured Teacher Academy do not provide educational value and are no direct benefit to students.
933	150-50000-0000-240-6000-03-000	2612841		ANTON'S FLORIST		\$ 786	This purchase order was for purchase of floral arrangements	✓			Corsages and floral arrangements do not provide educational value and appears to be a discretionary expenditure
934	150-50000-0000-240-6000-07-000	2612921	3/15/2006	ATLAS PEN AND PENCIL CORP	\$ 1,013	\$ 1,013	PO and invoice indicate that 100 click action pens, 100 twist pens and 100 marble key rings were personalized by vendor and shipped to the Cunningham School.	✓			While reward items may be appropriate, the amount spent on pens covered by this PO is excessive, as it offers no direct educational value. This PO appears to be a discretionary expenditure

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935	150-50000-0000-240-6000-14-000	2613060	3/16/2006	ACME MARKETS INC		\$ 98	PO, Johnstone School Purchase Form and receipt indicate that items were purchased from ACME Savan Pharmacy on 3/24/06. Items included Lipton Tea Bags, Maxwell House Coffee, Sugar packets, Splenda, stirrers, and cookies.	✓			Coffee , tea and cookie purchases for faculty and staff are of no direct benefit to students and provide no direct educational benefit. This PO appears to be a discretionary expenditure
936	110-50000-0000-221-6000-00-502	2613106	3/20/2006	D H DISTRIBUTING	\$ 3,839	\$ 3,839	PO and invoice indicate that 3 Texas Instruments TI84PLUSLVRVSII Calculator View screen Packages were purchased and shipped to Vineland High School North on 5/18/06.		✓		View Screen panel sits atop a standard overhead projector and includes LCD panel, View screen calculator, cables and carrying bag. The panel works with overhead projector to enlarge and project the image of Texas Instruments calculator screen so the entire class can see and grasp what the teacher is presenting. This enhances visual learning and student understanding of concepts. This appears to be a reasonable expenditure

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937	150-50000-0000-222-6000-03-000	2613125	3/2/2006	GREAT READING RESOURCES INC	\$ 1,280		PO and invoice indicate that books were purchased and shipped to Landis School Library. 17 items are covered by this PO. The items included a Series on Baseball and a Series on Super Bowl Champions. Other items were books on Allen Iverson, Ashanti, Ashton Kutcher, Beyonce, Bow Wow, Jay Z, Missy Elliott, Mary-Kate and Ashley Olsen, Paris Hilton, and other popular culture figures.	✓			Books on popular icons, like the Olsen twins and Bow Wow, Ashton Kutcher, and Paris Hilton, do not have appropriate educational value. Information on these subject can be obtained by student outside of the school library environment. This PO appears to be a discretionary expenditure
938	150-50000-0000-218-6000-01-000	2613175	3/21/2006		\$ 444	\$ 444	PO and invoice indicate that hi performance chair was purchased and shipped VBOE, C/O Executive Business Solutions Receiving Dock, for the use of Vineland High School 11/12.	✓			Chair for \$444 is excessive. Office chair may be procured at lower price.
939	150-50000-0000-221-6000-02-000	2613181	3/21/2006	G & M BOOKSALES INC	\$ 72	\$ 72	PO and invoice indicate that 6 copies of the Art of Possibility was purchased from Book smith at the Cumberland Mall for Vineland High School 9-10.		✓		Professional development and motivational material for teachers was procured at reasonable price.
940	150-50000-0000-218-6000-02-000	2613221	3/21/2006	BRIDGEWATER RARITAN HIGH SCH	\$ 500	\$ 500	PO and invoices indicate that 200 copies of ABC's of College Planning Book was purchased and shipped to Vineland High School 9-10 on 6/16/06.		✓		College planning materials were obtained for the benefit of the students at reasonable cost.

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941	110-50000-0000-252-6000-00-517	2613223	3/21/2006	HELLO DIRECT INC	\$ 384	\$ 384	PO and invoice indicate that 25 handset cords, 10 line cord couplers, and 20 foot line cords were purchased for the Technology Department and shipped to Administration Building on 3/31/06.		✓		Telephone cords and telephone equipment is required for routine maintenance of telephone system.
942	110-50000-0000-252-6000-00-517	2613426	3/22/2006	NEVCO SCOREBOARD CO	\$ 549	\$ 572	PO and invoice indicate that module -M8-22 was purchased and shipped to Vineland High School on 4/11/06.		✓		Scoreboard is necessary equipment for competitive athletic events. This appears to be a reasonable expenditure. This appears to be a reasonable expenditure
943	150-50000-0000-223-6000-07-000	2613481	3/23/2006	POSITIVE PROMOTIONS INC	\$ 512	\$ 512	PO and invoice indicate that the 50 Garden Of Thanks Flower Pot Gift Sets, and 120 Stationary Sets were purchased and shipped to Cunningham School on 5/25/06. Purchase is noted in PO documentation to be staff incentive.	✓			Gift items for teachers and staff appears to be discretionary expenditure.
944	150-50000-0000-222-6000-01-000	2613550	3/23/2006	TEACHERS MEDIA CO	\$ 67	\$ 89	PO and invoice indicate that 2 DVDs were procured and shipped to Vineland High School 11-12 on 4/27/06. DVDs are of "The Cask of Amontillado" is a short story written by Edgar Allan Poe and "The Tell-Tale Heart" is also a short story by Poe.		✓		Video materials of educational nature were procured for literature class. This appears to be a reasonable expenditure

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945	150-50000-0000-240-6000-03-000	2613665	3/27/2006	WIRELESS ELECTRONICS INC	\$ 291	\$ 291	PO and invoice indicate that wireless headset system and headset lifter was purchased and shipped to Landis School on 4/21/06.		✓		Wireless Microphone enables school faculty to communicate with students and coordinate movement. This appears to be a reasonable expenditure
946	150-50000-0000-240-6000-08-000	2613697	3/27/2006	WHEAT ROAD COLD CUTS	\$ 393	\$ 425	PO and invoice indicate that Career Day Luncheon was procured from Wheat Road Cold Cuts for the (No Suggestions) Elementary School and delivered to the school on 5/5/06.	✓			Food purchases at schools for staff and presenters are considered appears to be discretionary .
947	150-50000-0000-218-6000-01-000	2613719	3/27/2006	CASCADE SCHOOL SUPPLIES	\$ 29	\$ 52	PO and invoice indicates that school/office supplies were purchased and shipped to Vineland High School 11-12 on 4/17/06. Items included binders and envelope clasps.		✓		Office and school supplies were procured in routine transaction at cost that appears appropriate.
948	110-50000-0000-252-6000-00-517	2613745	3/27/2006	SO JERSEY TECHN LGY PRTNRSHP	\$ 970	\$ 970	PO and invoice indicate that 2 Intel® PRO/1000 MT Quad Port Server Adapters were procured and shipped to Technology Department at Administration Building on 4/13/06. Item is for high capacity network access cards for servers.		✓		Network adapter cards were purchased foe server at what appears to be appropriate cost. This is a routine item for an IT Department.
949	150-50000-0000-221-6000-02-000	2613778	3/27/2006	EPLUS TECHNOLOGY OF PA	\$ 180	\$ 180	PO and invoice indicate that the following items were purchased and shipped to Vineland High School 11-12 on 4/24/06: 4100 series Printer Toner Cartridge, 4 counts of 80 min. CD-RW 25-piece spindle, and 100 slim CD holders.		✓		Items were standard IT purchases for a school or office environment and appear to be at appropriate cost.

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950	110-50000-0000-221-6000-00-507	2613780	3/27/2006	TEACHER'S DISCOVERY	\$ 279	\$ 279	PO and invoice indicate that supplies were procured for the Vineland High School 9-10 World Languages Department and shipped to the Administration Building on 4/28/06. Items included: Spanish Games: Teach Grammar and Vocab, Teatro de Cuentos de Hada Book, Spanish Pictionary, Homework Coupons Spanish Set, etc.		✓		Language teaching tools were procured for foreign language department in routine transaction at reasonable cost. This appears to be a reasonable PO
951	110-50000-0000-221-6000-00-507	2613795	3/27/2006	HAMPTON BROWN CO		\$ 1,426	PO and invoice indicate that language instruction related educational items were procured and purchased and shipped to the Administration Building on 4/7/06. Items included Phonics and Friends Take-Home Sets, libritos para mi Take-Home Book Sets.		✓		Language instruction books provide a direct benefit and educational value to the students.
952	150-50000-0000-222-6000-01-000	2613928	3/28/2006	MASON CREST PUBLISHERS	\$ 1,977	\$ 1,977	PO and invoice indicate that books were purchased and shipped to Vineland High School 11-12, school library. Items included book sets on psychology, forensics and modern history.		✓		Books were purchased and shipped to the high school library from publisher. Books covered educational topics such as history and forensics. This appears to be a reasonable expenditure

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953	110-50000-0000-251-6000-00-000	2613955	3/28/2006	VINELAND PACKAGING CORP	\$ 6,417	\$ 6,417	PO and invoices indicate that packing supplies were purchased and shipped to the VBOE warehouse building on 4/27/06. Items included 500 clear box tapes, 2500 boxes and 2000 file boxes with a lid.		✓		Standard packing and archival materials were purchased for the warehouse in a routine transaction at what appears to be appropriate cost.
954	150-50000-0000-218-6000-07-000	2614042		S WORLDWIDE	\$ 251	\$ 326	This purchase order is for various board games for elementary school students and was purchased from S & S Worldwide for delivery to the Cunningham school		✓		This expenditure appears to be reasonable as these board games were to be used by young elementary school students
955	150-50000-0000-240-6000-15-000	2614192	3/30/2006	LIONS QUEST PROGRAMS	\$ 1,662	\$ 1,675	PO and invoice indicate that booklets were purchased for students from the Lion Quest program. Booklet are designed to reinforce Lions Quest Skills for Growing lesson concepts. Booklets were ordered for student levels K-5 and shipped to the Leuchter School on 4/27/06/		✓		Booklets for students were procured from Lions Quest. The mission of Lions Quest Program includes: -Positive Prevention -Character Education & Life Skills -Enhanced Academic Performance -Service-Learning These booklets provide a direct benefit to the students and appears to be a reasonable expenditure
956	150-50000-0000-218-6000-11-000	2614202	3/30/2006	SUNBURST VISUAL MEDIA	\$ 299	\$ 299	PO and invoice indicate that visual materials and games were purchased and shipped to Durand School on 5/24/06. Example of items: Bully Prevention Bingo Game, Anger Control Ball with instructions, Feelings Awareness Kit, Social Skill Teen Bingo Games.		✓		Instructional materials such as games were purchased to enhance student anger management, conflict resolution, and social skill. This appears to be a reasonable expenditure

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957	150-50000-0000-223-6000-15-000	2614232	3/30/2006	NAT BUSINESS INSTITUTE INC	\$ 388	\$ 388	PO, invoice and other documentation indicate that Senior Data Entry Clerk and Nurse at the Leuchter School attended conference at National Business Institute Inc, at Cherry Hill NJ on 5/18/06. Event title was: Lawfully Manage Student Records Without Violating Privacy Rights		✓		Professional development regarding handling of sensitive data and records appears to be appropriate training for nurse and the senior data entry clerk. This appears to be a reasonable expenditure
958	150-50000-0000-240-6000-02-000	2614284	3/21/2006	SPRINT STORE 2012		\$ 300	Data from Accounts Payable platform indicates that Camera Phone was purchased from the Sprint Phone for 299.99.	✓			Camera Phone was purchased from the Sprint Phone for 299.99. This phone was purchased to replace a phone that had been confiscated from a student and subsequently lost by school faculty. This appears to be a discretionary expenditure
959	150-50000-0000-240-6000-11-000	2614335	3/31/2006	I.D. VILLE	\$ 367	\$ 367	PO and invoice indicate that ID reels were purchased and shipped to the Durand School on 4/17/06. ID reels hold the extendable cord that is attached to ID badges.		✓		ID reels are used to attach to electronic badges, and are considered routine purchase. This appears to be a reasonable expenditure
960	150-50000-0000-218-6000-01-000	2614342	3/31/2006	KIMBALL INTERNAT MARKETING	\$ 566	\$ 566	PO quote and invoice indicate that 2 wood reception chairs with blue fabric were purchased (\$283.14 each) and shipped to Vineland High School 11-12 on 5/4/06.		✓		Chairs were procured from vendor through state contract and at an appropriate cost. This appears to be a reasonable expenditure

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961	150-50000-0000-218-6000-01-000	2614343	3/31/2006	GROUPE LACASSE LLC	\$ 447	\$ 447	PO and invoice indicated that Altura Chair was procured and delivered to Executive Solutions Receiving Dock for Vineland High School 11-12 on 6/8/06.	✓			Chairs appears to have been procured at a cost that is excessive.
962	150-50000-0000-240-6000-03-000	2614371	3/31/2006	MUSIC CENTRAL	\$ 386	\$ 386	PO and invoice indicated that various cables, cable tester, connectors and microphones were purchased and shipped to The Landis School on 4/14/06.		✓		Equipment purchased cables and audio hardware used for music classes. This appears to be a reasonable expenditure
963	150-50000-0000-221-6000-14-000	2614374	3/31/2006	NWREL MARKETING OFFICE	\$ 553	\$ 553	PO and invoice indicate that books were purchased and shipped to Johnstone School on 4/18/06. Books were for professional education of teachers. Examples from the titles: Writing to Prompts in the Trait-based Classroom. Spanish Picture Books, 6+1 Traits of Writing: The Complete Guide for the Primary Grades.		✓		Books procured for the Johnstone School teachers are for professional development and were purchased from Northwest Regional Educational Laboratory store at an appropriate cost. (~\$15-25)
964	150-50000-0000-221-6000-14-000	2614382	3/31/2006	WRONIUK LLC	\$ 189	\$ 189	PO and invoice from Wheat Road Cold Cuts indicate that lunch was provided for SLC meeting at Johnstone School on 5/22/05.	✓			Food purchased for individuals other than students appears to be discretionary expenditures.
965	150-50000-0000-240-6000-03-000	2614389	3/31/2006	STUMPS	\$ 157	\$ 404	PO and invoice indicate that confetti booklet covers were purchased and delivered to The Landis School on 4/17/06.		✓		Booklet covers are standard school supplies. This appears to be a reasonable expenditure

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966	150-50000-0000-221-6000-14-000	2614417	3/31/2006	ZEPHYR PRESS	\$ 492	\$ 492	PO and invoice indicate that books were purchased and shipped to Johnstone School on 4/26/06. Books were for professional education of teachers. Examples from the titles: 50Creative Training Openers, Logic Links,; Level A, Educative Assessment, CD-Teaching Young Gifted Children.		✓		Books procured for the Johnstone School teachers are for professional development and were purchased from Zephyr Press at an appropriate cost. This appears to be a reasonable expenditure
967	150-50000-0000-221-6000-23-000	2614449	3/31/2006	CRT/HOMEROOM	\$ 792	\$ 792	PO and invoice indicate that morale booster/gift items were purchased and shipped to Winslow School on 5/12/06. 20 Bus Driver mugs, 100 travel mugs, 4 Secretary mugs, and a retirement T-shirt were purchased.	✓			Gift items for teachers, such as mugs and T-Shirts are deemed to be discretionary expenditures. They provide no educational value and direct benefit for students.
968	150-50000-0000-222-6000-23-000	2614454	3/31/2006	TOP-USA CORP	\$ 688	\$ 688	PO and invoice indicate that 60 "Top Business Bags" were purchased and shipped to The Winslow School on 5/17/06.	✓			Purchase of bags appears to be discretionary. This is not a needed purchase and does not provide any educational value to the students
969	110-50000-0000-252-6000-00-000	2614613	4/6/2006	MOORE WALLACE INC	\$ 7,095	\$ 7,095	PO and invoice indicate that 33000 pressure sealed bus pass applications were purchased and shipped to the Computer Operations Dept. on 4/13/06.		✓		Bus passes are needed for students who are eligible. This appears to be a reasonable expenditure as many students need bus passes in order to attend school

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970	150-50000-0000-240-6000-03-000	2614751	3/29/2006	LARRY'S II	\$ 225	\$ 225	PO and invoice indicate that luncheon at 3/31/06 event at Landis School was catered by vendor.	✓			Luncheons and food purchases for teachers and staff appears to be discretionary VBOE purchase, as it does not have educational value and directly benefit students.
971	150-50000-0000-240-6000-01-000	2614864	4/12/2006	USI INC	\$ 347	\$ 347	PO indicates that USI Standard LAM Film was purchased and shipped to Vineland High School 11-12 on 4/28/06.		✓		Laminating film is needed by the school to post important messages like fire instructions. This appears to be a reasonable expenditure
972	110-50000-0000-223-6000-00-514	2614877	3/29/2006	JANTECH EDUCATIONAL SRVCS	\$ 2,650	\$ 2,650	PO, contract in invoice indicate that 2 days of training ((\$1400) and 50 Training Workbooks (\$1250) were purchased from vendor. Two full day training sessions took place on 6/19/06 and 6/20/06 at Vineland High School 9-10 for the members of the Special Education Department.		✓		Special Ed. Teacher received professional development and teaching aides. From program literature: Kurzweil 3000 is a scaffold reading, writing, and study skills solution for struggling learners, including ELL students and students with special needs. It enables educators to provide differentiated instruction without having to differentiate the curriculum. This program provides guidance on educating special education students. This provides a benefit and educational value to the students and appears to be a reasonable expenditure

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973	150-50000-0000-240-6000-08-000	2602328	7/15/2005	RESERVE ACCOUNT	\$ 1,700	\$ 3,000	Invoice indicated that The D'ippolito school renewed its postage reserve account though Pitney Bowes		✓		This allows the school to mail items. This appears to be a reasonable expenditure
974	110-50000-0000-221-6000-00-507	2602414		DON PABLO'S	\$ 128	\$ 128	Invoice indicated that lunch was purchased from Don Pablo's for 14 students and 2 adults for the World Language Academy		✓		Lunch was provided mostly for students (14 students, 2 adults). This appears to be a reasonable expenditure.
975	110-50000-0000-221-6000-00-519	2602418	7/18/2005	LRP PUBLICATIONS	\$ 257	\$ 257	Invoice indicated that a subscription for "What's Working Data Driven Decision Making in the Schools" was renewed through LRP Publications on 7/06/2005		✓		This magazine is an educational tool for faculty members. This appears to be a reasonable expenditure.
976	150-50000-0000-240-6000-03-000	2602508	7/20/2005	DONDERO'S JEWELRY	\$ 1,997	\$ 1,997	Invoice indicated that watches were purchased for a price of between \$157 and \$270 as an award to teachers for perfect attendance	✓			The purchase of rings as a reward for teacher perfect attendance does not provide any educational value. This appears to be a discretionary expenditure
977	150-50000-0000-240-6000-03-000	2602517	7/20/2005	TONY'S LUNCH	\$ 972	\$ 972	Invoice indicated that continental breakfast was purchased from Tony's Lunch for a Staff Workshop on 7/19/2005	✓			The purchase of lunch for a staff workshop not provide any educational value. This appears to be a discretionary expenditure
978	150-50000-0000-222-6000-21-000	2602882	7/19/2005	RENAISSANCE LEARNING INC	\$ 142	\$ 142	Invoice indicated that Reading Practice Quiz's were purchased from Renaissance Learning, Inc for delivery to the Rossi School on 8/01/2005		✓		This purchase of Reading Practice Quiz's appears to provide educational value. This appears to be a reasonable expenditure.

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979	150-50000-0000-240-6000-14-000	2603354	7/28/2005	MOM'S FLORIST SHOPPE	\$ 69	\$ 155	Invoice indicated that flowers were purchased for delivery to the Johnstone School on 9/2005	✓			This purchase does not benefit the students and does not provide any educational value. This appears to be a discretionary expenditure.
980	110-50000-0000-251-6000-00-000	2603643	8/2/2005	SCHWAAB INC	\$ 159	\$ 161	Invoice indicated that Date print pads were purchased from Schwab, Inc. on 08/30/2005 for delivery to the administrative offices of the Vineland School district		✓		The purchase of dater pads appears to be necessary office supplies. This appears to be a reasonable expenditure
981	110-50000-0000-218-6000-39-000	2603809	7/1/2005	WEEKLY READER	\$ 164	\$ 164	Invoice indicated that a subscription for Career World magazine was purchased from Weekly Reader on 09/07/2005 for delivery to Vineland High school for use in the Vineland High School South Second Chance Program		✓		The purchase of Career World for the Vineland High School South Second Chance Program appears to provide educational value and benefit to the students by providing insight into possible careers . This appears to be a reasonable expenditure
982	110-50000-0000-221-6000-00-518	2604145	8/5/2005	AVID CENTER	\$ 25	\$ 25	Invoice indicated that a "Wall of Fame Study Guide" was purchased from the Avid Center on 08/25/2005 for delivery to Vineland High School		✓		This Study Guide provides educational value to the students. This appears to be a reasonable expenditure.
983	110-50000-0000-230-6100-00-000	2604289	8/17/2005	Daily Journal	\$ 130	\$ 130	Invoice indicated that a subscription to the Daily Journal was purchased for delivery to 625 Plum Street	✓			This purchase of the newspaper does not benefit the students since it is being delivered to the administrative office. This appears to be a discretionary expenditure

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984	110-50000-0000-252-6000-00-517	2604337	8/18/2005	EPLUS TECHNOLOGY OF PA	\$ 3,106	\$ 3,107	Invoice indicated that ink cartridges were purchased from Eplus Technology of PA on 9/06/2005		✓		Ink cartridges are a necessary office supply. This appears to be a reasonable expenditure
985	150-50000-0000-240-6000-23-000	2604361	8/19/2005	SOUND LISTENING ENVIRONMENTS	\$ 3,449	\$ 3,449	Invoice indicated that "Hushups" were purchased from Sound Listening environments for delivery to the Winslow School. Hushups are a cushion device that affixes to the chairs to minimize noise and avoid distraction in class		✓		The price does not appear to be excessive. This provides a benefit to the students by minimizing noise distraction in class. This appears to be a reasonable expenditure.
986	150-50000-0000-240-6000-08-000	2604517	8/25/2005	LARRY'S II	\$ 675	\$ 675	Invoice indicated that breakfast was purchased from Larry's II Catering on 09/1/2005 for delivery to D'ippolito School for the purpose of teachers opening day breakfast for staff	✓			Providing breakfast for teachers opening day is not necessary. This does not provide any benefit or educational value to the students. This appears to be a discretionary expenditure
987	110-50000-0000-221-6000-00-502	2604602	8/17/2005	RUTGERS UNIVERSITY	\$ 25	\$ 25	Invoice indicated that the book "New Jersey's Public Schools: A Biennial Report for the People of New Jersey" was purchased from Rutgers on 09/19/2005		✓		This book provides comprehensive information on the New Jersey Public school system on such topics as Abbott Remedies, Teacher Quality, Student Behavior and School Choice. This appears to be a reasonable expenditure

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988	110-50000-0000-221-6000-00-504	2604605	8/16/2005	T F CAMERA SHOP	\$ 1,608	\$ 1,608	Invoice indicated that 16mm film and VHS tapes were purchased from the T&F Camera Shop, Inc on 9/12/2005		✓		Each school tapes its athletic events such as football games which is a common practice and part of preparing for games. This appears to be a reasonable expenditure
989	150-50000-0000-240-6000-01-000	2604932	9/6/2005	First Source Furniture Group	\$ 1,110	\$ 1,200	Invoice indicated that chairs were purchased from First Source Furniture Group under state contract # A56344 for delivery to the Vineland High School South		✓		The chairs were purchased under a state contract. These appear to be reasonably priced and necessary items. This appears to be a reasonable expenditure
990	150-50000-0000-240-6000-01-000	2604933	9/6/2005	KIMBALL INTERNAT MARKETING	\$ 1,224	\$ 1,224	Invoice indicated that conference tables were purchased from Kimball International marketing for delivery to Vineland High School South		✓		The tables appear to be reasonably priced and needed school supplies. This appears to be a reasonable expenditure
991	110-50000-0000-223-6000-00-513	2604951	9/7/2005	PETTY CASH, MARY GRUCCIO	\$ 97	\$ 585	invoice indicated that petty cash was used for such items as refreshments (sodas)	✓			It appears that petty cash transactions were under the \$50 threshold. However items such as food refreshments were purchased for staff. This appears to be a discretionary expenditure.
992	150-50000-0000-240-6000-21-000	2605094	9/8/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 423	\$ 423	Invoice indicated that a chair was purchased from Executive Business Solutions for delivery to the Rossi School	✓			Chair purchased is an appropriate office supply. However, chair price is excessive. This appears to be a discretionary expenditure

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993	150-50000-0000-240-6000-01-000	2605638	9/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 309	\$ 309	Invoice indicated that a chair was purchased from Executive Business Solutions for delivery to the Vineland High School South	✓			Chair purchased is an appropriate office supply. However, chair price is excessive. This appears to be a discretionary expenditure
994	110-50000-0000-252-6000-00-517	2605838	9/23/2005	TECHNI TOOL	\$ 389	\$ 532	Invoice indicated that screwdrivers and other tools were purchased from Techni Tool		✓		Items such as screwdrivers are reasonably priced. Facilities perform some installations and maintenance work and these tools are standard. This appears to be a reasonable expenditure.
995	110-50000-0000-252-6000-00-517	2606094	9/28/2005	HOME DEPOT INC #0946	\$ 69	\$ 69	Invoice indicated that 3 doorbells were purchased for front door of Vineland High School from Home Depot on 10/21/2005		✓		Price of doorbells were purchased for the high school and appear to be reasonable and do not appear to be excessive. This appears to be a reasonable expenditure
996	110-50000-0000-221-6000-00-509	2606164	9/30/2005	STENHOUSE PUB	\$ 399	\$ 435	Invoice indicated that a Study Guide called " Strategy Instruction in Action" was purchased from Stenhouse Publishers Essential Learning Products on 10/12/2005		✓		This study guide appears to be used as a teacher tool, therefore providing indirect educational value to the students. This appears to be a reasonable expenditure
997	150-50000-0000-240-6000-15-000	2606174	6/28/2005	ROBERT ALAN STUDIOS	\$ 546	\$ 546	Invoice indicated that film and processing services were purchased from Robert Alan Studios for the student yearbook	✓			Price of yearbook should not be absorbed by budget. This does not provide any educational value to the students. This appears to be a discretionary expenditure

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998	150-50000-0000-240-6000-23-000	2606575	10/11/2005	GAME TIME	\$ 3,570	\$ 3,570	Invoice indicated that exercise items such as a "push-up sign" and a "hamstring stretch sign" were purchased from GameTime on 12/09/2005 for delivery to the Winslow School		✓		These items appear to be purchased for student exercise courses and provide a benefit to the students. This appears to be a reasonable expenditure
999	110-50000-0000-252-6000-00-517	2606644	10/12/2005	TWACOMM.COM INC	\$ 2,051	\$ 2,051	Invoice indicated that coiled cords and a Lucent Universal Controller with speaker were purchased from TWACOMM for delivery to the Technology department at 625 Plum Street		✓		Cords are needed for telephone operation. 1200 coiled cords were purchased for an approximate amount of \$2 each. This price appears to be reasonable and This appears to be a reasonable expenditure
1000	150-50000-0000-240-6000-02-000	2606692	10/14/2005	PIN CUSHION LLC	\$ 289	\$ 300	Invoice indicated that material for School Play costumes were purchased from The Pin Cushion LLC on 11/03/2005 for delivery to Vineland High School		✓		This purchase of materials for the school play directly benefit the students and appear to be related to the art component of education. This appears to be a reasonable expenditure
1001	150-50000-0000-240-6000-23-000	2606753	10/15/2005	PHONIC EAR	\$ 9,117	\$ 9,117	Invoice indicated that Proposed transmitters, Handheld transmitters, Front Row pro Receiver and Wall IR Sensor Kit w/ Bracket/Cable were purchased from Phonic Ear on 11/23/2005 for delivery to the Winslow School		✓		Handheld transmitters are needed in school to coordinate students and are used as a safety measure. This appears to be a reasonable expenditure

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1002	110-50000-0000-252-6000-00-517	2607162	10/26/2005	MCM ELECTRONICS	\$ 27	\$ 27	Invoice indicated that a "Speak on Connector Neutral 4 Pole Female was purchased from MCM for delivery to the Mennies School for the sound system		✓		Speakon connector enables multiple sources to be connected to the sound system. This was purchased for a minimal price and will enhance use of sound system. This appears to be a reasonable expenditure
1003	110-50000-0000-252-6000-00-517	2607317	10/31/2005	GROUPE LACASSE	\$ 1,872	\$ 1,872	Invoice indicated that 16 chairs were purchased from Groupe Lacasse for delivery to Vineland High School		✓		Purchase of chairs are reasonably priced and are necessary school furniture. This appears to be a reasonable expenditure
1004	150-50000-0000-240-6000-02-000	2607406	11/2/2005	TOSHIBA BUSINESS SOLUTIONS	\$ 40	\$ 40	Invoice indicated that a Printer Cable was purchased from Toshiba Business Solutions on 11/22/2005		✓		Purchase of printer cable is reasonably priced and is necessary office equipment. This appears to be a reasonable expenditure
1005	150-50000-0000-240-6000-01-000	2607947	11/17/2005	GROUPE LACASSE	\$ 564	\$ 564	Invoice indicated that 4 chairs were purchased from Groupe Lacasse for delivery to Vineland High School		✓		Purchase of chairs appear to be reasonably priced and appears to be necessary school furniture. This appears to be a reasonable expenditure
1006	150-50000-0000-240-6000-15-000	2608277	11/30/2005	RADIO SHACK	\$ 504	\$ 504	Invoice indicated that 6 Walkie Talkies were purchased from Radio Shack for delivery to the Leuchter School		✓		Walkie Talkies are used by faculty to communicate throughout the school. This is used as a safety measure and appears to be a reasonable expenditure

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1007	150-50000-0000-240-6000-07-000	2608365	12/2/2005	TONY'S LUNCH	\$ 698	\$ 698	Invoice indicated that lunch was purchased from Tony's Lunch on 5/09/2006 for a Teachers Luncheon held at Cunningham School	✓			The purchase of lunch for teachers luncheon does not provide any educational value or benefit to the students. This appears to be a discretionary expenditure
1008	150-50000-0000-240-6000-21-000	2608483	12/6/2005	VINNIE'S ITALIAN DELI	\$ 480	\$ 480	Invoice indicated that lunch was purchased from Vinnies Italian Deli for delivery to the Rossi School for study groups. This consisted of Staff. The agenda was to discuss school progress and review plan.	✓			The purchase of lunch for this meeting appears to be a discretionary expenditure
1009	110-50000-0000-223-6000-00-513	2608545	12/7/2005	READING MATTERS, INC.	\$ 263	\$ 293	Invoice indicated that books called " Do I really have to Teach Reading?" were purchased from Reading Matters, Inc. on 12/14/2005		✓		This study guide appears to be used as a teacher tool, therefore providing indirect educational value to the students. This appears to be a reasonable expenditure
1010	150-50000-0000-222-6000-02-000	2609099	12/21/2005	TEACHER'S DISCOVERY	\$ 448	\$ 506	Invoice indicated that books and DVD's were purchased from Teacher's Discovery for delivery to Vineland High School	✓			DVD's such as Harry Potter, Willow and The Crucible do not provide educational value to the students of this high school and appears to be discretionary expenditures
1011	110-50000-0000-223-6000-00-513	2609199	12/19/2005	PIZZA BELLA INC	\$ 1,600	\$ 1,600	Invoice indicated that breakfast was purchased from Pizza Bella for delivery to the Landis School for the In-Service meeting	✓			Breakfast for an in-service meeting does not provide any educational value or benefit to the students. This appears to be a discretionary expenditure

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1012	150-50000-0000-240-6000-05-000	2609399	1/4/2006	MARCIANO'S RESTRNT & CATERING	\$ 78	\$ 150	Invoice indicated that Pizza was provided for Parents and students who attended Parents Night		✓		Pizza was provided for the students and their parents. Pizza was used as an incentive to have parents become more involved in the students education. This appears to be a reasonable expenditure
1013	150-50000-0000-218-6000-11-000	2609614	1/9/2006	TOY DEPOT	\$ 60	\$ 60	Invoice indicated that pencils were purchased from the Toy Depot for delivery to the Durand School		✓		Pencils are necessary school supplies. This appears to be a reasonable expenditure
1014	150-50000-0000-218-6000-23-000	2609767	1/12/2006	FITNESS FINDERS INC	\$ 61	\$ 61	Invoice indicated that Toe Tokens (trinkets placed on shoe strings) were purchased from Fitness Finders for delivery to the Winslow Primary School	✓			The purchase of Toe Tokens does not provide any educational value to the students. This appears to be a discretionary expenditure
1015	150-50000-0000-240-6000-03-000	2609864	1/13/2006	ROBERT ALAN STUDIOS	\$ 1,316	\$ 1,316	Invoice indicated that Picture Frames were purchased from Robert Alan Studios for delivery to the Landis School	✓			The purchase of picture frames does not provide any educational value to the students. This appears to be a discretionary expenditure
1016	150-50000-0000-240-6000-03-000	2609878	1/13/2006	MOTOROLA INC	\$ 538	\$ 538	Invoice indicated that 10 premium batteries were purchased from Motorola on 2/13/2006 for delivery to the Landis School		✓		2-way radios are used by faculty and security to communicate and to ensure safety within the school. This appears to be a reasonable expenditure
1017	150-50000-0000-223-6000-01-000	2610243	12/22/2005	CORWIN PRESS INC	\$ 1,098	\$ 1,098	Invoice indicated that 50 workbooks entitled "Implementing student-led conferences" to be delivered to Vineland High School South		✓		These workbooks are used as teaching guides. This adds educational value. This appears to be a reasonable expenditure.

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1018	110-50000-0000-252-6000-00-517	2610250	1/24/2006	GROUPE LACASSE	\$ 330	\$ 330	Invoice indicated that a chair was purchased from Groupe Lacasse on 2/17/2006 to be delivered to the VBOE at 1350 S.W. Blvd.	✓			A chair is a necessary office supply. However, the price on this chair appears to be excessive. This appears to be a discretionary expenditure
1019	150-50000-0000-222-6000-08-000	2610258	1/24/2006	UPSTART	\$ 147	\$ 153	Invoice indicated that reading books, and bookmarks were purchased from Upstart on 2/10/2006 to be delivered to the (No Suggestions) Intermediate School library		✓		The purchase of books for the library provide educational value and benefit to the students. This appears to be a reasonable expenditure
1020	110-50000-0000-223-6000-00-501	2610401	1/26/2006	PROFESSIONAL DEVELOPMENT INSIT	\$ 237	\$ 237	Invoice indicated that items such as "Teaching Phonics & Word Study" were purchased from the Professional Development Institute, Inc.		✓		This purchase of items such as "Teaching Phonics & Word Study" provide educational value and benefit to the students. This appears to be a reasonable expenditure
1021	150-50000-0000-222-6000-23-000	2610408	1/26/2006	GROUPE LACASSE	\$ 318	\$ 318	invoice indicated that a chair was purchased from Groupe Lacasse on 2/17/2006 to be delivered to the VBOE at 1350 S.W. Blvd.	✓			A chair is a necessary office supply. However, the price on this chair appears to be excessive. This appears to be a discretionary expenditure
1022	110-50000-0000-252-6000-00-517	2610433	1/27/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 505	\$ 755	Invoice indicated that scissors, vacuum, and broom were purchased from Executive Business Solutions on 2/08/2006		✓		Scissors, vacuum and a broom are necessary office supplies and supplies for maintenance. This appears to be a reasonable expenditure

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1023	150-50000-0000-240-6000-14-000	2610489	1/30/2006	SEARS RETAIL STORE	\$ 23	\$ 23	Invoice indicated that a Coffee Pot was purchased from Sears for delivery to the Johnstone School	✓			The purchase of a coffee pot does not provide any educational value or benefit to the students. This appears to be a discretionary expenditure
1024	150-50000-0000-222-6000-14-000	2610594	1/31/2006	BRODART INC	\$ 139	\$ 122	Invoice indicated that items such as sticky notes were purchased from Broudart, Inc. to be delivered to the Johnstone		✓		The purchase of sticky notes are necessary school supplies. This appears to be a reasonable expenditure
1025	110-50000-0000-251-6000-00-000	2610600	1/31/2006	ALLIED OFFICE SUPPLIES	\$ 327	\$ 327	Invoice indicated that items such as pencils, pens, rubber bands, and markers were purchased from Allied on 2/08/2006		✓		This purchase of rubber bands, pencils and markers are necessary office supplies and are reasonably priced. This appears to be a reasonable expenditure
1026	110-50000-0000-252-6000-00-517	2610679	2/2/2006	ULTIMATE OFFICE	\$ 148	\$ 148	Invoice indicated that a Woodworx Bridge and a Riser Leg Kit were purchased from Ultimate Office on 2/13/2006		✓		These office furniture items appear to be reasonably priced. This appears to be a reasonable expenditure
1027	110-50000-0000-252-6000-00-517	2610717	2/2/2006	VERTEX TECHNOLOGIES INC	\$ 660	\$ 660	Invoice indicated that flash drives were purchased from Vertex Technologies		✓		Flash drives store data information. Data storage is vital as school maintains large quantities of student data. This appears to be a reasonable expenditure
1028	150-50000-0000-222-6000-11-000	2610797	2/6/2006	DEMCO INC	\$ 97	\$ 97	Invoice indicated that tape and book jackets were purchased from Demco, Inc. for delivery to the Durand School		✓		Purchase of book jackets are necessary school supplies. This appears to be a reasonable expenditure

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1029	150-50000-0000-222-6000-23-000	2610863	2/7/2006	WORLD ALMANAC EDUCATION	\$ 558	\$ 558	Invoice indicated that almanacs were purchased from World Almanac Education for delivery to the Winslow School		✓		The purchase of almanacs provide educational value and benefit to the students. This appears to be a reasonable expenditure
1030	110-50000-0000-251-6000-00-000	2610900	2/2/2006	EPLUS TECHNOLOGY OF PA	\$ 250	\$ 250	Invoice indicated that ink cartridges were purchased from Eplus Technology of PA on 2/13/2006		✓		The purchase of ink cartridges are necessary office supplies as they are needed for the continued operation of printers. This appears to be a reasonable expenditure
1031	150-50000-0000-240-6000-05-000	2610906	2/8/2006	MARCIANO'S RESTAURANT AND PIZZA	\$ 132	\$ 132	Invoice indicated that pizza was purchased to be delivered to the Dane Barse School on 3/09/2005 for Parent Night		✓		Pizza was provided as an incentive to parents to increase their involvement in the students education. This appears to be a reasonable expenditure
1032	150-50000-0000-240-6000-08-000	2610910	2/8/2006	RENTAL CITY LLC	\$ 344	\$ 400	Invoice indicated that a coffeemaker and table were rented for delivery to the D'ippolito School for the Honor's tea	✓			Coffee provided for faculty does not provide any benefit to the students and appears to be a discretionary expenditure
1033	150-50000-0000-240-6000-05-000	2611025	2/9/2006	STRING WORLD MUSIC CENTER	\$ 164	\$ 164	Invoice indicated that String World Music Repair repaired 4 violins for the Barse School		✓		The repair of violins is necessary maintenance. This appears to be a reasonable expenditure
1034	110-50000-0000-221-6000-00-518	2611048	2/9/2006	SCHOOL SPECIALTY	\$ 632	\$ 879	Invoice indicated that items such as pencils and dry erase boards were purchased from School Specialty on 02/28/2006 to be delivered to Vineland High School North		✓		Pencils and erase boards are necessary school supplies. This appears to be a reasonable expenditure

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1035	150-50000-0000-222-6000-23-000	2611191	2/14/2006	DEMCO INC	\$ 561	\$ 524	Invoice indicated that items such as book tape, clear repair tape and big book racks were purchased from Demco, Inc. to be delivered to the Winslow School		✓		Book tape and book racks are needed to store books and maintain the books within the school district. This appears to be a reasonable experience
1036	150-50000-0000-240-6000-08-000	2611245	2/15/2006	FRO ME A PARTY	\$ 300	\$ 300	Invoice indicated that party favors were purchased from Fro Me A Party to be delivered to the D'ippolito School for an achievement fair		✓		Party favors were purchased to be used as a reward for student achievement. This is used as a positive reinforcement and encourages student success. This appears to be a reasonable expenditure
1037	150-50000-0000-240-6000-08-000	2611272	2/16/2006	LAHACIENDA BAKERY & ROTISSERIE	\$ 150	\$ 150	Invoice indicated that party trays were purchased from Lahacienda Bakery to be delivered to the D'ippolito School		✓		Pastries were purchased to be used as a reward for student achievement. This is used as a positive reinforcement and encourages student success. This appears to be a reasonable expenditure
1038	110-50000-0000-252-6000-00-517	2611290	2/16/2006	JENSEN TOOLS INC	\$ 1,059	\$ 1,059	Invoice indicated that a miniature flashlight and notebook computer zipper and Coax cables were purchased from Jensen tools for delivery to the Technology department		✓		A miniature flashlight and notebook computer zipper are standard supplies for the technology department. This appears to be a reasonable expenditure
1039	150-50000-0000-240-6000-03-000	2611300	2/16/2006	HOME DEPOT INC #0946	\$ 466	\$ 472	Invoice indicated that a "Roller Cover" and "Commercial Grade Sand" were purchased from Home Dept.		✓		This purchase of supplies such as foamular (insulation) and commercial sand (to ensure safety) are necessary. This appears to be a reasonable expenditure.

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1040	150-50000-0000-218-6000-11-000	2611324	2/16/2006	ORIENTAL MERCHANDISE CO INC	\$ 44	\$ 44	Invoice indicated that kickballs and a pinball machine was purchased from Oriental Merchandise on 3/14/2006 to be delivered to the Durand School		✓		This purchase of kick balls are necessary athletic supplies. This is deemed to be a reasonable expenditure
1041	150-50000-0000-240-6000-03-000	2615162	3/29/2006	TOYS R US	\$ 149	\$ 150	This PO is for Toys for students who placed in 1st, 2nd and 3rd place.		✓		Toys were purchased to be used as rewards and incentives to students that achieve success. The cost is minimal and this expenditure appears to be reasonable
1042	110-50000-0000-251-6000-00-000	2615235	5/1/2006	ULTIMATE OFFICE	\$ 183	\$ 183	This PO is for a desktop organizer and a station mate w/pocket files. This was purchased by the VBOE office on plum street		✓		This PO appears to be reasonable as it issued for storing office documents
1043	110-50000-0000-251-6000-00-000	2615379	5/15/2006	PROGRESSIVE BUSINESS PUBLICATIONS	\$ 230	\$ 230	This PO is for a renewal subscription to "Keep up to date on payroll" a resource that keeps payroll managers up to date on tax, legal and policy changes. This was purchased for the VBOE office		✓		This PO appears to be reasonable as it will help the district keep up with legal and tax rules
1044	110-50000-0000-221-6000-00-519	2615844	10/18/2005	US FOODSERVICE	\$ 421	\$ 421	This PO is for foam plates, forks, paper cups, tea bags, coffee and napkin dinner. This was shipped to the VBOE office	✓			Food items such as tea and coffee provided for faculty appears to be discretionary as it does not provide any benefit to the students
1045	150-50000-0000-240-6000-23-000	2510834	2/10/2005	PAPER MART INC	\$ 2,353	\$ 2,353	This PO is for husky recycled copy paper for the Winslow school		✓		This PO appears to be reasonable as copy paper is a necessity for office operations

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1046	110-50000-0000-252-6000-00-517	2510861	2/2/2005	HELLO DIRECT INC	\$ 192	\$ 192	This PO is for a 12 foot curled handset cord, and a cord detangler for the VBOE office on Plum Street		✓		This PO appears to be reasonable as telephone cords are needed for communication purposes
1047	150-50000-0000-218-6000-11-000	2510962	2/7/2005	EXECUTIVE BUSINESS SOLUTIONS	\$ 65	\$ 383	This PO is for ticket rolls, certificates of participation, certificates of appreciation, and PPR granite LT,		✓		A certificate of participation is a reward given to a student that encourages class participation. This appears to be a reasonable expenditure
1048	150-50000-0000-218-6000-11-000	2510963	2/7/2005	NIMCO INC	\$ 204	\$ 204	This PO is for pledge to stop the violence wristband for the Durand School		✓		This "stop the violence" wristband is used to encourage students to remain peaceful and avoid violence. This appears to be a reasonable expenditure
1049	110-50000-0000-252-6000-00-517	2510983	2/7/2005	WINTERNALS SOFTWARE LP	\$ 240	\$ 240	Product assurance for administrators Pak user license from Winternals Software. This was purchased by the VBOE office on Plum Street		✓		Winternals software enables the district to perform system recovery functions. This is an important function in situations where the computer system has an abrupt shut down and corruption of files. This appears to be a reasonable expenditure
1050	150-50000-0000-222-6000-21-000	2510989	1/21/2005	EPLUS TECHNOLOGY OF PA	\$ 2,599	\$ 2,600	This PO is for an LCD data/video projector, replacement lamp, inst-theatre screen, and a rolling soft case from proxma. This PO was ordered by the Rossi School		✓		Projectors are standard teaching tools that enable teachers to lecture to students with visual aids. This appears to be a reasonable expenditure

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1051	110-50000-0000-251-6000-00-000	2510993	2/11/2005	ALLIED OFFICE SUPPLIES	\$ 79	\$ 209	This PO is for a ribbon, calculator, highlighter, clip, paper clip holder, pad holder, and chisel staples. These items were purchased by the VBOE office		✓		Ribbons, calculators and highlighters are standard office supplies. This appears to be a reasonable expenditure
1052	110-50000-0000-251-6000-00-000	2511097	2/14/2005	OMNI COMPUTER PRODUCTS	\$ 1,755	\$ 1,755	This purchase order was for a Maxell data tape cartridge purchased from Omni Computer Products to be delivered to the computer operations department		✓		This expenditure appears to be reasonable as the purchase of a data tape cartridge was a needed supply for the computer operations department
1053	150-50000-0000-221-6000-01-000	2511220	2/10/2005	PRENTICE HALL INC	\$ 82	\$ 103	This PO is for curriculum development ordered by VHS		✓		This PO appears to be reasonable as it is being used to enhance the curriculum
1054	150-50000-0000-222-6000-16-000	2511265	2/4/2005	TUMBLEWEED PRESS INC	\$ 399	\$ 399	This PO is for a deluxe subscription to Tumble Book Library		✓		Tumble Book library provides access to online books that aim to show students that reading can be enjoyable. This appears to be a reasonable expenditure because it provides educational value and benefits the students.
1055	150-50000-0000-218-6000-11-000	2511399	2/1/05	BIG KMART #3222	\$ 99	\$ 100	This PO is for gifts for door prizes at 1st annual talent show at the Durand elementary school		✓		This PO appears to be reasonable as the prizes are for students displaying their talents at a showcase
1056	150-50000-0000-240-6000-11-000	2511483	2/11/2005	EPLUS TECHNOLOGY OF PA	\$ 520	\$ 520	This PO is for a toner cartridges for HP 4100 laser printers purchased by the Durand Elementary school		✓		This PO appears to be reasonable as it is needed for printing purposes at the school

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1057	150-50000-0000-222-6000-07-000	2511583	2/11/2005	WESTON WOODS	\$ 635	\$ 695	This PO is for several DVD's purchased by the Cunningham elementary school. DVD's included, "Arnie the doughnut", "ear snores on", "Diary of a worm", "The Dot", and "Five Chinese Brothers"		✓		DVD's were purchased as entertainment for elementary school students. This provides a benefit to the young students and This appears to be a reasonable expenditure
1058	150-50000-0000-240-6000-15-000	2511802	2/22/2005	WEST MUSIC CO	\$ 117	\$ 117	This PO is for a piano gourd, rattle can, shekere, and a gankogui for the Leuchter School		✓		Piano gourd and shekere are musical instruments and are needed tools for the musical arts program at the school. The price of these musical instruments are reasonable. This appears to be a reasonable expenditure
1059	150-50000-0000-240-6000-15-000	2512203	2/22/2005	TOYS R US	\$ 840	\$ 840	This PO is for quantum leap pads for the Leuchter School		✓		This PO appears to be reasonable as quantum leap pads are learning tools that benefit the students
1060	150-50000-0000-222-6000-23-000	2512917	2/24/2005	UPSTART	\$ 349	\$ 370	This PO is for "Shelf Elf set", "secrets of the rock", "Catch a Dragon by the Tale", "Share a book", and "Activity Guide". This is purchased for the Winslow school		✓		This PO appears to be reasonable as these learning books encourage students to read at the elementary school, thus providing educational value
1061	150-50000-0000-223-6000-23-000	2512923	2/23/2006	BRAIN STORE INC	\$ 214	\$ 214	This PO is for book purchased by the Winslow Primary School. Books include "top tunes for teaching", "I am lucky to be a teacher", "Brain compatible strategies", and "Different brains, different learners".		✓		This PO appears to be reasonable as it helps the teachers gain a better methodology of teaching

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1062	150-50000-0000-221-6000-23-000	2513337	3/1/2005	SMILE MAKERS	\$ 471	\$ 471	This PO is for books purchased by the Winslow School. Books included "Smile makers", "Royal blue Pom Poms", "Foil do your best", and "Do your best on the test".		✓		This PO appears to be reasonable as these are educational books that encourage students to do their best when attempting to take a test
1063	150-50000-0000-240-6000-07-000	2513426	3/5/2005	ST MEINRAD ARCHABBEY	\$ 553	\$ 553	This PO is for personal nurse doll, a doll stand and a "bunny loves you" figure for the Cunningham elementary school	✓			This PO appears to be discretionary as the purchase of dolls do not provide any educational value to the students
1064	150-50000-0000-218-6000-01-000	2513483	3/21/2005	CAREER COMMUNICATIONS INC	\$ 380	\$ 393	This PO is for a books purchased by VHS. Books include "Foreign Languages OOP", "Making the major decision", and "Best answers to the 201 Most FAQ about getting into college"		✓		This PO appears to be reasonable as these books provide educational value in the field of language arts as well as information on possible college choices
1065	150-50000-0000-218-6000-05-000	2513917	3/17/2005	PREVENTION PARTNERS	\$ 185	\$ 185	This PO is for a banner and a sparkle wrist band for drug awareness program at the Barse School		✓		This PO appears to be reasonable as it is for drug awareness for students
1066	150-50000-0000-240-6000-21-000	2513931	3/1/2005	MARTINE'S COUNTRYSIDE FLORIST	\$ 569	\$ 569	This PO is for black and silver star shaped mylar balloons, white carnations, red carnation corsage, floor arrangements, and balloons. This was purchased by the Rossi School for 8th grade graduation	✓			This appears to be discretionary as flower and balloons do not add to the educational value of the students
1067	150-50000-0000-240-6000-07-000	2514211	2/7/2005	REGAL ENTERTAINMENT GROUP	\$ 1,743	\$ 1,948	This PO was for a admission to a Madagascar movie at the regal cinemas. This included kids meal packs. The PO was purchased by Cunningham Elementary	✓			This PO appears to be discretionary as admission to see an animated movie does not benefit the student's education

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1068	150-50000-0000-240-6000-21-000	2514348	3/1/2005	FITNESS FINDERS INC	\$ 188	\$ 188	This PO is for mile marker cards, toe tokens, min medals, training medals, and a mega mileage kit. These items were purchased by the Rossi school		✓		This PO appears to be reasonable as training medals provide incentives to students to train harder and achieve success
1069	110-50000-0000-240-6000-00-514	2514468	3/21/2005	ATHENS FLORIST	\$ 133	\$ 133	This PO is for balloons, and flower arranges mints for the VHS School to Careers banquet	✓			This PO appears to be discretionary as the flower and balloons do not add educational value to the students
1070	150-50000-0000-240-6000-21-000	2514586	3/3/2005	TASTE OF ITALY PIZZERIA	\$ 1,500	\$ 260	This PO is for a one day onsite staff development training course at the Landis School		✓		Brief description does not correspond with PO ...incorrect coding. However this appears to be professional development and appears to be a reasonable expenditure
1071	150-50000-0000-240-6000-03-000	2514683	3/24/2005	THE SHERWIN WILLIAMS COMPANY	\$ 119	\$ 120	This PO is for latex house paint, sponges, brushes, spray paint, masking tape, broad tip, and markers for 8th grade dance supplies. This was purchased by Landis school		✓		This PO appears to be reasonable as sponges and brushes are standard housekeeping supplies
1072	110-50000-0000-221-6000-00-514	2514764	3/22/05	BAYSHORE DISCOVERY PROJECT	\$ 825	\$ 825	This PO is for a field trip for one " Education Sail" and one "Wet land Discovery Tour" for VHS		✓		This PO appears to be reasonable as it is for an educational field trip for the students
1073	150-50000-0000-240-6000-08-000	2514778	3/ /05	TAYMARK	\$ 1,025	\$ 1,025	This PO is for a flower fan, reusable ice mold star, 6'x30" Banquets, Glo bracelets, cocktail monkeys, and music cd's. These were purchased for the D'ippolito 8th grade social	✓			This PO appears to be discretionary as the purchase of banquets and music cd's does not provide educational value to the students

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1074	150-50000-0000-240-6000-07-000	2515080	3/14/2005	CHERYL'S UNIFORM	\$ 5,772	\$ 5,772	This PO is for long and short t-shirts, and long and sort polo's, for both adults and youth. This was ordered by the Cunningham Elementary School			✓	This PO is inconclusive and requires follow up
1075	150-50000-0000-221-6000-14-000	2515084	3/18/2005	REALLY GOOD STUFF INC	\$ 2,214	\$ 2,214	This PO is for "Things Good writer do to revise poser" , "Writing Folders", "assessment card system" , "Comprehension in Reading grade k-2" and "Constructing meaning". These were ordered by the Johnstone School		✓		This PO appears to be reasonable as it is for enhancing student education in the field of reading
1076	110-50000-0000-230-6100-00-000	2515171	4/14/2005	SWANSON HARDWARE SUPPLY	\$ 205	\$ 150	This PO is for replacement for existing phone with accessories. Included is a 1530 yellow IDEN phone, cellular upgrade, 1530 hostler, and falcon clad		✓		This PO appears to be reasonable as the phone is for the transportation department
1077	150-50000-0000-240-6000-02-000	2515199	3/15/2005	MCCORMICK'S ENTERPRISES INC	\$ 363	\$ 363	This purchase order was for a power cable unit purchased from McCormick's Enterprise		✓		This expenditure appears to be reasonable as a power cable is a needed supply. Equipment will not operated without access to power
1078	150-50000-0000-240-6000-05-000	2515489	3/15/2005	RAYMOND PRODUCTS COMPANY INC	\$ 598	\$ 623	This PO is for a single pedestal attachment, original might king desk lift, and a v shaped book cart. This was purchased by the Barse School		✓		Book cart provides storage and mobility for book supplies and appears to be a reasonable expenditure
1079	150-50000-0000-240-6000-23-000	2515661	4/13/2005	INWOOD OFFICE FURNITURE INC	\$ 4,140	\$ 4,140	This PO is for 20 oak wood chairs purchased by the Winslow primary school. A at a price of \$207 per chair.	✓			Chairs are a needed school supply. However, price appears high and unnecessary for oak chairs

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1080	150-50000-0000-240-6000-23-000	2515663	4/13/2005	STYLEX	\$ 1,044	\$ 1,044	This PO is for a highly adjustable cadet rhapsody chair purchased by the Winslow primary school	✓			Chairs are a needed school supply. However, the price for each chair is \$348, which is excessive. This appears to be a discretionary expenditure
1081	150-50000-0000-222-6000-03-000	2515705	2/17/2005	BLOM BROTHERS	\$ 95	\$ 95	This PO is for a floor lamp purchased by the Landis school library		✓		This PO appears reasonable as it is used to provide lighting for the students
1082	150-50000-0000-222-6000-03-000	2515761	2/17/2005	GROUPE LACASSE LLC	\$ 318	\$ 318	This PO is for a for a chair purchased by the Landis school library	✓			This PO appears to be discretionary as the price for the chair appears to be high
1083	150-50000-0000-222-6000-03-000	2515762	2/17/2005	KIMBALL INTERNAT MARKETING	\$ 670	\$ 670	This PO is for a desk and accessories and a center drawer. This was purchased to the Landis School Library		✓		Desk and center drawer are necessary supplies for the school library, the price is reasonable and This appears to be a reasonable expenditure.
1084	150-50000-0000-240-6000-08-000	2515812	3/1/2005	LUCIAS RISTORANTE	\$ 3,000	\$ 3,000	This PO is for a food purchased by the D'ippolito school. Food includes salad, vegetables, appetizers, main courses, and paper products and rolls.	✓			This PO appears to be discretionary as food purchase for school appears to be excessive
1085	110-50000-0000-230-6100-00-000	2515818	5/3/2005	L J ZUCCA INC	\$ 456	\$ 456	This PO is for heresy milk chocolates for the Vineland board of education office. This is to be distributed at the center city school groundbreaking on May 21	✓			This PO appears to be discretionary as it does not benefit the students education

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1086	150-50000-0000-240-6000-21-000	2516107	5/1/2005		\$ 905	\$ 905	This PO is for a "Bag Lunch" Great students" , "Paper holder: tog we can make" and a "Padfolio: T.E.A.M." for the Rossi School.		✓		Portable organizer, lunch bag and paper holder with inspirational messages like "Great Students" are needed school supplies and benefit the students with inspirational themes. This appears to be a reasonable expenditure
1087	110-50000-0000-230-6100-00-000	2516112	5/18/2005	THE FLOWER SHOPPE LTD	\$ 86	\$ 86	This PO is for a 2 topiary gardenia plants purchased for the Vineland Board of Education office. The flowers are for the Center City school ceremony	✓			This PO appears to be discretionary as flowers do not benefit the student education
1088	150-50000-0000-240-6000-21-000	2516117	5/1/2005		\$ 1,312	\$ 1,312	This PO is for nylon cd cases and elastic wrist watches for the Rossi School	✓			The purchase of cd cases and watches do not provide any educational value to the students and appears to be a discretionary expenditure
1089	110-50000-0000-221-6000-00-514	2516170	5/25/2005	BIG KMART #3222	\$ 300	\$ 300	This PO is for candle holders, chips, and popcorn purchased by the VHS north for a school to careers program		✓		This was a purchase for refreshments for the school to careers program which directly benefits the students and shows them opportunities after graduation. This appears to be a reasonable expenditure
1090	110-50000-0000-251-6000-00-000	2615732	6/21/2006	TOTAL VIDEO PRODUCTS INC	\$ 1,137	\$ 1,256	This invoice indicated that a monitor and cables were purchased from Total Video Products to be delivered to the Administrative Building		✓		This purchase is for necessary office equipment and is reasonably priced. This appears to be a reasonable expenditure

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1091	110-50000-0000-251-5000-00-000	2504598	9/1/2004	Ikon Office Solutions	\$ 2,537	\$ 2,537	Invoice indicated that copy services were renewed with Ikon		✓		This purchase is for necessary office equipment such as copy services and appears to be reasonably priced. This appears to be a reasonable expenditure
1092	110-10171-0000-000-0000-00-000	2511176	2/16/2005	Ace Plumbing Heating & Electrical	\$ 725	\$ 725	Invoice indicated that a water heater was purchased from Ace Plumbing Heating & Electrical for the Johnstone School		✓		The purchase of a water heater is necessary and appears to be reasonable. This is reasonably priced
1093	110-50000-0000-270-4200-00-000	2507515	11/16/2004	Mike's Truck Center	\$ 3,101	\$ 3,101	Invoice indicated that several repair parts were purchased from Mike's Truck Center for emergency service to a school bus		✓		This purchase is for emergency repair parts for a bus as a result of an accident. This appears to be a reasonable expenditure
1094	110-50000-0000-230-5300-28-000	2604068	8/11/2005	US POST OFFICE	\$ 2,654	\$ 2,654	Invoice indicated that postal services were purchased from the United States Post office		✓		The purchase of postal services is for necessary mailing services. This appears to be a reasonable expenditure
1095	110-50000-0000-230-5300-28-000	2604069	8/11/2005	US POST OFFICE	\$ 425	\$ 425	Invoice indicated that postal services were purchased from the United States Post office		✓		The purchase of postal services is a necessary service. This appears to be a reasonable purchase
1096	110-50000-0000-230-6000-00-000	2501073	6/10/2004	NJ Assoc of School Administrators	\$ 375	\$ 375	Invoice indicated that the school district renewed their subscription to the NJASA Professional Development Program		✓		This purchase appears to be for professional development needs. This is reasonably priced and appears to be a reasonable expenditure
1097	203-50000-0211-200-6000-00-000	2508737	11/22/2004	EPLUS TECHNOLOGY OF PA	\$ 330	\$ 330	Invoice indicated that ink cartridges were purchased from Eplus.		✓		The purchase of ink cartridges are for necessary office supplies. This appears to be a reasonable expenditure

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1098	150-50000-0190-100-3200-16-000	2501367	5/25/2004	TANG,GREG	\$ 2,350	\$ 2,350	PO, invoice, contract and schedule indicate that Greg Tang gave 5 presentations at the Mennies Schools: three 45 minute presentations to students in grade 2-4, (one grade level at a time) one 60 minute presentation to teachers, and one 60 minute presentation to teachers. The presentation took place on 10/5/04 and 10/6/04.		✓		Greg Tang, the speaker that came to the Mennies School is the author of math books for kids such as The Best Of Times, Math-terpieces, Math Potatoes: Mind-stretching Brain Food: Mind-stretching Brain Food, Math For All Seasons, Grapes Of Math, Math Fables. This is an directly educational expenditure that attempts to inspire children to learn math, and helps parents and teacher as well.
1099	150-50000-0190-100-3200-23-000	2503632	7/28/2004	HAMPSTEAD PLAYERS	\$ 445	\$ 445	PO and confirmation indicate that the performance titled The Secret Garden was performed on 11/1/04 at the Winslow Elementary School.		✓		Performance of a play for elementary school students has educational value is to the direct benefit of the students.
1100	150-50000-0190-100-3200-23-000	2504017	7/28/2004	PRO ACTION TEAM	\$ 1,900	\$ 1,973	This PO is for a program agreement between the Winslow Elementary School and the Pro-Action Team. In addition the school is to provide non-cafeteria food and provide hotel accommodations		✓		This appears to be reasonable as it is a educational program for children as well as adults to attend
1101	150-50000-0190-100-3200-08-000	2504528	7/1/2004	BIG MOUTH PRESENTATIONS	\$ 2,000	\$ 2,000	This PO is for a program which will be offered by Big Mouth Presentations. It will include Choices presentation for 7th/8th graders and character Counts for 5th/6th graders		✓		This appears to be reasonable as it is used for a program to benefit the kids. There is also a written contract between Vineland Board of Education and Big Mouth Presentation

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1102	150-50000-0190-100-3200-16-000	2504530	8/26/2004	HEILIGMAN,DEBORAH	\$ 1,200	\$ 1,200	This PO is for the cost of inviting an author of Children books. The author will do three 45 minute presentations, in which a students will be grouped by age		✓		This appears to be reasonable as it is used for a program to benefit the kids. There is also a written contract between Vineland Board of Education and the author
1103	150-50000-0190-100-3200-14-000	2505069	9/14/2004	SANTORE,CHARLES	\$ 1,800	\$ 1,800	PO and invoice indicate that Charles Santore was contracted to present in the course of 3 assemblies on 3/2//05 at the Johnston School. Expenditure includes \$1700 fee and \$100 for Hotel Room.		✓		This presentation was in the context of the Read Across America Initiative, "Books that have stood the test of time". Santore is the illustrator of Wizard of Oz, Aesop's Fables, and other books. It appears that he is an appropriate speaker based on the initiative's theme, and is to the benefit of students.
1104	150-50000-0190-100-3200-15-000	2505307	9/17/2004	PUSHCART PLAYERS	\$ 450	\$ 450	This PO is provided by Pushcart Players. A performance of "American Sampler" was scheduled on 12/3/04 at Max Leuchter School		✓		A performance was purchased for the students to watch. This is reasonably priced and benefits the students. This appears to be reasonable as it is used for a program to benefit the kids.
1105	150-50000-0190-100-3200-15-000	2505381	9/9/2004	NAT MARIONETTE THEATRE	\$ 1,400	\$ 1,400	This PO is for an Assembly called "Aladdin" at the Leuchter School on October 20th, 2004.		✓		A performance of Aladdin was purchased for the students to watch. This appears to be reasonable as it is used for a program to benefit the kids.

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1106	150-50000-0190-100-3200-11-000	2505751	9/16/2004	DOOLING,MICHAEL	\$ 1,500	\$ 1,500	PO indicates that Illustrator Michael Dooling presented 3 assembly programs titled "History Through Picture Books" on 10/22/04 at the Durand School. PO indicated that check payable to Mr. Dooling was due on the day of the visit, and therefore no invoice is included in the PO documentation.		✓		Dooling is the illustrator of YOUNG THOMAS EDISON, THE GREAT HORSE-LESS CARRIAGE RACE, THE AMAZING LIFE OF BENJAMIN FRANKLIN, LEWIS AND CLARK AND ME: A Dog's Tale . This presentation served to interest students in history. Price appears to be consistent with other presenters' fees. This appears to be a reasonable expenditure
1107	110-50000-0150-100-3200-00-000	2506511	10/12/2004	NEXUS LEARNING	\$ 1,584	\$ 70,000	This PO is for home instruction for individual students. Amount of hours are spent per student are detailed, however hourly rates are not detailed		✓		The Nexus service provides tutoring services to students who are on medical leave. This provides direct educational value and directly benefit to the students. This appears to be a reasonable expenditure
1108	150-50000-0190-100-3200-04-000	2506612	10/18/2004	LOPEZ,MARIA	\$ 1,320	\$ 1,320	This PO is for an assembly called "No more bullies" and "No more victims" provided by Maria Lopez at Veterans Memorial		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues such as bullying and being bullied
1109	150-50000-0190-100-3200-05-000	2506614	10/18/2004	BACON,SUZANNE	\$ 865	\$ 865	This PO is for an assembly called "No more bullies" and "No more victims" provided by Suzanne Bacon at Dane Barse		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues such as bullying and being bullied

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1110	150-50000-0190-100-3200-15-000	2507344	11/2/2004	VINELAND REGIONAL DANCE CO	\$ 350	\$ 350	This PO is for "The Nutcracker" Assembly at VHS.		✓		This appears to be reasonable as it is used for a program to benefit the kids. A performance of "The Nutcracker" was purchased for the students to watch. This provides benefit to the students by providing entertainment
1111	110-50000-0150-100-3200-00-000	2507479		BANCROFT NEURO HEALTH		\$ 37,574	Further documentation was not available for inspection due to student confidentiality		✓		Home instruction provides a benefit to the student who need it and directly adds educational value. This appears to be a reasonable expenditure
1112	150-50000-0190-100-3200-05-000	2507616	10/28/2004	BROMLEY PRODUCTIONS LLC	\$ 825	\$ 825	This PO is for a program called "Yojo". The program will take place at Dane Brace Elementary.		✓		This appears to be reasonable as it is used for a program to benefit the kids. A performance was purchased for the students
1113	110-50000-0190-100-3200-00-509	2508725	2/13/2004	ROSS,KATHRYN	\$ 150	\$ 150	This PO is for an workshop with 6-8 drama students at the Minnies Elementarily school		✓		This purchase was for a workshop for drama students. This provides educational value in the arts to the students. This appears to be reasonable as it is used for a program to benefit the kids.
1114	150-50000-0190-100-3200-11-000	2509016	12/17/2004	ECONO LODGE	\$ 150	\$ 150	This PO is for 3 nights in the Econo Lodge for the performers of the "National theater of the Deaf". The performance took place at Durand Elementary School		✓		A performance was purchased from the "National Theater of the Deaf" and this PO was for lodging. This appears to be reasonable as it is for lodging for the performers.

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1115	150-50000-0190-100-3200-15-000	2509017	12/14/2004	MARVEL CHAR APPEARANCE PROGRAM	\$ 1,125	\$ 1,125	This PO is for an Assembly on the topic of Bullying. It included Spiderman in the performance. The performance was at Max Leuchter School. A parent event was held later in the night also		✓		This PO appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1116	150-50000-0190-100-3200-02-000	2509504	1/3/2005	KEY ARTS PRODUCTIONS	\$ 1,850	\$ 1,850	This PO is for a performance by Key Arts Productions. The name of the program is called "King's Dream" and was performed at VHS.		✓		A performance by Key Arts Production was purchase for the students at Vineland High School South. This appears to be reasonable as it is used for a program to benefit the students
1117	150-50000-0190-100-3200-01-000	2509954	1/10/2005	MICHAEL ALBANO SCHOLARSHIP FND	\$ 600	\$ 600	PO and invoice indicate that expenditure is for the honorarium for presentations by Debbie Albano on 1/26/05 in Vineland High School. Presentations were on the Music of the East for West Meets East Week.		✓		Presentation on music of the east appears to be a reasonable expenditure, as it is linked to West Meets East week, and is in-line or lower than other speakers.
1118	110-50000-0190-100-3200-00-509	2510040	1/20/2005	RITZ THEATRE COMPANY INC	\$ 600	\$ 600	PO and confirmation indicate that the performance titled The Little Engine That Could featuring Ritzzy the Wolf And Friends was performed on 1/19/05 at the Vineland Middle School Auditorium Elementary School.		✓		Program literature includes: All shows are interactive with the audience as Ritzzy teaches us all important values, such as sharing with others or the importance of self-esteem or how not to talk with strangers. Because of the benefit to the students, This appears to be a reasonable expenditure

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1119	150-50000-0190-100-3200-16-000	2510236	1/12/2005	HISTORIC COLD SPRINGS VILLAGE	\$ 420	\$ 420	PO, invoice and schedule indicate that 6 "Show and Tell" distance learning presentations were covered by this PO. The presentations took place on 2/7 Adams/Cohen class, 4/18/ Estep class, 4/21 Sheftall Bennett class, 4/11 Wheaton class, 4/25 Nicosia class, 4/27 Wainwright class. Each presentation costs \$70.		✓		includes: "Eight presentations are currently offered. All can be adapted to suit any grade level: 1. A Child's School Day in the 1800s - Lively interactive discussion of a typical early 19th century school day. 2. A Father's Day in the 1800s - See the difficulties involved in supporting a family in the early 1800s through this examination of several 19" century trades. 3. A Mother's Day in the 1800s - View the domestic arts and tasks necessary for running an early 19th century rural home. 4. Hearth and Home - Explore the art of open-hearth cooking, live from the kitchen of the Village's Spicer Learning House." These programs provide educational value to the students and This
1120	150-50000-0190-100-3200-02-000	2510546	2/1/2005	VINNIE'S ITALIAN DELI	\$ 200	\$ 200	PO and invoice indicate that lunch for readers was expenditure covered by PO. Lunch was purchased on 2/7/05 for readers for the African-American Read-In at Vineland High School for approximately 30 people.	✓			Food purchased by the school district for special event participants appears to be discretionary

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1121	150-50000-0190-100-3200-11-000	2510975	2/4/2005	WALNUT STREET THEATRE	\$ 600	\$ 600	PO, invoice and letter indicate that performances took place on 5/6/05 at the Durand School. Two performance took place 10 am K-2, 1:30pm grades 3-4. The title of play was Emperor's New Clothes.		✓		Company's Outreach Program: "Walnut Street Theatre celebrates 21 years of bringing high-quality professional theatre to schools across the Delaware Valley. Our multi-cultural Touring Outreach Company introduces students to the world of theatre through age appropriate, curriculum-based pieces, which are socially relevant, entertaining and exciting. Each season we offer new productions designed to introduce young people to the art of theatre. Each year, our Touring Outreach Company travels to between 150-200 schools and community organizations in Pennsylvania, New Jersey and Delaware and performs for more than 50,000 students. These low-cost programs help teachers link the arts to
1122	150-50000-0190-100-3200-05-000	2511367	2/8/2005	A SUCCESS TRAINING INC	\$ 2,500	\$ 2,500	PO and invoices indicate that that presentation was conducted on 3/16/05 for approximately 60 VBOE employees at the Dane Barse School. This was a motivational speaker who presented the program "How to Fall in Love With Your Job". Fee of \$2500 included presentational material and 60 books.	✓			Motivational program for employees may impact teacher performance and may have educational value. However, based on framing question/criteria, it is a discretionary expenditure

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1123	150-50000-0190-100-3200-16-000	2511426		IMPACT COMMUNICATIONS INC		\$ 1,200	PO documentation was not available for inspection	✓			PO documentation was not available for inspection. This PO remains discretionary
1124	110-50000-0150-100-3200-00-000	2511679	2/25/2005	BRIDGETON BOARD OF EDUCATION	\$ 1,056	\$ 1,056	PO and invoices indicate 7 disbursements were covered by this PO. Expenditure is for 7 special education students to receive instructional hours at the Bridgton Division, South Jersey Hospital. Instruction took place on dates between 12/16/04 and 1/6/05.		✓		"Home instruction," (\$22/hr) for special education student provided by Bridgton Division, South Jersey Hospital appears to be a reasonable expenditure
1125	150-50000-0190-100-3200-14-000	2512280	3/7/2005	ABOVE AND BEYOND ENTERTAINMENT	\$ 325	\$ 325	On 3/24/05 from 10-noon, at the Johnstone School, vendor performed DJ and sound system services for the Kick New Jersey Ask Celebration.	✓			DJ services purchased by VBOE is discretionary. Parents and students can contribute to event costs.

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1126	150-50000-0190-100-3200-02-000	2512966	3/14/2005	PREMIER AGENDAS INC	\$ 4,420	\$ 4,420	Six hour workshop 4/1/05 took place at Vineland High School North. Workshop based on 7 Habits of Highly Effective Teenagers.		✓		Program information: "Provide students with a day to discover their potential leadership and personal effectiveness skills. This one-day workshop, based on Sean Covey's book The 7 Habits of Highly Effective Teens, features the Private Victory® and presents students with the opportunity to gain the skills and knowledge necessary to become an effective leader. Facilitator training is available." Gaining real life skill about how to approach and lead a more productive life is a useful expenditure for high school level students. Based on the above description of this program, students were provided educational value in learning on how to become better leaders. This appears to be a reasonable expenditure

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1127	150-50000-0190-100-3200-07-000	2513073	3/7/2005	MAGIC TOUCH ENTERTAINMENT	\$ 1,750	\$ 1,750	PO and confirmation letter indicate that two performances were held at the Cunningham Elementary School on 5/9/05. (1pm for 1st grade, 2 pm for 2nd grade) Brain Show Mania is an educational trivia game show with the unique look and feel of a real live TV. game show.		✓		Game show trivia game is a special event with educational value that can help students get interested in learning. This appears to be a reasonable expenditure
1128	150-50000-0190-100-3200-15-000	2514022	3/30/2005	SOUTH JERSEY YOUTH ALLIANCE	\$ 1,000	\$ 1,000	This PO is for an assembly for a motivational speaker at Leuchter School, it is for a full days worth of assemblies		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1129	150-50000-0190-100-3200-21-000	2514585	3/5/2005	PROS ENTERTAINMENT SRVS INC	\$ 359	\$ 359	PO and agreement indicate that DJ was engaged for the 7th grade field day on 6/6/05 at the Rossi School.		✓		DJ services purchased by VBOE appears to be discretionary. Parents and students can contribute to event costs.
1130	110-50000-0150-100-3200-00-000	2516544	6/15/2005	LIGHTHOUSE AT MAYSLANDING	\$ 1,680	\$ 1,680	PO and invoice indicate that NG received 42 hours (at \$40/hour) of home instructions for May 2005.		✓		This expenditure is for a student who needs special education. This adds educational value and benefits the student. This appears to be a reasonable expenditure

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1131	110-50000-0150-100-3200-00-000	2516670	N/A	UMDNJ	\$ 630	\$ 630	PO, invoice and hospital admission letter indicate that AC was admitted to UMDNJ. The admission letter indicated that the impatient unit program includes an educational component, and the cost of the instructional services, during the school year, are the responsibility of the local school district in accordance with Title 18A:46-14(h). Tuition was \$45/hour, and AC received 14 hour-long classes.		✓		Per law, VBOE is required to pay for instruction for hospitalized student. This appears to be a reasonable expenditure
1132	150-50000-0190-100-3200-05-000	2601063	6/20/2005	AQUATIC DISCOVERIES INC	\$ 785	\$ 785	This PO was for an outreach program called Mobile Oceans. It was a two day assembly (July 19th and 20th 2005) at the Mennies School		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1133	150-50000-0190-100-3200-15-000	2601177	6/10/2005	MOBILE PRODUCTIONS INC	\$ 451	\$ 451	This PO is for an one day assembly program called "Martin Luther King" at Max Leuchter School.		✓		This appears to be reasonable as it is used for a program to educate the kids on history about Martin Luther King
1134	150-50000-0190-100-3200-07-000	2601205	7/5/2005	SINGING TELEGRAMS BY JEFF INC	\$ 1,250	\$ 1,250	This PO is for an assembly (2 showings) called Brain Show Mania." It is held at the Cunningham Elementary School		✓		This appears to be reasonable as it is used for a program to educate the kids. The program is called "Brain Show Mania"

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1135	110-50000-0150-100-3200-00-000	2603364	7/29/2005	BANCROFT NEURO HEALTH	\$ 1,700	\$ 51,020	This PO is for additional home education for 2 students. The charges are an accumulation and are charged on an hourly basis		✓		Bancroft provides educational services to children with special needs. This purchase provides educational value and benefits the students. This appears to be a reasonable expenditure
1136	150-50000-0190-100-3200-07-000	2604160	6/3/2005	INFINITY	\$ 500	\$ 500	This PO is for a 2 1/2 hour personal safety program at the Cunningham Elementary School		✓		This PO appears to a reasonable expenditure as it is for a program which educates people on safety
1137	110-50000-0150-100-3200-00-000	2604340	7/1/2005	NEXUS SYSTEMS INC	\$ 7,675	\$ 134,325	This PO is for home instruction for individual students.		✓		The Nexus service provides tutoring services to students who are on medical leave. This provides direct educational value and directly benefit to the students. This appears to be a reasonable expenditure
1138	150-50000-0190-100-3200-15-000	2605133	9/9/2005	SOUTH JERSEY YOUTH ALLIANCE	\$ 1,500	\$ 1,500	This PO is for 5 motivational assemblies for Grades K-4. It is held at Leuchter School.		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1139	150-50000-0190-100-3200-08-000	2605830	9/23/2005	DOVETAIL PRESENTATIONS	\$ 1,000	\$ 1,000	This PO is for a presentation for "my good Character" magic show. It is for two days, and each show is 45 minutes long.		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.

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1140	150-50000-0190-100-3200-11-000	2606464	9/26/2005	SINGING TELEGRAMS BY JEFF INC	\$ 2,500	\$ 3,500	This PO is for a program titled "We're going to change the world". It is held at the Duran Elementary School. An evening show is also provided at the school.		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1141	150-50000-0190-100-3200-05-000	2606843	10/18/2005	AQUATIC DISCOVERIES INC	\$ 430	\$ 430	PO, invoice and registration form indicate that 100 students 4 parents and 10 teachers participated in the Aquatic Discoveries -- Cool Creature with Amazing Features program. Program took place on 11/18. 2 disbursements were made, \$50 deposit and 380, the remaining balance.		✓		Program literature includes: "Students will use all of their senses and their imagination to discover the wet world of water animals. Following a fun and interactive explanation of the local sea animals we bring, students will get hands-on time with them. Habitats, food chains, and anatomy are some of the topics covered." Based on the above description, program provided educational value and benefit to the students. This appears to be a reasonable expenditure
1142	150-50000-0190-100-3200-04-000	2606914	10/20/2005	A-1 ENTERTAINMENT INC	\$ 200	\$ 200	PO and invoice indicate that Charlie Ruscica DBA A-1 Entertainment was paid for school event at the Veterans memorial School on 11/9/05.	✓			Basic DJ service was purchased, for 11:30am to 3:30 event. While amount appears reasonable, this appears to be a discretionary purchase
1143	150-50000-0190-100-3200-07-000	2607336	10/31/2005	EIRC	\$ 32	\$ 32	This PO is for a Child Assault Prevention program at the Cunningham school		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.

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1144	150-50000-0190-100-3200-02-000	2607855	11/16/2005	FLLWSHP OF CHRISTIAN ATHLETES	\$ 1,000	\$ 1,000	This PO is for a South Jersey Youth Alliance, The Fellowship of Christian Athletes assembly. The assembly is at VHS		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues.
1145	150-50000-0190-100-3200-08-000	2607895	10/20/2005	CAMFEL PRODUCTIONS	\$ 900	\$ 900	PO, contract and invoice indicates that the BE THE CHANGE program was purchased by this PO. Presentation took place on 1/10/06 at through D'Ippolito Intermediate School.		✓		includes: Be The Change empowers students with the ability to recognize the responsibility they have within any group to affect positive change. Bullying, drug and alcohol use, and negative peer pressure create apathetic, blame-shifting, selfish and disrespectful attitudes. Be The Change will encourage students to be the best they can be at all times, and in every situation. Instead of pointing out the deficiencies and differences of others, they will recognize the power that comes from changing themselves. Camfel Productions' Be The Change is a high-energy, three-screen multimedia experience. Students will see that when they respect others and work to change themselves, those around them will be positively

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1146	150-50000-0190-100-3200-16-000	2608733	12/13/2005	SEVEN QUILTS FOR SEVEN SISTERS	\$ 1,050	\$ 1,050	This PO is for three shows regarding a black history program. Each program is 45 minutes long and is held at Mennies Elementary School		✓		This appears to be reasonable as it is used for a program to educate the kids on history
1147	150-50000-0190-100-3200-23-000	2610359	1/25/2006	SEVEN QUILTS FOR SEVEN SISTERS		\$ 1,000	PO, invoice letter from vendor indicate that 2 performance on 2/1/06 were held at the Winslow Elementary School. The title of the shows was "Follow the Drinking Gourd" for K thru 2nd graders, and "A Day in the Life of A Slave" Program fee was \$750, transportation was \$125 and sound operator fee was \$125.		✓		The performance covered by this PO took place in observation of and for Black History Month, to expose student to African-American heritage. Program description includes: " Their quilt show, A Stitch In Time", travels back to the old south and days of slavery in a performance featuring song, dance, history, stories, skits and quilts. Their lively performance depicts the joys of sisterhood and the trials of slave life and how quilting helped them cope. With their combined knowledge of African American Slave History and the practical craft of quilting, their program is dedicated to the idea of educating the public with entertainment." This program benefited students by teaching them about history and appears to a reasonable expenditure

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1148	150-50000-0190-100-3200-15-000	2611403		GLENN,DERICK I	\$ 745	\$ 745	This PO is for a student assembly for a motivational speaker. It is held at Leuchter.		✓		This appears to be reasonable as it is used for a program to benefit the kids and help them deal with school related issues such as building self confidence in order to enhance test taking capabilities
1149	150-50000-0190-100-3200-15-000	2611620	2/27/2006	CUMBERLAND COUNTY COLLEGE		\$ 920	PO indicates that 3 presentation and discussion sessions were covered by this PO under the Child Assault Prevention "No More Bullies, No More Victims" Program. The 3 events, 3rd Grade-Bully, 4th Grade-Maintenance and Adult sessions took place the Leuchter School. Sue Bacon was coordinator.		✓		Lectures addressing family and behavior issues appears to a reasonable expenditure
1150	150-50000-0190-100-3200-11-000	2613011	3/16/2006	DAISEY PATCH PUPPETS	\$ 470	\$ 530	This PO is for a puppet making workshop. It is for the Durand School.		✓		This appears to be reasonable as it is used to improve creative skills
1151	110-50000-0150-100-3200-00-000	2613693	3/27/2006	PROFESSIONAL EDUC SERVICES INC	\$ 1,500	\$ 1,500	This PO is for out of school instruction costs. This PO is for a child who has been in an Hospital and needs partial care		✓		This appears to be reasonable as it is educational services provided for a child unable to attend school

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1152	110-50000-0150-100-3200-00-000	2614315	3/31/2006	UNION COUNTY EDUCL SVCS COMM	\$ 1,001	\$ 1,001	PO, Summary of Individual Instruction Time for Hospitalized Student Form, indicate that the expenditures covered by this PO were a total of 22 hours of instruction for 2 hospitalized students from the Vineland School District. Agreement exists with Trinities Hospital to set the price of bedside instruction at \$45/hr.		✓		Instruction for hospitalized students appears reasonable for students to continue learning and not fall behind their peers for the school year.
1153	110-50000-0150-100-3200-00-000	2614669	4/10/2006	RECOVERY SERVICES OF NJ INC	\$ 4,480	\$ 3,840	This PO is for a child who needs home instruction.		✓		This appears to be reasonable as it is educational services provided for a child unable to attend school
1154	110-50000-0150-100-3200-00-000	2615587	5/26/2006	BRIDGETON BOARD OF EDUCATION	\$ 132	\$ 132	PO, invoice indicated that student received 6 hrs of instruction at SJ Healthcare, Bridgeton at \$22/hr from 5/1/06 to 5/3/06.		✓		Instruction for hospitalized students appears reasonable for students to continue learning and not fall behind their peers for the school year.
1155	110-50000-0150-100-3200-00-000	2615598	5/26/2006	PROFESSIONAL EDUC SERVICES INC	\$ 350	\$ 800	This PO is for professional education services for students unable to attend schools		✓		This PO appears to be appropriate as it is needed to for continuing education for children unable to attend regular school. This appears to be a reasonable expenditure
1156	150-50000-0190-100-3200-11-000	2615604	5/25/2006	CUMBERLAND COUNTY COLLEGE	\$ 1,275	\$ 1,275	This PO is for a Child Assault Prevention program for 3 kindergarten classes and 6 second grade classes. The program is held at Durand Elementary School		✓		This PO appears to be appropriate as it is for a program which educates people on safety. This appears to be a reasonable expenditure

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1157	110-50000-0150-100-3200-00-000	2615843	6/30/2006	SPENCER,MILDRED C	\$ 800	\$ 800	This PO is for one on one tutoring for children. It has a cost of \$40 per student		✓		This PO appears to be appropriate as it is needed to for continuing education for children who may need additional help in learning. This appears to be a reasonable expenditure
1158	15-190-100-640-08	2514779	3/1/2005	Lab-Aids	\$ 374	\$ 374	Invoice indicates that a Science book called "Micro-Life Student" Book was purchased from Lab-Aids to be delivered to the D'ippolito school		✓		This purchase provides educational value and benefits the students. This appears to be a reasonable expenditure
1159	150-50000-0402-100-6000-01-000	2500113	6/15/2005	ALL STAR SPORTS CENTER	\$ 331	\$ 331	This PO is for Ash grey tank tops w/ scarlet V (20), ash t shirts (12), and scarlet mesh shorts (12) for VHS		✓		This purchase order appears to be reasonable. These items are used for athletic purposes. The items purchased are athletic apparel for the students to wear during athletic events
1160	150-50000-0402-100-6000-01-000	2501136	7/6/2004	LEVY'S SPORTS INC	\$ 3,720	\$ 7,921	This PO is for athletic equipment for VHS. A few of the items include training bat, one-hand turbo stick, batty shack, Flip a score, and a lacrosse video/dvd.1 disbursement out of 11 were reviewed		✓		This purchase order appears to be reasonable. The items purchased such as a training bat are necessary sporting supplies for the students use during athletic events
1161	150-50000-0402-100-6000-01-000	2501138	7/6/2004	RIDDELL COMPANY	\$ 1,235	\$ 2,470	This PO is for Micromesh short scarlets, two color emblems, and practice pants for VHS. Reviewed one of 2 disbursements		✓		This purchase was for athletic apparel for the wrestling team. This is needed athletic supplies for the students. This appears to be a reasonable expenditure

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1162	150-50000-0402-100-6000-01-000	2501141	7/6/2004	METUCHEN CENTER INC	\$ 2,217	\$ 5,364	This PO is for tennis balls, wrist coaches, and a dial down marker for VHS. Looked at 1 out of 6 disbursements		✓		This PO appears to be reasonable. These items are used for athletic purposes. Tennis balls and wrist bands are necessary athletic equipment
1163	150-50000-0402-100-6000-01-000	2501177	7/1/2004	PETTY CASH,ROBIN DAPLYN	\$ 25,637	\$ 62,201	Invoice indicates that petty cash was replenished for certain departments such as athletics and materials		✓		The replenishment of petty cash appears to be for reasonable amounts and appears to be a reasonable expenditure
1164	150-50000-0402-100-6000-01-000	2501231	7/8/2004	MF ATHLETIC CO	\$ 800	\$ 1,329	This invoice indicated that athletic equipment such as track spikes were bought from MF Athletic Co. on 7/22/2004 for use at Vineland High School South		✓		The purchase of athletic equipment is necessary for athletic activities and this appears to be a reasonable expenditure. Track spikes are needed for running activities
1165	150-50000-0402-100-6000-01-000	2501377	7/12/2004	ALL STAR SPORTS CENTER	\$ 1,050	\$ 25,366	This PO is for athletic uniform for VHS 11-12. A few items included for various sports (middle wrestling, field hockey, boys basketball , boys cross country, boys swimming) included were de long shirts, red and white, de long shorts, red and white, de long pants, de long jacket, Nike dri-dri fit. The invoice states a bid process occurred, but no documentation to support it. Note: one disbursed was reviewed out of 30 disbursements		✓		This purchase was for athletic uniforms for the Vineland Public schools. This is needed uniform equipment for student sports. This appears to be a reasonable expenditure

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1166	150-50000-0402-100-6000-01-000	2501439	7/5/2004	T F CAMERA SHOP	\$ 400	\$ 400	Invoice indicated that 50 cameras were purchased from T&F Camera for Vineland High School South		✓		This purchase was for tapes to record athletic events. This benefits the students as their games are being recorded. This appears to be a reasonable expenditure
1167	150-50000-0402-100-6000-01-000	2501440	7/5/2004	MOTOROLA INC	\$ 645	\$ 645	Invoice indicated that batteries were purchased from Motorola on 7/05/2004 for delivery to Vineland High School South		✓		This purchase was for replacements for batteries on two way communication devices. The purchase of replacement batteries appears to be a reasonable expenditure as batteries are a necessity for the continued operation of these devices
1168	150-50000-0402-100-6000-01-000	2501441	7/5/2004	TOTAL VIDEO PRODUCTS INC	\$ 358	\$ 358	Invoice indicated that VHS tapes were purchased from Total Video Products on 6/03/2004 to be delivered to Vineland High School South		✓		This purchase was for tapes to record athletic events. This benefits the students as their games are being recorded. This appears to be a reasonable expenditure
1169	150-50000-0402-100-6000-01-000	2501660	7/5/2004	VARSITY SPIRIT FASHIONS	\$ 5,439	\$ 6,043	This PO is for athletic wear for VHS south. Items are for pleat skirt, motion flex bodyliner, 19" stocked megaphone, warm-up jacket, women's pants.		✓		This PO appears to be a reasonable expenditure. Items such as "warm-up" jacket are for student athletic purposes. Athletic wear is a necessary supply for the athletic department
1170	150-50000-0402-100-6000-01-000	2501664	7/5/2004	MEDCO CO INC	\$ 3,417	\$ 3,434	Invoice indicated that athletic supplies were purchased from Medco for delivery to the Athletic Director at Vineland High School South		✓		This appears to be a reasonable expenditure. Purchase of athletic supplies is for athletic program. This benefits the students directly

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1171	150-50000-0402-100-6000-01-000	2502042	7/5/2004	PIONEER MANUFACTURING COMPANY	\$ 3,890	\$ 3,944	This PO is for 5 gallons of white pain, brite stripe red, stencil, spray box support arm, nozzle cap, air line hose, paint line, shut off valve. These were purchased by VHS		✓		This purchase was for supplies to perform maintenance duties on the school athletic fields. This appears to be a reasonable expenditure
1172	150-50000-0402-100-6000-01-000	2503351	7/5/2004	TOTAL VIDEO PRODUCTS INC	\$ 2,424	\$ 2,484	This PO is for a Panasonic digital camcorder package, and a tripod. There were three quotations received and the lowest quotation was selected. The items were purchased by VHS		✓		This purchase was for a camcorder to record athletic events. This benefits the students as their games are being recorded. This appears to be a reasonable expenditure
1173	150-50000-0402-100-6000-01-000	2503798	7/5/2004	ARSENAL SOUND CO	\$ 6,317	\$ 6,317	Invoice indicated that sound system equipment was purchased from Arsenal Sound Co. on 8/22/2004 to be delivered to the A.D at Vineland High School South		✓		This purchase was to replace an existing sound system at Gittone Stadium. The sound system is needed equipment for the stadium's usage. This appears to be a reasonable expenditure
1174	150-50000-0402-100-6000-01-000	2504402	8/17/2004	AGONSWIM.COM	\$ 1,009	\$ 1,009	Invoice indicated that athletic supplies were purchased from Medco for delivery to the Athletic Director at Vineland High School South		✓		Purchase of athletic supplies is for athletic program and appears to be a reasonable expenditure
1175	150-50000-0402-100-6000-01-000	2504523	8/18/2004	DUSHARM'S PRO FOOT INC	\$ 2,000	\$ 2,000	This PO is for shoe 100 shoe vouchers for the athletic departments for VHS		✓		The purchase of shoes for students in athletic events is a needed supply. Students need shoes in order to participate in sporting activities. This appears to be a reasonable expenditure

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1176	150-50000-0402-100-6000-01-000	2504722	8/17/2004	CEK PORTABLE SPACE	\$ 1,500	\$ 1,500	Invoice indicated that a storage container was purchased from CEK Space for delivery to A.D at Vineland High School South		✓		School did not have enough space to store all of its equipment. The purchase of storage containers was needed to safehouse the schools equipment. This appears to be a reasonable expenditure
1177	150-50000-0402-100-6000-01-000	2505202	9/14/2004	SWANSON HARDWARE SUPPLY	\$ 888	\$ 888	Invoice indicated that master locks were purchased from Swanson Hardware Supply on 9/15/2004 for delivery to A.D at Vineland High School South		✓		Master locks were purchased for athletic lockers. Locks are needed to secure student possessions. This appears to be a reasonable expenditure
1178	150-50000-0402-100-6000-01-000	2505568	8/26/2004	MOTOROLA INC	\$ 118	\$ 117	Invoice indicated that Microphone was purchased from Motorola for delivery to A.D at Vineland High School South		✓		The purchase of speakers are being used so the crowd can hear the referees calls during sporting events. This allows the game to be watched and understood. This appears to be a reasonable expenditure
1179	150-50000-0402-100-6000-01-000	2505584	9/16/2004	MEDCO CO INC	\$ 1,019	\$ 921	This PO is for medical tape ordered by VHS		✓		This PO appears to be a reasonable expenditure. Medical tape is a needed medical supply. Injuries sustained by students may require medical tape
1180	150-50000-0402-100-6000-01-000	2507802	11/10/2004	DUSHARM'S PRO FOOT INC	\$ 2,000	\$ 2,000	This PO is for shoe 100 shoe vouchers for the athletic departments for VHS		✓		This expenditure is for needed athletic supplies. Shoes are needed for students participating in athletic events. This appears to be a reasonable expenditure

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1181	150-50000-0402-100-6000-01-000	2508053	11/29/2004	WALTERS SWIM SUPPLIES INC	\$ 1,114	\$ 1,114	This PO is for aqua blade jammers and aqua blade briefs for VHS.		✓		This appears to be a reasonable expenditure. Items purchased are athletic supplies for students participating in swimming activities.
1182	150-50000-0402-100-6000-01-000	2508144	11/18/2004	ADELPHIA	\$ 254	\$ 254	Invoice indicated that file cabinet was purchased from Adelphi on 2/08/2005 to be delivered to Vineland High School South		✓		File cabinet is standard office equipment. Equipment appears to be purchased at a reasonable price. This appears to be a reasonable expenditure
1183	150-50000-0402-100-6000-01-000	2508182	11/22/2004	ALL STAR SPORTS CENTER	\$ 350	\$ 350	This PO is for scarlet jersey, lacrosse jersey, shorts, warm up jacket, and warm up pant.		✓		Athletic apparel is a needed supply for students to engage in athletic activities. This PO appears reasonable as these items are used for athletic purposes. Lacrosse jerseys are used by students participating in the sport of Lacrosse
1184	150-50000-0402-100-6000-01-000	2512510	3/15/2005	SWANSON COMMUNICATIONS	\$ 235	\$ 235	Invoice indicated that cellular phone was purchased from Swanson Hardware Supply on 3/15/2005 for delivery to Vineland High School South		✓		Athletic director travels frequently and needs access to phone. Athletic director responsible for students and access to a phone is a necessity. This appears to be a reasonable expenditure
1185	150-50000-0402-100-6000-01-000	2513780	3/24/2005	BOATHOUSE SPORTS	\$ 1,211	\$ 1,211	Invoice indicated that swimming equipment was purchased from Boathouse Sports on 3/09/2005 and delivered to Vineland High School South		✓		Swimming equipment appears to be purchased at a reasonable price and directly benefits the students. This is necessary athletic supplies

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1186	150-50000-0402-100-6000-01-000	2513784	3/24/2005	SHIRE PRODUCTS INC	\$ 367	\$ 367	Invoice indicated that sport equipment (Goalie pants) was purchased from Shire products, Inc. on 4/08/2005 for delivery to Vineland High School South		✓		Athletic equipment is needed for athletic programs. This appears to be a reasonable expenditure. Goalie pants are used by students participating in athletic activities
1187	150-50000-0402-100-6000-01-000	2514142	3/31/2005	PIONEER MANUFACTURING COMPANY	\$ 3,730	\$ 3,730	Invoice indicated that Paint mixing system was purchased from Pioneer Revere		✓		Painting is a routine maintenance task and appears to be a needed task. This appears to be a reasonable expenditure
1188	150-50000-0402-100-6000-01-000	2514532	4/6/2005	RESILITE SPORT PRODUCTS INC	\$ 111,270	\$ 11,270	Invoice indicated that a wrestling mat was purchased from Resilite on 8/31/2005		✓		Athletic equipment is needed for athletic programs. Wrestling mat is used by students participating in the sport of wrestling. This appears to be a reasonable expenditure
1189	150-50000-0402-100-6000-01-000	2514573	3/8/2005	RECREATIONAL SAND SPCLST LLC	\$ 1,550	\$ 1,550	This PO is for 100 tons - pro top infield mix. For VHS		✓		This PO appears to be reasonable as the top mix is needed for field maintenance
1190	150-50000-0402-100-6000-01-000	2515022	4/12/2005	ALL STAR SPORTS CENTER	\$ 378	\$ 378	This PO is for Gill Pole, Gill mystical pole bag, and a Gill competitive pole tip for VHS		✓		Poles are purchased to be used for athletic activities. This PO appears to be a reasonable expenditure
1191	150-50000-0402-100-6000-01-000	2601071	7/1/2005	ALL STAR SPORTS CENTER	\$ 206	\$ 39,426	This PO is for Speedos, drag suit, Russell sweatshirts, Under-Armour, Delong game shirts, Delong game shorts, and warm up pants. These items were purchased for VHS Note: Looked at one out of 27 disbursements		✓		This purchase is for athletic clothing. The purchase of this equipment is needed for students to participate in sporting activities. This appears to be a reasonable expenditure

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1192	150-50000-0402-100-6000-01-000	2601073	7/1/2005	METUCHEN CENTER INC	\$ 1,771	\$ 1,675	Invoice indicates that athletic equipment such as wrestling knee pads were purchased from Metuchen Center Inc. on 11/17/2005 for delivery to Vineland High School South		✓		Athletic equipment is needed for athletic programs. This appears to be a reasonable expenditure. Wrestling knee pads are a safety precaution for students engaged in wrestling activities
1193	150-50000-0402-100-6000-01-000	2601079	7/1/2005	CANNON SPORTS INC	\$ 964	\$ 983	Invoice indicated that athletic equipment was purchased from Cannon Sports on 8/11/2005 for Vineland High School South		✓		This purchase order was for athletic equipment is needed for athletic programs. This appears to be a reasonable expenditure
1194	150-50000-0402-100-6000-01-000	2601081	7/1/2005	ALL STAR SPORTS CENTER	\$ 1,181	\$ 7,113	This PO is for brute ultra max headgear, turf ball, bag on wheels, shoulder/chest pad, girdle, Nike wrist coach, Wilson game balls. These items were purchased by VHS. Note: Reviewed 1 out of 17 disbursements		✓		The purchase of athletic equipment is needed for students to participate in sporting activities. Headgear provide safety to students participating in sporting activities. This appears to be a reasonable expenditure
1195	150-50000-0402-100-6000-01-000	2601082	7/1/2005	LEVY'S SPORTS INC	\$ 173	\$ 5,661	This PO is for 6 game balls, stretch cords with paddles, shooter monofin, tennis balls, power lungs, and golf balls were purchased for VHS. Note: 1 disbursement out of 11 was reviewed		✓		The purchase of athletic equipment is needed for students to participate in sporting activities. Golf balls are used by students participating in the sport of Golf. This appears to be a reasonable expenditure
1196	150-50000-0402-100-6000-01-000	2601108	7/1/2005	PETTY CASH,ROBIN DAPLYN	\$ 34,313	\$ 57,372	Invoices indicated that petty cash accounts for athletic dept was replenished		✓		This PO was to replenish the petty cash account. The amounts of this transaction appears reasonable and this appears to be a reasonable expenditure

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1197	150-50000-0402-100-6000-01-000	2601219	7/5/2005	METRO SWIM SHOP	\$ 583	\$ 583	Invoice indicates that equipment such as swim caps was purchased from Metro Swim Shop on 11/01/2005 for delivery to Vineland High School South		✓		Swim caps were purchased for students participating in swimming activities. This expenditure appears to be for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1198	150-50000-0402-100-6000-01-000	2601220	7/5/2005	T F CAMERA SHOP	\$ 387	\$ 387	This PO is for VHS plus tapes, digital tapes, dvd's and Maxell DVD 50-r pack. These items were purchased by VHS		✓		Tapes were purchased to record student athletic games. This provides a benefit to the students who can then study the tape. This appears to be a reasonable expenditure
1199	150-50000-0402-100-6000-01-000	2601232	7/5/2005	CIRCLE SYSTEM GROUP	\$ 1,243	\$ 1,130	Invoice indicates that athletic apparel such as sweat suits were purchased from the Circle System Group on 06/2/2005 for delivery to Vineland High School South		✓		Sweat suits were purchased for student participating in athletic activities. This is needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1200	150-50000-0402-100-6000-01-000	2601233	7/5/2005	MEDCO CO INC	\$ 4,397	\$ 5,378	This PO is for various athletic related purchases. The following items were purchased: Hot pack tongs slide booties, biofreezer, hydrogen peroxide, etc... These items were purchased for VHS		✓		This purchase order appears to be a reasonable expenditure. The items purchased such as hydrogen peroxide (used to treat injuries) are used to support the athletic program of the school
1201	150-50000-0402-100-6000-01-000	2601234	7/5/2005	RESILITE SPORTS PRODUCTS INC.	\$ 400	\$ 400	This PO is for a resiwheeler purchased by VHS		✓		This PO appears to be a reasonable expenditure as it is needed to transport wrestling mats from one area to the next

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1202	150-50000-0402-100-6000-01-000	2601706	7/8/2005	AGONSWIM.COM	\$ 1,213	\$ 1,213	Invoice indicates that swimsuits were purchased from Agonswim on 6/24/2005		✓		This was a purchase of swimsuits for students participating in swimming activities. This expenditure is for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1203	150-50000-0402-100-6000-01-000	2601746	7/11/2005	TRIPLE CROWN SPORTS	\$ 5,542	\$ 5,542	Invoice indicated that that equipment such as softballs and helmets was purchased from Triple Crown Sports on 3/03/2006 for delivery to Vineland High School South		✓		Softballs and helmet were purchased for students participating in this sport. This expenditure is for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1204	150-50000-0402-100-6000-01-000	2601807	6/21/2005	VARSITY SPIRIT FASHIONS	\$ 1,729	\$ 1,729	Invoice indicated that athletic equipment such as acrylic gloves and bodysuits were purchased from Varsity Spirit Fashions on 6/21/2005 for delivery to Vineland High School		✓		Gloves and bodysuits were purchased for students. This expenditure is for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1205	150-50000-0402-100-6000-01-000	2601814	6/21/2005	EAST ORANGE SPORTING GOODS	\$ 1,594	\$ 1,594	Invoice indicated that athletic equipment such as basketballs were purchased from East Orange Sporting Goods Company		✓		The purchase of basketballs is necessary as they are needed supplies. This expenditure is for needed athletic equipment for students who participate in playing basketball. This appears to be a reasonable expenditure

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1206	150-50000-0402-100-6000-01-000	2603602	8/2/2005	PIONEER MANUFACTURING COMPANY	\$ 3,360	\$ 3,374	Invoice indicated that paint was purchased from Pioneer Manufacturing Company for delivery to Vineland High School South		✓		Paint purchased is used to maintain upkeep of athletic fields. This is routine maintenance. This appears to be a reasonable expenditure
1207	110-50000-0402-100-6000-00-000	2604745	8/17/2005	TONY'S LUNCH	\$ 5,364	\$ 5,364	Invoice indicated that food was purchased for Vineland High School Camp on 10/05/2005		✓		This purchase was for food for students participating on football team. This appears to be a reasonable expenditure
1208	150-50000-0402-100-6000-01-000	2605440	9/16/2005	T F CAMERA SHOP	\$ 288	\$ 288	This PO is for a Nikon Coolpix, Sandisk, Nikon battery kit, scandisk, 2 year warranty purchased VHS	✓			This PO is deemed to be a discretionary expenditure. Price of camera appears to be excessive and unnecessary
1209	150-50000-0402-100-6000-01-000	2605704	9/22/2005	MEDCO CO INC	\$ 1,525	\$ 1,525	Invoice indicated that Lightplast Pro (Athletic Wrapping Tape) was purchased from Medco Supply Company on 10/04/2005 for delivery to Vineland High School South		✓		Athletic wrapping tape is a needed supply for students who participate actively in sports. This expenditure appears to be for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1210	150-50000-0402-100-6000-01-000	2606310	10/5/2005	HENRY SCHEIN INC	\$ 500	\$ 500	Invoice indicated that medical athletic supplies were purchased from Henry Schein Inc. on 10/20/2005 to be delivered to Vineland High School South		✓		The purchase of medical health supplies is needed in order to ensure that supplies are available in a situation where a student becomes injured. This expenditure is for needed athletic supplies to support athletic programs. This appears to be a reasonable expenditure

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1211	150-50000-0402-100-6000-01-000	2607253	10/28/2005	HEADSETS.COM	\$ 394	\$ 394	Invoice indicated that Plantronics wireless headset system was purchased from Headsets.com on 11/14/2005 to be delivered to Vineland High School South		✓		Purchase of headsets is necessary athletic equipment so coaches can communicate during sporting events. This appears to be a reasonable expenditure
1212	150-50000-0402-100-6000-01-000	2607414	11/2/2005	DUSHARM'S PRO FOOT INC	\$ 1,940	\$ 1,940	This PO is for shoe vouchers allowance for VHS		✓		Shoes are a needed supply for students who participate in athletic activities. This appears to be a reasonable expenditure as it is for shoe vouchers for the school
1213	150-50000-0402-100-6000-01-000	2607477	11/2/2005	CUSTOM GRAPHICS INC	\$ 355	\$ 355	Invoice indicated that T-shirts for "Cumberland County Champs" were purchased from Custom Graphics, Inc. on 6/10/2005 for delivery to Vineland High School South		✓		T-shirts with "Cumberland County Champs" emblazoned on the front were purchased. This benefits the students as it provides positive reinforcement and also can be used as athletic apparel. This appears to be a reasonable expenditure
1214	150-50000-0402-100-6000-01-000	2607686	11/8/2005	EPLUS TECHNOLOGY OF PA	\$ 140	\$ 140	Invoice indicated that a printer and ink cartridges were purchased from Eplus on 12/09/2005 for delivery to Vineland High School South		✓		This purchase of a printer and ink supplies for the high school appears to be purchased at a reasonable price. Printer and ink supplies are necessary school supplies and this appears to be a reasonable expenditure

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1215	150-50000-0402-100-6000-01-000	2608034	11/22/2005	SHERATON BALTIMORE NORTH HOTEL	\$ 321	\$ 321	Invoice indicated that hotel fees were paid to the Sheraton Baltimore Hotel on 12/01/2005 for attendance at the US Rowing Convention		✓		Description of event explains that this is a professional development for rowing coaches. This provides an indirect benefit to the students. This appears to be a reasonable expenditure
1216	150-50000-0402-100-6000-01-000	2610007	1/18/2006	ALL STAR SPORTS CENTER	\$ 11,250	\$ 11,250	This purchase was for Delong white football game jerseys (225) for VHS.		✓		This was a purchase of football jerseys for students participating in football activities. This PO appears to be reasonable as these items are used for athletic purposes
1217	150-50000-0402-100-6000-01-000	2610512	1/30/2006	EPLUS TECHNOLOGY OF PA	\$ 111	\$ 111	This PO is for a tri color ink cartridge, and a black inkjet cartridge		✓		Ink cartridges are a necessary purchase due to the need to constantly replenish them. This appears to be a reasonable expenditure as without ink cartridges, printers would be unoperational
1218	150-50000-0402-100-6000-01-000	2611071	2/9/2006	LEVY'S SPORTS INC	\$ 4,740	\$ 4,740	Invoice indicated that indoor rowing machines (Used to simulate the action of rowing for the purpose of exercise or training) were purchased from Levy's Sports on 2/17/2006 to be delivered to Vineland High School South		✓		This was a purchase of indoor rowing machines which provide benefits to the students by teaching them how to row by simulating the activity. This expenditure is for needed athletic equipment to support athletic programs. This appears to be reasonable expenditure

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1219	150-50000-0402-100-6000-01-000	2612401	3/8/2006	DUSHARM'S PRO FOOT INC	\$ 1,460	\$ 1,460	Invoice indicated that shoes for the sports teams at Vineland High School South were purchased from Dusharm's Pro Foot Inc on 3/02/2006		✓		Shoes are a needed supply for students participating in athletic activities. This expenditure is for needed athletic equipment to support athletic programs. This appears to be a reasonable expenditure
1220	150-50000-0402-100-6000-01-000	2614581	4/5/2006	DONDERO'S JEWELRY	\$ 632	\$ 632	Invoice indicates that gold chains were purchased from Dondero's Jewelry on 4/17/2006 for the use as awards for swim team champions	✓			This award of gold pendants appear excessive and is deemed to be a discretionary expenditure
1221	120-50000-0000-260-7300-00-000	2506353	10/12/2004	WARNOCK FLEET AND LEASING	\$ 181	\$ 60,338	This PO is for a purchase of 2 2005 Dodge Dakotas for the Board of Education Maintenance Warehouse		✓		This purchase appears to be reasonable as these vehicles will be used for transporting personnel and materials
1222	120-50000-0000-260-7300-00-000	2506768	10/25/2004	SNAP-ON INDUSTRIAL	\$ 7,786	\$ 10,332	This PO is of a set of tools and a drawer for the maintenance warehouse		✓		This purchase appears to be reasonable as tools are needed for maintenance purposes as well as a drawer for storing tools
1223	120-50000-0000-252-7300-00-000	2507443	11/3/2004	TOTAL VIDEO PRODUCTS INC	\$ 13,181	\$ 13,181	This PO is for a purchase of a Target Vision system. The system includes hardware, software, and associated computer programs to create, import, schedule, and distribute on local access channel 13.		✓		This PO appears to be reasonable as it is needed for community service announcements
1224	120-50000-0000-270-7330-00-000	2509644	1/14/2005	H A DEHART & SON	\$ 436,751	\$ 499,144	This PO is for a conventional school bus (54 person capacity). It was ordered by the maintenance department		✓		This purchase appears to be reasonable. Buses are needed as a means of transportation for students

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1225	120-50000-0000-270-7340-00-000	2509645	1/14/2005	AMERICAN BUS AND COACH LLC	\$ 151,946	\$ 151,946	This PO is for a blue bird 28 passenger bus and a wheel chair bus		✓		This purchase appears to be reasonable. Buses are needed as a means of transportation for students. In addition, wheelchair access is needed to accommodate students with disabilities
1226	120-50000-0000-400-4500-00-000	2510261	1/28/2005	BIAGI,CHANCE,CUMMIN S,LONDON,	\$ 1,000	\$ 1,000	This PO is of a roof mounted antenna for the Plum Street office. It includes parts and labor		✓		This purchase appears to be reasonable as it is needed for communication purpose within the school district
1227	120-50000-0000-270-7320-00-000	2511185	2/16/2005	WARNOCK FLEET AND LEASING	\$ 421	\$ 18,017	This PO is for a 2005 Dodge Ram. This vehicle will replace a 1991 caprice car used for garage shuttle work		✓		This PO appears to be reasonable as the truck purchased was used for garage work
1228	120-50000-0000-270-7330-00-000	2512172	3/11/2005	H A DEHART & SON	\$ 62,393	\$ 62,393	This PO is for a 54 passenger School bus as per bid. The bus was ordered by the Transportation department		✓		This purchase appears to be reasonable. Buses are needed as a means of transportation for students
1229	120-50000-0000-400-7100-00-000	2515998	5/13/2005	DON ROGERS INC	\$ 82,026	\$ 466,800	This PO is for reconfiguration of VHS athletic field and site improvements. There are three disbursements		✓		This purchase appears to be reasonable as it is for improving the athletic field at VHS to standards
1230	120-50000-0000-260-7300-00-000	2516513	6/22/2005	LEE RAIN INC	\$ 11,360	\$ 11,360	This PO is for a irrigation unit and a 9 horse power pump. This was shipped		✓		The purchase of an irrigation unit is deemed to be a reasonable expenditure . An irrigation unit performs necessary maintenance functions.

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1231	120-50000-0000-400-7100-00-000	2516608	6/30/2005	G M WHITE ELECTRICAL CONTRACT	\$ 49,076	\$ 140,900	This PO is for installing a new electric for athletic fields. The invoice included parts and labor. Note there were 3 disbursements on this PO		✓		This purchase appears to be reasonable as it is used for maintaining the fields
1232	120-50000-0000-400-7100-00-000	2516660	8/18/2005	DEGLER WHITING INC	\$ 3,000	\$ 6,000	This PO is for installation of basketballs backstops for VHS		✓		This purchase appears to be reasonable as it used for improvement of the basketball courts which the students use during athletic activities
1233	120-50000-0000-252-7300-00-517	2604212	8/16/2005	APPLE COMPUTER INC	\$ 4,257	\$ 4,257	This PO is a purchase for a Apple computer, an Apple Cinema Display 20" flat panel, final cut studio, an apple care protection plan for the power Mac and display. This is for the Studio Productions class at VHS		✓		This computer was purchased for the studio productions class. This computer has software and components that specialize in the field of studio productions. This purchase appears to be a reasonable expenditure
1234	120-50000-0000-252-7300-00-517	2606332	10/5/2005	DELL MARKETING LP	\$ 5,898	\$ 17,412	This PO is for a 3.6 GHz computer and a 3.0 GHz computer. It came bundled with software and external hardware and a service plan		✓		This purchase appears to be reasonable as it is used as a server which is needed for data storage
1235	120-50000-0000-270-7330-00-000	2611147	2/13/2006	H A DEHART & SON	\$ 530,176	\$ 530,176	This was the purchase of 8 54 passenger school bus . It was purchased by the Transportation Department		✓		This purchase appears to be reasonable. Buses are needed as a means of transportation for students
1236	120-50000-0000-260-7300-00-000	2611342	2/16/2006	FULL COMPASS SYSTEMS LTD	\$ 3,328	\$ 3,328	This PO was for a microphone systems (3 systems) for VHS 11-12 South		✓		This purchase appears to be reasonable as it is needed for continued operations at the school of the internal sound system

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1237	120-50000-0000-260-7300-00-000	2612561	3/13/2006	JB'S CAP WORLD INC	\$ 3,995	\$ 3,995	This PO is caps placed on the back of the pick up trucks. It is a Reading space cap with front sliding window, bar roof racks, doors, double rear door. It includes the installation on the truck		✓		This purchase appears to be reasonable as it is needed to transport materials and tools. It is a better alternative as opposed to purchasing a new vehicle
1238	120-50000-0000-251-7300-00-000	2612758	3/14/2006	EXECUTIVE BUSINESS SOLUTIONS	\$ 10,248	\$ 10,533	This PO is for furniture for the Board of Education		✓		This purchase was necessary as it is used to furnish the office on 17 Landis Avenue. This purchase appears to be a reasonable expenditure
1239	120-50000-0000-400-4500-00-000	2613156	3/20/2006	BIAGI, CHANCE, CUMMINS, LONDON,	\$ 1,534	\$ 12,800	This PO is for the design for V wing, fire alarm and mechanical design. The invoice has a break out of rates per hour		✓		This purchase appears to be necessary as it is for modifying V-wing at the VHS and installing a school wide fire alarm system. This provides safety to the students and is deemed to be a reasonable expenditure
1240	120-50000-0000-400-4500-00-000	2613169	3/21/2006	FABBRI BUILDERS INC	\$ 9,429	\$ 9,429	This PO is for the installation of trench drains and related concrete work associated with over flow outfall from a newly installed manhole		✓		This purchase is deemed to be necessary as it is for fixing an overflow problem created by a new manhole
1241	120-50000-0000-252-7300-00-517	2614594	4/5/2006	EPLUS TECHNOLOGY OF PA	\$ 6,737	\$ 6,737	This PO is for Symantec security software and hardware. It is for the head office on Plum Street		✓		This purchase appears to be reasonable as it is used for security purposes regarding the computers. This software protects the integrity of the data stored on these computers.

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1242	120-50000-0000-260-7300-00-000	2614981	4/20/2006	BIO SHINE	\$ 65,545	\$ 65,545	This PO is for a Auto Scrubber, wet/dry vacuum, Front Mount Squeegee, a battery operated Wet/dry vacuum, quick clean cleaner, floor stripper, and a 3 speed air mover		✓		This purchase appears to be reasonable as it is equipment used for maintenance
1243	120-50000-0000-260-7300-00-000	2615229	5/5/2006	EAGLE MAINTENANCE SUPPLY	\$ 20,483	\$ 20,483	This PO is for a propane stripper and a burnisher for the maintenance office		✓		This purchase appears to be reasonable as it is used for cleaning purposes and maintenance purposes
1244	120-50000-0000-400-7100-00-000	2615871	6/30/2006	BERKOWITZ ASSOC PC,STEVEN A	\$ 40,000	\$ 40,000	This PO is for a court settlement between Vineland Board of Education and Tri-State Erosion Control Company		✓		This purchase appears to be reasonable as it ordered by the court that Vineland Board of Education pay Tri-State Erosion Company
1245	120-50000-0000-260-7300-00-000	2506493	10/18/2004	BIO SHINE	\$ 29,592	\$ 29,592	This PO is for 2 propane strippers, bathroom/multi-surface machine, front mount squeegee, we/dry vacuum ,and two 26" auto scrubbers for the Vineland BOE maintenance warehouse and to the mania's school (1 auto scrubber was shipped to this location)		✓		This purchase appears to be reasonable as it is needed for routine maintenance
1246	120-50000-0000-260-7300-00-000	2506575	10/20/2004	R H VASSALLO INC	\$ 2,150	\$ 2,150	This PO is for type "A" roof storage building with no windows for the Cunningham school. It is a 10x18 storage, with a black roof, black trim, and a red color.		✓		This purchase appears to be reasonable as it is needed to store items for the Cunningham school due to lack of space on school premises

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1247	120-50000-0000-260-7300-00-000	2508014	11/29/2004	R H VASSALLO INC	\$ 3,610	\$ 3,610	This PO is for a 12X24 type "A" roof wooden storage building with front and back doors for the memorial school. The storage unit is a beige color, with a dark brown roof, and a brown trim		✓		This purchase appears to be reasonable as it is needed to store items for the memorial school.
1248	120-50000-0000-260-7300-00-000	2607124	10/26/2005	BROCK ENTERPRISES	\$ 2,979	\$ 2,979	This PO is for an Aqua Max Bi-Turbo pool vacuum for VHS. One unit was purchased		✓		This purchase appears to be reasonable as it for maintenance purposes for the pool.
1249	120-50000-0000-270-7340-00-000	2611149	2/13/2006	WOLFINGTON BODY CO INC	\$ 83,939	\$ 83,939	This PO is for a an ambulatory passenger and a 9 wheelchair in accordance with a bid that opened in December 15th, 2005		✓		This purchase appears to be reasonable as a 28 passanger/9 wheelchair school bus is needed for transporting students
1250	120-50000-0000-400-7100-00-000	2615870	6/30/2006	BERKOWITZ ASSOC PC,STEVEN A	\$ 35,380	\$ 35,380	This PO is for a court settlement between Vineland Board of Education and Tri-State Erosion Control Company		✓		This purchase appears to be reasonable as it ordered by the court that Vineland Board of Education pay Tri-State Erosion Company

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1	150-50000-0190-100-5000-02-000	2402348	8/4/2003	IKON OFFICE SOLUTIONS	\$1,473.05	\$1,440.74	lease from IKON Capital for copy machine to be delivered to Vineland High School.		✓		Copy machine appears reasonable office equipment. Price appears reasonable. This is an acceptable expenditure.
2	110-50000-0000-262-6100-49-000	2405335	10/21/2003	CUSTOM GRAPHICS INC	\$15,140.85	\$344.11	Security uniforms purchased from Custom Graphics for multiple schools.		✓		Security uniforms are considered necessary. Price appears reasonable. This purchase appears reasonable
3	110-50000-0000-100-5660-00-000	2405610	10/31/2003	Y A L E SCHOOL INC	\$2,605.05	\$2,605.05	tuition billed from Yale School for Zachary Molissee, billed to Special Education.		✓		Obtained contract between Vineland Board of Education and YALE School, an approved private school for the disabled in Camden, NJ. Per contract reviewed, YALE School is to provide educational services to Zachary Molissee. This purchase appears reasonable
4	150-50000-0190-100-6100-23-000	2406983	12/22/2003	MCGRAW-HILL COMPANIES	\$15,813.69	\$1,790.48	Terra-Nova test books purchased from McGraw-Hill to be delivered to District Testing Coordinator at Vineland Board of Education.		✓		Test Books are a necessary expenditure. Price appears to be reasonable. This purchase appears reasonable
5	251-50000-0251-100-6100-34-000	2411666	3/19/2004	THE SPEECH BIN	\$558.64	\$558.64	Impact Program purchased books from The Speech Bin.		✓		Books are a necessary item needed for teaching needs. Price appears to be reasonable. This purchase appears reasonable
6	150-50000-0190-100-8000-01-000	2412144	3/27/2004	SIX FLAGS GREAT ADVENTURE	\$4.00	\$4.00	Great Adventure ticket purchased from Six Flags Great Adventure.		✓		This is This expenditure appears to be reasonable expenditure as it provides an educational experience for the students
7	110-50000-0000-270-4200-00-000	2413358	5/3/2004	CCC HEAVY DUTY TRUCK PARTS	\$525.00	\$525.00	Gear box purchased from CCC Heavy Duty Truck Parts for bus. Shipped to Transportation Department.		✓		Gear box is needed for bus. Expenditure is acceptable. Price appears to be reasonable.
8	243-50000-0234-100-6100-23-000	2413529	5/12/2004	TANNER SCHOOL FURNITURE	\$638.40	\$638.40	purchased 8 stacking chairs from Tanner School Furniture. Shipped to Winslow.		✓		Office furniture is an acceptable expenditure. Price appears reasonable.
9	110-50000-0000-270-6000-00-000	2414192	6/14/2004	S AND S INDUSTRIAL EQUIP	\$670.63	\$670.63	Industrial equipment purchased from S and S Industrial Equipment. Shipped to Vineland Transportation Department.		✓		This was a purchase for standard tools that will be used by the mechanics in the Transportation department. This expenditure appears to be reasonable
10	110-50000-0000-270-4200-00-000	2414198	6/15/2004	AUTOMOTIVE PARTS CO	\$28.03	\$28.03	new belt purchased for Maintenance Truck. Shipped to Transportation Dept.		✓		Part is needed for maintenance truck. Price appears to be reasonable. This PO appears reasonable
11	264-50000-0280-200-5800-00-000	2500024	9/1/2004	MAGIC CARPET TRAVELS	\$892.80	\$892.80	Airline tickets purchased to attend Youth to Youth Conference.		✓		Youth to Youth conference appears to be a reasonable expenditure. This PO appears reasonable
12	254-50000-0250-200-3000-34-000	2501032	5/25/2004	ADVANCE INC	\$495.00	\$495.00	Behavioral Consultant expense billed to Vineland Board of Education for 15 hours of services.		✓		Behavioral Services are necessary as it provides insight to student's behaviors This PO appears reasonable

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13	110-10171-0000-000-0000-00-000	2501147	7/7/2004	ACE PLUMBING HEATING & ELECTRIC	\$17.42	\$17.42	Hot water heater parts purchased from ACE Plumbing Heating & Electric. Shipped to Vineland Board of Education.		✓		Hot water heater parts are necessary expenditures as they are used for maintenance purposes. Price appears to be reasonable. This PO appears reasonable
14	150-50000-0000-223-5000-16-000	2501438	6/22/2004	DOUBLETREE HOTEL	\$294.12	\$294.12	Hotel reservation booked to attend AENJ Conference. Billed to Dr. William Mennies School.		✓		This PO is used for knowledge sharing for teachers, which will impact the student's education This PO appears reasonable
15	150-50000-0213-100-6100-11-000	2501442	6/23/2004	CASCADE SCHOOL SUPPLIES INC	\$286.24	\$286.24	books purchased from Cascade School Supplies. Shipped to Durand Elementary School.		✓		Books are a necessary item used for teaching needs. Price appears reasonable. This PO appears reasonable
16	150-50000-0190-100-6100-02-000	2501589	6/21/2004	EXECUTIVE BUSINESS SOLUTIONS	\$241.56	\$241.56	Office Supplies such as pencils, pens, markers, 3 hole punch, calculator, etc. purchased from Executive Business and shipped to Vineland Board of Education.		✓		Office equipment is an acceptable expenditure used for operational needs. Price appears reasonable. This PO appears reasonable
17	110-50000-0000-270-4200-00-000	2501902	7/15/2004	LEE M FOX	\$2,578.00	\$2,578.00	Bus seat repairs for various buses. Billed to Transportation Department.		✓		Seat repairs for various buses are needed for maintenance purposes. Price appears reasonable. This PO appears reasonable
18	150-50000-0190-100-6100-02-000	2501950	6/24/2004	EDUCATIONAL INNOVATIONS INC	\$570.96	\$570.96	Various Science class supplies purchased for Science class at Vineland High School North.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. Price appears to be reasonable. This PO appears reasonable
19	150-50000-0190-100-6100-16-000	2502060	7/6/2004	EXECUTIVE BUSINESS SOLUTIONS	\$127.26	\$127.26	Office Supplies such as labels, post-its, pens, white-out, etc. purchased from Executive Business and shipped to Mennies School.		✓		Office supplies are a necessary item used for operational needs. Price appears to be reasonable. This PO appears to be reasonable

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20	110-10171-0000-000-0000-00-000	2502236	7/21/2004	LATORRE DELSEA HARDWARE	\$92.58	\$92.58	supplies purchased from Latorre Delsea Hardware to repair water heater. Shipped to Transportation/Maintenance Warehouse.		✓		Supplies purchased to repair water heater is necessary expenditure. Price appears to be reasonable. This PO appears to be reasonable
21	254-50000-0250-200-6000-34-000	2502313	7/13/2004	EXECUTIVE BUSINESS SOLUTIONS	\$95.43	\$95.43	Office equipment (binders) purchased from Executive Business. Shipped to Vineland Board of Education.		✓		Office equipment is an acceptable expenditure. Price appears to be reasonable. This PO appears to be reasonable.
22	150-50000-0190-100-6100-21-000	2502438	7/1/2004	J W PEPPER & SON INC	\$535.04	\$535.04	Books and CD's purchased for educational purposes. Shipped to L. Cherenfant.		✓		Books and Cd's purchased for educational purposes are necessary. This PO appears to be reasonable.
23	203-50000-0211-100-6100-00-000	2502599	7/15/2004	TRI CITY PRODUCTS	\$48.39	\$48.39	Supplies purchased for the month of November, 2004. Shipped to IMPACT Program.		✓		Office supplies are an acceptable expenditure used for operational use. Price appears to be reasonable. This PO appears to be reasonable
24	150-50000-0230-100-6100-11-000	2502649	6/30/2004	SCHOOL SPECIALTY INC	\$140.09	\$140.09	Overhead Projector purchased from School Specialty Inc. Shipped to Vineland Board of Education.		✓		An overhead project is needed as it will enhance the student learning experience. Price appears to be reasonable. This PO appears to be reasonable
25	251-50000-0258-200-6000-34-000	2502696	6/28/2004	US POST OFFICE	\$74.00	\$74.00	Stamps purchased for use with stamped self-addressed return envelopes. Shipped to Vineland Board of Education.		✓		The postage stamps are an acceptable expenditure used for operational needs. This PO appears to be reasonable
26	250-50000-0250-200-6000-34-000	2502771	7/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$47.00	\$47.00	supplies such as staplers, hole punchers, pens, pencils, etc. purchased from Executive School Solutions and shipped to Child Study Team.		✓		Staplers, hole punchers, pens, pencils, etc... are standard supplies as they are used for operational office needs. This PO appears to be reasonable.
27	150-50000-0190-100-6100-16-000	2503033	6/30/2004	HARCOURT INC	\$3,952.09	\$3,952.09	Reading books purchased from Harcourt Inc. Shipped to Dr. Mennies School.		✓		School supplies appear to be reasonable expenditures used for teaching needs. This PO appears to be reasonable.
28	150-50000-0240-100-6100-14-000	2503081	7/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$554.73	\$554.73	Projector purchased from Executive Business and shipped to Johnstone School.		✓		Office supplies are an acceptable expenditure used for daily operational use. This PO appears to be reasonable.
29	150-50000-0190-100-6100-23-000	2503168	6/7/2004	ORIENTAL TRADING CO INC	\$367.46	\$367.46	school supplies purchased from Oriental trading and shipped to Winslow Primary School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
30	110-50000-0190-100-6100-00-504	2503240	7/27/2004	TOM SNYDER PRODUCTIONS	\$509.58	\$509.58	school supplies (CD's) purchased from Tom Snyder Productions and shipped to Vineland Board of Education.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. CD's are used to teach the Revolutionary War and the Constitution. This PO appears to be reasonable
31	150-50000-0190-100-6100-04-000	2503576	7/1/2004	SCHOOL SPECIALTY INC	\$22.29	\$22.29	school supplies (pencils) purchased from School Specialty Inc and shipped to Memorial School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.

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32	110-10171-0000-000-0000-00-000	2503611	8/9/2004	CED-CONSOLIDATED ELECTRIC 9106	\$60.77	\$60.77	Cable purchased and shipped to Vineland BOE Maintenance Warehouse.		✓		This item appears reasonable as the electrical cable is used for maintenance purposes for HVAC. This PO appears to be reasonable
33	150-50000-0190-100-6100-14-000	2504059	7/1/2004	ACME MARKETS INC	\$52.71	\$52.71	kindergarten incentives to enhance academic enrichment.		✓		Kindergarten incentives to enhance academic enrichment is This expenditure appears to be reasonable expenditure. This PO appears to be reasonable.
34	150-50000-0190-100-6100-11-000	2504085	6/22/2004	RALLY EDUCATION	\$1,108.80	\$1,108.80	school supplies such as math and reading books purchased from Rally Education and shipped to Durand Elementary School.		✓		School supplies (math and reading books are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
35	110-10171-0000-000-0000-00-000	2504197	8/23/2004	FAIRLITE ELECTRIC SUPPLY	\$430.56	\$430.56	light fixture purchased from Fairlite Electric Supply. Shipped to Vineland BOE Maintenance Warehouse		✓		This expenditure appears reasonable as it is used for maintenance purposes at the VHS North Stairwells. This PO appears to be reasonable

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36	110-10171-0000-000-0000-00-000	2504277	8/25/2004	MA BRUDER & SONS INC	\$476.47	\$476.47	Painting supplies purchased to paint Leuchter School.		✓		This purchases appears reasonable as it is used for maintenance purposes for the school
37	150-50000-0190-100-6100-11-000	2504559	8/25/2004	EXECUTIVE BUSINESS SOLUTIONS	\$693.53	\$696.43	school supplies (flashcards, crayons, chalk, chalkboard) purchased for the Durand Elementary School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
39	150-50000-0209-100-8000-01-000	2504669	8/20/2004	GENERAL CUSTARD'S LAST STAND	\$91.88	\$91.88	lunches purchased for the Vineland High School South for the 2nd marking period.		✓		10 lunches totaling \$91.88 were purchased for the 2nd marking period. This purchase appears reasonable as it is used for a Behavioral Modification Class
40	110-50000-0000-223-5000-00-504	2504801	8/31/2004	EMANJ FALL CONFERENCE 2003	\$70.00	\$70.00	registration to attend conference "Reel in Results at Your School Library". Billed to Vineland Board of Education.		✓		This purchase appears reasonable as it is for improving literacy efforts in schools
41	150-50000-0190-100-6100-04-000	2504831	7/6/2004	ACME MARKETS INC	\$252.12	\$252.12	supplies purchased for the math/science carnival. Shipped to Memorial School.		✓		This PO appears to be reasonable as it is used for the students at their math and science festive
42	250-50000-0250-200-6000-34-000	2504877	8/4/2004	LRP PUBLICATIONS	\$294.64	\$294.60	books purchased for the Dippolito School.		✓		School supplies (books) are for teaching needs. This PO appears to be reasonable.
43	150-50000-0190-100-6100-08-000	2505128	9/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$300.75	\$300.75	Mobile Cubbie tray purchased and shipped to Dippolito School.		✓		Mobile cubbie is used to transport items within schools and appears to be a reasonable expenditure
44	150-50000-0190-100-6100-01-000	2505155	8/22/2004	EXECUTIVE BUSINESS SOLUTIONS	\$420.20	\$420.20	shelving purchased for the Vineland High School South		✓		The shelving is appears reasonable as it is used for student art projects
45	150-50000-0190-100-6100-11-000	2505172	9/10/2004	EPLUS TECHNOLOGY INC	\$387.96	\$387.96	802.11 wireless carbus adapter purchased for the Durand Elementary School.		✓		This PO appears to be reasonable as it used for wireless connectivity at the Durand school
46	110-10171-0000-000-0000-00-000	2505189	9/20/2004	SWANSON HARDWARE SUPPLY	\$61.08	\$61.08	EZ reacher model for lawn crew.		✓		This PO appears to be reasonable as it used to help maintain sanitary conditions

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47	110-50000-0000-223-5000-00-514	2505318	9/1/2004	ASHA CONVENTION	\$415.00	\$415.00	Workshop purchased for the ASHA Convention.		✓		PO is appears reasonable as workshop and the speech-language skills will be used to improve students learning
48	150-50000-0190-100-6100-01-000	2505428	9/9/2004	MUSIC TIME	\$361.24	\$361.24	Music books purchased for the Vineland High School South.		✓		Books appear to be reasonable as they will be used for teaching needs.
49	150-50000-0190-100-6100-04-000	2505559	9/15/2004	SCHOLASTIC MAGAZINES	\$154.44	\$154.44	Art books purchased for the Memorial School.		✓		Books appear reasonable as they will be used for teaching needs.
50	110-50000-0000-213-5000-00-506	2505734	9/23/2004	CUMBERLAND REGIONAL HIGH SCHOOL	\$1,170.00	\$1,170.00	In Service Program: Comprehensive School Health Personnel purchased for 39 teachers. Conference date- 10/25/04		✓		This purchases appears reasonable as it improves the knowledge base of physical education teachers
51	150-50000-0190-100-6100-11-000	2505786	9/27/2004	BOOKSOURCE INC	\$494.10	\$494.10	books purchased for the Durand Elementary School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.
52	150-50000-0190-100-6100-11-000	2505835	9/23/2004	REALLY GOOD STUFF INC	\$35.80	\$35.80	classroom baskets purchased for the Durand Elementary School.		✓		classroom supplies appear to be a reasonable expenditure. This PO appears to be reasonable.
53	150-50000-0000-223-5000-16-000	2505846	9/15/2004	ALDRICH,MSW,LOUISE M	\$60.00	\$60.00	Seminar purchased in order for Guidance Counselor to attend.		✓		This purchases appears reasonable as it provides insight on dealing with peer pressure and academic performance as well as other variables which effect a student's learning ability.
54	110-10171-0000-000-0000-00-000	2505867	10/4/2004	COMMERCIAL DOOR & HARDWARE CO	\$531.96	\$701.70	padlocks purchased for Vineland Board of Education		✓		This purchase appears to be reasonable as the pad locks are used district wide for security purposes

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55	110-50000-0000-270-6000-00-000	2505917	10/4/2004	LAWSON PRODUCTS INC	\$39.07	\$39.07	PO to cover partial double order.		✓		This PO was for standard items used in the garage. This expenditure appears to be reasonable
56	150-50000-0214-100-6100-11-000	2506119	9/30/2004	POCKET FULL OF THERAPY	\$1,117.12	\$1,332.82	school supplies (books) purchased for the Durand Elementary School.		✓		School supplies appear to be an reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased..
57	110-10171-0000-000-0000-00-000	2506176	10/8/2004	CED-CONSOLIDATED ELECTRIC 9106	\$402.24	\$402.24	Electrical equipment purchased and shipped to the Vineland Board of Education		✓		This purchases appears reasonable as the items are used for maintenance purposes
58	110-50000-0000-223-5000-00-513	2506191	10/1/2004	CUMBERLAND REGIONAL HIGH SCHOOL	\$1,380.00	\$1,380.00	in service Program: Reaching the At-Risk Population grades K-5 purchased for 46 teachers. Conference date- 10/25/04		✓		This purchases appears reasonable as it is for a service to help at-risk students

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59	110-50000-0000-270-5120-00-000	2506224	10/8/2004	ADVANTAGE TOURS INC	\$750.00	\$750.00	bus trip expense for 16 children to attend Museum of Art in NY.		✓		This PO appears to be reasonable as it provides an educational experience for the students
60	150-50000-0190-100-6100-08-000	2506303	9/1/2004	EXECUTIVE BUSINESS SOLUTIONS	\$192.55	\$192.55	school supplies(pens, pencils, markers, paper) purchased for the Dippolito School.		✓		school supplies appear to be reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
61	110-10171-0000-000-0000-00-000	2506488	10/15/2004	JOHNSON AND TOWERS INC	\$925.00	\$925.00	Invoice indicated that a replacement part was purchased from Johnson & Towers for an emergency repair on a school bus		✓		An emergency repair for a school bus appear to be a reasonable expenditure
62	203-50000-0211-100-6100-00-000	2506554	10/4/2004	EXECUTIVE BUSINESS SOLUTIONS	\$96.29	\$96.29	Invoice indicated that white play sand and cassette recorder was purchased from Executive Business Solutions for delivery to the Impact Program		✓		PO appears to be reasonable as it is for an early childhood school and were used for instructional purposes
63	203-50000-0211-100-6100-00-000	2506556	10/7/2004	EXECUTIVE BUSINESS SOLUTIONS	\$156.96	\$156.96	Invoice indicated that school supplies such as a cube set and mini-dinosaur counters were purchased from Executive Business Solutions for delivery to the Impact Program		✓		Purchase was for school supplies and appears to be for a reasonable price. This is an reasonable expenditure
64	203-50000-0211-100-6100-00-000	2506600	10/4/2004	EXECUTIVE BUSINESS SOLUTIONS	\$10.44	\$10.44	Invoice indicated that a counter brush was purchased from Executive Business Solutions		✓		This purchase appears to be for a cleaning brush. This appears to be a necessary cleaning tool.
65	150-50000-0190-100-6100-11-000	2506630	10/13/2004	SCHOOL SPECIALTY INC	\$93.60	\$93.60	Invoice indicated that erasers and markers were purchased from School Specialty Inc. For delivery to the Durand Elementary School		✓		Purchase of erasers and markers are for necessary school supplies. This appears to be a reasonable expenditure

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67	150-50000-0000-223-5000-02-000	2506802	10/19/2004	BTIC ROWAN UNIVERSITY	\$130.00	\$130.00	Invoice indicated that registration for the seminar "Inclusion for Secondary Education" was made for two Spanish and World Language teachers from Vineland High School to be held at Rowan University		✓		This appears to be registration for a seminar focused on professional development. This appears to be an reasonable expenditure.
68	150-50000-0190-100-6100-11-000	2506808	10/13/2004	SCHOOL SPECIALTY INC	\$98.92	\$98.92	Invoice indicated that items such as glue sticks, projection pens and markers were purchased from School Specialty for delivery to the Durand School		✓		The purchase of school supplies provide a direct benefit to the students. This appears to be an reasonable expenditure
69	110-10171-0000-000-0000-00-000	2506930	10/27/2004	STROBER HADDONFIELD GROUP INC	\$39.80	\$39.80	Invoice indicated that "Power Fasteners" were purchased from Strober Building Supply for use as an emergency item for the "Barse Project"		✓		This PO appears to be reasonable as it used for storing gym equipment
71	250-50000-0250-200-3000-34-000	2506996	10/19/2004	CASTILLO MD,EDWIN F	\$500.00	\$500.00	Invoice indicated that Edwin Castillo performed professional services (Psychiatric Evaluation) for a student		✓		This evaluation benefits the student directly. This appears to be an reasonable expenditure
72	150-50000-0213-100-6100-11-000	2507331	11/3/2004	REALLY GOOD STUFF INC	\$175.11	\$175.11	Invoice indicated that rubber stamps and charts were purchased from Really Good Stuff for delivery to the Durand Elementary School		✓		This purchase of school supplies provide a direct benefit to the students and appears to be purchased at a reasonable price. This appears to be an reasonable expenditure
73	203-50000-0211-100-8000-00-000	2507374	10/28/2004	YOUNG AUDIENCES OF NEW JERSEY	\$1,010.00	\$1,010.00	Invoice indicated that "Young Audiences of New Jersey" were contracted to perform a play for the Impact Program		✓		This PO appears to be reasonable as it improves pre-school literacy
74	150-50000-0190-100-6400-21-000	2507429	12/7/2004	SCHOOL SPECIALTY INC	\$339.60	\$339.60	Invoice indicated that a student thesaurus was purchased from School Specialty to be delivered to Rossi Intermediate School		✓		This purchase of a student thesaurus provides educational value and direct benefit to the students. This appears to be an reasonable expenditure
76	110-10171-0000-000-0000-00-000	2507706	11/22/2004	POOLS AND GAMES PLUS INC	\$56.85	\$56.85	Invoice indicated that emergency items such as "Taylor Test Kit" for pool was purchased from Pools & Games		✓		PO is appears reasonable as it is for safety reasons

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77	150-50000-0201-100-6100-21-000	2507742	11/6/2004	ACME MARKETS INC	\$23.98	\$23.98	This PO is for cookies, chips, crackers, and juice. This was purchased by the Rossi School		✓		This PO appears to be reasonable as it is for behavior modification program
78	110-10171-0000-000-0000-00-000	2507844	11/23/2004	CED-CONSOLIDATED ELECTRIC 9106	\$452.32	\$452.32	This PO is for 72 RS fluorescent lamps at \$1.56 and 20 fluorescent lamps at \$17.00 each for the Vineland BOE maintenance warehouse. The lamps were ordered for adult education		✓		This PO appears reasonable as these items are used for the adult education center for lighting purposes
79	134-50000-0602-100-6100-00-000	2507916	11/16/2004	TRI CITY PRODUCTS	\$376.96	\$405.75	This PO is for foam cups, plastic cups, purell and sanitizer, antibacterial soap, colored table covers, and a swing away can opener ordered for the Adult Education center		✓		This PO appears to be reasonable as it is used for exchanging student ideas
80	110-50000-0190-100-6100-00-511	2507958	11/19/2004	JEFFREY NORTON PUBLISHERS, INC	\$716.95	\$716.95	This PO is for 3 volumes of bilingual English video courses. These bilingual courses are for mandarin to English translation. This was ordered by the Vineland Board of Education		✓		This PO appears reasonable as it is used for developing bilingual language for the students
81	150-50000-0000-213-6000-14-000	2508149	11/23/2004	EXECUTIVE BUSINESS SOLUTIONS	\$180.80	\$180.80	This PO is for leaped learning system manager for the Johnstone School. Also, a calculator, lamp desk, and a comb sorter was purchased		✓		This PO appears to be reasonable as it is for office supplies
82	150-50000-0000-223-5000-02-000	2508281	12/2/2004	BUREAU OF EDUC & RESEARCH INC	\$175.00	\$175.00	This PO is for a seminar with Madeline Galan for strengthening and enacting foreign language programs from grades 6-12. This was for VHS North		✓		This PO appears reasonable as it is for a foreign language program enhancement
83	150-50000-0204-100-6100-07-000	2508692	12/7/2004	EXECUTIVE BUSINESS SOLUTIONS	\$469.55	\$469.55	This PO is for a double map mounting, a us/world map, spiral note books, masking tape, dino math tracks game, jingo Christmas, and white out for the Cunningham school		✓		This PO appears reasonable as it is used to enhance student education and for office supplies
85	203-50000-0211-200-6000-00-000	2508734	12/2/2004	EXECUTIVE BUSINESS SOLUTIONS	\$254.24	\$254.24	This PO is for a folder, calendar, a card file, and a file jacket ordered for the Impact Health Center on Landis Avenue		✓		This PO appears reasonable as these are office supplies for the health center
86	150-50000-0190-100-6100-11-000	2508828	11/3/2004	SCHOOL SPECIALTY INC	\$185.88	\$185.88	This PO is for a multi use fixed height stool with no arms for the Durand School		✓		This PO appears to be reasonable as it is for school furniture
87	150-50000-0190-100-6100-16-000	2508830	12/8/2004	EXECUTIVE BUSINESS SOLUTIONS	\$181.34	\$531.17	This PO is for stinky stickers, a stubby brush, magnetic board, stamps, stamp pads, washable pad, and a stamp pad refill. These items were ordered by the mennies school. Reviewed 1 out of 9 disbursements		✓		This PO appears to be reasonable as it is an incentive program for students to perform better
88	250-50000-0250-200-6000-34-000	2508849	12/1/2004	HARCOURT ASSESSMENT INC	\$1,838.73	\$1,838.73	This PO is for a Wisc IV cd writer kit, a WAIS III writer, and record forms (pack of 100) for the VHS South Child Study Team		✓		This PO appears to be reasonable as it is supplies used for Child Study
89	235-50000-0270-200-5800-00-726	2508884	12/20/2004	MAGIC CARPET TRAVELS	\$1,332.80	\$2,332.40	This PO was for airline tickets on American Airline from Philadelphia to Dallas Fort Worth. This is for a National Science Teachers Association convention in Dallas Texas on March 30th to April 3 2005		✓		This PO appears to be reasonable as it is for a convention funded by the IKE grant and is for teachers from multiple grade levels
90	110-50000-0000-270-5030-00-000	2508932	1/3/2005	ANGELO JR, FRANK	\$385.50	\$1,542.00	This PO is for several students transported to the Notre Dame Regional School in New field NJ		✓		This PO appears to be reasonable as it is payment to the parents for transporting students
91	110-50000-0000-270-4200-00-000	2509047	1/5/2005	GALLO GMC TRUCK SALES INC	\$962.06	\$962.06	This PO is for a steering box (Gear) for bus 10. This was ordered by the Transportation Department		✓		This PO is an as it is for maintenance purposes for the school buses
92	110-50000-0000-270-5030-00-000	2509056	1/5/2005	FINLEY, MATTHEW	\$385.50	\$771.00	This PO is for several students transported to the Notre Dame Regional School in New field NJ		✓		This PO appears to be reasonable as it is payment to the parents for transporting students

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93	229-50000-0292-200-5900-00-000	2509065	12/21/2004	TICKET PHILADELPHIA	\$3,532.00	\$3,532.00	This PO is for 176 tickets to the a performance at the Kimmel Center. The performance was based on a novel titled Holes. The performance was at Philadelphia at a negotiated ticket price of \$20 per ticket.		✓		This PO appears to be reasonable as the play was based on a book students read, which provides a cultural experience as well as a chance to compare and contrast the play to the book
94	110-50000-0000-270-5030-00-000	2509138	1/5/2005	MEEHAN,JENNIFER	\$771.00	\$771.00	This PO is for several students transported to the Notre Dame Regional School in New field NJ		✓		This PO appears to be reasonable as it is payment to the parents for transporting students
95	150-50000-0213-100-6100-07-000	2509545	1/5/2005	HARCOURT ACHIEVE	\$450.44	\$450.44	This PO is for a reading composition books, computer skills conclusion level, computer skills sequence level, and computer skills facts. These books were ordered by the Cunningham School		✓		This PO appears reasonable as it relates to education for the students
96	110-50000-0000-261-6100-00-000	2509662	1/18/2005	MA BRUDER & SONS INC	\$458.13	\$458.13	This PO is for a Sherlock extension pole, acrylic DTM paint, and prime fast. This was purchased by the Vineland BOE maintenance warehouse		✓		This PO appears reasonable as the paint and prime will be used for maintenance purposes
98	110-50000-0190-100-5000-00-509	2509708	1/10/2005	ROSS,KATHRYN	\$150.00	\$150.00	This PO is for a workshop for 11 students to discuss concepts of inspiration and creativity in storytelling. Also, doing this session will be a brainstorming ideas, improvised storytelling with students acting out narrated story, and a "borrower's Box" awards and creativity assignment. This was ordered by the Mennies School		✓		This PO appears reasonable as it improves the student's creativity
99	150-50000-0190-100-6100-11-000	2509741	1/5/2005	ODYSSEY EDUCATIONAL LLC	\$96.61	\$96.61	This PO is for two bulletin boards at \$29.99 each , 6 timers at \$2.99-3.99 each, office pass, and mini stickers. This was ordered by the Durand Elementary School		✓		This PO appears to be reasonable as billboards used to display information for the students

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100	110-10171-0000-000-0000-00-000	2509823	1/19/2005	ETW CORPORATION	\$355.50	\$355.50	This PO is for a cordless shear kit and a 12 pc drill drive set ordered by the Vineland BOE maintenance warehouse.		✓		This PO appears to be reasonable as the cordless shear kit and rive drive set will be used for repairing and maintaining various machinery or buildings
101	150-50000-0190-100-6100-01-000	2510039	1/11/2005	INTERACTIVE SPORTS SLTNS INC	\$6,500.00	\$6,500.00	This PO is for a mobile laptop work station, advantage software, reporting software and a service maintenance agreement which includes phone support, trainings and software upgrades. This was ordered by VHS		✓		This PO appears to be reasonable as it is software used to enhance the student and teacher interaction
102	110-10171-0000-000-0000-00-000	2510115	1/27/2005	GALLO GMC TRUCK SALES INC	\$45.06	\$45.06	This PO is for an intake heater relay for bus 122.. This was ordered by BOE transportation maintenance warehouse		✓		This PO appears to be reasonable as it is used for maintenance purposes for the buses
103	150-50000-0190-100-6100-16-000	2510420	1/25/2005	EPLUS TECHNOLOGY INC	\$1,263.02	\$1,263.02	This PO is for a NEC VT projector for the Mennies school technology department		✓		This PO appears to be reasonable as it provides enhancements the learning environment
104	230-50000-0260-100-6100-00-000	2510514	2/1/2005	HOME DEPOT CREDIT SERVICES	\$231.92	\$231.92	This PO is for staples, fittings, pvc pipe, sawzall, and a 6' Angle. This was purchased by the Vineland Board of Education office		✓		This PO appears to be reasonable as the supplies are used for a student competition
105	150-50000-0190-100-6100-23-000	2510607	1/28/2005	SCHOOL SPECIALTY INC	\$70.84	\$70.84	This PO is for a gingerbread man notepad, green washable stamp, award certificate, happy birthday book, and stickers. This was ordered by the Winslow primary school		✓		This PO appears to be reasonable as these are school supplies
106	150-50000-0190-100-6100-11-000	2510624	1/27/2005	CASCADE SCHOOL SUPPLIES INC	\$88.81	\$88.81	This PO is for pencils, markers, graders, index tabs, tissue paper, and doilies. This was ordered by the Durand		✓		This PO appears to be reasonable as these are school supplies needed for continued operation
107	150-50000-0190-100-6100-16-000	2510697	1/27/2005	EXECUTIVE BUSINESS SOLUTIONS	\$158.55	\$158.55	This PO is for a sharpener and stapler for the Mennies school		✓		This PO appears to be reasonable as these are school supplies needed for continued operation

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108	110-10171-0000-000-0000-00-000	2510825	2/10/2005	ATLANTIC DRIVES & BEARINGS	\$31.76	\$31.76	This PO is for a A66 belt. This belt is used for repairing a roof unit at the Memorial School		✓		This PO appears to be reasonable as it is for maintenance and repair purposes at the school
109	265-50000-0281-100-6100-00-000	2510858	1/1/2005	CRESTLINE SPECIALTIES CO INC	\$752.82	\$752.82	This PO is for a transparent lanyard clear and a transparent lanyard screen for the Vineland Board of Education Student of Personnel Services		✓		This PO appears to be reasonable as it is for VBOE personnel
110	150-50000-0190-100-6100-11-000	2510969	2/7/2005	CASCADE SCHOOL SUPPLIES INC	\$333.40	\$333.40	This PO is for a duotang port, towelettes, cleaner, lesson plan, class record book, book lesson plan, Velcro tape, markers, and an organizer desk drawer for the Durand School		✓		This PO appears to be reasonable as these are school supplier and cleaning supplies for continued and sanitary operations at the school
111	243-50000-0237-100-6100-03-000	2511253	2/11/2005	NAT PEN CORPORATION	\$379.45	\$379.45	Invoice indicated that pens were purchased from National Pen Corporation for a price of 35 cents each as a student incentive for homework & class work completion		✓		This purchase of pens was used as an incentive to students for homework and class work completion. This purchase benefits the students and appears to be reasonable
112	250-50000-0250-200-5900-34-000	2511274	1/26/2005	ROWAN UNIVERSITY/EI	\$105.00	\$105.00	Invoice indicated that the speech language specialist of the D'ippolito school attended the "Symposium for Speech Language Specialists" Conference in Maple Shade, NJ		✓		Price of this expenditure appears to be reasonable. This appears to be professional development for the Speech Language Specialist located at the D'ippolito School. This appears to be an reasonable expenditure
113	110-10171-0000-000-0000-00-000	2511332	2/17/2005	GALLO GMC TRUCK SALES INC	\$135.16	\$135.16	invoice indicated that a F-Modulator was purchased from Gallo GMC Truck Sales, Inc. for delivery to the Transportation Department		✓		This PO appears to be reasonable as it is for maintenance purposes for the bus

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114	110-10171-0000-000-0000-00-000	2511363	2/22/2005	STROBER HADDONFIELD GROUP INC	\$395.96	\$395.96	Invoice indicated that lumber was purchased from Strober Building Supply for delivery to the Rossi School		✓		This PO appears to be reasonable as it is for maintenance purposes for a garage shed
115	110-10181-0000-000-0000-00-000	2511415	1/1/2005	MARRIOTT RIVER CENTER	\$1,095.15	\$1,095.15	Invoice indicated that hotel reservations were made with the Marriot River Center hotel in San Antonio for two faculty members for the Special Ed. Dept. of the D'ippolito School		✓		Special Education teachers attended this conference which was focused on hearing impaired students. This expenditure appears to be reasonable expenditure
116	243-50000-0234-200-6000-08-000	2511479	2/10/2005	OFFICE SOLUTIONS INC	\$308.00	\$308.00	Invoice indicated that a 6408D display set phone was purchased from Office Solutions		✓		This PO appears to be reasonable as it is for a staff facilitator and approved as per NJ State Contract
117	150-50000-0204-100-6100-16-000	2511618	2/14/2005	CASCADE SCHOOL SUPPLIES INC	\$230.54	\$230.54	Invoice indicated that school supplies such as construction paper, glue sticks, and crayons were purchased for delivery to the Mennies School		✓		The purchase of school supplies provides a direct benefit to the students. This appears to be an reasonable expenditure
118	110-50000-0000-270-6000-00-000	2511659	2/25/2005	STEELCASE INC	\$7,011.99	\$7,011.99	Invoice indicated that various supplies were purchased for delivery to the Transportation Department		✓		This PO appears to be reasonable as the furniture at the transportation office to accommodate parents and students
119	110-50000-0190-100-6100-00-504	2511699	2/17/2005	VERTEX TECHNOLOGIES INC	\$1,777.00	\$1,777.00	Invoice indicated that a projector was purchased from Vertex Technologies for the Social Studies Department		✓		This PO appears to be reasonable as the projector will be used for presentations to staff and parents
120	110-10171-0000-000-0000-00-000	2511933	3/7/2005	LATORRE DELSEA HARDWARE	\$26.92	\$26.92	Invoice indicated that a wood grenade speed wedge was purchased from Latorre Hardware for delivery to the Cunningham School for an emergency job		✓		This appears to be a necessary supply for an emergency. The price does not appear to be excessive. This appears to be an reasonable expenditure
121	150-50000-0000-223-5000-04-000	2511971	2/11/2005	INSTITUTE FOR EDUC DEVELOPMENT	\$179.00	\$179.00	Invoice indicated that a Social Studies Teacher of Veterans Memorial School attended a "Effective Co-Teaching Strategies" conference in Cherry Hill, NJ.		✓		This appears to add indirect educational value to the students by providing professional development to the teachers. This appears to be an reasonable expenditure
122	264-50000-0280-100-6100-00-000	2512051	2/24/2005	BOTTINO'S SUPERMARKET INC	\$95.61	\$95.61	Invoice indicated that snacks such as drinks were purchased from Bottinos Shop Rite for School Groups at Memorial Middle School		✓		This PO appears to be reasonable as these items were purchased for school programs
123	150-50000-0230-100-6100-15-000	2512211	3/4/2005	CASCADE SCHOOL SUPPLIES INC	\$74.13	\$74.13	Invoice indicated that school supply items such as "Grammar Practice for Grades 3-4" and "Word Practice" were purchased from Cascade School Supplies, Inc. for delivery to Max Leuchter School		✓		This purchase of books such as "Grammar Practice" provide direct educational value and benefit to the students and appears to be a reasonable expenditure
124	203-50000-0211-100-6100-00-000	2512517	3/7/2005	CHILDCRAFT EDUC CORP	\$128.92	\$128.92	Invoice indicated that items such as Dollhouse Furniture and a train set were purchased from Childcraft for delivery to the Impact Program		✓		This PO appears to be reasonable as it is required by Abbott guidelines and it builds social skills

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125	203-50000-0211-100-6100-00-000	2512524	3/7/2005	SCHOOL SPECIALTY INC	\$92.06	\$92.06	school supplies (expo color set, dry erase board) purchased for the Impact Program- Nash Bldg.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
126	150-50000-0190-100-6100-16-000	2512547	2/16/2005	EXECUTIVE BUSINESS SOLUTIONS	\$189.74	\$201.63	school supplies folders, scissors, stamps, tape) purchased for the Dr. Mennies School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
127	150-50000-0000-223-5000-11-000	2512658	3/4/2005	EDSOLUTION INC	\$750.00	\$750.00	Workshop- Creating Environments for High Performing Schools purchased for 2 attendees at the Durand Elementary School.		✓		Workshops is a reasonable expenditure that will benefit the children.
128	110-10171-0000-000-0000-00-000	2512759	3/17/2005	BUS PARTS WAREHOUSE	\$334.29	\$334.29	bus parts shipped to Transportation/Maintenance Warehouse.		✓		Bus parts are an acceptable expenditure.
129	150-50000-0190-100-6100-07-000	2513103	3/11/2005	SCHOLASTIC INC	\$175.55	\$175.57	Math books and school supplies purchased for the Cunningham Elementary School.		✓		Books and school supplies are used for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
130	150-50000-0190-100-6100-11-000	2513160	3/4/2005	SCHOOL SPECIALTY INC	\$147.41	\$201.26	school supplies(pattern books) purchased for the Durand Elementary School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.

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131	110-10171-0000-000-0000-00-000	2513168	3/18/2005	SOUTH JERSEY AGRICULTURE PRODUCTS	\$1,387.75	\$1,387.75	playground mulch purchased for delivery to schools.		✓		The mulch appears reasonable as it provides a soft area for students to play on
132	150-50000-0190-100-6100-02-000	2513190	3/18/2005	FLINN SCIENTIFIC INC	\$419.57	\$419.57	science class supplies purchased for the Vineland High School North.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased..
133	203-50000-0211-200-6000-00-000	2513217	3/18/2005	KROY LLC	\$222.69	\$222.69	office supplies (label markers) purchased for the Impact Program Nash Building.		✓		Office supplies are an acceptable expenditure used for daily operational needs. This PO appears to be reasonable.
134	150-50000-0213-100-6100-01-000	2513219	3/18/2005	EXECUTIVE BUSINESS SOLUTIONS	\$173.18	\$173.18	Office Supplies (index cards, pens, staplers, shipped to Vineland High school South.		✓		Office supplies are an acceptable expenditure needed for operational needs. This appears to be a reasonable expenditure
135	150-50000-0230-100-6100-16-000	2513241	3/8/2005	LAKESHORE LEARNING MATERIALS	\$12.95	\$12.95	word pattern practice cards purchased for the Dr. Mennies School.		✓		School supplies are for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
136	150-50000-0190-100-6100-01-000	2513392	3/9/2005	VERTEX TECHNOLOGIES INC	\$576.00	\$576.00	Sony Handycam Camcorder shipped to the		✓		This PO appears to be reasonable as it is a school supply for a particular class
137	110-50000-0000-270-6000-00-000	2513662	3/22/2005	GALLO GMC TRUCK SALES INC	\$64.75	\$64.75	water pump purchased for school bus. Shipped to Transportation maintenance Warehouse.		✓		Water pump purchased to repair school bus appears to be a reasonable expenditure
138	150-50000-0202-100-8000-15-000	2513813	3/24/2005	BOTTINO'S SUPERMARKET INC	\$179.39	\$179.39	food purchased for the Leuchter School.		✓		Food purchased for the May Rewards and Incentives program appears to be a expenditure.

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139	110-50000-0190-100-6100-00-514	2513966	3/30/2005	CRYSTAL SPRINGS BOOKS	\$1,040.25	\$1,040.25	Reading books purchased for Special Education.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.
140	150-50000-0190-100-6100-15-000	2514138	3/31/2005	POSITIVE PROMOTIONS INC	\$1,768.15	\$1,768.15	Reading books purchased for the Leuchter school.		✓		Reading books are a reasonable expenditure to be used for teaching needs.
141	110-50000-0000-270-5120-00-000	2514238	4/1/2005	SHEPPARD BUS SERVICE INC	\$800.00	\$800.00	Bus expense incurred while traveling to Apollo Theater in NY. Billed to Transportation Department.		✓		This PO appears to be reasonable as it related to an educational program for the students
142	150-50000-0213-100-6100-01-000	2514244	4/1/2005	VERTEX TECHNOLOGIES INC	\$51.00	\$51.00	3-in-1 Stylus pen purchased for Vineland High School South.		✓		Office supplies appear to be a reasonable item for operational office needs

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143	110-50000-0190-100-6100-00-503	2514305	3/23/2005	MONARCH WATCH AT HOME EARTH	\$379.95	\$379.95	school supplies (life cycle poster, board game, milkweed seeds) purchased for the Vineland Board of Education.		✓		School supplies appear to be an reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
144	150-50000-0214-100-6100-11-000	2514416	3/10/2005	ATLANTIC COUNTY TREASURER	\$35.00	\$35.00	fee to rent Pavilion for Durand Elementary School class picnic.		✓		School picnic for children attending Durand Elementary School is an acceptable expenditure. This PO appears to be reasonable.
145	240-50000-0231-200-5900-00-000	2514418	3/22/2005	EDSOLUTION INC	\$3,600.00	\$3,600.00	PDA Training for 8 staff facilitators from various schools from May 3 to 6, 2005. Training conducted by Child Centered Strategies for State Testing. Billed to Vineland Board of Education.		✓		Professional development education/training for teachers is an acceptable expenditure. This PO appears to be a reasonable expenditure
146	150-50000-0240-100-6100-11-000	2514437	3/10/2005	SCHOLASTIC INC	\$741.20	\$741.20	Language books purchased and delivered to the Durand Elementary School.		✓		School supplies (books) appear to be a reasonable expenditure used for teaching needs.
147	150-50000-0000-211-6000-08-000	2514472	3/1/2005	LARRY'S II	\$425.00	\$425.00	catering of luncheon for career day for Dippolito School		✓		This PO appears to be reasonable as it was used for an incentive for working professional to speak on career day
148	150-50000-0000-223-5000-07-000	2514491	3/23/2005	LARRY'S II	\$250.74	\$250.74	luncheon for 20 faculty members. Billed to Cunningham Elementary School.	✓			PO is discretionary as luncheons for faculty members. Does not provide direct educational value to students.
149	150-50000-0213-100-6100-11-000	2514540	3/22/2005	DELL MARKETING LP	\$3,648.20	\$3,648.20	computers purchased for the Durand Elementary School.		✓		School supplies (computers) purchased for the Durand Elementary School appear to be a reasonable expenditure
150	282-50000-0450-100-6100-00-503	2514600	3/23/2005	ABC SCH SUPPLY	\$569.15	\$569.15	9 aqua tanks purchased for the Vineland Public Schools		✓		This PO appears to be reasonable as it provides an educational experience for preschool level students to learn about marine life
151	150-50000-0213-100-6100-03-000	2514616	9/2/2004	EXECUTIVE BUSINESS SOLUTIONS	\$247.76	\$342.20	maintenance supplies purchased for the Vineland Board of Education.		✓		Maintenance supplies appear to be a reasonable expenditure. Noted that supporting documentation exists detailing the items purchased.. Price appears reasonable.
152	110-50000-0000-223-5000-00-513	2514639	3/31/2005	ROWAN UNIVERSITY/EI	\$180.00	\$180.00	training for faculty members of the Vineland Board of Education. Conducted by Rowan University. 2 full days of training, 4/29 and 5/19, 2005.		✓		Advanced training for faculty members appears to be a reasonable expenditure.
153	150-50000-0190-100-6100-04-000	2514681	3/4/2005	THE FLOWER SHOPPE LTD	\$898.50	\$898.50	flowers ordered for the students of Memorial School.	✓			PO for flowers are discretionary as item does not provide an educational value.
154	240-50000-0231-200-3200-03-000	2514693	3/21/2005	RENAISSANCE LEARNING INC	\$600.00	\$600.00	fee for consultant to teach accelerated math training to students of the Landis School.		✓		Math classes offered to students are an appear to be a reasonable expenditure
155	110-50000-0000-223-5000-00-006	2514787	3/30/2005	NJ ASSOC OF SCH SOCIAL WORKERS	\$120.00	\$120.00	workshop purchased for social worker at Success Inc.		✓		Continuing Professional development offered to social worker appears to be a reasonable expenditure.
156	240-50000-0231-200-6000-14-000	2514796	3/24/2005	DILISI RISTORANTE	\$185.00	\$185.00	food ordered for the Writing Institute on June 29.	✓			PO is discretionary as the food does not benefit the students

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157	150-50000-0230-100-6100-23-000	2514836	3/21/2005	LAKESHORE LEARNING MATERIALS	\$69.65	\$69.65	school supplies (magnetic activity board) purchased for the Winslow Primary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
158	150-50000-0190-100-6100-05-000	2514891	3/23/2005	M M MUSIC	\$689.00	\$689.00	school supplies (music instruments) purchased for the students at Dane Barse School.		✓		School supplies (music instruments) purchased for the students at Dane Barse School appear to be a reasonable expenditure
159	150-50000-0190-100-6100-08-000	2514896	3/1/2005	AMSCO SCH PUB INC	\$248.12	\$248.12	school supplies (Language arts books) purchased for the Dippolito School.		✓		School supplies (books) appear to be a reasonable expenditure as they are needed for teaching.
160	110-10171-0000-000-0000-00-000	2514919	4/12/2005	SOUTH JERSEY OVERHEAD DOOR CO	\$27.50	\$27.50	rubber piece purchased to repair garage located at Memorial School.		✓		Money needed to have garage repaired at Memorial School appears to be a reasonable expenditure. Price appears reasonable.
161	218-50000-0431-200-6000-27-218	2514966	3/9/2005	ATLANTIC CITY SURF	\$180.00	\$180.00	tickets purchased for 15 Corps members and 5 staff to attend Atlantic City Surf game.		✓		This PO appears to be reasonable as it is a program for students 16 and 24 to obtain their GED
162	240-50000-0237-100-6100-03-000	2515023	3/31/2005	DELL MARKETING LP	\$25,637.18	\$25,637.18	Computers purchased for the Landis School.		✓		This PO appears to be reasonable as it is used for programs for students
163	150-50000-0213-100-6100-03-000	2515237	3/14/2005	EXECUTIVE BUSINESS SOLUTIONS	\$63.58	\$189.77	school supplies (highlighters, pens, pencils, notebooks) purchased for the Landis School.		✓		School supplies appear to be an reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
164	150-50000-0190-100-6100-21-000	2515245	3/1/2005	NASCO	\$171.28	\$179.44	school supplies(tape, foam board) purchased for the Rossi School.		✓		School supplies appear to be an reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
165	150-50000-0190-100-6100-03-000	2515260	3/23/2005	EPLUS TECHNOLOGY INC	\$994.35	\$994.35	office supplies (black ink cartridge, color ink, black toner) purchased for the Landis School.		✓		Office supplies appear to be an reasonable item for operational office needs
166	203-50000-0211-200-6000-00-000	2515291	7/9/2004	SCH HEALTH CORPORATION	\$310.60	\$754.00	School supplies such as bean bag chair, blanket, blanket weights purchased for Vineland Public Schools.		✓		School supplies appear to be reasonable items used for teaching needs. This PO appears to be reasonable.
167	150-50000-0190-100-6100-14-000	2515595	7/1/2005	PAN'S AUDIO VIDEO SERVICE INC	\$600.00	\$600.00	expense incurred to repair 8 dvd/vcr players for the Johnstone School.		✓		Money used to repair DVD players to be used by the Johnstone school appears to be a reasonable expenditure.

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168	150-50000-0204-100-6100-08-000	2515725	3/1/2005	HARCOURT INC	\$2,835.10	\$3,093.34	Reading books purchased for the Dippolito School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.
169	150-50000-0190-100-6100-14-000	2515728	3/24/2005	BRODART INC	\$2,157.62	\$2,366.10	school supplies (easels, labels, inkjet labels) purchased for the Johnstone Elementary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
170	110-10171-0000-000-0000-00-000	2515767	5/4/2005	F AND H SUPPLY INC	\$312.28	\$312.28	parts purchased to repair school buses. Shipped to Transportation Maintenance Warehouse		✓		Parts purchased to repair school buses appear to be a reasonable expenditure.
171	110-10171-0000-000-0000-00-000	2515949	5/12/2005	AUTOMOTIVE PARTS CO	\$129.00	\$129.00	battery tester purchased and shipped to Maintenance Warehouse.		✓		PO appears to be reasonable. Battery tester is needed for school buses.
172	110-10171-0000-000-0000-00-000	2515954	5/12/2005	VINELAND AUTO ELECTRIC INC	\$86.62	\$86.62	battery purchased for truck. Shipped to Maintenance Warehouse.		✓		PO for battery purchased for truck appears to be reasonable as it is used for maintenance purposes

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173	110-10171-0000-000-0000-00-000	2516049	5/17/2005	CED-CONSOLIDATED ELECTRIC 9106	\$636.80	\$841.80	supplies purchased to repair Landis and Johnstone schools.		✓		Money used to repair schools appears to be a reasonable expenditure
174	110-10171-0000-000-0000-00-000	2516190	5/26/2005	UNITED ELECTRIC SUPPLY	\$20.36	\$20.36	office supplies purchased and shipped to Maintenance Warehouse.		✓		Office supplies appear to be reasonable items for operational office needs. Price appears reasonable.
175	110-50000-0000-261-6100-05-000	2516564	6/29/2005	GAROPPO STONE AND GARDEN LLC	\$418.11	\$418.11	driveway stone purchased to repair Barse school.		✓		Driveway stone purchased to repair Barse school. This appears to be a reasonable expenditure as it is used for maintenance purposes
176	110-50000-0000-270-6000-00-000	2516583	6/29/2005	GALLO GMC TRUCK SALES INC	\$26.43	\$26.43	parts purchased to repair school buses. Shipped to Transportation Maintenance Warehouse		✓		Parts purchased to repair school buses appear to be a reasonable expenditure. This PO appears to be reasonable.
177	110-50000-0000-270-6000-00-000	2516652	6/30/2005	LEE M FOX	\$782.00	\$782.00	parts purchased to repair school buses. Shipped to Transportation Maintenance Warehouse		✓		Parts purchased to repair school buses appear to be a reasonable expenditure as it is used for maintenance purposes
178	150-50000-0190-100-6100-14-000	2601029	7/9/2005	CASCADE SCHOOL SUPPLIES INC	\$64.69	\$64.69	school supplies(crayons, pencils, writing paper) purchased for the Summer Sail Program at Johnstone School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.

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180	150-50000-0190-100-6100-16-000	2601228	7/5/2005	LAKESHORE LEARNING MATERIALS	\$68.43	\$68.43	school supplies (picture story board) purchased for the Mennies School		✓		School supplies appear to be an reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. Price appears reasonable.
181	150-50000-0204-100-6100-16-000	2601260	7/5/2005	MCGRAW-HILL COMPANIES	\$973.31	\$973.31	Student workbooks purchased for the Mennies school.		✓		School books appear to be a reasonable expenditure as it is used for teaching needs.
183	150-50000-0190-100-6100-16-000	2601408	7/6/2005	EXECUTIVE BUSINESS SOLUTIONS	\$112.80	\$112.80	office supplies purchased for the Mennies School.		✓		Office supplies appear to be a reasonable item for operational office needs
184	110-10171-0000-000-0000-00-000	2601647	7/8/2005	CED-CONSOLIDATED ELECTRIC 9106	\$63.24	\$63.24	maintenance supplies purchased for the Vineland Board of Education.		✓		Maintenance supplies appear to be a reasonable purchase
185	150-50000-0190-100-6100-01-000	2601713	7/8/2005	CASCADE SCHOOL SUPPLIES INC	\$49.68	\$49.68	Various school supplies (binders) purchased for the Vineland High school South		✓		School supplies appear to be a reasonable items for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
186	150-50000-0190-100-6100-16-000	2601917	7/12/2005	NIMCO INC	\$2,813.75	\$2,903.70	school supplies (pencils, instructional videos, coloring books) purchased for the Mennies School		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.

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187	150-50000-0190-100-6100-08-000	2601955	7/13/2005	SCHOOL SPECIALTY INC	\$166.83	\$760.13	school supplies (glue, pencils, crayola paints) purchased for the Dippolito School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
188	110-10171-0000-000-0000-00-000	2602173	7/14/2005	VINELAND AUTO ELECTRIC INC	\$2,459.95	\$2,830.98	alternator and battery purchased from Vineland Auto Electric Inc. Shipped to Transportation Maintenance Warehouse.		✓		This PO appears to be reasonable as the items will be used for routine maintenance purposes
189	150-50000-0190-100-6100-03-000	2602203	7/1/2005	PEARSON EDUCATION	\$2,101.39	\$2,243.54	school supplies (teachers guides and books) purchased for the Landis School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
190	150-50000-0190-100-6100-01-000	2602557	7/20/2005	TEACHERS MEDIA CO	\$167.72	\$234.81	school supplies (books) purchased for the Vineland High school South		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
191	150-50000-0190-100-6100-14-000	2602682	7/1/2005	ZANER BLOSER CO	\$1,361.14	\$1,361.14	books purchased for the Johnstone School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.

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192	150-50000-0190-100-6100-14-000	2602749	7/1/2005	MCGRAW-HILL COMPANIES	\$3,509.95	\$2,004.43	books purchased for the Johnstone School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.
193	110-10171-0000-000-0000-00-000	2602946	7/25/2005	MELINI BROTHERS	\$53.95	\$53.95	maintenance supplies purchased for the Vineland Board of Education.		✓		Maintenance supplies appear to be a reasonable expenditure. Noted that supporting documentation exists detailing the items purchased.. Price appears reasonable.
194	150-50000-0190-100-6100-14-000	2603046	7/1/2005	EXECUTIVE BUSINESS SOLUTIONS	\$65.63	\$68.63	school supplies pencils, pads, paper, ink) purchased for the Johnstone Elementary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
195	150-50000-0190-100-6100-04-000	2603117	7/1/2005	SCHOOL SPECIALTY INC	\$677.01	\$677.01	school supplies (markers, pens, paper crimper, magnet clips) purchased for the Memorial School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
196	150-50000-0190-100-6100-14-000	2603267	7/1/2005	ACME MARKETS INC	\$50.00	\$50.00	food purchased Kindergarten class at Johnstone school.		✓		Food purchased for Kindergarten children is allowable. This PO appears to be reasonable.
197	110-10171-0000-000-0000-00-000	2603305	7/28/2005	SWANSON HARDWARE SUPPLY	\$4.44	\$4.44	parts purchased and shipped to Transportation Maintenance Warehouse		✓		Price is immaterial. Parts appear to be reasonable as items are needed for trucks.
198	150-50000-0190-100-6100-01-000	2603423	8/1/2005	KNOWLEDGE MATTERS INC	\$912.00	\$912.00	computer software purchased for the Sports and Entertainment Marketing classes at Vineland High School South.		✓		Computer software purchased for the Sports and Entertainment Marketing classes at Vineland High School South appears to be a reasonable expenditure
199	150-50000-0230-100-6100-04-000	2603527	7/1/2005	SCHOLASTIC MAGAZINES	\$264.06	\$264.06	Magazines purchased for the Memorial School.		✓		School supplies (magazines) appear to be a reasonable expenditure used for teaching needs.

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200	150-50000-0190-100-6400-11-000	2603657	10/19/2005	HARCOURT INC	\$4,714.19	\$4,696.30	books purchased for the Durand Elementary School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs.
201	150-50000-0213-100-6100-04-000	2603762	7/1/2005	CASCADE SCHOOL SUPPLIES INC	\$32.39	\$32.29	world atlas purchased for the Memorial School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
202	150-50000-0190-100-6100-04-000	2603787	7/1/2005	SCHOLASTIC MAGAZINES	\$264.06	\$264.06	Magazines purchased for the Memorial School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
203	110-50000-0000-261-6100-00-000	2603852	8/9/2005	PANEL CITY	\$484.99	\$484.99	maintenance supplies purchased for the Vineland Board of Education.		✓		Maintenance supplies ordered appear reasonable.
204	110-50000-0000-270-4200-00-000	2603864	8/9/2005	MIKES'S TRUCK CENTER	\$1,660.00	\$1,660.00	parts ordered and shipped to Transportation Department to repair school bus.		✓		Parts ordered to repair school bus appear to be a reasonable expenditures as they are used for maintenance purposes

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206	150-50000-0190-100-6100-11-000	2603980	8/10/2005	HOUGHTON MIFFLIN COMPANY	\$276.93	\$301.50	school supplies (math kit) purchased for the Durand Elementary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
207	110-50000-0000-261-6100-00-000	2604016	8/11/2005	GAROPPO STONE AND GARDEN LLC	\$3,700.00	\$3,700.00	playground mulch purchased for delivery to schools.		✓		Playground mulch to be used at various schools appears to be a reasonable expenditure.
208	150-50000-0190-100-6100-15-000	2604221	8/16/2005	EXECUTIVE BUSINESS SOLUTIONS	\$306.00	\$306.00	file cabinet ordered for teacher at Leuchter School.		✓		File cabinet needed for room 12 appears to be a reasonable expenditure
209	110-50000-0000-261-6100-00-000	2604422	8/23/2005	SWANSON HARDWARE SUPPLY	\$19.99	\$19.99	locks ordered for the school auditorium. Shipped to Vineland Board of Education.		✓		Locks ordered for the school auditorium is reasonable.
210	110-50000-0209-100-6100-00-006	2604487	6/5/2005	BOTTINO'S SUPERMARKET INC	\$60.00	\$60.00	food purchased for the Special Ed class at Success Inc.		✓		Food purchased for the Special Ed class appears to be a reasonable expenditure. This PO appears to be reasonable.
211	243-50000-0235-100-8000-00-000	2604543	8/19/2005	EDUCATION PEOPLE INC	\$675.00	\$675.00	office supplies purchased and shipped to Vineland Board of Education.		✓		Office supplies appear to be a reasonable item for operational office needs
212	110-50000-0190-100-6100-19-000	2604598	8/8/2005	EXECUTIVE BUSINESS SOLUTIONS	\$623.67	\$624.74	office supplies(paper, pencils, folders, envelopes) shipped to Impact Program.		✓		Office supplies appear to be a reasonable item for operational office needs
213	150-50000-0202-100-6100-21-000	2604624	8/29/2005	NASCO	\$47.48	\$203.88	office and school supplies (floor puzzles, crayons, storage rack) purchased for the Rossi School.		✓		Office and school supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
214	150-50000-0190-100-6100-21-000	2604634	8/29/2005	SCHOLASTIC MAGAZINES	\$1,177.20	\$1,177.20	magazines purchased for the Rossi School.		✓		School supplies (magazines) appear to be a reasonable expenditure used for teaching needs.
215	150-50000-0190-100-6100-01-000	2604732	8/31/2005	WARNER CRIVELLARO	\$804.45	\$941.37	school supplies (science class items) purchased for the Vineland High school South		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.

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216	150-50000-0209-100-6100-01-000	2604739	8/31/2005	AWLM,INC	\$23.80	\$23.80	food ordered for the Behavior Modification class at Vineland High School South.		✓		Food ordered for the Behavioral Modification class appears to be a reasonable expenditure. This PO appears to be reasonable.
217	245-50000-0241-200-6000-00-000	2604746	8/31/2005	ACME MARKETS INC	\$148.70	\$148.70	food ordered for the teachers meeting. Billed to Vineland Board of Education.	✓			PO remains discretionary as the food is for the teachers. This purchase does not provide a beneficial value to the students.
218	250-50000-0250-200-6000-34-000	2604963	9/1/2005	SCHOOL SPECIALTY INC	\$443.72	\$443.72	school supplies (hole punchers, push pins, tape, pencil sharpener, desk pads) purchased for the Dippolito School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.
219	150-50000-0190-100-6100-04-000	2605311	9/14/2005	J W PEPPER & SON INC	\$184.50	\$184.50	Music class supplies (band folders) purchased for the Veterans Memorial School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
220	110-50000-0000-223-5000-00-506	2605462	9/16/2005	GARDEN AHEC,MB #27-R THOMPSON	\$60.00	\$60.00	Registration for Carol Kelly, RN School Nurse at Memorial to attend Garden AHEC workshop on Friday, October 7, 2005 at SJH Fitness Connection, Vineland called Food for Thought. Billed to Administration Office.		✓		It appears reasonable for the school nurse to attend a workshop regarding child nutrition and eating disorders. This PO appears to be reasonable.
221	110-50000-0000-261-6100-03-000	2605579	9/20/2005	CENTRAL ATLANTIC DIST	\$1,773.97	\$3,707.60	AC unit shipped to Vineland Board of Education Maintenance Warehouse.		✓		PO appears to be reasonable as it is used to cool the maintenance warehouse after the steam heat failed

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222	110-50000-0000-261-6100-16-000	2605590	9/20/2005	UNITED REFRIGERATION	\$38.06	\$130.28	water valve purchased to repair refrigerator at Mennies School.		✓		Water valve purchased to repair refrigerator at Mennies School is an acceptable expenditure. This PO appears to be reasonable.
223	150-50000-0190-100-6100-07-000	2605614	9/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$488.59	\$488.59	office supplies (classroom organizer) purchased for the Cunningham School.		✓		Office supplies appear to be a reasonable item for operational office needs
224	150-50000-0190-100-6100-02-000	2605626	9/21/2005	EXECUTIVE BUSINESS SOLUTIONS	\$1,256.61	\$1,256.61	office and school supplies (Paper copier transparency film, ink jet) purchased for the Vineland High School North.		✓		Office supplies appear to be a reasonable item for operational office needs
225	110-50000-0000-261-6100-01-000	2605651	9/21/2005	MA BRUDER & SONS INC	\$287.46	\$287.46	Paint purchased for the Beautification Club at Vineland High School.		✓		This PO appears to be reasonable as the students participated in maintenance program
226	110-50000-0000-261-6100-41-000	2605673	9/21/2005	LATORRE DELSEA HARDWARE	\$134.70	\$134.70	Stanley wonder bars shipped to the Vineland Maintenance Warehouse.		✓		This PO appears to be reasonable as the items are used for upkeep purposes
227	250-50000-0250-200-5900-34-000	2605758	9/14/2005	CUMBERLAND REG HIGH SCHOOL	\$90.00	\$90.00	workshop for 3 faculty members at the Special Education Dept. Billed to Vineland Board of Education.		✓		Class is reasonable for the 3 faculty members to attend. This PO appears to be reasonable.
228	150-50000-0204-100-6100-07-000	2605851	9/23/2005	MAINIERO'S	\$398.00	\$398.00	TV shipped to the Cunningham School.		✓		This PO appears to be reasonable as the TV will be used to view educational programs for the students
229	203-50000-0211-200-6000-00-000	2605899	9/27/2005	EXECUTIVE BUSINESS SOLUTIONS	\$24.93	\$24.93	office equipment purchased from Executive Business. Shipped to Impact Program Nash Bldg..		✓		Office equipment is an acceptable expenditure. This PO appears to be reasonable.
230	257-50000-0619-200-3400-27-000	2605968	9/27/2005	SCANTRON SERVICE GROUP	\$631.00	\$631.00	service agreement renewal for Scantron. Scantron is used to mark tests.		✓		Scantron is needed as it is used to mark tests. This PO appears to be a reasonable expenditure

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231	110-50000-0000-261-6100-08-000	2606016	9/28/2005	CDS SHEET METAL	\$176.40	\$176.40	office equipment to be used at Dipolito School.		✓		Office supplies appear to be a reasonable item for operational office needs
232	150-50000-0190-100-8000-16-000	2606213	9/30/2005	CONTE FARMS INC	\$1,024.00	\$1,024.00	Field Trip Admissions to Conte's Farm for 128 students of the Mennies School. Date Of Trip: October 19, 2005		✓		Field trip for 128 students appears to be a reasonable expenditure that provides an educational benefit to the students.
233	110-50000-0000-261-6100-41-000	2606305	10/5/2005	SNAP-ON INDUSTRIAL	\$312.34	\$312.34	18 volt impact gun for the lawn crew per state contract #56299		✓		Parts to maintain the school lawn appear to be a reasonable expenditure.
234	150-50000-0190-100-5000-03-000	2606666	10/12/2005	MTI ENTERPRISES INC	\$110.00	\$110.00	Music class supplies purchased for the Landis School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
235	150-50000-0120-100-7300-23-000	2607066	10/25/2005	SCHOOL SPECIALTY INC	\$2,405.99	\$2,405.99	furniture kit delivered to Winslow Primary School.		✓		Office supplies appear to be a reasonable item for operational office needs
236	150-50000-0401-100-6000-14-000	2607183	10/26/2005	ACME MARKETS INC	\$38.26	\$38.26	food ordered for children attending Johnstone after school club.		✓		Food ordered for children is acceptable. This PO appears to be reasonable.
237	264-50000-0280-200-6000-59-000	2607190	10/19/2005	CUSTOM GRAPHICS INC	\$30.00	\$30.00	3 t-shirts shipped to Little Acres Learning Center		✓		This PO appears to be reasonable as the drug free shirts will be used to influence students
238	250-50000-0250-200-6000-34-000	2607258	10/14/2005	PAPER MART INC	\$155.04	\$155.04	office supplies (green copy paper) purchased for the Impact Program Nash Building.		✓		Office supplies appear to be a reasonable item for operational office needs
239	150-50000-0190-100-6100-16-000	2607606	11/7/2005	PIZZA BELLA	\$40.00	\$40.00	pizza ordered for students attending Peer Meditation Training at Mennies School.		✓		Food purchased for the students attending Peer Meditation Training is an allowable expenditure. This PO appears to be reasonable

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240	110-50000-0000-261-6100-05-000	2607733	11/14/2005	GRAINGER	\$724.05	\$724.05	roof ventilator purchased for the nurses office at Barse School.		✓		Supporting documentation exists to show that the roof ventilator for the nurses office at Barse School is an acceptable expenditure. This PO appears to be reasonable as it was for a replacement for a worn out roof ventilator
241	110-10171-0000-000-0000-00-000	2607744	11/14/2005	FAIRLITE ELECTRIC SUPPLY	\$143.60	\$143.60	flood lights to purchased for various schools. Shipped to Vineland Maintenance Warehouse.		✓		Maintenance supplies to be used at various schools is an acceptable expenditure.
242	110-50000-0000-270-4200-00-000	2608186	11/29/2005	GENERAL SPRING SERVICE	\$235.00	\$235.00	wheel alignment for school bus. Billed to Vineland Board of Education.		✓		Wheel alignments to repair school buses appear to be a reasonable expenditure.
243	150-50000-0190-100-6400-01-000	2608245	11/30/2005	MEP, INC/DISTRIBOOKS	\$1,445.85	\$1,445.85	workbooks purchased for the Vineland High School South.		✓		Workbooks appear to be a reasonable expenditure to be used for teaching needs.
244	150-50000-0190-100-6100-01-000	2608251	11/30/2005	VALIANT	\$1,067.70	\$1,067.70	RCA 20" TV, A/V cart, and Sony CD Radio purchased and shipped to Vineland High School South.		✓		The TV is used for educational purposes. A previous TV broke and this is a replacement. This PO appears to be reasonable
245	150-50000-0190-100-8000-08-000	2608353	12/2/2005	MEDIEVAL TIMES DINNER & TOURNAMENT I	\$5,807.00	\$6,570.00	trip purchased for 184 students who attend Dippolito School.		✓		Trips purchased for 184 students is an acceptable expenditure. This PO appears to be reasonable
246	110-50000-0000-270-4200-00-000	2608367	12/2/2005	DIAMOND TRIUMPH AUTO GLASS INC	\$80.00	\$80.00	install rear glass for school bus. Shipped to Transportation Department.		✓		Maintenance items to repair school buses appear to be a reasonable expenditure. This PO appears to be reasonable.
247	150-50000-0190-100-8000-01-000	2608387	12/2/2005	STATE THEATRES PRGMS FOR SCHL	\$340.00	\$340.00	field trip for students attending Vineland High School South.		✓		Field trips purchased for students appears to be a reasonable expenditure. Price appears reasonable.

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248	150-50000-0190-100-6100-15-000	2608438	12/5/2005	CASCADE SCHOOL SUPPLIES INC	\$104.08	\$104.08	school supplies(pens, staples, tape) purchased for the Leuchter School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
249	240-50000-0231-200-5900-03-000	2608523	11/29/2005	GOODWIN HOLOCAUST MUSEUM ED CTR	\$30.00	\$30.00	workshop attended by Social Studies teacher at Landis School.		✓		Workshop attended by teacher appears to be a reasonable expenditure, and will provide educational benefit to students.
250	150-50000-0402-100-5000-01-000	2608562		DAYS INN		\$420.00	hotel expense incurred for Vineland High School South Wrestling team . Room was needed for team to attend wrestling match.		✓		This expenditure appears reasonable as it benefits the Vineland High School South wrestling team.
251	218-50000-0431-200-6000-27-218	2608637	12/9/2005	USI INC	\$519.93	\$519.93	film supplies purchased for the Adult Education Center.		✓		Film supplies appear to be a reasonable expenditure used by the Adult Education Center.
252	110-50000-0000-261-6100-00-000	2608719	12/13/2005	HILTI	\$168.75	\$168.75	sharpening plate purchased for the plumbing shop. Shipped to Maintenance Warehouse.		✓		Maintenance items needed for schools appear to be a reasonable expenditure

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253	110-50000-0000-261-6100-00-000	2608756	12/13/2005	GRAINGER	\$133.45	\$133.45	flashlight purchased and shipped to the Maintenance Warehouse.		✓		This PO appears to be reasonable as a flashlight is a tool
254	150-50000-0190-100-6100-07-000	2608840	12/14/2005	MCGRAW-HILL COMPANIES	\$1,653.22	\$1,653.22	Math books purchased for the Cunningham School. Grade 6.		✓		Math books appear to be a reasonable expenditure to be used for teaching needs.
255	150-50000-0190-100-8000-23-000	2608854	12/14/2005	REGAL ENTERTAINMENT GROUP	\$1,995.00	\$1,995.00	field trip to purchased for the 4th grade students attending Winslow school to see movie.		✓		This PO appears to be reasonable as it helps students compare and contrast the book to the movie
256	150-50000-0190-100-6100-07-000	2608869	12/14/2005	CASCADE SCHOOL SUPPLIES INC	\$15.55	\$15.55	school supplies purchased and shipped to the Cunningham School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
257	150-50000-0190-100-6100-01-000	2608920	12/16/2005	DELL MARKETING LP	\$1,293.75	\$1,293.75	Computer supplies purchased for the Vineland High School South.		✓		Supporting documentation included memory, hard drive, floppy disc, and soft. This appears to be a reasonable expenditure s the supplies will be used for supporting purposes
258	110-50000-0000-262-6100-00-000	2609046	12/20/2005	AUTOMOTIVE PARTS CO	\$306.25	\$310.45	parts purchased to repair school buses. Shipped to Transportation Maintenance Warehouse		✓		Maintenance supplies purchased to repair school buses appear to be a reasonable expenditure.

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259	150-50000-0190-100-6100-07-000	2609166	12/23/2005	CASCADE SCHOOL SUPPLIES INC	\$249.93	\$364.23	school supplies (tape, organizers, film) purchased for the Cunningham School.		✓		School supplies appear to be reasonable as they are used for operational office needs.
260	250-50000-0250-100-6100-34-000	2609310	12/14/2005	EXECUTIVE BUSINESS SOLUTIONS	\$88.83	\$88.83	school supplies purchased for the Special Ed class at Dippolito School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
261	110-50000-0209-100-6100-00-006	2609320	12/7/2005	BOTTINO'S SUPERMARKET INC	\$59.92	\$59.92	food purchased for the Special Ed class at Success Inc.		✓		Food purchased for the Special Ed students appear to be a reasonable expenditure. This PO appears to be reasonable.
262	110-50000-0000-270-5030-00-000	2609453	1/5/2006	TROTZ,ANNA M	\$397.00	\$794.00	transportation cost to transport student to St. Joseph's High School.		✓		This PO appears to be reasonable as it is payment to the parents for transporting students
263	150-50000-0190-100-8000-05-000	2609491	1/6/2006	GARDEN STATE DISCOVERY MUSEUM	\$585.00	\$635.00	Butler School Kindergarten class attended Garden State Discovery Museum.		✓		trip to the Discovery Museum appears to be a reasonable expenditure that will provide an educational benefit to the kindergarten children attending the Butler School.
264	110-50000-0000-261-6100-37-000	2609581	1/9/2006	ACE PLUMBING HEATING & ELECTRC	\$611.22	\$611.22	sink and eyewash station purchased for school. Shipped to Maintenance Warehouse.		✓		Sink and eyewash station is needed for Chemistry/Biology classes.
265	110-50000-0000-261-6100-21-000	2609596	1/9/2006	STROBER HADDONFIELD GROUP INC	\$39.30	\$39.30	Maintenance supplies purchased for the Rossi School and billed to Vineland Board of Education.		✓		Maintenance supplies appear to be a reasonable expenditure. Noted that supporting documentation exists detailing the items purchased. This PO appears to be reasonable.

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266	150-50000-0190-100-6100-07-000	2609713	1/10/2006	CASCADE SCHOOL SUPPLIES INC	\$1,233.89	\$1,388.24	Various school supplies (paper, crayons, glue sticks, scissors, pencils) purchased for the Cunningham School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
267	150-50000-0213-100-6100-03-000	2609777	1/12/2006	PIZZA JOE'S	\$150.00	\$150.00	Pizza purchased for the 7th grade Special Ed class at Landis School.		✓		Pizza ordered for the Special Education students appears to be a reasonable expenditure. Pizza is ordered at the end of each month for these students. This PO appears to be reasonable.
268	110-50000-0000-223-3200-00-513	2609826	1/5/2006	JABLON,JUDY R	\$1,750.00	\$1,750.00	workshop for kindergarten teachers on 1/27/06 at Leuchter school.		✓		Continuing Education classes are considered a reasonable expenditure
269	110-10171-0000-000-0000-00-000	2609852	1/13/2006	VANN DODGE-CHRYSLER LLC	\$162.26	\$162.26	maintenance supplies purchased for buses and shipped to Warehouse.		✓		maintenance supplies purchased for buses appear to be a reasonable expenditure
270	150-50000-0190-100-6100-01-000	2610018	1/18/2006	EXECUTIVE BUSINESS SOLUTIONS	\$44.94	\$44.94	signature stamps purchased for faculty member at Vineland High School South.		✓		office supplies appear to be a reasonable item for operational office needs

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271	150-50000-0190-100-8000-01-000	2610020	1/18/2006	MAHWAH HIGH SCHOOL	\$36.00	\$36.00	Latin Competition for students attending Vineland High School South.		✓		Latin competition for students provides an educational benefit. This appears to be a reasonable expenditure
272	150-50000-0190-100-6100-07-000	2610033	1/18/2006	EXECUTIVE BUSINESS SOLUTIONS	\$893.49	\$893.49	office supplies purchased for the Cunningham School.		✓		This PO appears to be reasonable as it is used by teachers to transport books and reading materials between classrooms
273	110-50000-0000-261-6100-00-000	2610296	1/24/2006	MADSEN AND HOWELL INC	\$104.33	\$104.33	maintenance items needed to repair schools. Shipped to Warehouse.		✓		Maintenance items needed to repair schools appear to be a reasonable expenditure
274	150-50000-0190-100-6100-15-000	2610371	1/25/2006	CAROLINA BIOLOGICAL SUPPLY	\$770.03	\$770.03	biological supplies purchased and shipped to Vineland BOE Mtce Whse.		✓		Biological supplies provide an educational benefit for Science classes. PO appears to be reasonable
275	150-50000-0190-100-6100-21-000	2610689	2/2/2006	EPLUS TECHNOLOGY INC	\$1,595.61	\$1,595.61	printer purchased for the Rossi School.		✓		Office supplies (printer) appears to be a reasonable expenditure needed for operational use.
276	110-50000-0000-100-5660-00-000	2610853	2/7/2006	YOUTH CONSULTATION SERVICE	\$76.00	\$76.00	consultation fees billed to Special Education.		✓		Consultation fee appears to be a reasonable expenditure. Price appears reasonable.
277	150-50000-0190-100-6100-08-000	2611056	2/9/2006	DELTA EDUC	\$510.40	\$510.40	science books purchased for the Dippolito School.		✓		Books appear to be a reasonable expenditure to be used for teaching needs

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278	110-50000-0000-262-6100-00-000	2611266	2/16/2006	VINELAND AUTO ELECTRIC INC	\$81.38	\$81.38	battery purchased for truck. Shipped to Maintenance Warehouse.		✓		Maintenance supplies purchased to repair trucks/buses appear to be a reasonable expenditure.
279	150-50000-0230-100-6100-11-000	2611430	2/22/2006	EXECUTIVE BUSINESS SOLUTIONS	\$47.16	\$47.16	school supplies liquid markers) purchased for the Durand Elementary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
280	213-50000-0510-100-6100-50-000	2611451	2/22/2006	HORIZON SOUND CONSULTANTS	\$7,769.31	\$7,769.31	Items purchased to set up of four multi media classrooms at the Cumberland Christian School.		✓		Items purchased to set up of four multi media classrooms at the Cumberland Christian School appears to be a reasonable expenditure.
281	150-50000-0190-100-6100-08-000	2611533	2/23/2006	EPLUS TECHNOLOGY INC	\$424.26	\$2,114.93	Printer supplies purchased for the Dippolito School.		✓		Office supplies appear to be a reasonable item for operational office needs
282	150-50000-0213-100-6100-16-000	2611734	2/28/2006	HARCOURT INC	\$350.36	\$350.36	school supplies(practice books) purchased for the Mennies School		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
283	150-50000-0190-100-6100-07-000	2611841	3/1/2006	GOPHER	\$235.57	\$235.57	school supplies (wacky noodles, line dancing book) purchased for the Cunningham School.		✓		School supplies appear to be a reasonable expenditure used for teaching needs.
284	150-50000-0240-100-6100-23-000	2611857	3/1/2006	CASCADE SCHOOL SUPPLIES INC	\$63.21	\$63.21	school supplies (alphabet cards, human skeleton, shape cards, paper) purchased for the Winslow Primary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
285	110-50000-0190-100-6100-37-000	2612024	2/10/2006	EXECUTIVE BUSINESS SOLUTIONS	\$131.52	\$189.87	school supplies(call bell, wall bracket, flag, Hispanic Set) purchased for the Spanish class at Vineland Alternative High School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.

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286	110-50000-0000-261-6100-23-000	2612234	3/7/2006	PHIL DESIERE ELECTRIC MOTOR SE	\$120.46	\$120.46	motor replaced for the kitchen freezer located at Winslow School.		✓		Maintenance items used to repair refrigerator at Winslow School appears to be a reasonable expenditure
287	150-50000-0000-211-6000-23-000	2612262	3/7/2006	BAUDVILLE	\$179.40	\$179.40	school supplies (stamps, stickers) purchased for the Winslow school.		✓		School supplies appear to be reasonable expenditures used for teaching needs. This PO appears to be reasonable.
288	150-50000-0190-100-6100-16-000	2612305	2/21/2006	MULTI HEALTH SYSTEMS INC	\$300.00	\$300.00	computer software purchased for the Dr. Mennies School.		✓		Computer software appears to be a reasonable expenditure to be used for teaching needs at the Dr. Mennies School.
289	250-50000-0250-200-6000-34-000	2612428	3/1/2006	EXECUTIVE BUSINESS SOLUTIONS	\$91.85	\$91.85	school supplies (folder tabs, inserts) purchased for the Vineland Board of Education.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased..
290	110-50000-0000-270-4200-00-000	2612480	3/10/2006	LEE M FOX	\$3,169.00	\$3,169.00	Bus seat repairs for various buses. Billed to Transportation Department.		✓		Expenses incurred to repair school buses appear to be reasonable expenditures.
291	110-10171-0000-000-0000-00-000	2612553	3/13/2006	RUMSEY TRENTON BRANCH - TRAN	\$2,725.00	\$2,725.00	office supplies purchased for various schools and shipped to the Maintenance Warehouse.		✓		Office supplies appear to be a reasonable item for operational office needs
292	150-50000-0190-100-6100-11-000	2612637	3/13/2006	MUSIC TIME	\$157.44	\$165.74	music books purchased for the Durand School.		✓		Music books appear to be a reasonable expenditure to be used for teaching needs.
293	150-50000-0000-211-6000-23-000	2612888	3/15/2006	EXECUTIVE BUSINESS SOLUTIONS	\$112.75	\$112.75	office supplies (books) purchased for the Winslow School.		✓		Office supplies appear to be a reasonable item for operational office needs

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294	150-50000-0190-100-8000-02-000	2613006	3/16/06	TROPHIES UNLIMITED	\$225.00	\$225.00	trophies purchased for 3 students of the Vineland High School North. Award was an Academic Achievement award.		✓		Awards given to students for academic achievement appear to be a reasonable expenditure as they are motivation incentives
295	150-50000-0190-100-6100-03-000	2613079	3/17/2006	MUSIC CENTRAL	\$279.95	\$279.95	music supplies purchased for the Landis Middle School.		✓		Music supplies appear to be a reasonable expenditure.
296	110-50000-0000-291-2410-00-000	2613097	3/15/2006	PUBLIC EMPLOYEES RETIREMENT SY	\$356,936.80	\$356,936.80	expenses incurred to renew Insurance policy.		✓		Supporting documentation exists , including State approval to support the renewal of the Insurance Policy
297	150-50000-0190-100-6100-02-000	2613161	3/20/2006	EXECUTIVE BUSINESS SOLUTIONS	\$1,258.70	\$1,524.37	school supplies (erasers, white-out, note pads, sticky notes, pens, index cards, markers) purchased for the Vineland High school North.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
298	110-50000-0000-261-6100-21-000	2613285		PANEL CITY		\$150.00	metal strips purchased to repair Rossi School classrooms.		✓		Expenses incurred to repair classrooms appear to be reasonable expenditures.
299	249-50000-0450-100-6100-00-000	2613352	1/27/2006	PIZZA BELLA	\$550.00	\$550.00	food purchased for students attending the 21st Century learning program.		✓		Food purchased for students attending the 21st Century learning program appears to be a reasonable expenditure
300	231-50000-0261-100-6100-53-000	2613396	3/17/2006	MENTORING MINDS LP	\$102.45	\$102.45	school supplies purchased for the St. Francis of Assisi School.		✓		School supplies appears to be a reasonable expenditure used for teaching needs.

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301	150-50000-0230-100-6100-23-000	2613415	3/22/2006	SCHOOL SPECIALTY INC	\$134.81	\$143.05	school supplies (reading and math games) purchased for the Winslow Primary School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
302	150-50000-0230-100-6100-23-000	2613437	3/22/2006	CRITICAL THINKING CO	\$133.08	\$133.08	math books purchased for the Winslow School.		✓		Math books appear to be a reasonable expenditure to be used for teaching needs.
303	150-50000-0190-100-6100-02-000	2613596	3/24/2006	WARD'S NATURAL SCIENCE EST. INC.	\$233.23	\$233.23	school supplies (foil, matches, glass jars, lids) purchased for the Vineland High School North Science class.		✓		School supplies for Science classes appears to be a reasonable expenditure used for teaching needs.
304	150-50000-0190-100-6100-05-000	2613775	3/27/2006	LAKESHORE LEARNING MATERIALS	\$79.56	\$79.56	school supplies (books, practice board) purchased for the Barse School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
305	110-50000-0000-261-6100-16-000	2613827	3/28/2006	PHIL DESIERE ELECTRIC MOTOR SE	\$171.79	\$171.79	Maintenance items purchased to repair Mennies School classrooms.		✓		Expenses incurred to repair classrooms appear to be reasonable expenditures.
306	150-50000-0190-100-6100-01-000	2613936	3/28/2006	EPLUS TECHNOLOGY INC	\$377.88	\$566.82	Computer supplies purchased for the Vineland High School South.		✓		Computer supplies appear to be a reasonable expenditure used for teaching needs.
307	150-50000-0190-100-6100-11-000	2613998	3/29/2006	DELL MARKETING LP	\$1,439.25	\$1,475.92	computer supplies purchased for the Durand School.		✓		Computer supplies appear to be a reasonable expenditure.
308	150-50000-0204-100-8000-15-000	2614159	3/30/2006	LAKESHORE LEARNING MATERIALS	\$167.48	\$167.48	school supplies (books) purchased for the Leuchter School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased.
309	150-50000-0204-100-8000-15-000	2614172	3/30/2006	LAKESHORE LEARNING MATERIALS	\$24.94	\$24.94	school supplies (reading books, practice books) purchased for the Leuchter School.		✓		School supplies appear to be a reasonable item for teaching needs. Noted that supporting documentation exists detailing the school supplies purchased. This PO appears to be reasonable.

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310	150-50000-0190-100-6100-08-000	2614457	3/31/2006	MUSIC K8 MARKETPLACE	\$118.83	\$118.83	music supplies purchased for the Dippolito School.		✓		Music supplies appear to be a reasonable expenditure
311	110-50000-0000-261-6100-01-000	2614887	4/13/2006	LATORRE DELSEA HARDWARE	\$11.97	\$11.97	sink strainers purchased for the science classrooms. Shipped to Warehouse.		✓		Sink strainers purchased for the science classrooms are acceptable expenditures. This PO appears to be reasonable.
312	110-50000-0000-270-3000-00-000	2615084	4/25/2006	ADVANTAGE OCCHEALTH MEDICAL	\$180.00	\$180.00	Seminar purchased for 4 faculty members. Suspicion Drug and Alcohol. Meeting was on May 5, 2006.		✓		Drug and Alcohol Seminar attended by 4 faculty members appear to be a reasonable expenditure. Knowledge gained while attending seminar to be used to teach students.
313	110-10171-0000-000-0000-00-000	2615194	5/4/2006	FAIRLITE ELECTRIC SUPPLY	\$1,493.70	\$1,493.70	MC Cable 12-2 COND 250 ft Coils purchased and shipped to Vineland BOE Mtce Whse.		✓		Maintenance items purchased to repair classrooms appear to be a reasonable expenditure.
314	110-50000-0000-270-6000-00-000	2615300	5/11/2006	GALLO GMC TRUCK SALES INC	\$336.37	\$336.37	bus parts shipped to Transportation/Maintenance Warehouse.		✓		Bus parts ordered to repair school buses appear to be reasonable expenditures.
315	110-50000-0000-270-6000-00-000	2615407	5/19/2006	GALLO GMC TRUCK SALES INC	\$221.70	\$221.70	bus parts shipped to Transportation/Maintenance Warehouse.		✓		Bus parts ordered to repair school buses appear to be reasonable expenditures.
316	110-50000-0000-270-6000-00-000	2615545	6/1/2006	VINELAND AUTO ELECTRIC INC	\$75.60	\$75.60	bus parts shipped to Transportation/Maintenance Warehouse.		✓		Expenses incurred to repair school buses appear to be reasonable expenditures. This PO appears to be reasonable
317	150-50000-0190-100-8000-23-000	2506951	10/28/2004	DUFFIELDS FARM MARKET	\$715.60	\$715.60	Invoice indicated that a field trip was conducted for students at the Winslow school accompanied by teacher aides to visit Duffield's Farm Market. In addition, 5 scarecrows were purchased.		✓		This PO appears to be reasonable as it increases knowledge relating to their environments and society