

# NEW JERSEY DEPARTMENT OF EDUCATION

## PERFORMANCE AUDIT OF THE PHILLIPSBURG SCHOOL DISTRICT



Performed by **Wiss & Company, LLP** for school years  
July 1, 2004 through June 30, 2006

# PHILLIPSBURG SCHOOL DISTRICT PERFORMANCE AUDIT

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# PERFORMANCE AUDIT REPORT

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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 Phillipsburg School District (“the District”). 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 of America.

### **Audit Objectives**

The objectives of the audit were to (1) provide a detailed analysis of historical non-salary expenditures documenting how funds were spent and identifying potential errors, irregularities and outliers in spending, (2) provide a detailed analysis of salary expenditures and payroll data to identify potential errors, irregularities and outliers, (3) provide an internal control review/assessment identifying potential internal control deficiencies and recommendations for correcting those deficiencies, (4) provide an analysis of discussions held with current certified staff obtained through observation and interviews, and (5) identify and provide any potential efficiencies or procedures that would lead to cost savings for the District.

### **Audit Scope**

In order to achieve the first objective enumerated above, we utilized data extraction software to summarize and tabulate certain line items identified in the Request for Qualifications (“RFQ”) of the District’s non-salary expenditures for the period July 1, 2004 through June 30, 2006. With the resulting information, various sampling techniques were used to further analyze the data, review supporting documentation, perform inquiries and observations, and identify potential outliers.

To meet the second objective, we utilized data extraction software and various sampling techniques to summarize and tabulate salary expenditures and payroll data for the period July 1, 2004 through June 30, 2006. We verified and performed procedures identified in the RFQ to analyze the data and identify any potential outliers or anomalies.

For the third objective, we considered the internal control processes and related controls in place at the time of our fieldwork by performing inquiries, walkthroughs and observations. The internal control procedures performed were not sufficient to render an opinion on internal control

nor was it the purpose of this performance audit. The District processes included in the scope of our audit related to the assessment of the internal controls were accounts payable, inventory and fixed assets, facilities management, purchasing, food services, pupil transportation, general operations (including budgeting, cash receipts, etc.), payroll and human resources, computer operations/software, student activities, bank accounts, and agency accounts.

The fourth objective was met based on the current staff roster populated by the District and verified through interviews consisting of inquiries and observations of randomly selected teachers and other certified staff.

The fifth objective was achieved by obtaining information throughout the entire process and making assessments that may lead to cost saving opportunities.

### **Audit Methodology**

The audit methodology encompassed three phases: (1) Planning, (2) Information, Extraction, Gathering, Analysis and Validation and (3) Reporting.

### **Audit Observations**

Observations related to internal controls, certified staff, cost saving opportunities, and salary and non-salary expenditure outliers noted during our audit. The observations and related recommendations were presented to the District and the New Jersey Department of Education (“the Department”).

### **New Jersey Department of Education Response**

The New Jersey Department of Education Response to the Performance Audits is included in the following section entitled New Jersey Department of Education Response to Performance Audit. (See pages 3 to 5)

*Wiss & Company*

Wiss & Company, LLP

Livingston, New Jersey  
April 9, 2008

DEPARTMENT OF EDUCATION  
RESPONSE TO  
PERFORMANCE AUDIT

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## State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

JON S. CORZINE  
*Governor*

LUCILLE E. DAVY  
*Commissioner*

Subject: 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

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

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

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

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



It should be noted that the ultimate responsibility in establishing effective internal controls lies with district management. Pursuant to N.J.A.C. 6A:23-2.2(g), a board of education is required to establish an adequate internal control structure and procedures for financial reporting. There are many professional organizations that provide accounting literature on establishing effective internal controls. Some examples that can be accessed electronically at no cost include, “Internal Control - Integrated Framework” by COSO at [www.coso.org/publications/executive\\_summary\\_integrated\\_framework.htm](http://www.coso.org/publications/executive_summary_integrated_framework.htm) and “Standards for Internal Control in the Federal Government” by GAO at [www.gao.gov/](http://www.gao.gov/) (type in GAO/AIMD-00-21.3.1 at the search space). Other such publications available for purchase include “Governmental Accounting, Auditing, and Financial Reporting” and “Evaluating Internal Controls” at [www.gfoa.org](http://www.gfoa.org), “Internal Auditing for School Districts” at [www.asbointl.org/](http://www.asbointl.org/), and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at [www.aicpa.org](http://www.aicpa.org).

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

# EXECUTIVE SUMMARY

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- Historical Non-Salary Expenditure Analysis
- Salary Expenditures and Payroll Data Analysis
- Certified Staff Analysis



# Executive Summary

While the scope of this performance audit is detailed in the Project Background section of this report, the Executive Summary presents a high-level summary of our observations, recommendations and overall results. This executive summary was developed based on our detailed transaction review of historical salary and non-salary expenditures for the period from July 1, 2004 through June 30, 2006, inquiries made of District personnel, and observations made during our testing. This executive summary is broken down into three areas: 1) Historical Expenditure Analysis, 2) Salary Expenditures and Payroll Data Analysis, and 3) Certified Staff Analysis. A Cost Savings Summary and an Overview of and Recommendations for the District's internal control processes can be found in separate sections of this report.

## Historical Non-Salary Expenditure Analysis

Wiss started with a detailed historical non-salary expenditure analysis on the 2004/2005 and 2005/2006 years in accordance with procedures identified in the RFQ. We performed a review of individual expenditures and supporting documentation to assess whether expenditures were reasonable, made preliminary assessments, and then granted the District an opportunity to provide additional information and support. Based upon our professional judgment, we classified the expenditures into one of three categories, which are defined below and in Appendix C, as follows:

- Appears reasonable
- Discretionary
- Inconclusive

A detail listing of the historical non-salary expenditures reviewed can be found at Appendix A.

Based on our review of the District's historical non-salary expenditures, certain expenditure items were deemed as *appears reasonable* (as listed and defined in Appendix C of this report) meaning the expenditure appropriately met one or more of the key indicators/framing questions noted in Appendix C. The key indicators/framing questions were developed in conjunction with the Department and communicated to each District at the District Orientation held on March 6, 2007. Some of the expenditures that were in our judgment deemed as *appears reasonable* included, but were not limited to, the following:

- Items with educational value such as textbooks and tuition payments for students placed out of District for special education services not provided by the District, costs for personal aides and child study team services as required by a child's individualized education program (IEP), and physical therapy for classified students.

- Registration fees and mileage for workshops attended by District personnel in which sufficient supporting documentation was provided and an educational value was noted.
- General and administrative costs such as office supplies, heat and electricity, telephone costs, cleaning/maintenance, security, insurance and rental charges.

Based on our review of the District's historical non-salary expenditures, certain expenditure items were deemed as *discretionary*, (as listed and defined in Appendix C of this report) meaning the expenditure was made by the District for a purpose that it deemed was necessary and appropriate for the District. Some of the expenditures that were in our judgment deemed to be *discretionary* expenditures included, but were not limited to, the following:

- In many instances, the District provided food for certain board members and employees for various activities as well as meetings, training sessions, retirement and scholarship dinners. Most of the individual expenditures tested for food related payments were mainly items such as refreshments, bagels and donuts for breakfast or sandwiches for lunch/dinner. In addition, the District funded the cost of water coolers for staff and visitors at each school and the administrative office. It should be noted that the District has informed us that they have made a concerted effort in the 2006-07 fiscal year to reduce the amount of food purchased.
- Under State regulations, the New Jersey Schools Construction Corporation ("NJSCC") is responsible for the construction and renovation of several of the District's schools. Although the NJSCC is administering the capital projects, the District funded the cost of hiring a public relations company to develop a community survey for informational purposes on a new High School. A purchase order in the amount of \$50,000 was made to this vendor for collecting data for the survey, providing training, and focus groups. Also, certain expenditures such as construction improvements were noted as discretionary because the expenditures were not handled by the NJSCC and were deemed necessary by the District, however, these expenditures were not included in the original approved budget and in some cases the funds were transferred and utilized for other projects not included in the original State approved budget.
- The District funded the cost of a vendor to provide consultation regarding school facilities projects and related government issues. A purchase order in the amount of \$12,000 along with various smaller amounts was paid to the vendor for such consulting services.
- We noted that the District made a donation and purchased flowers as appreciation. A donation to the Big Brothers Big Sisters of Warren County in the amount of \$2,500 in recognition of Teachers Appreciation Day and flowers for the student council president in the amount of \$35 were noted during our testing.

- There were payments made to purchase trophies and/or plaques for various events such as retirements, teacher recognition, etc. In the 2004-05 year, the District purchased holiday cards in the amount of \$542. We were informed that subsequent to the 2004-05 fiscal year, holiday card purchases were no longer permitted by the District.
- The District is a member of various organizations for which it pays dues such as the Phillipsburg Chamber of Commerce.
- Sports and related events are very prevalent at the District and certain payments were made such as a permit allowing students/faculty to stay overnight in the gymnasium for pre-game festivities, permit for waste removal from an annual bonfire, banquet for the Thanksgiving Day Game, and various repairs/maintenance for the field house, fields and sports facilities. Banners were also purchased and displayed on sign ports in two consecutive years to commemorate the 100<sup>th</sup> anniversary of Phillipsburg football and its 100<sup>th</sup> anniversary game against its rival Easton in the amount of \$15,085.
- The District obtained police patrols for various athletic events that took place after school hours in addition to several security officers.
- The District rented Voyagers throughout the years for special programs such as Academic Team Competition; a Gifted and Talented Program that competes six times a year after school.

Based on our review of the historical non-salary expenditures at this District, certain expenditure items were deemed to be *inconclusive* (as listed and defined in Appendix C of this report), meaning that sufficient information may not have been provided or explanations were not sufficient to make a determination. Some of the expenditures that were in our judgment deemed to be *inconclusive* expenditures included, but were not limited to, the following items:

- The District used a moving company to transport furniture and supplies into the Early Childhood Learning Center over a holiday weekend and did not use their own transportation vehicle. We were informed by the District that this was a one time circumstance due to timing and cost-benefit and that the District has subsequently been using District's transportation vehicles for moving.
- The District incurred expenditures for construction related improvements such as replacing a walkway, curbs and sidewalks, which were noted as inconclusive because the expenditures were not included in the original approved budget and were not recorded in the proper fund.

- The District paid for program sponsorship fees for several board members and administrators to attend a community event that honored individuals for their work in the community. A new State Regulation has enabled the District to implement a Travel Policy and monitor costs incurred at various events.

*Statistical Analysis of Historical Non-Salary Expenditures -*

In accordance with the RFQ, we performed a review of expenditures charged to six account categories as listed in the table below, as well as a statistical sample of remaining accounts identified within the RFQ.

The following table summarizes the total population of expenditures considered for testing and the items tested based on the RFQ. Of the original 1,350 expenditures selected for testing, 9 were not located or received therefore, 9 replacement expenditures were selected for testing. See Appendix A for a full detailed report of the information below of our historical non-salary expenditure testing.

Account Category	# of items in total population	\$ amount of total population	# of items tested	\$ amount tested
1. Non-instructional purchased professional educational, technical, and other services	4,646	\$ 3,819,050	684	\$ 1,488,653
2. Non-instructional miscellaneous purchases	244	201,057	22	85,910
3. Non-instructional supplies and materials	2,096	950,984	250	351,077
4. Regular instructional purchased professional educational services	77	92,068	12	45,472
5. School sponsored athletic supplies and materials	318	281,958	20	131,484
6. Capital Outlay	62	782,553	12	396,873
Statistical sample of remaining accounts	<u>11,851</u>	<u>32,880,721</u>	<u>350</u>	<u>1,561,690</u>
Total expenditures review	<u>19,294</u>	<u>\$ 39,008,391</u>	<u>1,350</u>	<u>\$ 4,061,159</u>

Note: The information presented in this table has been tabulated from electronic data provided by the District.

The following table summarizes the expenditures tested in our sample and our results classified in the three categories of assessments (“appear reasonable,” “discretionary,” or “inconclusive”).

Account Category	Appears Reasonable		Discretionary		Inconclusive	
	# of items tested	\$ amount tested	# of items tested	\$ amount tested	# of items tested	\$ amount tested
1. Non-instructional purchased professional educational, technical, and other services	586	\$ 1,394,096	91	\$ 65,082	7	\$ 27,016
2. Non-instructional miscellaneous purchases	20	85,227	2	683	-	-
3. Non-instructional supplies and materials	180	334,804	70	16,273	-	-
4. Regular instructional purchased professional educational services	12	45,472	-	-	-	-
5. School sponsored athletic supplies and materials	18	116,399	2	15,085	-	-
6. Capital Outlay	5	235,875	7	160,998	-	-
Statistical sample of remaining accounts	<u>301</u>	<u>1,402,652</u>	<u>26</u>	<u>144,623</u>	<u>23</u>	<u>14,415</u>
Total expenditures review	<u>1,122</u>	<u>\$ 3,614,525</u>	<u>198</u>	<u>\$ 402,744</u>	<u>30</u>	<u>\$ 41,431</u>
Note: The information presented in this table has been tabulated from electronic data provided by the District.						

### **Salary Expenditures and Payroll Data Analysis**

We performed various analyses as required by the RFQ on historical salary expenditures and payroll data of the District for the period from July 1, 2004 through June 30, 2006. The procedures performed, results of our analysis, and our investigative follow up with the District can be found at Appendix B. Documentation of the Payroll process can be found within the Internal Control Review/Assessment section of this report. Based on our analysis of payroll, we noted the following areas that we suggest should be addressed by the District:

- Based on our analysis of the E-Map system and payroll records, we identified incomplete or missing birth dates, addresses, and other key elements. The District also did not have a procedure or control in place to verify when an employee resigns or is terminated, the position status changes from “active” to “terminated” or “non-active.” We recommend the District utilize the E-Map system to its fullest capacity so that the District can run reports and generate useful data within a short time span.

- During the testing of stipends, it was noted that not all of the stipends tested were included in employee contracts or Board approved. All stipends paid throughout the year were not included in the master employee contract or maintained in some type of policy manual. The District is also not utilizing the E-Map system to its fullest capacity as stipends are classified in a field entitled “adjustments” which includes other items as well. Rather than utilizing the system, the District maintains a separate excel spreadsheet that attempts to break down the different categories of adjustments.
- During our testing of employees receiving greater than 50 checks, it was noted that one employee received 54 checks of which two were voided. One of the voided checks was not reflected in the voided check report generated from the system. A control was not in place to verify that the voided checks were properly reflected on the reports generated from the E-Map System.

The District employed approximately 675 individuals at July 1, 2004 and 822 individuals at June 30, 2006 with salaries totaling on average approximately \$33 million a year. The District completed the 2004/2005 and 2005/2006 school years with an enrollment of 3,483 and 3,549 students, respectively.

### *Certified Staff Analysis*

Based on our interviews and observations of a sample of certified staff within the District, an analysis of the employees’ responses was compiled. We divided the responses into two categories: certified teachers and other certified staff. Below is a summary of our observations and comments obtained during the interview process:

#### Certified Teachers

The interview process for certified teachers included a random sample of 25 certified teachers and incorporated an element of unpredictability as there was no prior notification to the teacher that they would be part of the interview and observation process. The following was noted:

Based on our conversations with the teachers, we noted that on average the teachers spend approximately 75% to 90% of their time on instructional duties. The balance of their day, 10% to 25%, is spent on class preparation and administrative duties.

Each teacher has one preparation period per day, which can be either 50 minutes in length, or 90 minutes in length for block schedules, with a total of five preparation periods per week.



The average class size for non-basic skills classes is between 15 and 20 students, instructed by at least one teacher, and in some cases teachers' aides (depending on the class size). Most of the teachers responded that they teach between 4 to 6 periods.

### Other Certified Staff

We interviewed and observed other certified staff holding various positions within the District. The interview and observation process included a random sample of 25 other certified staff and incorporated an element of unpredictability as there was no prior notification to the staff that they would be part of the process. An example of some of the staff positions interviewed include: Child Study Team members, Principals, Counselors, Facilitators, Supervisors, and Business Office Personnel. The following was noted:

The average amount of overtime worked in any given week, based on our responses from the District's staff, is between 7 and 10 hours which varied based on individual positions.

The staff that we interviewed, stated they spent about 10% to 25% of their day on administrative-type work, including answering e-mails, phone calls, providing handouts, or preparing and filing paperwork. The balance of the work day is spent on job function activities including meetings, classroom observation, evaluations, testing, grant writing, counseling, report preparation, compliance management, etc., depending on the individual's job classification.

Based on our observations of the schools where the interviews took place, we noted that the schools were well maintained. The schools were organized, clean and well kept. There were no unusual amounts of hall traffic during instruction periods, and all of the teachers interviewed were cooperative throughout the process.

In addition, the names, titles and job description/responsibilities of all those interviewed matched the current certified personnel roster provided by the District.

Following this Executive Summary section is the Project Background which will provide insight and useful information on the audit approach, planning, analysis, and report. It is important that the report be read and considered in its entirety.

# PROJECT BACKGROUND

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## **Project Background**

The performance audit involved performing inquiries, interviews and observations of District personnel as well as gathering and analyzing various data. The scope included analysis of historical salary and non-salary expenditures, from the period July 1, 2004 through June 30, 2006, analysis of payroll data, certified staff review, and assessment of internal controls over District processes. The District processes included in our audit were as follows:

- Accounts Payable
- Inventory and Fixed Assets
- Facilities Management
- Purchasing
- Food Services
- Pupil Transportation
- General Operations (including budgeting, cash receipts, etc.)
- Payroll and Human Resources
- Computer Operations/Software
- Student Activities
- Bank Accounts
- Agency Accounts

## **Approach**

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

## **Planning**

The objectives of planning included meeting with Department personnel to validate our understanding of the audit, confirming key areas to be included in the audit, and acceptance of our tailored audit work plan. To achieve the objectives of this phase, we conducted the following:

### Meetings with the Department included –

- Introduced members of the WISS engagement team and the Department, and discussed other key stakeholders.
- Discussed individual roles and responsibilities for each of the engagement team members.
- Discussed the scope and timing of the audit in detail and any specifics related to the District.
- Confirmed the anticipated audit approach.

During the planning phase, we also reviewed the District's prior two years audit reports and oriented Wiss staff to the engagement objectives, expectations, reporting requirements and protocol to be followed.

Developed a Tailored Audit Program / Work Plan – The engagement team commenced initial planning efforts by developing a tailored audit program / work plan in accordance with GAGAS, which was provided to and approved by the Department to meet the objectives of the engagement and RFQ.

Orientation – We conducted an orientation session with the Department and KPMG to explain the performance audit process to the District. This orientation provided each District with an overview of the process, timing and expectations.

Data Request – A detailed request for information was provided to the District during the planning stages, identifying information that would be necessary to complete the required tasks.

District Planning Meeting – Wiss conducted a planning meeting with District management including the Superintendent, Assistant Superintendent, School Business Administrator (BA) and Assistant Business Administrator (Asst. BA) on-site at the District's Business Office. This meeting set the tone for the audit and facilitated the audit schedule within the framework of management's normal work routines. During this meeting, we introduced members of the Wiss engagement team, reviewed the request of documents and information, addressed District questions or concerns related to the audit, and confirmed timing of audit fieldwork and availability of pertinent District staff.

Development of Terminology and Key Indicators/Framing Questions – In order to assess the expenditures tested, there were specific terminology and key indicators/framing questions utilized. Expenditures tested were assessed as *Appears Reasonable*, *Discretionary* or *Inconclusive* by evaluating and applying the Key Indicators/Framing Questions. Please refer to Appendix C for definitions of the terminology and key indicators/framing questions.

## **Information, Extraction, Gathering, Analysis and Validation**

The objectives of this phase included meeting with representatives of the District to initiate the audit and perform fieldwork. To achieve the objectives of this phase, we conducted the following:

District Fieldwork – Our fieldwork was focused in five areas: (1) historical non-salary expenditures, (2) salary expenditures and payroll data analysis, (3) certified staff review, (4) documentation of key processes and internal controls and (5) potential cost saving opportunities. In conducting fieldwork, we utilized an array of techniques to gather and analyze data. We requested and reviewed various documents in order to gain a high-level understanding of the operations of the District. The following is a list of some of the key documents reviewed:

- Comprehensive Annual Financial Reports (CAFR)
- Auditor’s Management Report on Administrative Findings – Financial, Compliance and Performance (AMR)
- Annual Budgets
- Board Minutes
- Long Range Facilities Plan
- Collective Bargaining Agreements and Various Contracts
- Board Secretary Reports
- Purchasing Manual

1. Historical Non-Salary Expenditure Analysis - Wiss requested electronic data from the District encompassing non-salary expenditures for the period July 1, 2004 through June 30, 2006 for certain budgetary line item categories identified in the RFQ.

- Utilizing data extraction software and check numbers, we judgmentally selected and requested a sample of 1,000 expenditures from six categories of budget line items and reviewed supporting documentation (including invoices, purchase orders, etc.) The six identified categories were:
  1. Non-instructional purchased professional educational, technical, and other services (Program code 000 with object codes between 300 and 599 excluding functions 100, 211, 213, 216, 217, 270).
  2. Non-instructional miscellaneous purchases (Program code 000 with object codes between 800 and 999).
  3. Non-instructional supplies and materials (Program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, 290 and object codes between 600 and 699).
  4. Regular instructional purchased professional educational services (Program code 1XX with an object code 320).
  5. School sponsored athletic supplies and materials (Program code 402 with object 600).
  6. Capital Outlay (Fund 12).
- Utilizing data extraction software and check numbers, we randomly selected and requested a sample of 350 expenditures and supporting documentation (including invoices, purchase orders, etc.) from the accounts not tested in categories one through six mentioned above as identified in the RFQ.

We reviewed the selected payments to document the nature of the purchases as indicated in the voucher package provided by the District, and we assessed the reasonableness of those expenditures based on ten predetermined key indicators/framing questions (see Appendix C). We processed the data through a series of queries to identify outliers for focused follow-up. See Appendix A for the entire population of 1,350 non-salary historical expenditures tested.

We also performed procedures including determining whether payments exceeded the original purchase order, examining invoice dates to determine if they were prior to purchase order dates, comparing all voucher package information and reviewing for proper account coding and approval signatures.

2. Salary Expenditure and Payroll Data Analysis – Wiss performed various analyses, listed below, on the historical salary expenditures and payroll data of the District for the period from July 1, 2004 through June 30, 2006 as identified in the RFQ.
  - i. Analysis of salary expenditures as to any positions receiving more than 10% of base salary in stipends.
  - ii. Analysis of salary expenditures as to any position receiving more than 25% of base salary in overtime.
  - iii. Verification of each Social Security number of employee with the Social Security Administration office.
  - iv. Testing for incomplete or missing hired dates, birth dates, status, address information and other key data elements.
  - v. Examination of employee deductions and determine if applicable deductions have been withheld.
  - vi. Review and identify employees terminated within 30 days of their hire date who were paid after their termination date.
  - vii. Review and identify employees terminated who were paid greater than 30 days after their termination date.
  - viii. Determine if any employees received greater than 52 checks within the two year period covering 2004-2005 and 2005-2006 school years.
  - ix. Analysis of employees gross pay increase greater than \$7,500 from 2004-2005 to 2005-2006.
  - x. Analysis of employees salary increase greater than \$7,500 from 2004-2005 to 2005-2006.

Wiss requested electronic data of salary expenditures and payroll data from the District. We processed the data through a series of specific queries, required by the RFQ to identify outliers for focused follow-up. See Appendix B for the results of these procedures.

3. Certified Staff Review – District employees were randomly selected for the interview and observation process based on the current roster of employees provided by the District. The certified staff interviews and observations included certified teachers and other certified staff.

The interview and observation process for certified teachers included a random sample of 25 teachers and incorporated an element of unpredictability as there was no prior notification to the teacher that they would be part of the interview process. The auditor met with the teachers in their teaching environment and was able to make observations of the environment while conducting the interview.

The auditor also interviewed and observed other certified staff holding various positions within the District. The interview and observation process included a random sample of 25 other certified staff and incorporated an element of unpredictability as there was no prior notification to the staff that they would be part of the process. The auditor met with the staff in their working environment and was able to make observations of the environment while conducting the interview. An example of some of the staff positions interviewed include: Child Study Team members, Principals, Counselors, Facilitators, Supervisors, and Business Office Personnel.

District employees were randomly selected for the interview process based on the current roster of employees and were asked specific predetermined questions, but also allowed for open-ended discussion to take place.

The auditors compiled a list of questions which were utilized during the interview process to garner an open flow of conversation between the auditors and the interviewee. A sample of questions that were asked included, but was not limited to: *What are your responsibilities within your position at the District? How would you describe your typical day at work? How much time do you spend on specific job functions vs. administrative type functions? Do you work overtime? If so, how often do you work overtime and how much time do you spend? If a teacher – What classes do you instruct? What is your average class size? Do you have any teacher aides in your classroom? How many classes do you instruct in a given day?*

4. Documentation of Processes and Key Internal Controls – We interviewed several District personnel, identified below, to gain an understanding of significant processes and controls in place over the processes as required per the RFQ. At the completion of each interview, the processes and key internal controls, as described by the person interviewed, were summarized. Observations related to potential internal control recommendations were also documented. Of these interviews, approximately 20 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. We conducted interviews with the following key process owners, in addition to other personnel within the District:

District Personnel Interviewed †	
Superintendent	Assistant Superintendent
Business Administrator/Board Secretary	Assistant Business Administrator
Director of Secondary Education	Director of Athletics
Director of Information Technology	Director of Facilities and Ground
Supervisor of Health, PE and Nurses	Director of Dining Services
Supervisor of Techonology Technicians	Student Activities Comptroller at High School
Treasurer	Student Activities Comptroller at Middle School
Transportation Coordinator	Payroll Clerks
Accounts Payable Clerk	Personnel Clerk

† This is not an all-inclusive list of interviewees.

As part of the review of each process, we requested District personnel to complete a brief checklist and prepare a written narrative of the respective process. Walk-throughs were performed by inquiry, observation and by a review of sample transactions and related supporting documents. Potential recommendations identified during the procedures were documented. See Internal Control Review/Assessment section of this report.

5. Cost Savings Opportunities – Throughout the entire audit process, Wiss identified potential efficiencies or procedures that could lead to cost savings for the District. These cost savings opportunities are included in a separate section of this report and should be considered by the District.

Communication of Preliminary Observations – Wiss facilitated several engagement management meetings, including periodic status meetings and communications with the Department and District Management including the Superintendent, Assistant Superintendent, Business Administrator and Assistant Business Administrator throughout the entire process.

Validation – Wiss shared the 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. We also shared observations of potential control weaknesses and recommendations with District management for validation. We also met with the Department to discuss preliminary observations and engagement status throughout the duration of the fieldwork. Throughout the entire engagement, we also provided the District with the results of our testing of historical non-salary and salary expenditures and requested responses and additional information from District personnel.

## **Reporting**

The objectives of this phase included developing a draft report, facilitating an exit meeting at the District, finalizing the audit report, and wrap up. To achieve the objectives of this phase, we executed the following tasks:

Draft Report – Wiss prepared a preliminary report inclusive of the results of all analyses to communicate the results of the fieldwork performed and shared this with the District and the Department. The District was given 10 to 15 business days to draft a formal response to the audit in addition to the ongoing discussions and responses. This formal response provided to us on August 24, 2007, is included in Appendix D to this report.

District Exit Meeting – Wiss conducted an exit meeting with District management including the Superintendent, Business Administrator and Assistant Business Administrator at the District’s Business Office on August 16, 2007. This meeting discussed the results of all the analyses as well as presenting recommendations and observations noted during the process. This meeting gave the District the opportunity to ask questions and provide final comments and the audit team the opportunity to address them.



Final Report – Based upon the agreed-upon process, results, and outcome of discussions with the District and the Department, the engagement team finalized and issued the report to the Department, the District and the Office of Abbott Implementation as required by the RFQ.

# COST SAVINGS ANALYSIS

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## Cost Savings Analysis

During our fieldwork we made certain observations of areas where we believe there could be potential cost savings. The areas and/or items that should be considered for further evaluation are as follows:

- The District has a state contract with one vendor that provides most of the copier and related services. Copier service contracts should be evaluated district-wide to determine if consolidation of the contracts would yield a cost savings benefit. During the examination of our sample, it was noted that there are a lot of copier and related expenses through out the District including a full time on-site person from the vendor in the copy room. Re-evaluation as to the need for this position or a reduction of time should also be taken into consideration.
- The District has a basic IT plan in place; however the structure of the plan should be evaluated and updated annually. The long-range plan for replacement, repair, or purchase of computer equipment should be routinely updated, followed, and monitored. We have been informed that the District is in the process of hiring a new Director of Technology who will be re-assessing the District's long-range IT plan and monitoring its progression.
- The District should consider performing a telephone savings assessment by an outside vendor at no cost. Based on testing, it appears that the District is using several vendors to provide their telephone services. In addition, currently there are cell phones being provided to District employees. The need for this service should be re-evaluated and/or consolidated. We have been informed that the District has reviewed its cell phone usage during the 2006-2007 fiscal year and is planning on performing an assessment of need and costs.
- The District utilizes several police officers and security officers at many of the sporting events and other functions. The District should evaluate the cost of utilizing security personnel in place of the local police force for games and events held outside of normal school hours. In addition, the number of security personnel necessary at each event should be re-evaluated.
- During our testing, it was noted that several board members and various personnel attend conferences and other events throughout the year. A policy should be in place to monitor the number of events an employee attends and which conferences should be attended and how often. It is suggested that a policy is established to prevent the same employees attending all of the events or too many individuals attending one event. Currently, there is regulation that is being put in place by the State that will require the District to revise its policy and monitor travel related expenditures.

- The District should consider reducing costs and/or amount of meals served at various functions such as workshops and conferences. The District should consider setting up a policy for meal reimbursement and defining what qualifies for reimbursement. Currently, there is regulation that is being put in place by the State that will require the District to require its policy and monitor travel and meal related expenditures.
- During the two fiscal years tested, the District utilized four attorneys for various legal matters which included: the board attorney, special labor, co-curricular activities, and Abbott initiatives amounting to costs of approximately \$300,000. The District has informed us that they are currently re-evaluating the attorneys being used and has reduced costs by not renewing one attorney's contract.
- Sports and related events are very prevalent in the Phillipsburg District. The District should perform an analysis of spending related to each sport and related activity to eliminate unnecessary spending or potentially save costs. For example, the District should consider utilizing certain extracurricular classes to make banners rather than purchasing them.
- We recommend the District re-assess or perform a cost benefit analysis of the resource requirements by facility and include considering an option to outsource or partially outsource the custodial/security functions as part of the solution to address potential cost reductions. The District should consider recovering costs of overtime due to services provided to the outside community. The District has informed us that they currently are sharing numerous services with the Town as well as other School Districts in order to minimize costs.
- The District should consider using the existing Graphic Design Shop at the High School to prepare invitations, senior T-Shirts, sports banners, etc. for various functions or events rather than purchasing these items.
- Textbooks are purchased throughout the District without any formal monitoring of the process. A formal written purchasing and monitoring plan for textbooks should be established and followed. We suggest assigning an individual on a District-Wide level the responsibility to monitor and oversee the ordering of textbooks, create a long-range curriculum plan and ensure programs and textbooks are updated sufficiently on a rotating basis.
- Certain events such as scholarship and award dinners are being paid for by the District for board members and employees of the District. The District should evaluate which events are attended and the number of individuals that attend each.

All of these recommendations are suggestions to be considered by the District and may or may not produce current cost benefits. However, they should be considered and evaluated on a routine basis for added value or potential cost savings.

# INTERNAL CONTROL REVIEW/ASSESSMENT

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- Accounts Payable
- Inventory & Fixed Assets
- Facilities Management
- Purchasing
- Food Services
- Pupil Transportation
- General Operations (including budgeting, cash receipts, etc.)
- Payroll & Human Resources
- Computer Operations/  
Software
- Student Activities
- Bank Accounts
- Agency Accounts



# **Internal Control Review/Assessment**

This section of the report presents our assessment and review of internal controls through inquiries, observations, and walkthroughs, of processes identified in the RFQ.

## **Accounts Payable**

### ***Overview and Background***

The Accounts Payable Department is comprised of 2 clerks, under the supervision of the Business Administrator, who are responsible for the Purchase Order process of all goods and services required to be approved by the Business Administrator. Responsibilities of the two clerks include the preparation of Purchase Orders and preparing the voucher package, which is then presented to the Business Administrator for approval. These employees are also responsible for the payment of invoices to all vendors once the voucher package is approved. It is the District's policy that all purchase orders are approved by the Business Administrator and all payments are approved by the Board.

As part of our procedures, we developed a high level understanding of the accounts payable process. The following key sub-processes were identified as part of the Accounts Payable Department assessment:

- Purchase requisitions
- Purchase orders
- Confirming orders
- Receiving reports
- Contracts
- Request For Proposal (RFP) Process
- Professional services/professional consultants
- Registration of new vendors for bids
- End-of-Year closing procedures

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walkthrough of the appropriate sub-processes of the Accounts Payable process and had the District complete an internal control questionnaire to verify our understanding.

### ***Observations***

The following presents a summary of observations related to the accounts payable process:

The accounts payable process begins with a purchase request form being completed by an employee of the District, including teachers. Refer to the Purchasing section for more details. A purchase order is created by an accounts payable clerk once the purchase requisition is approved by either the Principal or Supervisor, depending on the type of expenditure.

The Business Administrator reviews and approves all purchase orders, certifies the availability of the funds and verifies the correctness of the account charged. An order is then placed and four copies of the purchase order are printed. Two copies are sent to the vendor, one is for the vendor's records and one is required to be signed and returned with the order. Items are shipped to the Department that placed the order to verify the complete order and sign for acceptance of goods. A third copy of the purchase order is sent back to the location that ordered the item and is kept until the item is received. Once received, the item, purchase order copy, along with the receiving documents are forwarded to the Accounts Payable Department to process. A fourth purchase order copy, which holds the Business Administrator's/Board Secretary's signature is kept on record at the District. Once the goods or services and an invoice are received, the transaction is entered for payment.

The accounts payable clerk generates a "bill list" report which is provided at the monthly Board meetings for approval. All checks for the "bill list" are printed and given to the Business Administrator and Assistant Business Administrator to be signed. Once the "bill list" has been approved by the Board, the checks are mailed.

Three signatures are required on the disbursement checks - Board President, Assistant Business Administrator and Treasurer.

N.J.A.C. 6A:23-2.2(g) requires that the District Board of Education adopt a chart of accounts that is prepared in conformity with the guidelines established by the Department of Education. The District approved account codes structure consists of 18 digits which exceeds the minimum level required by the State of New Jersey's minimum chart of accounts. Presented below is the structure of the District's account codes (with X's representing budget account code numbers):

Fund	Program	Function	Object	Location	Spec. Prog. Code	Dept. Code
XX	XXX	XXX	XXX	XX	XXX	XX

### ***Recommendations***

The following are recommendations related to the accounts payable process. We have titled each recommendation for consideration.

### *Approval of Purchase Orders*

It was noted that the majority of purchase orders that we observed were missing the Business Administrator approval signature on the white copy of the PO sent to the vendor which in most cases is never sent back to the District. It is the District policy that all purchase orders be approved by the Business Administrator. Through inquiry and observation, we noted that the Business Administrator does sign the top copy, which is sent to the vendor, but the signature does not appear on the copy retained by the District. We recommend that the accounts payable personnel make a copy of the PO's white sheet with the Business Administrator's signature for their records before they send the original to the vendor, or have a purchase order form prepared in duplicate to permit the Business Administrator's signature to appear on both copies. This observation was communicated early in the engagement and the District has already taken action to ensure the signature of the Business Administrator appears on the copy of the purchase order retained by the District.

### *Confirming Orders*

It was noted that there were instances whereby confirming orders were utilized, where the invoice's date was prior to the purchase order's date. These orders are a violation of New Jersey State Statutes and the District purchasing policy as goods or services have been received prior to ensuring that the funds were available. We recommend that the District reinforce the rule with the District employees not to permit goods or services to be obtained without going through the proper purchase order process.

### *Insufficient Data on and Timing of Purchase Orders*

It was noted that on many purchase orders, the description was not clear or did not explain what the payment was for. The description field used on the purchase orders appeared either vague or there was "none" in the field and the supply's or material's code number was used instead of a short description of the material or supply that was purchased. We recommend that the District not use the code number in the description area but instead provide a short description of what the expenditure is for and maintain supporting documentation sufficient to detail out the educational value. We also noted purchase order dates in the month of June, predominantly during the 2004-2005 fiscal year. Although not very significant, we recommend the District process purchase orders throughout the year as needed and budgeted for, not at year-end.

### *Missing invoices*

It was noted that in certain purchase orders, specifically, in cases where the pay vendor was "Postmaster" and/or the reason for the purchase order was to buy rolls of stamps, the invoice or receipt was missing in the voucher. We recommend that the District obtain and retain the invoice, receipt and other pertinent supporting documentation for all expenditures.



### *Purchase Order address*

While testing the historical non-salary expenditures, it was noted that some vendors had one address appearing on the purchase order while a different address appeared on the check. We recommend that the Accounts Payable Department verify that the correct addresses are being used and that they are all proper on the purchase order, check and invoice. Currently, there is no procedure or control in place to detect or mitigate potential errors.

### *Petty Cash*

It was noted that some purchase orders for petty cash expenditures were missing receipts. We recommend the accounts payable clerk require submission of receipts to support all petty cash amounts and reimbursements.

### *Account Coding*

During our testing of expenditures, it was noted that a few expenditures did not appear to be coded properly in accordance with *The Uniform Minimum Chart of Accounts for New Jersey Public Schools*. We recommend the District implement a control in place to prevent or detect misclassifications in account coding and refer to *The Uniform Minimum Chart of Accounts for New Jersey Public Schools* and other available reference materials, such as the Budget Guidelines for the proper classifications required to be in compliance with N.J.A.C. 6A:23-2.2(f).

# Inventory and Fixed Assets

## *Overview and Background*

Inventory and Fixed Asset items at the District consist of computers, printers, fax machines, athletic equipment, janitorial supplies, food supplies, text books and other items. All inventory and fixed assets are owned by the District and not by a specific individual, department, or other operating unit. All District employees are personally responsible for protecting the District property entrusted to them.

The Information Technology Department oversees the purchasing and inventory of computers and related items and consists of an IT Director and employees under his supervision (4 technicians, 1 video coordinator, 1 curriculum technology integrator and 1 secretary). The District also contracts with an IT Consultant (approximately 25 hours per month) that runs all upgrades and maintenance of the Cisco system (telephones and fiber optic lines between schools).

As part of our procedures, we developed a high-level understanding of the inventory and fixed assets process. The following key sub-processes were identified as part of the inventory and fixed assets process assessment:

- Central receiving
- Receiving process
- Review of inventory
- Types of inventory
- Depreciation

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walkthrough of the appropriate sub processes of the inventory and fixed asset process and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations related to the inventory and fixed assets process:

All electronic and technology purchases, excluding the refrigeration system, go through the Information Technology Department. This limits the variance in prices paid on certain products as the IT Department maintains all of the history and information as to which vendor provides the lowest prices. It also provides for standardization across the District which helps IT in running upgrades when needed. Currently, the District has approximately 2,000 computers and 300 telephones. Over the past 6 years, the District went through various technology upgrades and cost savings by converting T-lines to a fiber optic network and utilizing an outside vendor to upgrade the telephone system. The

IT Department also utilizes a “work order” application that tracks and monitors computer and equipment work orders.

In the purchasing process for equipment, once a purchase requisition is completed by an employee, the information is sent to the IT Department where all the information is kept on a central drive. The IT Department establishes which supplier to be used based on prices and quotes or bids and attaches the information to the voucher package. The final voucher package is approved by the Director of Information Technology and sent to the District Business Office for final approval and processing. A meeting is occasionally held with the Director of IT and the Business Administrator to discuss the necessity of the specific order before it is approved. In some instances, when small dollar items are needed, the IT Department does not follow the purchasing order process and instead will get verbal approval from the IT Director and Business Administrator. Refer to the Purchasing and Accounts Payable sections for further detail of the purchasing process.

When items are received, they are inspected for damages by the IT Department then entered into the “Phillipsburg Board of Education Fixed Asset Inventory Program” by the IT Department secretary. All fixed assets exceeding \$2,000 have “metallic tags” placed on the back of the item. The District also places tags on certain items that have a cost less than \$2,000 such as computers, printers and faxes for tracking purposes. A physical count of inventory is typically performed annually; however, due to lack of employees, the IT Director noted that one was not performed for two years. Also, teachers are allowed to borrow computers by checking them out and signing a form acknowledging receipt and return.

The IT budget process begins in December and is a collaborative effort between the IT Director, IT employees and Principals. Information is obtained and research is performed and compiled into a Budget report by the IT Director and submitted to the Business Administrator for approval and submission to the State.

The Director of Secondary Education meets with Principals and Supervisors on a monthly basis to discuss and coordinate all curriculum, instruction, assessments and student practices.

The Director of Secondary Education is also responsible for ordering textbooks which mainly occurs when there is an increase in enrollment and current stock will not cover all the students enrolled. Each curriculum is also examined at least once every five years to determine whether new textbooks will be needed for particular subjects. Purchase requisitions are created by the Director and purchase orders are approved by the Business Administrator. Once approved by the Business Administrator, it is sent to the Curriculum Committee of the Board for final approval provided by the Superintendent.

Textbook distribution and receipt is the responsibility of each curriculum supervisor and teachers. Textbooks are distributed to students twice a year, in September and January. A “Textbook Numbers” spreadsheet is maintained including information such as teacher, department, period, book title, book number, condition when issued and collection status. If a book is not returned at the end of the fiscal year, teachers must file a “Lost Book

Slip” with the Supervisor, which is sent to the administrative office of each school and a letter is sent to the parent of that child requesting reimbursement of that textbook. The money collected is sent to the Business Administrator and deposited into the textbook account.

The Director of Athletics is responsible for ordering supplies, uniforms and athletic equipment, which is performed three times a year: July, September and January, to cover fall, winter and spring sports. The Director meets with the Equipment Manager and coaches to discuss and examine equipment and uniforms. The purchase of equipment undergoes the bid process before the District decides which vendor to use. The purchase requisition is generated by the Director’s secretary and a purchase order is approved by the Business Administrator before being sent to the vendor.

### ***Recommendations***

The following presents recommendations related to the inventory and fixed asset process. We have titled each recommendation for consideration.

#### *Inventory Count and Valuation*

During our review of controls in place for inventory, it was noted that no physical inventory and valuation of inventory had been done in the past two years. The District stated that this has not been performed due to the shortage of employees. We recommend conducting an all inclusive count of all equipment and other fixed assets and verify that all tags are assigned and accounted for in the “fixed asset” program. Inventory of equipment and other fixed assets should be performed on an annual basis to determine actual counts and to ensure all inventory is properly safeguarded. If there are any items of equipment found without tags, a number should be generated and assigned to them. If the count team can not locate equipment, this matter should be brought to the IT Director’s attention and further investigated.

#### *Ordering of Inventory for Computers*

The District has a technology plan in place for ordering computers and technology, however, it does not appear to always be followed or monitored. We suggest the District develop a plan that is reasonable and can be implemented and followed to ensure the District remains current with required technology and benefit from cost savings.

# Facilities Management

## *Overview and Background*

The Facilities Department consists of the Director of Facilities, and approximately 45 employees including a Foreman of Maintenance, Supervisor of Custodians, two head custodians, eleven maintenance men, and thirty janitorial staff. The District is responsible for maintaining and managing 9 school buildings while the administration building is maintained by an outside vendor. Facilities management provides custodial and general maintenance duties for the District and is also responsible for maintaining approximately 42 state trailers used for offices or as classrooms. The square footage of the District buildings total approximately 492,856 sq. ft. broken down as follows:

Andover Morris Elementary School	30,013 sq. ft.
Barber Elementary School	20,300 sq. ft.
Freeman Elementary School	16,763 sq. ft.
Green Street Elementary School	33,470 sq. ft.
Phillipsburg Middle School	106,810 sq. ft.
Phillipsburg High School	167,520 sq. ft.
Phillipsburg Alternative Secondary School	11,151 sq. ft.
Early Childhood Learning Center	89,829 sq. ft.
Armory (operating lease)	5,000 sq. ft.
Administration building (operating lease)	12,000 sq. ft.

As part of our procedures, we developed a high-level understanding of the facilities management process including the District's process for:

- i. the health and safety of students, staff and other individuals,
- ii. routine maintenance and care for the infrastructure and equipment of the District,
- iii. adequate insurance coverage at the lease cost to the District,
- iv. disaster recovery

The following key sub-processes were identified as part of the Facilities Department assessment:

- District overview
- Maintenance checklist
- Rental equipment
- Overtime policy
- Outside vendors

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walkthrough of the appropriate sub-processes of the facilities management process and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations related to the facilities management process:

The Phillipsburg Board of Education approved a “Five-Year Facility Management Plan” which included approximately \$48.5 million for a new high school, expected to be completed in 2008.

The Facilities Department is in charge of the cleanliness, structural well-being, and appearance of the schools within the District. This includes carpeting, rooftops, boilers and heating units, and repair of all furniture. On a daily basis, the maintenance team meets, reviews the open work orders, and divides them accordingly to ensure timely completion. The Facilities Department is also responsible for snow removal for the District, clean up after all events, and maintenance of all District vehicles, buses and other equipment. The District does not employ trades people as several employees of the Facilities Department have certifications in plumbing, electricity and other.

The Facilities Department is also responsible for making sure that a number of inspections are conducted each year, such as boiler inspections, elevator inspections, asbestos inspections, as well as fire alarm and sprinkler system inspections and support for fire drills held at each school. The Facilities Department also utilizes “Tour” worksheets for each employee identifying the employee’s name, location, time and lists of duties to be performed.

The State of New Jersey requires the District to have one custodian for every 16,000 square feet of building space owned. However, based upon responses to our inquiries, the District does not meet these requirements due to a limited budget and shortage of employees.

The Director of Facilities manages all staff working directly for the Facilities Department while his secretary monitors the overtime, and keeps a log of all available overtime, and who it was assigned to. All overtime is reviewed and approved by the Director of Facilities and all compensated time and leave forms must be approved by him prior to submission to the Payroll Department.

The purchasing process within the Facilities Department consists of mostly verbal approvals from the Director and Business Administrator to authorize purchases. The District has an account set up with one electrical, one plumbing and one hardware store where Department employees usually pick up items as they are needed.

The health and safety of students, staff and other individuals is very essential to the District. The District employs a supervisor that oversees the Health, PE and Nurses Department. Outside vendors are hired to maintain and examine facilities such as the weight room and provide maintenance reports. The Supervisor along with the Athletic Director assess repair and maintenance requirements.

The District maintains property, liability, workers compensation, school board legal liability, excess liability and crime insurance coverage over approximately \$42 million. The District participates in “The School Alliance Insurance Fund” (SAIF) comprised of Boards of Education at a cost of approximately \$500,000 a year.

The District does not have a formal written Disaster Recovery Plan; however, it is noted that in case of an emergency, there are temporary locations such as the youth and other centers that students and employees can go to.

### ***Recommendations***

The following presents recommendations related to the facilities management process. We have titled each observation, and provided a recommendation for consideration.

#### *Approval of Purchase Orders*

The Facilities Department does not have a standardized procedure for creating a purchase order and assuring it is approved prior to the purchase and receipt of goods. It was noted during our testing, that requirements for filing, submitting or approving of purchase orders were not always being met, did not exist or were approved verbally by either the Director of Facilities or the Business Administrator. Some of the expenditures we tested had invoice dates prior to the purchase order date. We recommend that a purchase order be created with a maximum amount for each vendor that the District has an account with in order to control over-expenditure of line items and ensure that the availability of funds is certified prior to an order being placed. Receipt of goods should be reviewed and approved by the Director of Facilities prior to submission to accounts payable for payment processing to ensure proper purchase, limit unauthorized expenditures and prevent potential personal purchases by facilities employees.

#### *Maintenance Checklists*

During our inquiries, it was noted that the Facilities Department does not have a documented written process in place for a “maintenance checklist” of repairs and maintenance of District buildings, equipment, or vehicles. We recommend preparing a maintenance checklist that is reviewed, monitored and updated annually and can be utilized to prepare the budget, assess potential cost savings and approve the need for new purchases.

# Purchasing

## *Overview and Background*

This section should be read in conjunction with the accounts payable process as they are interrelated. Although there is no separate Purchasing Department within the District, there are personnel within the Business Office performing this function. Designated employees at each of the schools and the District Business Office have the ability to fill out a purchase requisition form and submit it for approval. The Principals of each school then approve all purchase requisitions made for their particular school before they are sent to the Accounts Payable Department in the District. The Business Administrator serves as the Purchasing Agent approving all bids, contracts, and Requests for Proposals typically made in the District Business Office.

As part of our procedures, we developed a high-level understanding of the purchasing process. The following key sub-processes were identified as part of the purchasing process assessment:

- Request process/purchase requisitions
- Approval process
- Assembly of the purchase order
- Bid/quote process

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the purchasing process and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations related to the purchasing process:

All employees of the schools are required to fill out a requisition form when the need for goods or services is determined. The person requesting the item will fill out the form, attach supporting documentation and submit the form to the Principal of the school or to a Supervisor. Once approved by the Principal, the requisition form and any supporting documentation are sent to the Accounts Payable Department to begin the purchase order process. Refer to the Accounts Payable section for further detail on the accounts payable process.

The District currently uses Education Data Company, an outside vendor qualified to maintain the bid process, in conjunction with the Co-operative bidding process for schools inside the State of New Jersey. All bids over the current threshold of \$29,000 for Qualified Purchasing Agents (QPA's) are approved by the Business Administrator and Board and logged into the Bid List maintained by the Business Administrator's Secretary.



The District is responsible for assisting all District employees in the proper purchasing practices and procedures to ensure full compliance with New Jersey School Contract Laws (N.J.S.A. 18A:18A). A copy of the District's Purchasing Manual is given to every employee and a training session is held for every new employee. All changes made to the manual are given to each District employee.

***Recommendations***

Refer to the Accounts Payable section for recommendations on the purchasing process.

# Food Services

## *Overview and Background*

The Food Services Department is responsible for eight schools and is run and administered by Chartwells, an outside vendor. Chartwells has the following employees working at the District: one Director of Dining Services, one bookkeeper, two cooks, eight supervisors (one for each school) and forty-four additional employees providing food service operations throughout the District's schools and facilities.

The Director of Dining Services is responsible for menu planning, ordering supplies, and staffing of the eight schools in the District. The vendors used are contracted by Chartwells, and all invoices are forwarded to the Director of Dining Services who approves them and sends them to Chartwells. A package of invoices is then sent to the Business Administrator for approval and the Assistant Business Administrator makes the payment out of the cafeteria enterprise fund. Food and related supply orders placed are delivered directly to the respective school.

Chartwells is also responsible for sending the report of free and reduced meals served for each month to the State of New Jersey for reimbursement. The State reviews and approves the list and the reimbursement is then wired into the District's operating account which is then transferred to the cafeteria account.

As part of our procedures, we developed a high level understanding of the food service process. The following key sub-processes were identified as part of the Food Services Department assessment:

- Approval of free and reduced lunch applications
- Ordering and maintenance of inventory
- Daily sales and cash management
- Tracking of meals served
- Student lunch cards and IDs

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the food service process and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations related to the food service process:

The Assistant Business Administrator is in charge of the free and reduced meal applications. The applications are distributed to students, and upon their return, the Assistant Business Administrator evaluates and either approves or denies the applicants

based on state income guidelines. The student's status is then entered into the "Master Eligibility List". All applicant information is maintained in "File Maker Pro", which is directly linked to the schools. The State also provides the District with a database of students that are directly certified to receive free meals based on their income status.

The District electronically files an ASSA (Application for State School Aid) report with the State by October 31, reporting free and reduced lunch students enrolled on October 15. The District also submits a verification summary report to the Department of Agriculture on March 1, detailing how many students are receiving free, reduced or directly certified lunches.

Each child receives a student ID card which electronically indicates their status as eligible for either "free" or "reduced" lunch. The person collecting payment in the cafeteria, will swipe each student's card and the computer screen will identify each student's meal status.

The supervisors at each location print cash register reports on a daily basis. These reports with deposit bags and slips are then forwarded to the Director of Dining Services who reviews the report for accuracy and approves the deposit slips. The deposits are made by one of the employees at the Directors' office. Cash register reports and deposits slips are then forwarded to the bookkeeper who reconciles the bank statements.

Upon receipt, invoices paid by Chartwells on behalf of the District are forwarded to the Business Administrator where they are approved before Chartwells bills the District.

Inventory at each school consists of food items and small amounts of supplies such as pens and cash register tapes, and U.S.D.A. Commodities. Only supervisors and the Director of Dining Services have keys to each locked room containing food and supplies.

The District obtains a SAS 70 report from Chartwells, which documents an independent auditor's identification and testing of controls in place over Chartwells operations.

### ***Recommendations***

The following presents recommendations related to the food service process. We have titled each recommendation for consideration.

#### ***Bank Transfer Support***

The District processes monthly transfers between the general operating account and the cafeteria account. These are done either to pay monthly bills from Chartwells or to transfer reimbursements from the State of New Jersey and federal government. We recommend that the District maintain documentation for the transfers, prepare a reconciliation spreadsheet and have all transfers approved by the Business Administrator.

### *Deposits*

Chartwell's supervisors make all of the District's food service deposits and supporting documentation is not provided to the District for reconciliation or for monitoring sales. We recommend that a copy of the deposit slip and printout of the "sales report" be forwarded to the Assistant Business Administrator to monitor and reconcile the accounts.

### *Review of Food Service Vendor Operating Statements*

The District currently utilizes Chartwells as its outside food service vendor and has a food service agreement with them to provide meals and administer the food service process for the District. As part of the process, the outside vendor generates a monthly operating statement, which presents revenues from daily sales, special functions and federal and state subsidy reimbursements offset by various expenses incurred by the outside vendor. This operating statement ultimately presents the operating income or loss for the year. During our assessment, we did not identify any evidence that this report is reviewed by District personnel on a routine documented basis. Although the District is paying the vendor to maintain and operate the food services, we recommend the District oversee the process and provide an element of unpredictability by occasionally performing detailed reviews of the activity. The District should obtain monthly operating statements from the vendor, review supporting documentation and test the operating statement to ensure the District is being properly charged and the profit or loss is calculated correctly.

# **Pupil Transportation**

## ***Overview and Background***

The District has a Transportation Department consisting of the Transportation Coordinator and five bus drivers who work directly under her supervision. The District owns 10 buses which are each scheduled to be replaced after the bus completes 12 years of service. Of the 10 buses, 2 are used as spares and all buses are insured through “School Alliance Insurance Company.” One bus is used to transport High School students from Delaware Heights and others are used for transportation of Special Education students. In addition, the District contracts with outside vendors for other routes.

Each bus driver is guaranteed 5 ½ hours per day. They report to the garage between 7:00 a.m. and 7:15 a.m. and usually are out to pick up students by 7:30 a.m. In addition to their morning and afternoon bus routes, bus drivers transport students between different schools and events on an as needed basis.

As part of our procedures, we developed a high level understanding of the transportation process. The following key sub-processes were identified as part of the transportation process assessment:

- Field trips
- Services provided by First Student Busing and Dalrymple Busing (outside contractors)
- Public and private school children
- Bus inventory/transportation owned vehicles report
- Sending and receiving districts

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walkthrough of the appropriate sub-processes of the transportation process and had the District complete an internal control questionnaire to verify our understanding.

## ***Observations***

The following presents a summary of observations related to the pupil transportation process:

The District receives students from various sending districts and maintains “Tuition Contract Agreements” and/or “Special Education Tuition Contract Agreements” with them. These contracts include dates, student name, sending and receiving district names, grades and contract price. The contracts are signed and approved by the President and Secretary of the Board of both the sending and receiving districts. Tuition billing is performed by the Transportation Department and is mailed on a monthly basis.

Based upon our inquiry, the District noted that due to budget constraints, the District does not employ substitute bus drivers. In addition to having its own buses, the District also contracts with two vendors - First Student Busing and Dalrymple Busing which are only contracted for bus routes and not the number of buses. Transportation is provided for students who live further than 2.0 miles from school for Elementary students and 2.5 miles for High School students.

The Transportation Coordinator is not involved with the purchasing of buses or in the quote or bid process. The Business Administrator keeps track of the buses through a "Transportation Owned Vehicles" list and is in charge of the bid process when it is time to replace a bus.

The Transportation Department is in charge of collecting the B6T forms for students going to non-public schools, as well as organizing transportation for all field trips. Each October, the department is also responsible for providing the District Report of Transported Resident Students (DRTRS) information to the State which is used to determine the transportation funding provided. No significant exceptions were identified in the Auditor's Management Report over the past two years in the testing of DRTRS.

Inspections of District owned buses are done twice a year - January and June. Certificates indicating that the bus had passed inspection are kept in the Transportation Department.

Field trips that require transportation must have a "Student Field Trip Request" filled out by the teacher including: destination, date, number of students, number of buses, time, etc. The form is approved and signed by the Principal and Superintendent, then forwarded to the Transportation Coordinator for scheduling buses needed. The Transportation Coordinator requests buses with the contractors and faxes them a "Bus Schedule Field Trip" list on a weekly basis detailing the date, driver/vehicle, group, destination, and leave and return time.

## ***Recommendation***

### ***Bus and Vehicle Inventory***

The District currently has a policy in place to replace buses within the required twelve year period of service. As part of our assessment, we requested a list of all current buses and vehicles that were owned by the District, the period of service and the expected disposal date. We requested this information initially from the coordinator who was able to produce the current year report, but did not retain a copy of prior year reports. As part of our review of historical non-salary expenditures, we identified two new buses being purchased, but originally were unable to verify if the new buses replaced buses reaching 12 years of service. Subsequently, we obtained a report from the Business Administrator that supported the need to purchase the buses to replace two buses that had completed 12 years of services. In addition to the Business Administrator, we suggest the Transportation Coordinator also maintain documentation to support when buses are purchased and track years of service of existing buses.

## **General Operations (including budgeting, cash receipts, etc.)**

### ***Overview and Background***

Within the general operations of the District are the Accounting Department and Business Office and many other sub-processes. The Business Office is comprised of and responsible for accounting, cash receipts, accounts payable, transportation and payroll/human resources. All processes are managed by the above departments, and are performed on a regular basis, either at the month-end close and/or fiscal year-end close.

As part of our procedures, we developed a high level understanding of the processes included under general operation processes. The following key sub-processes were identified as part of the general operation processes:

- Payment of invoices and processing of checks
- Payment of expenditures
- Bank and account reconciliation
- Petty cash
- Expenditure analysis
- Journal entries
- Investment accounts
- Capital assets
- Closing transactions
- Financial reporting
- Budget process and approval
- Budget transfers
- Processing of cash receipts

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the accounting department process and had the District complete an internal control questionnaire to verify our understanding.

### ***Observations***

The following presents a summary of observations related to some of the general operations of the District:

There are three budgets prepared by the Business Administrator and Assistant Business Administrator along with the Principal and/or Supervisor of each school. The Early Childhood budget, due on November 15<sup>th</sup>, is prepared by the Principal and a fiscal specialist. The school based budgets are all prepared before December 25<sup>th</sup> by a team consisting of the principal of the schools, supervisors and teachers. The District Wide budget is mainly prepared by the Business Administrator and comprises the approved

budgets for the Early Childhood program and the whole school reform budgets. After the final review of the budgets by the Business Administrator, the budgets are submitted to the Budget and Finance Committee of the Board. Once approved by the committee, the budgets are presented to the full Board. After final approval by the District, the budget is submitted to the Department of Education (DOE) and the approval letter from the DOE is usually received in January. The budget is then submitted to the voters within the community after a public hearing is held. The school-based budgets are rolled into the District-Wide budget along with other expenses such as athletics, custodian salaries, transportation, tuition, capital outlay, etc. and a separate Early Childhood budget is prepared.

All budget accounts and transfers are reviewed on a monthly basis by the Business Administrator and Assistant Business Administrator to prevent over-expenditures. The monthly transfer report is approved by the Business Administrator and Board as well as the Budget Manager from the State of New Jersey. As an Abbott District, all transfers were submitted to the State Budget Manager for review and approval.

Petty Cash is maintained by the accounting supervisor, and has a limit of \$25 for each purchase. The Accounting Department is responsible for reviewing and reconciling the petty cash funds from all District departments that have petty cash accounts. All petty cash accounts are turned over at the end of each fiscal year and re-established in the subsequent fiscal year.

Cash Receipts received by the District are given to the Accounting Department to be deposited. There is a limited amount of physical cash that is received by the District, since the majority of its revenues are from the federal and state government and taxes from the municipality which are all received via wire transfers.

Journal entries are infrequent, but when needed, they are prepared by the Business Administrator.

The month-end and year-end closing processes are performed by the Business Administrator and Assistant Business Administrator. All applicable reports are generated by staff, and passed along to the Business Administrator. The Business Administrator then confirms that all amounts tie out, that no line items are overspent and that they appear reasonable. Copies of the Board Secretary Report and Treasurer's Report are then generated, and forwarded to the Board for approval.

### ***Recommendations***

The following presents recommendations related to the accounting department process. We have titled each recommendation for consideration.



### *Journal entries*

All manual journal entries are prepared, approved, and posted by the Business Administrator. We recommend that segregation of duties be applied, and have someone else in the Accounting Department create the journal entries after supporting documentation has been reviewed and have formal sign-off procedures in place before an entry can be posted.

### *Voided checks*

Voided checks are not maintained in an orderly fashion by the District, therefore difficult to track and account for appropriately. Some checks that were visually viewed as being a void were not reflected as such in the system. Improper maintenance of voided checks can lead to misuse and potentially fraudulent activity. We recommend maintaining and accounting for each voided check by log and monitoring a system generated voided checks report. There should be a formal written procedure in place that is followed by the department for tracking voided checks.

### *Policies and Procedures Manual*

Through various discussions and interviews in many of the departments, it was noted that the District does not have an overall comprehensive policies and procedures manual or a manual specific to each department or policy. Although the District maintains a purchasing manual, we recommend a more comprehensive manual be prepared to include all significant processes, controls and departments and is inclusive of all operations and procedures and updated on an annual basis. We recommend the manual include all areas of accounting (payroll, cash receipts, accounts payable, etc), human resources, facilities management, technology, transportation, food services, student activities, inventory, fixed assets and clarify each position's responsibilities as well as document internal controls. Lack of policies and procedures or implementation may cause inconsistencies, significant deficiencies or weaknesses in internal controls and unauthorized or inappropriate expenditures.

### *Segregation of Duties*

Proper segregation of duties is a key element to effective internal controls and to prevent an employee from perpetrating an error or irregularity and concealing it, or detecting it on a timely basis in the normal course of business. Segregation of duties is sometimes difficult to achieve due to the size of the District or it may not be the most cost beneficial. We recommend the District implement procedures to ensure a crosscheck of duties and that no individual have control over two or more phases of a transaction or operation. Some examples of incompatible duties are:

- Authorizing a transaction, receiving and maintaining custody of the asset that resulted from the transaction.
- Receiving checks (payment on account) and approving write-offs.

- Depositing cash and reconciling bank statements.
- Approving time cards and having custody of pay checks.
- Having unlimited access to assets, accounting records and computer terminals and programs. For instance having access and using checks as the source documents to post to accounting records rather than using a check log or receipts.
- Posting cash receipts and making the bank deposits.

There are four general categories of duties or responsibilities which are examined when segregation of duties are discussed: authorization, custody, record keeping and reconciliation. In those instances where duties cannot be fully segregated, mitigating or compensating controls must be established. Mitigating or compensating controls are additional procedures designed to reduce the risk of errors or irregularities. During our review, it was noted that certain aspects of the cash receipts and payroll functions both have overlapping duties and should be evaluated for possible segregation of duties. For example, final payment of payroll and the distribution of paychecks are not done by someone outside of the payroll preparation and timekeeping process. Cash receipts postings are prepared by the same individual that prepares deposits, takes the deposits to the bank, and prepares cash receipt journals. We recommend these payroll and cash receipt functions be separated.

# Payroll and Human Resources

## *Overview and Background*

The Payroll and Human Resources Department consists of three employees (two full-time and one part time) and are supervised by the Assistant Business Administrator, as well as the Business Administrator. The payroll department processes payroll transactions and check-runs utilizing E-Map, processes all of the District's time sheets and attendance records, and maintains all payments and deductions information.

Payroll is processed on the 15<sup>th</sup> and 30<sup>th</sup> of every month. If these days fall on a weekend, payroll is processed on the Friday before. Currently there are approximately 800 checks run for any given pay period.

As part of our procedures, we developed a high level understanding of the payroll and human resources processes. The following key sub-processes were identified as part of the payroll and human resources processes:

- New hires / hiring process
- Pay periods
- Payroll deductions
- Attendance
- Compensated absences
- Overtime and stipends
- Substitutes
- Termination
- Manual checks
- Personnel files

We interviewed all appropriate individuals within the processes and prepared a narrative documenting the processes and key controls in place. We also performed a walk-through of the appropriate sub-processes and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations related to the payroll and human resources processes:

On a monthly basis, one of the payroll clerks will read through the Board minutes noting any new hires, or changes in a current employee's status. These changes or additions will then be made in the payroll master. Before checks are run, a payroll verification report is printed and reviewed for accuracy on new hire information.

The payroll department will set up a purchase order for the amount to be transferred to the agency account. This purchase order is provided to the Business Administrator for review and approval. Upon approval, a check is cut, and deposited into the agency account.

Payroll checks are then processed and stamped with the Treasurer's signature plate. Once all are printed, they are sent to the schools for distribution to the employees.

The E-Map payroll system has the ability to track accumulated time off and deductions as well as salary of each employee.

## ***Recommendations***

The following presents recommendations related to the payroll and human resources processes. We have titled each recommendation for consideration.

### *Summary of Stipends*

During our assessment, it was noted that a complete listing of approved stipends was not easily attainable and stipends for some individuals were not approved in their employee contract or by the Board. We recommend that all stipends be approved by the Board and the District maintain a current spreadsheet summarizing and tracking approved stipends paid to individuals noting their position and a description of the stipend should be monitored and updated on a routine basis.

### *Personnel Files*

During our review, we noted the Payroll/Human Resources Department was not always consistent with items maintained in the personnel files such as acknowledgment of receipt or copy of, signed employment contracts, policies and procedures manual, and other information. Establishing a formal procedures checklist including all items would alleviate any inconsistencies and ensure that all employee files contain current and up-to-date pertinent information.

### *Position Control*

Through inquiry and observation, it was noted that the District does not have a current Position Control Roster as required by N.J.A.C. 6A:10A-7.1(c)9 and expanded by N.J.A.C. 6A:10-2.1(d)9. We recommend that the District implement an accurate, timely, complete and current Position Control Roster to include components as described in the State Audit Program as follows:

- i. A permanent position tracking number
- ii. A substitute control number for each location and amount for that location, which shall agree to the detail provided pursuant to N.J.A.C. 6A:10-2.5(f)
- iii. An overtime control number for each location and amount for that location, which shall agree to the detail provided pursuant to N.J.A.C. 6A:10-2.5(f)

- iv. An extra pay control number for each location and amount for that location, which shall agree to the detail provided pursuant to N.J.A.C. 6A:10-2.5(f)
- v. The status of the position (filled, vacant, abolished, etc.)
- vi. An indication of whether the employee is retiring in the budget year including costs associated with the retirement such as contractual buyouts
- vii. The certified position title
- viii. The assignment position title
- ix. Separately identified base salary, step, lane, longevity, guide, stipends by type, overtime and other extra compensation for the most recent audit year (actual), the pre-budget year (revised budget) and the budget year (projected)
- x. The benefits paid by the school district, net of employee reimbursement, by type of benefit and FICA
- xi. The expenditure account codes including the special revenue fund and the enterprise funds
- xii. The position's full-time equivalent value
- xiii. The date the position was filled
- xiv. The date the position was originally created by the board. If the date the position was originally created by the board is not available, this item shall represent the date the person currently filling that position was approved by the board
- xv. The building the position is assigned to
- xvi. The employee name
- xvii. The date of hire

### *Payroll Certification*

In accordance with State guidelines, the District is required to have each payroll approved by the Superintendent and certified by the Board President and Business Administrator/Board Secretary at the time the payroll is distributed. We noted the certifications are not always performed timely and at times some of the signatures are stamped by a signature plate. We recommend each payroll be certified timely in conjunction with each pay period.

### *Payroll Signature Stamp*

Through inquiry and observation, it was noted that the District utilizes a rubber signature plate or stamp to sign all payroll checks. The stamp is maintained in a locked office and controlled; however, there is no log maintained to track who has used it. We recommend the District maintain a log of who has used the signature stamp in order to prevent misuse and to strengthen controls over payroll.

# Computer Operations/Software

## *Overview and Background*

The Information Technology (IT) Department is responsible for implementing, maintaining, and supporting the IT needs of its instructional and administrative operations. The IT Department supports the hardware, software, and network infrastructure for 2,000 devices comprised of computers, printers, and other hardware and software. Additionally, the IT Department supports the District's core administrative applications, including E-Map, District's Financial Management System, and Comunigate Pro E-mail system.

As part of our procedures, we developed a high level understanding of the technology process. The following key sub-processes were identified as part of the IT Department:

- Passwords
- Inventory and purchasing
- Disaster Recovery Plan
- Software systems

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We performed a walk-through of the appropriate sub-processes of the IT Department and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations relating to the IT Department:

The IT Department has access to all of the servers for maintenance and repairs, but they do not have access to the systems to set up new users, or alter the functions of the software.

All the teachers, faculties and staff members of the District have a password to use their accounts, access their e-mail and any other computer programs they are permitted to use. Inventory of the IT Department is performed bi-annually, (spring and fall). The IT Department does network monitoring on computers and phones, and applies restrictions when necessary.

The District does not have a formal disaster recovery plan manual, but they have back-up procedures in place. There is a live back-up done at the Schools and a back-up done on tapes that are taken offsite on a daily basis. The IT Department is required to attend training seminars 5 times a year.

The IT Department does not have the ability to make changes to the District's financial software. The District uses software from outside vendors which is proprietary.

## ***Recommendations***

The following presents recommendations related to the IT Department. We have titled each recommendation for consideration.

### *Wireless Access*

It was noted that the District implemented wireless capabilities, however passwords are not required to access the wireless connection and log onto the internet. To prevent unauthorized users from retrieving wireless access to the internet, we recommend the IT Department implement controls and require passwords when utilizing the wireless connection.

### *Disaster Recovery Plan*

Disaster recovery is the process of regaining access to the data, hardware and software necessary to resume critical District operations after a natural or human-induced disaster. A disaster recovery plan should also include plans for coping with the unexpected or sudden loss of key personnel. It was noted during our internal control interviews and observations, that the District does not have a formal written District-Wide disaster recovery plan. We recommend the establishment and routine update of a formal written District-Wide disaster recovery plan and the communication of the plan to the district employees in order to prevent the District from the loss of critical information after a disastrous event. With the rise in information technology and the reliance on District-critical data, the landscape has changed in recent years in favor of protecting irreplaceable data.

### *System Access and Passwords*

Restricting system access and implementing controls to authorized users is very crucial to the District. It was confirmed through inquiries and observations that passwords are not changed periodically for all personnel at the District. We recommend the District establish a policy requiring effective passwords to be changed at least once every three months. It should be required by the System Administrator that passwords be updated by each employee District-Wide. If the passwords are not changed as required, a computer warning should be generated, verbal warning by IT or the Business Office, or possible suspension for disregarding the policy. Passwords will protect District data from unauthorized users and would strengthen the operating environment within the District. In addition, IT procedures including user access policies and controls should be incorporated within a standard operating policies and procedures manual of the District.

# Student Activities

## *Overview and Background*

Student activities accounts are accounts maintained by the various schools throughout the District, which are officially recognized by each school as part of the activity program of the District.

Indirect responsibility for supervision and control of student activity funds lies with the Board of Education.

Student activities accounts can be established for the following:

- Clubs and organizations where it involves student participation at all levels including management of the organization.
- Athletics, music, and other groups with tangible assets: the fund consists of those programs that have student participation in the activities but do not have student management of the programs. This would include athletic programs, but could also include band, cheerleading, flag corps, and other similar activities.

As part of our procedures, we developed a high level understanding of the student activities process. The following key sub-processes were identified as part of the student activities process:

- Cash receipts
- Cash disbursements
- Bank reconciliations
- Custodians of funds

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the student activities and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations relating to the student activities process:

The Student Activities accounts are managed by the Principals of the school assisted by a Student Activity Comptroller. The Comptroller, usually a teacher or support staff, is responsible for managing the student activity accounts under the direct supervision of the Principal. The District is not directly responsible for the accounting records of these funds, but does at times provide technical guidance.



The schools do not have a manual for standard policies and procedures for the student activity accounts. The schools are also not restricted from having a significant amount of cash within their school accounts.

Student activities are operated similarly at the High School and Middle School.

In addition, no budget review is done by the Principals over cash receipts and cash disbursements.

Bank reconciliations are performed by the Comptroller at the end of each month and reviewed by each Principal.

### ***Recommendations***

The following presents recommendations related to the student activities process. We have titled each recommendation for consideration.

#### *Budget and Quarterly Reviews*

It was noted that the Principal of each school does not conduct budget reviews before the student activities occur. We recommend budgets be prepared and reviewed by the school Principals for each activity maintained in the student activity fund to ensure receipts are expected to exceed or equal disbursements.

#### *Cash Receipts Documentation*

It was noted during our review that documentation to support cash received are not always provided to the club or organization advisors for funds that have been collected from the students. In accordance with State guidelines, receipts should be detailed showing date, sources, purpose and amount. The Comptrollers receive the money and do verify that the amount received agrees to the amount written on the deposit slip. We recommend that the Comptroller keep a receipt book or register and every time a club or organization's advisor collects money, a copy of the receipt be given to the advisor to keep for the organizations records.

#### *Cash Disbursements*

Disbursements are required to be recorded chronologically showing the date, vendor, check number, purpose and amount. In addition, all disbursements should be made by check bearing two or more authorized signatures, and be supported by a claim, bill or written order. In our review of controls, it was noted that verbal approval by the Principals is sometimes utilized to approve payment of disbursements requested. We recommend that the Principal provide a written approval for all requests made by the organization or club advisors and that all requests be reviewed in order to ensure that all payments and/or reimbursements are related to a student activity.

# Bank Accounts

## *Overview and Background*

The Assistant Business Administrator receives unopened bank statements for the Petty Cash account, Insurance account, Cafeteria accounts, Scholarship account and Vending Machine account and sends the Scholarship bank statement to the high school to be reconciled. The Treasurer of School Monies receives unopened statements for the Payroll, Agency and Operating accounts.

All reconciliations for the Payroll, Agency and Operating accounts are prepared on a monthly basis by the Treasurer of School Monies and are sent to the Assistant Business Administrator for review and verification of ending balances. They are then approved within the Board meetings and submitted to the State of New Jersey for review.

The Assistant Business Administrator is currently responsible for the bank reconciliations for all the other accounts within the District.

As part of our procedures, we developed a high level understanding of the bank account management process. The following key sub-processes were identified as part of the bank accounts management process:

- Bank reconciliation process
- Timelines
- General authorizations
- Treasurer's report
- Board Secretary Report

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the bank account management process and had the District complete an internal control questionnaire to verify our understanding.

## *Observations*

The following presents a summary of observations relating to the bank account management process:

On a monthly basis, the Treasurer of School Monies gathers all of the bank statements for the payroll, agency and operating accounts, payroll information, all canceled checks, a bill list, check register, etc., and prepares the bank reconciliations.

After the reconciliations have been completed they are sent to the Assistant Business Administrator who compares the reconciliation to the general ledger. The Business Administrator then prepares the monthly Board Secretary report and provides both to the Board of Education for approval.

Some of the bank reconciliations are prepared in house (Scholarship, Insurance, Petty Cash and Vending Machine accounts) which are all done by the Assistant Business Administrator.

Bank reconciliations appear to be completed timely and the reconciliation of the monthly Treasurer's Report to the Board Secretary's Report appear to be accurate. They are all approved by the Board at monthly meetings.

All bank reconciliations are also sent to the State of New Jersey for review within 45 days of month end.

### ***Recommendations***

The following presents recommendations related to the bank account management process. We have titled each recommendation for consideration.

#### ***Bank Reconciliation***

It was noted that the bank reconciliations of the Cafeteria and Petty Cash accounts prepared by the Assistant Business Administrator are not reviewed by someone at a higher level. We recommend that the Business Administrator review all bank reconciliations that are prepared by the Assistant Business Administrator and initial the reconciliation to document the review and approval. The District has stated that as of July 1, 2007, these accounts will be reconciled by another employee and reviewed by the Assistant Business Administrator.

#### ***Support from the Food Services Department***

It was noted that no supporting documentation is received for the Cafeteria account. As such, the Assistant Business Administrator would not be aware of a missing deposit being held by a staff member from the Food Services Department. We recommend that supporting documentation in the form of a deposit slip or a copy of the sales report is forwarded to the Assistant Business Administrator for verification and that this be done on a routine basis.

## **Agency Accounts**

### ***Overview and Background***

The Agency accounts are established and maintained to track funds related to payroll and payroll deductions that are required to be paid to outside entities (federal taxes, state taxes, Medicare, etc.). Funds are transferred from the main operating account, and then cleared once wired to the outside agencies.

As part of our procedures, we developed a high level understanding of the agency account management process. The following key sub-processes were identified as part of the agency account management process:

- Payroll deductions and transfers
- Posting of payroll
- Bank reconciliation process
- Timeliness

We interviewed all appropriate individuals within the process and prepared a narrative documenting the process and key controls in place. We also performed a walk-through of the appropriate sub-processes of the agency account management process and had the District complete an internal control questionnaire to verify our understanding.

### ***Observations***

The following presents a summary of observations relating to the agency account process:

The Treasurer of School Monies reconciles the Payroll and Agency accounts for the District. In addition, the Treasurer prepares the Treasurers Report which is submitted to the Board on the monthly basis for acceptance and approval. Lastly, the Treasurer of School Monies compiles a complete list of all cash receipts and cash disbursements by month for each of the accounts.

The Treasurer is not involved in any inter-bank transfers. His responsibility is purely cash basis reconciliation of Payroll and Agency accounts. He does however examine the cancelled checks to make sure they were signed and pays close attention to manual checks to ensure that the amount on the check agrees to the bank statement.

The District has a tracking system to account for the liabilities to each agency.

Transfers from the general operating account appeared to be appropriate.

## ***Recommendations***

The following presents a recommendation related to the agency account process. We have titled this recommendation for consideration.

### *Unemployment Account*

It was noted during our review that the District does not have an unemployment agency account established within a separate fund or account. We recommend that a separate account be established for the purpose of paying unemployment claims and other related items.

# APPENDIX A

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## Historical Non-Salary Expenditures Analysis



Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1 11-000-100-562-07-000-00	M051158	11/23/04	HUNTERDON COUNTY EDUC SERV COMM	32,500.00	3,250.00	<b>TUITION-SPECIAL EDUCATION</b> - tuition for 10/1/04 to 10/31/04 for a student's Special Education	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
2 11-000-100-562-07-000-00	M051156	04/26/05	HUNTERDON COUNTY EDUC SERV COMM	32,500.00	3,250.00	<b>TUITION-SPECIAL EDUC</b> - tuition reimbursement for March 2005 for a student.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
3 11-000-100-562-07-000-00	M053530	06/01/05	HUNTERDON COUNTY EDUC SERV COMM	19,500.00	3,250.00	<b>TUITION-SPECIAL EDUC</b> - special ED -2 ESC School Sandhill Campus for the month of April 2005.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
4 11-000-100-562-07-000-00	M051156	06/14/05	HUNTERDON COUNTY EDUC SERV COMM	32,500.00	3,250.00	<b>TUITION-SPECIAL EDUC</b> - special ED -2 ESC School Sandhill Campus for the month of May 2005.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
5 11-000-100-562-07-000-00	M056168	06/30/05	GREAT MEADOWS REGIONAL BD OF ED	426.00	426.00	<b>TUITION-SPECIAL EDUC</b> - tuition adjustment for miscalculation.	X			Adjustment for tuition payments made to the Phillipsburg School District due to overpayment by the sending district.
6 11-000-100-562-07-000-00	M061599	10/11/05	ALPHA BOARD OF EDUCATION	2,769.44	2,769.44	<b>TUITION-SPECIAL EDUC</b> - reimbursement for an over-payment received for June Special Education Tuition.	X			Adjustment for tuition payments made to the Phillipsburg School District due to overpayment by the sending district.
7 11-000-100-562-07-000-00	M060826	12/20/05	HUNTERDON COUNTY EDUC SERV COMM	33,800.00	3,380.00	<b>TUITION-SPECIAL EDUC</b> - Reimbursement for Dec. 2005 Tuition for Spec. Educ.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
8 11-000-100-562-07-000-00	M060826	05/31/06	HUNTERDON COUNTY EDUC SERV COMM	33,800.00	3,380.00	<b>TUITION-SPECIAL EDUC</b> - tuition for the month of April 2006.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
9 11-000-100-562-07-000-00	M060828	05/31/06	HUNTERDON COUNTY EDUC SERV COMM	33,800.00	3,380.00	<b>TUITION-SPECIAL EDUC</b> - tuition for the month of April 2006.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
10 11-000-100-566-07-000-00	M050955	09/14/04	STEPPING STONE SCHOOL	38,402.76	3,657.40	<b>TUITION-PRIVATE IN SCHOOL</b> - summer extended tuition for HB 2004.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
11 11-000-100-566-07-000-00	M051073	04/12/05	CENTER FOR EDUCATIONAL ADVANCEMENT	39,690.00	3,780.00	<b>TUITION-PRIVATE IN S</b> - April 2005 billing for academic tuition and transitional development fee for a student.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
12 11-000-100-566-07-000-00	M060523	09/27/05	MIDLAND SCHOOL	38,062.50	3,443.75	<b>TUITION-PRIVATE IN S</b> - October 2005 billing for academic tuition.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
13 11-000-100-566-07-000-00	M060519	03/14/06	STEPPING STONE SCHOOL	39,354.00	4,122.80	<b>TUITION-PRIVATE IN S</b> - March 2006 tuition.	X			Tuition payments for students placed out of district- special education - services not provided by the school district.
14 11-000-211-600-19-000-95	M051981	12/14/04	JIORLE'S	162.31	162.31	<b>ATTEND &amp; HEALTH-GEN</b> - various supplies such as stamp pads, label laser, binders, etc.	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
15	11-000-211-600-19-000-95	M054618	06/01/05	HI TECH LASER INC	1,119.25	524.25	<b>ATTEND &amp; HEALTH-GEN</b> - HP LJ 3500/3700 Black Cartridge (1), HP LJ 3500/3700 Cyan Cartridge (1), HP LJ 3500/3700 Yellow Cartridge (1) and HP LJ 3500/3700 Magenta.	X			
16	11-000-211-600-19-000-95	M063675	03/28/06	DEMCO INC	400.56	407.20	<b>ATTEND &amp; HEALTH-GEN</b> - white labels for double index blocks A-Z, dewey classification lables and other class material for Early Childhood Center.	X			
17	11-000-213-800-17-000-24	M060380	08/09/05	EASTERN ACOUSTICSCO	315.00	315.00	<b>HEALTH-OTHER OBJECTS-</b> audiometer calibration	X			The Audiometer calibration needs to be done every year for all school Nurses office.
18	11-000-216-600-08-000-00	M051467	10/12/04	JANELLA PUBLICATIONS INC	48.00	45.00	<b>SPEECH-SUPPLIES</b> - Books: "Snails Pace Race Game" and "Caterpillar Crawl"	X			
19	11-000-216-600-08-000-00	M060830	09/13/05	REMEDIA PUBLICATIONS INC	54.98	52.88	<b>SPEECH-SUPPLIES</b> - Books: Comprehension Quickies 5 book set and Puzzle and Work Searches.	X			
20	11-000-216-600-08-000-00	M064116	04/11/06	SUPER DUPER PUBLICATIONS	100.00	120.00	<b>SPEECH-SUPPLIES</b> - ROWPVT and EOWPVT forms (2 each one).	X			Supplies used by Speech Therapist in the delivery of speech therapy to students as per their IEPs.
21	11-000-217-320-08-000-00	M062845	01/10/06	MARIA ORTIZ	1,344.00	1,344.00	<b>PURCH PROF SVC</b> - COTA for OT services: treatment, planning and documentation.	X			Contracted occupational therapy services to meet the needs of classified students as per their IEPs.
22	11-000-217-320-18-000-00	M051923	10/26/04	O T INC	612.00	68.00	<b>PURCHASE PROFESSIONAL SERVICES- WCSS</b> - physical therapy services (treatments) for four students.	X			\$544 for physical therapy for classified students as per their IEP-\$68 for physical therapy for 1- 504 student.
23	11-000-217-320-18-000-00	M051909	10/26/04	WARREN COUNTY SPECIAL SERVICE	5,094.00	5,094.00	<b>PURCH PROF SER- WCSS</b> - personal aide reimbursement for 10/2004.	X			Costs for three personal aides as per the child's IEP.
24	11-000-217-320-18-000-00	M052385	11/23/04	WARREN COUNTY SPECIAL SERVICE	5,094.00	5,094.00	<b>PURCH PROF SER- WCSS</b> - personal aide reimbursement for 11/2004.	X			Costs for three personal aides as per the child's IEP.
25	11-000-217-320-18-000-00	M052666	12/14/04	O T INC	1,836.00	102.00	<b>PURCH PROF SER- WCSS</b> - PT services 11/2004, 504 student (J.R.) 1.5 Hrs.	X			\$1734 for physical therapy for classified students - \$68 for 1 student who is 504.
26	11-000-217-320-18-000-00	M061237	09/27/05	WARREN COUNTY SPECIAL SERVICE	12,887.00	12,887.00	<b>PURCH PROF SER- WCSS</b> - personal AIDE reimbursement for September 2005.	X			Costs for five aides as per students IEP.
27	11-000-217-320-18-000-00	M064183	03/28/06	O T INC	4,114.00	374.00	<b>PURCH PROF SER- WCSS</b> - 504 Student (J.R.) OT services for Dec. 2005 and Jan. 2006.	X			\$740 for physical therapy for classified students - \$374 for 1- 504 student.
28	11-000-217-320-18-000-00	M064120	03/28/06	WARREN COUNTY SPECIAL SERVICE	450.00	450.00	<b>PURCH PROF SER- WCSS</b> - physical therapy services for February 2006	X			Costs for physical therapy for two students as per their IEP.



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Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
29	11-000-218-500-01-000-23	M065025	05/31/06	JEANETTE GILLILAND	370.93	100.00	<b>GUIDANCE-OTHER PURCH-</b> Andover Morris Elem Sch Principal-lunch, mileage, tolls, and parking		X		Sent by the District to CPI Training- obtained certification to be a District Trainer (which saves money in the long run) - no further cost to the district. This was for J Gilliland and S Fontanez.
30	11-000-218-500-25-000-00	M060446	08/09/05	LEHIGH VALLEY WELLNESS CENTER	200.00	200.00	<b>SAC</b> - claim summary for \$100 each for 2 individuals.	X			Student drug testing under NJAC 6A:16-4.1
31	11-000-218-500-25-000-00	M062899	01/24/06	WARREN HOSPITAL	182.50	182.50	<b>SAC</b> - lab/chemistry services (quantity 2) and lab/urology services performed.	X			
32	11-000-218-500-25-000-00	M062782	02/14/06	JERSEY EMERGENCY SPECIALISTS	200.00	200.00	<b>SAC</b> - Payment for Emergency Medical Care for a student.	X			
33	11-000-218-500-25-000-00	M063522	03/14/06	WARREN HOSPITAL	215.00	215.00	<b>SAC</b> - Payment for Emergency Medical Care for a student, Insured	X			
34	11-000-218-500-25-000-00	M062516	03/28/06	JERSEY EMERGENCY SPECIALISTS	495.00	495.00	<b>SAC</b> - Payment for medical emergency care for two students.	X			
35	11-000-218-500-25-000-00	M064711	05/02/06	WARREN HOSPITAL	111.20	111.20	<b>SAC</b> - lab/chemistry charges, patient control	X			
36	11-000-218-500-25-000-00	M062893	06/27/06	JERSEY EMERGENCY SPECIALISTS	1,200.00	1,200.00	<b>SAC</b> - reimbursement of six patient accounts. Each account was 200 totaling 1200	X			
37	11-000-218-500-25-000-00	M065600	06/30/06	ROBERT PIERFY	308.63	308.63	<b>SAC</b> - Board Office-District SAC - September thru June mileage and meal reimbursement .445 a mile 586.8 miles=\$261.13		X		Travel expenses between schools for SHARP teams -Drug Testing - County and State meeting.
38	11-000-218-600-25-000-00	M060430	08/23/05	FACE	240.00	11.90	<b>SAC SUPPLIES</b> - used to pay S&H for DVD 20 "this place".	X			Shipping and handling for Drug & Alcohol Support Materials Program
39	11-000-218-600-25-000-00	M060452	05/31/06	POSITIVE PROMOTIONS	280.50	158.82	<b>SAC SUPPLIES</b> - \$158.82, \$118.23 and \$3.45 for Twizzler-Don't let drugs, Calculator-Count on me, Ribbon-Friends help, and Ribbon-be the best.	X			Violence Awareness materials for Red Ribbon Week
40	11-000-219-390-08-000-00	M050653	08/10/04	CONTOUR DATA CORPORATION	400.00	400.00	<b>PURCH TECH SVC-SPEC</b> - Tracker training	X			Special Services computer program for student records and training
41	11-000-219-390-08-000-00	M051693	10/12/04	CAROL HOPPER	2,590.00	2,590.00	<b>PURCH TECH SVC-SPEC</b> - 9/23-10/1/04 Child Study Team (CST) services rendered.	X			Child Study Team services for students. Independent contractor who provided the district with learning disabilities services. (Testing, evaluation, report writing, case management, program planning, guidance, interaction with staff, annual reviews, IEP development & teamwork.)
42	11-000-219-390-08-000-00	M051931	10/26/04	CAROL HOPPER	1,480.00	1,480.00	<b>PURCH TECH SVC-SPEC</b> - 10/12-10/15/04 Child Study Team (CST) services rendered.	X			

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Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
43	11-000-219-390-08-000-00	M051829	10/26/04	CAROL HOPPER	1,850.00	1,850.00	<b>PURCH TECH SVC-SPEC</b> - 10/4-10/8/04 Child Study Team (CST) services rendered.	X			
44	11-000-219-390-08-000-00	M052255	11/09/04	CAROL HOPPER	3,700.00	3,700.00	<b>PURCH TECH SVC-SPEC</b> - 10/18-22/04 and 10/25-29/04 Child Study team Services (CST).	X			
45	11-000-219-390-08-000-00	M052540	12/14/04	CAROL HOPPER	740.00	740.00	<b>PURCH TECH SVC-SPEC</b> - child study team (CST) services 11/15-19/04.	X			
46	11-000-219-390-08-000-00	M052766	12/21/04	CAROL HOPPER	1,480.00	1,480.00	<b>PURCH TECH SVC-SPEC</b> - child study team (CST) services 12/7/04 through 12/10/04.	X			
47	11-000-219-390-08-000-00	M054228	04/12/05	CAROL HOPPER	1,480.00	1,480.00	<b>PURCH TECH SVC-SPEC</b> - child study team (CST) services 3/21-24/05.	X			
48	11-000-219-390-08-000-00	M054869	06/01/05	CAROL HOPPER	1,110.00	1,110.00	<b>PURCHASE TECH SVC-SPEC</b> - Child Study Team (CST) Services provided from 5/2-5/4/05.	X			
49	11-000-219-390-08-000-00	M054928	06/01/05	CAROL HOPPER	1,110.00	1,110.00	<b>PURCHASE TECH SVC-SPEC</b> - Child Study Team (CST) Services provided from 5/10-5/13/05.	X			
50	11-000-219-390-08-000-00	M055336	06/14/05	CAROL HOPPER	1,850.00	1,850.00	<b>PURCHASE TECH SVC-SPEC</b> - \$1,850 child study team services.	X			
51	11-000-219-390-08-000-00	M055391	06/14/05	CAROL HOPPER	1,850.00	1,850.00	<b>PURCHASE TECH SVC-SPEC</b> - \$1,850 child study team services.	X			Private Contractor-Learning Consultant-Contracted for services when the District could not fill a vacancy for a learning consultant.
52	11-000-219-390-08-000-00	M062901	01/10/06	PITNEY BOWES CREDIT CORP.	257.50	257.50	<b>PURCHASES TECH SERVICE SPECIAL</b> - maintenance system package, equipment maintenance, system package (mailing machine and 5LB scale), and price protection program discount through 12/31/05.	X			
53	11-000-219-390-08-000-00	M055632	03/28/06	CONTOUR DATA CORPORATION	1,295.00	1,295.00	<b>PURCH TECH SVC-SPEC</b> Level I software technical support form July 1, 2005 through June 30, 2006	X			
54	11-000-219-592-08-000-00	M052326	12/14/04	LAW ADVISORY GROUP	358.00	358.00	<b>SPEC. EDUC. MISC. PURC.</b> - Erica Norris and Diane Boyle registrations for a Law Advisory training program.	X			Special Education teachers workshop advising them of new laws concerning Special Education students.
55	11-000-219-592-08-000-00	M050129	07/16/04	UNITED STATES POSTAL SERVICE	1,000.00	1,000.00	<b>SPEC EDUC MISC PURC</b> - replenish postal meter	X			
56	11-000-219-592-08-000-00	M051349	09/15/04	SECTION 504 VS. THE IDEA	279.00	279.00	<b>SPEC EDUC MISC PURC</b> - registration for seminar, Section 504 and IDEA.	X			Register (via on-line) Dir of Special Services for seminar on latest information & summaries about section 504 and IDEA Laws

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57	11-000-219-592-08-000-00	M051253	09/28/04	JOHN CONSENTINO	48.38	48.38	SPEC EDUC MISC PURC - reimbursement for 129 miles for state meeting special ed. Dayton, NJ on 8/31/04.	X			
58	11-000-219-592-08-000-00	M051567	10/12/04	JOHN CONSENTINO	29.63	29.63	SPEC EDUC MISC PURC - reimbursement for 79 miles for Directors Meeting in Lake Hopatcong, High School.	X			
59	11-000-219-592-08-000-00	M051715	10/12/04	JOHN CONSENTINO	61.88	61.88	SPEC EDUC MISC PURC - reimbursement for 165 miles for State Conference Alt. Proficiency Assessment in Cherry Hill, NJ.	X			
60	11-000-219-592-08-000-00	M051862	10/13/04	ILENE THEODORE, OTRL	325.00	325.00	SPEC EDUC MISC PURC - registration for Kathleen DiFebo for SI Tool Kit workshop in Eatontown, NJ.	X			Registration fee for K DiFebo for an approved workshop
61	11-000-219-592-08-000-00	M051959	10/26/04	JACQUELINE JEAN	22.50	22.50	SPEC EDUC MISC PURC - reimbursement mileage conference PROMPT Great Meadows, NJ.	X			Mileage reimbursement for conference for Spec Ed in Great Meadow, NJ
62	11-000-219-592-08-000-00	M052139	11/09/04	CROSS COUNTRY EDUCATION	139.00	139.00	SPEC EDUC MISC PURC - seminar for Susan Shipley on ADHD or pediatric bipolar differential diagnosis and effective treatment, 11-12-04 in Philadelphia.	X			
63	11-000-219-592-08-000-00	M054953	06/01/05	JACQUELINE JEAN	402.48	143.87	SPEC EDUCATION MISC. PURCHASE - reimbursement for lodging NLSHA Annual Convention, meals, mileage, tolls and parking in Atlantic City on 05/5-7/05.	X			Speech Therapist attended the NJ Speech and Hearing Assoc Annual Convention. Approved by the Bd of Ed
64	11-000-219-592-08-000-00	M055477	06/14/05	MEDS-PDN	30.00	30.00	SPEC EDUCATION MISC. PURCHASE - special education after reauthorization - seminar registrations	X			Conference fee Approved by the Bd of Ed
65	11-000-219-592-08-000-00	M056204	06/30/05	SHARON ALEXANDER	42.65	42.65	SPEC EDUCATION MISC. PURCHASES - April to June mileage for Sharon Alexander	X			Learning Consultant-Special Services-reimbursement for travel between schools as per contract.
66	11-000-219-592-08-000-00	M060050	07/26/05	DARLENE BOOTH	25.76	25.76	SPEC EDUCATION MISC. PURCHASES - March to June mileage for Darlene Booth	X			Learning Consultant-Special Services-reimbursement for travel between schools as per contract.
67	11-000-219-592-08-000-00	M060037	07/26/05	DIANE BOYLE	27.22	27.22	SPEC EDUCATION MISC. PURCHASES - March to June mileage reimbursement	X			Psychologist-Special Services-reimbursement for travel between schools as per contract.
68	11-000-219-592-08-000-00	M060005	07/26/05	RITA BRACKEN	240.81	240.81	SPEC EDUCATION MISC. PURCHASES - March to June mileage for Rita Bracken	X			Learning Consultant-Special Services-reimbursement for travel between schools as per contract.
69	11-000-219-592-08-000-00	M060003	07/26/05	KATHLEEN KENNY	142.36	142.36	SPEC EDUCATION MISC. PURCHASES - January to June reimbursement mileage to Kathleen Kenny.	X			Speech Therapist-Special Services-reimbursement for travel between schools as per contract.
70	11-000-219-592-08-000-00	M060025	07/26/05	ERICA NORRIS	49.17	49.17	SPEC EDUCATION MISC. PURCHASES - reimbursement for Erica Norris mileage	X			Psychologist-Special Services-reimbursement for travel between schools as per contract.

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71	11-000-219-592-08-000-00	M060054	07/26/05	ANITHA VARUGHESE	67.40	67.40	SPEC EDUCATION MISC. PURCHASES- November to June reimbursement for mileage to Anitha Varughese.	X			Social Worker-Special Services-reimbursement for travel between schools as per contract.
72	11-000-219-592-08-000-00	M060516	08/09/05	JOHN CONSENTINO	53.06	53.06	SPEC EDUCATION MISC. PURCHASES- mileage reimbursement for workshop--Daytona, NJ.	X			State workshop on special ed - no fee- just reimbursement for mileage.
73	11-000-219-592-08-000-00	M060001	09/27/05	AHI	348.90	348.90	SPEC EDUC MISC PURC - registered Nadine Anderson for AHI Seminars on 7/12/05 about critical skills and issues in school psycho.	X			
74	11-000-219-592-08-000-00	M061480	10/11/05	JOHN CONSENTINO	97.98	97.98	SPEC EDUC MISC PURC - mileage reimbursement for APA training on 9/20/05 at East Windsor and for Directors meeting on 9/22/05 at North Warren High School.		X		
75	11-000-219-600-08-000-00	M050311	07/16/04	JOHN CONSENTINO/PETTY CASH	50.00	50.00	SPEC EDUCATION- SUPPLIES/MATERIALS - petty cash	X			
76	11-000-219-600-08-000-00	M050206	08/10/04	DISCOUNT SCHOOL SUPPLIES	136.94	106.00	SPEC EDUCATION- SUPPLIES/MATERIALS - various school supplies	X			
77	11-000-219-600-08-000-00	M050945	08/24/04	TULPEHOCKEN	20.00	20.00	SPEC EDUCATION-SUPPLIES - charged to this account are two accounts for 5 gallon water and deposit for 5 gallon bottle		X		Drinking water for staff and visitors. District decision to permit bottled water for each school and administrative offices at the request of personnel; Annual contract with vendor; healthier than tap water.
78	11-000-219-600-08-000-00	M051216	09/28/04	JIORLE'S	35.60	35.60	SPEC EDUCATION- SUPPLIES/MATERIALS - desk protector and organizer.	X			
79	11-000-219-600-08-000-00	M050203	10/12/04	FIRST STROKES WORKSHOP COORDINATOR	260.94	260.94	SPEC EDUCATION-SUPPLIES - various student workbooks and pencil gymnastics grasp.	X			
80	11-000-219-600-08-000-00	M051424	10/12/04	ZANER-BLOSER	96.46	96.66	SPEC EDUCATION-SUPPLIES - (3) Ream Red Bases, ZB literature catalog, K-8 catalog.	X			
81	11-000-219-600-08-000-00	M055704	07/26/05	ANTARES COMPUTING INC	3,384.00	3,384.00	SPEC EDUCATION-SUPPLIES - 4 computers with accessories.	X			New computers for Child Study Team personnel used for tracking student information including IEP's, etc. Replaced old computers that were outdated and in need of constant repair. Computers were at least 4 or 5 years old.
82	11-000-219-600-08-000-00	M062221	01/24/06	POCKET FULL OF THERAPY INC	77.15	86.65	SPEC EDUCATION-SUPPLIES - linking elephants, fuzzy color changing ball, color morph gel ball, fuzzy rainbow ball.	X			
83	11-000-219-600-08-000-00	M060654	03/28/06	HARCOURT BRACE	208.95	211.11	SPEC EDUCATION-SUPPLIES - Wiat- II Sa V 1.2.0 Windows-CD.	X			
84	11-000-219-600-08-000-00	M064507	05/02/06	ADAPTIVEMALL.COM	153.95	153.95	SPEC EDUCATION-SUPPLIES - optional padded toilet seat reducer ring small opening.	X			

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85	11-000-219-600-08-000-00	M064805	05/31/06	FLYNN'S CATERING	299.50	299.50	<b>SPEC EDUCATION SUPPLIES</b> - breakfast for Secretary's Day 4/26/06 \$253.50. Included \$46 for gratuity.		X		Warren County sponsors a breakfast meeting for CST secretaries & directors annually. Phillipsburg was the host district last year. Other districts paid us & we cut the check (\$299.50) to pay Flynn's for the entire cost. This was checked and the other districts did reimburse us for \$253 (District paid \$46).
86	11-000-221-320-18-000-00	M061407	10/11/05	PEAK RESULTS INC.	6,307.21	2,750.00	<b>CLASSROOM MANAGEMENT</b> - consultant services 8/18-20/05, transportation, food and tip.	X			Information provided previously. National Consultant worked with the district in 2005 and 2006 on Classroom Management Initiative.
87	11-000-221-500-05-000-03	M063528	03/28/06	N J COUNCIL ON ECONOMIC ED SMG	125.00	125.00	<b>OTH PURCH SVC</b> Registration fee for the Spring 2006 Stock Market Game, 5 teams x \$25.00		X		Registration fee for the Spring 2006 Stock Market Game, 5 teams x \$25.00 for High School.
88	11-000-221-500-05-000-07	M052019	10/26/04	ANDREW HERBSTER	68.93	68.93	<b>OTH PURCH SVCS</b> - mileage for Morris Plains for AP conference and from PHS-PMS.	X			Mileage for AP conference and mileage for travel between the high school and middle school.
89	11-000-221-500-05-000-07	M054722	05/10/05	ANDREW HERBSTER	24.30	24.30	<b>OTH PURCH SVCS</b> - mileage reimbursement for Feb, Mar and Apr.	X			Supervisor of English goes between MS & HS this is reimbursement for travel
90	11-000-221-500-05-000-07	M064978	05/16/06	DANETTE SEKERAK	71.20	71.20	<b>OTH PURCH SVCS</b> - PHS Supervisor-Mileage to the CES conference in Somerset NJ 160 miles @ .445 per mile	X			CES is our Whole School Reform Model.
91	11-000-221-500-05-000-07	M064940	05/16/06	MATTHEW STERLING	80.99	80.99	<b>OTH PURCH SVCS</b> - mileage to the NSDC workshop in Somerville, 182 miles @ .445 per mile	X			Math workshop for our Math Supervisor (1 time conference).
92	11-000-221-500-05-000-13	M050126	07/16/04	PAT GIBBS	35.63	35.63	<b>OTH PURCH SVC</b> - reimbursement for mileage for March 1 thru June 30 for supervisory duties at MS, observing off-campus classes.	X			
93	11-000-221-500-05-000-13	M063034	01/24/06	DANETTE SEKERAK	78.33	43.99	<b>OTHER PURCHASE AND SERVICES</b> - mileage reimbursement		X		Department Supervisor of Science- this was for mileage reimbursement for a conference.
94	11-000-221-500-05-000-14	M064769	05/02/06	MATTHEW STERLING	169.96	169.96	<b>OTH PURCH SVC</b> - 328 mileage for two trips to Philadelphia for Research for Better Schools Workshop \$24 for parking and tolls.	X			One time conference for Research for Better Schools.
95	11-000-221-500-05-000-23	M053493	02/15/05	LOIS WALTERS	101.25	101.25	<b>OTH PURCH SVC</b> - mileage reimbursement for NSPA cycle scare interpretation on 1/11/05 and NSPA district test coordinators.	X			
96	11-000-221-500-12-000-00	M060361	08/09/05	MARGARET MARKUS	95.99	95.99	<b>SUPERVISORS OF INSTRUCTORS</b> - mileage reimbursement for Margaret Markus to Edison and Trenton.	X			On July 12, 2005 a mandatory Supplemental Educational Services meeting was held in Edison, NJ. ALL districts that have schools that are identified as being "In Need of Improvement" were required to attend this session- The Title I Coordinator attended this meeting as required by the NJDOE. On July 22, 2005 the DOE called a mandatory meeting for all Title I Coordinators and/or district administrators who participated in a state CAPA visit. Due to the timing of this meeting the Title I Coordinator represented the school district at this required meeting. This was the mileage for both sessions.
97	11-000-221-500-19-000-95	M052664	12/14/04	TROY GUZENSKI	37.50	37.50	<b>OTH PURCH SVC-FACIL</b> - mileage reimbursement for Sept, Oct and Nov.	X			Mileage reimbursement for him to travel between the three schools that housed Early Childhood students.
98	11-000-221-500-26-000-00	M061045	02/14/06	GIORLE'S	3,169.00	79.10	<b>SPEC PROJECT OTHER PURCHASES</b> - freight for 2 color, Phillipsburg middle school 208 - black/color screens and 10,000 quantity letterhead white woven bond 24lb.	X			

Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
99 11-000-221-500-26-000-00	M063388	02/14/06	PHILLIPSBURG AREACHAMBER OF COMME	16.00	16.00	<b>SPREC PROJ OTH PURCH</b> Registration for networking breakfast on 02/08/06			X	The District is a member of the Phillipsburg Area Chamber of Commerce. One Administrator (Director of Whole School Reform & Special Projects) is on the Board. Chamber awarded 3 scholarships to graduates of the high school. Administrators attended a luncheon.
100 11-000-221-500-26-000-00	M064587	05/02/06	FISK CAMERA SHOP	38.05	38.05	<b>SPREC PROJ OTH PURCH</b> Film processing of 5 rolls	X			
101 11-000-221-500-26-000-00	M064387	05/02/06	LOU REDA INC.	160.00	160.00	<b>SPREC PROJ OTH PURCH</b> -repair of chair, fixed center drawer, keyboard drawer refasten	X			
102 11-000-221-500-26-000-00	M064852	05/16/06	FISK CAMERA SHOP	15.83	15.83	<b>SPREC PROJ OTH PURCH</b> - film processing and batteries	X			Supplies are needed for Special Projects (M. Trapani) A quarterly newsletter is produced for the district and the pictures contained in the newsletter are processed by Fisk Camera Shop.
103 11-000-221-500-46-000-00	M062576	12/20/05	GEORGE CHANDO	46.56	46.56	<b>SUPERVISOR OTH PUR</b> - mileage to Trenton for State BOE meeting on 12/07/05.	X			
104 11-000-221-500-46-000-00	M064909	05/16/06	GEORGE CHANDO	47.17	47.17	<b>MISC PURCHASED SERVI</b> Bd Office-Dir of Secondary Educ -mileage for getting and bringing back food for the month of march, 85 miles total @ .445 per mile		X		He is Dir of Sec Educ-SEI (Secondary Education Initiative) Conference that was held in Edison, NJ - Board Approved.
105 11-000-221-500-47-000-00	M064539	05/02/06	JOHN MILONE	105.47	105.47	<b>SUPERVISORS OTH PURCH</b> - John Milone, (PMS Principal) 237 mileage to job fairs at Bloomington University Moravian and Fogel .445 per mile. 144 miles to Bloomington, 29 miles to Moravian College	X			
106 11-000-221-600-05-000-23	M065525	06/27/06	CMI CREDIT MEDIATORS	221.70	221.70	<b>SUPERVISOR-INST SUPPLIES</b> - creditors for the amount of \$221.70 owed to Thomas Healthcare.	X			These were books that were for Substance Awareness and they were ordered by Bernice Connors who was the elementary SAC Coordinator.
107 11-000-221-600-12-000-00	M050299	07/16/04	PATRICK CAWLEY/TITLE ONE PETTY CAS	50.00	50.00	<b>SUPV-INST SUPP/MATER</b> - petty cash	X			
108 11-000-221-600-17-000-00	M063611	03/14/06	AHA! PROCESS INC.	324.00	324.00	<b>SUPV-INST SUPPLIES</b> - "A Framework for Understanding Poverty" (20 qty)	X			
109 11-000-221-600-18-000-00	M050729	08/24/04	EYE ON EDUCATION	266.75	266.75	<b>SUPPLIES-BLOOD BORNE</b> - there were 5 books "principal as instructional leader" and S&H.	X			
110 11-000-221-600-26-000-00	M062355	12/20/05	FISK CAMERA SHOP	88.74	36.50	<b>SUP SUPPLIES</b> - includes film processing/purchasing	X			
111 11-000-221-600-26-000-00	M063321	02/14/06	DELIGHTFULLY GOURMET LLC	241.43	241.43	<b>SUP SUPPLIES</b> - refreshments for middle states workshop. Includes breakfast, bagel, danish, coffee, juice, kaiser, tossed salad, relish tray, chips and drinks		X		Induction Program Quarterly Seminar- Attendees 75 cost \$3.22 per person. New teachers must attend during 1st year- they are not paid for this time. After teaching a day, a snack to carry them over from 3:30 to 5:30 is considerate and hospitable.
112 11-000-221-600-26-000-00	M063469	02/14/06	FISK CAMERA SHOP	122.00	53.79	<b>SUP SUPPLIES</b> - film processing/processing	X			

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
113	11-000-221-600-46-000-00	M060237	07/26/05	CES NATIONAL	35.00	35.00	SUPERVISOR SUPPLIES - subscription to Horace which expires on June 1, 2005.	X			
114	11-000-221-600-46-000-00	M061810	10/25/05	MAUREEN BROENNLE/PETTY CASH	141.98	36.01	SUPERVISOR SUPPLIES - reimbursement for petty cash.		X		Food for Supervisors meeting for H.S. & E.S.; usually monthly meetings; not excessive.
115	11-000-221-600-46-000-00	M061187	03/14/06	CORWIN PRESS INC	98.35	98.35	SUPERVISOR SUPPLIES - Curriculum in the classroom, study max, and keys to curriculum mapping.	X			
116	11-000-221-600-46-000-99	M062045	11/15/05	GEORGE CHANDO	236.18	12.60	MENTORING - principal/supervisor meeting (10/11/05) refreshments		X		Principals & Supervisors meeting refreshments for mentoring meeting; usually monthly meeting; not excessive.
117	11-000-221-800-05-000-17	M053033	01/25/05	JIM TERLIZZI	35.00	35.00	OTHER OBJECTS-HS - NSELA Membership for Danette Sekerak	X			This vendor is responsible for collecting \$ for this membership dues (Nat'l Science Educ Leader Assoc). Danette is Science Spvr 6-12.
118	11-000-221-800-46-000-00	M060238	08/09/05	NJASA	1,245.00	1,245.00	OTHER OBJECTS - NJASA membership for G. Chando	X			DIR SECONDARY EDUCATION
119	11-000-222-500-24-000-00	M055322	06/14/05	DYNIX	6,240.00	6,240.00	MAINTENANCE-DYNIX - maintenance billing period 7/1/04 to 6/30/05 computer software basic maintenance.	X			
120	11-000-222-500-24-000-60	M053990	03/30/05	ANTARES COMPUTINGINC	524.00	524.00	OTH PURCH SVC-LIBRAR - notebook repair labor to replace screen.	X			Repair Lap Top Screen for BTV technology personnel. BTV broadcast school issues for the students and parents.
121	11-000-222-600-02-000-20	M063401	04/11/06	FOLLETT LIBRARY RESOURCES	1,525.80	569.52	LIBRARY SUPPLIES - Amelia Bedelia, rocket scientist- 220 in quantity.	X			
122	11-000-222-600-05-000-20	M055598	09/13/05	BATTERY ZONE	3,870.00	3,483.00	MEDIA/LIB-SUPPLIES - Dell Latitude "CP" series Original L. ION battery.	X			Replacement batteries for portable labs- Essential for the library that also serves as a computer lab.
123	11-000-222-600-17-000-20	M045179	04/12/05	DYNIX	45,000.00	16,980.00	SUPPLIES/MATERIALS-LIBRARY - maintenance billing period (7/1/04 to 6/30/05); BC single item nt; delivery of client licensed software modules to customer.	X			District Dynix Library system- Purchase upgrade to existing Dynix library system. The cost to purchase the system would have been \$55,646. Since we were already a Dynix client and even though this is a 100% new system, Dynix discounted the system by \$15,000.
124	11-000-222-600-17-000-20	M045179	06/14/05	DYNIX	45,000.00	28,020.00	SUPP/MATERIALS-LIBRARY - various software from Horizon, data services, hardware database server. Payment is an installment \$28020 is the first and second installments.	X			District Dynix Library system- Purchase upgrade to existing Dynix library system. The cost to purchase the system would have been \$55,646. Since we were already a Dynex client and even though this is a 100% new system, Dynix discounted the system by \$15,000.
125	11-000-222-800-07-000-20	M050178	07/16/04	SUSSEX-WARREN AUDIO VISUAL AIDS	10,498.00	10,498.00	LIBRARY-DUES & FEES - annual media usage	X			Warren and Sussex for annual contract for media usage for county; \$4 fee per pupil District pays for their kids (~2,600 kids); renting/accessing online videos rather than buying
126	11-000-222-800-07-000-20	M060055	07/26/05	SUSSEX-WARREN AUDIO VISUAL AIDS	10,476.00	10,476.00	LIBRARY-DUES & FEES - annual media usage	X			Warren and Sussex for annual contract for media usage for county; \$4 fee per pupil District pays for their kids (~2,600 kids); renting/accessing online videos rather than buying

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
127	11-000-230-331-07-000-00	M050619	08/10/04	MORROW & MORROW	8,840.00	2,125.00	LEGAL SERVICES - services rendered for the 2nd quarter of 2004	X			Payment for legal services per agreement for 2nd quarter - Board Attorney
128	11-000-230-331-07-000-00	M050424	08/10/04	SCHENCK PRICE SMITH & KING LLC	36,796.77	36,796.77	LEGAL SERVICES - services rendered for May and June 2004.	X			Professionals -Legal service for Attorney. Handles Negotiations and other matters for personnel.
129	11-000-230-331-07-000-00	M051188	09/28/04	DAVID B RUBIN P C	213.75	213.75	LEGAL SERVICES - rendered.	X			
130	11-000-230-331-07-000-00	M051718	10/12/04	DAVID B RUBIN P C	4,488.75	4,488.75	LEGAL SERVICES - services rendered in September 2004.	X			Attorney services for NJSIAA issues
131	11-000-230-331-07-000-00	M050619	10/26/04	MORROW & MORROW	8,840.00	2,125.00	LEGAL SERVICES - 3rd quarter of 2004.	X			Payment for legal services per agreement for 3rd quarter Board Attorney.
132	11-000-230-331-07-000-00	M052241	11/09/04	SCHENCK PRICE SMITH & KING LLC	9,470.33	6,695.33	LEGAL SERVICES - legal services rendered during September.	X			Professional legal service for attorney's handling negotiations and other personnel matters.
133	11-000-230-331-07-000-00	M052312	11/23/04	DAVID B RUBIN P C	1,985.73	1,985.73	LEGAL SERVICES - legal services rendered during October.	X			Attorney services for NJSIAA issues.
134	11-000-230-331-07-000-00	M052499	12/14/04	RICHARD SHAPIRO LLC	67,272.81	67,272.81	LEGAL SERVICES - professional legal services July 1-2003 through June 30-2004.	X			Yearly cost for legal services for all Abbott funding, budget and facility issues.
135	11-000-230-331-07-000-00	M052750	12/21/04	SCHENCK PRICE SMITH & KING LLC	12,125.02	10,291.72	GEN ADMIN-PURCH PROF - legal services rendered during Nov.	X			Professional legal service for attorney's handling negotiations and other personnel matters.
136	11-000-230-332-07-000-00	M052754	12/21/04	PETER KOWALICK JR	790.00	790.00	GEN ADM AUDIT FEES - revisions to Comprehensive Annual Financial report (CAFR).	X			
137	11-000-230-332-07-000-00	M062526	12/20/05	PETER KOWALICK JR	31,400.00	31,400.00	GEN ADM AUDIT FEES - annual auditing services to audit CAFR	X			
138	11-000-230-339-07-000-00	M050041	07/16/04	EDUCATIONAL DATA SERVICES INC	16,700.00	4,175.00	GEN ADMIN-PURCH PROF - licensing and maintenance fee for 2004-2005 school year (1st payment)	X			
139	11-000-230-339-07-000-00	M050214	07/16/04	PATRICIA MORRIS ASSOCIATES, INC.	50,000.00	10,000.00	GEN ADMIN-PURCH PROF - Prereferendum services rendered in 2004-2005 school year, July payment		X		Public Relations to support the referendum firm hired to develop a community survey for informational purposes on the new High School. Collected data, provided training and focus groups.
140	11-000-230-339-07-000-00	M050785	08/10/04	LERCH, VINCI & HIGGINS, LLP	2,500.00	2,500.00	GEN ADMIN-PURCH PROF - financial advisory services rendered in connection with preparation of a Verification Report dated 03/11/04 regarding the Defeasance of 2000 Certificates of participation.	X			



Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
141	11-000-230-339-07-000-00	M050214	08/10/04	PATRICIA MORRIS ASSOCIATES, INC.	50,000.00	8,000.00	GEN ADMIN-PURCH PROF - pre-referendum services, September payment.		X		Another payment for Public relations firm
142	11-000-230-339-07-000-00	M050848	08/24/04	MORTIMER CONSULTING ASSOCIATION	12,000.00	3,000.00	GEN ADMIN-PURCH PROF - consulting services regarding school facilities projects.		X		Quarterly fee for consultant regarding school facilities projects & related government issues to enhance educational facilities & necessary state approvals & maximum state funding
143	11-000-230-339-07-000-00	M051481	09/28/04	SCHENCK PRICE SMITH & KING LLC	1,128.60	1,128.60	GEN ADMIN-PURCH PROF - legal services rendered in March 2004.	X			Labor Negotiations for attorney
144	11-000-230-339-07-000-00	M051197	10/12/04	MORTIMER CONSULTING ASSOCIATION	3,179.44	3,179.44	GEN ADMIN-PURCH PROF - various consulting services.		X		Consulting services regarding school facilities projects & related government issues to enhance educational facilities & necessary state approvals & maximum state funding.
145	11-000-230-339-07-000-00	M051016	10/26/04	ASCD	5,500.00	5,500.00	GEN ADMIN-PURCH PROF - consultants services.	X			Cost for ASCD (Assoc School Curr Devel) rep to come into district to conduct workshop on Classroom Management-Teacher Strategy for all teachers for 3 or 4 days.
146	11-000-230-339-07-000-00	M051922	10/26/04	HOLIDAY INN EXPRESS	140.16	140.16	GEN ADMIN-PURCH PROF - room reservation 9/1/04-9/2/04.	X			Mark Foseid from ASCD was brought in for two days to do workshop on Classroom Management-Teacher Strategy for all teachers.
147	11-000-230-339-07-000-00	M051908	10/26/04	MORTIMER CONSULTING ASSOCIATION	625.00	625.00	GEN ADMIN-PURCH PROF - telephone consultation with Div. of Fac. Supt. Bus. Admin., NJK-12, SCC, MVG and telephone charges.		X		Consulting services regarding school facilities projects & related government issues to enhance educational facilities & necessary state approvals & maximum state funding.
148	11-000-230-339-07-000-00	M052254	11/09/04	MORTIMER CONSULTING ASSOCIATION	775.00	775.00	GEN ADMIN-PURCH PROF - conference call, Houghton Query and War Mtg on Andover Morris ES, telephone consultation.		X		Extra expenses regarding consulting services.
149	11-000-230-339-07-000-00	M050848	11/09/04	MORTIMER CONSULTING ASSOCIATION	12,000.00	3,000.00	GEN ADMIN-PURCH PROF - quarterly retainer, Dec. 1, 2004 through Feb. 28, 2005 for consulting.		X		Quarterly fee for consultant regarding school facilities projects & related government issues to enhance educational facilities & necessary state approvals & maximum state funding
150	11-000-230-339-07-000-00	M052241	11/09/04	SCHENCK PRICE SMITH & KING LLC	9,470.33	2,775.00	GEN ADMIN-PURCH PROF - legal services rendered during September	X			Professional legal service for attorney's handling negotiations and other personnel matters.
151	11-000-230-339-07-000-00	M052817	12/14/04	MORTIMER CONSULTING ASSOCIATION	1,275.00	275.00	GEN ADMIN-PURCH PROF - telephone consultations, material review and preparation.		X		Extra expenses regarding consulting services.
152	11-000-230-339-07-000-00	M052481	12/14/04	PETER KOWALICK JR	29,900.00	29,900.00	GEN ADMIN-PURCH PROF - professional service for annual audit	X			
153	11-000-230-339-07-000-00	M052750	12/21/04	SCHENCK PRICE SMITH & KING LLC	12,125.02	1,833.30	GEN ADMIN-PURCH PROF - legal services rendered during Nov.	X			Professional legal service for attorney's handling negotiations and other personnel matters.
154	11-000-230-339-07-000-00	M054725	05/10/05	FOUNDATION FOR EDUCATIONAL ADMIN	3,050.00	3,050.00	GEN ADMIN-PURCH PROF - 1 day on-site training by Arthur Firestone.		X		Workshop for 1 day with Arthur Firestone (consultant/ author) for professional growth and curriculum for administrative professionals

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
155	11-000-230-339-07-000-00	M054919	06/01/05	TOWNSHIP OF LOPATCONG	16,232.50	16,232.50	GEN ADMIN-PURCHASE PROF - Ritter and Plante Associates, LLC conduct site visit, research, and planning report for land redevelopment.	X			This was required by the Twp of Lopatcong before they would consider the redevelopment of the site for the new high school & athletic fields; for the Land Study, Planning Report, Redevelopment, Ordinance, etc.
156	11-000-230-339-07-000-00	M055456	06/14/05	THE BANK OF NEW YORK	1,000.00	1,000.00	GEN ADMIN-PURCHASE PROF - BOE series 2000 certificates of participation defeasance escrow DTD 3/11/04	X			
157	11-000-230-339-07-000-00	M055505	06/14/05	MORTIMER CONSULTING ASSOCIATION	25.00	25.00	GEN ADMIN-PURCHASE PROF - \$25 telephone, fax, etc.		X		Extra expenses regarding consulting services.
158	11-000-230-339-07-000-00	M050848	06/14/05	MORTIMER CONSULTING ASSOCIATION	12,000.00	2,000.00	GEN ADMIN-PURCHASE PROF - \$1,000 for consultations with MVG, BPU, SCC, DOE, Photo Voltaic.		X		Quarterly fee for consultant regarding school facilities projects & related government issues to enhance educational facilities & necessary state approvals & maximum state funding
159	11-000-230-339-07-000-00	M055004	06/14/05	NJSCA, INC	2,500.00	1,200.00	GEN ADMIN-PURCHASE PROF - 3 facilitators for a 6 hour workshop.	X			This is the cost for presenters for a workshop for Guidance Counselors in the district.
160	11-000-230-339-07-000-00	M060052	09/27/05	EDUCATIONAL DATA SERVICES INC	16,900.00	4,225.00	GEN ADMIN-PURCH PROF bidding services for 2005-2006, licensing and maintenance fee 2005-2006 2nd payment	X			
161	11-000-230-339-07-000-00	M061573	10/11/05	DAVID B RUBIN P C	324.50	324.50	GEN ADMIN-PURCH PROF - legal services.		X		
162	11-000-230-339-07-000-00	M061407	10/11/05	PEAK RESULTS INC.	6,307.21	3,557.21	GEN ADMIN-PURCH PROF - consultant services 8/18-20/05, transportation, food and tip.		X		Information provided previously. National Consultant worked with the district in 2005 and 2006 on Classroom Management Initiative.
163	11-000-230-339-07-000-00	M061679	10/25/05	R K OCCUPATIONAL & ENVIRONMENTAL ANA	495.00	495.00	GEN ADMIN-PURCH PROF - hazard communication standard initial training.		X		
164	11-000-230-339-07-000-00	M053129	12/20/05	GIANFORCARO CONSULTING ENGINEERS	30,000.00	24,000.00	GEN ADMIN-PURCH PROF - partial invoice to update for the Long Range Facility Plan, the architects fee for the High School auditorium roof project.	X			
165	11-000-230-339-07-000-00	M062724	01/10/06	SCHENCK PRICE SMITH & KING LLC	18,473.72	1,802.62	GEN ADMIN-PURCHASE PROFESSIONAL - professional legal services rendered through the month of December 2005.	X			Professional services for the attorney who handles negotiations, and personnel matters. He also handles tenure charges.
166	11-000-230-339-07-000-00	M062800	01/24/06	SCHENCK PRICE SMITH & KING LLC	44,873.58	1,097.25	GEN ADMIN-PURCHASE PROFESSIONAL - professional services rendered through the month of December 2005.	X			Professional services for the attorney who handles negotiations, and personnel matters. He also handles tenure charges.
167	11-000-230-339-07-000-00	M061451	03/28/06	FISK CAMERA SHOP	172.56	172.56	GEN ADMIN-PURCH PROF Aerial photos and developing of photos for High School sites	X			Costs associated with taking photos of the new high school site-developing of film.
168	11-000-230-339-07-000-00	M064796	05/16/06	SCHENCK PRICE SMITH & KING LLC	25,000.00	1,361.55	GEN ADMIN-PURCH PROF - professional services rendered during the month of March 2006. Review of documents, conferences, telephone conferences, review IEPs, prep for meetings, meetings and other various professional services.	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
169	11-000-230-339-07-000-00	M064796	05/31/06	SCHENCK PRICE SMITH & KING LLC	25,000.00	6,177.24	<b>GEN ADMIN-PURCH PROF</b> - professional services rendered during the month of April 2006. review of documents, conferences, telephone conferences, review IEPs, prep for meetings, meetings and other various professional services.	X			
170	11-000-230-339-07-000-00	M064796	06/27/06	SCHENCK PRICE SMITH & KING LLC	25,000.00	8,752.71	<b>GEN ADMIN-PURCH PROF</b> for professional services rendered thru the month of May. Telephone conference, legal research, review and analysis of documents, preparation of Separation of Agreement and related correspondence, etc.	X			
171	11-000-230-339-07-000-00	M065639	06/30/06	RICHARD CHILDS	4,000.00	4,000.00	<b>GEN ADMIN-PURCH PROF</b> review material, relating to complaint, employee interviews, evaluate evidence, reports and conferences.	X			Private Investigator hired by the district to investigate employee complaints.
172	11-000-230-339-25-000-00	M053801	03/15/05	DAVE GROSSMAN	3,800.00	300.00	<b>GEN ADMIN-PURCH PROF</b> - 2/24/05 representation by Lt. Col. Dave Grossman to the Phillipsburg Board of Education.	X			Presentation done for school district on school safety and violence, including gangs.
173	11-000-230-530-01-000-00	M062300	11/29/05	VERIZON	45.67	45.67	<b>TELEPHONE</b> - telephone charges from Nov 8 to Dec 7.	X			
174	11-000-230-530-02-000-25	M050525	09/10/04	UNITED STATES POSTAL SERVICE	2,000.00	103.97	<b>GEN ADMIN-POSTAGE</b> - replenish postage, Barber.	X			
175	11-000-230-530-04-000-25	M054537	04/26/05	POSTMASTER	74.00	57.00	<b>GEN ADMIN-POSTAGE</b> - 2 rolls, 100 per roll \$0.37, postage stamps.	X			
176	11-000-230-530-04-000-25	M062808	01/10/06	POSTMASTER	43.00	43.00	<b>GEN ADMIN-POSTAGE</b> - postage stamps 100 per roll \$0.39 and 100 per roll \$0.02 (quantity 2).	X			
177	11-000-230-530-05-000-00	M050278	07/16/04	VERIZON	20.81	20.81	<b>COMMUNICATIONS/TELEP</b> - telephone charges for July	X			High School phone calls; Cell phones & walkie talkies provided to all school administrators, security, maintenance, nurses for the purpose of communication, safety, health & well being of students.
178	11-000-230-530-05-000-00	M050732	08/10/04	MATRIX BUSINESS TECHNOLOGIES	291.90	12.21	<b>COMMUNICATIONS/TELEP</b> - telephone charges for June-July	X			Long distance carrier for district telephones
179	11-000-230-530-05-000-00	M051604	10/12/04	JCP&L	55.94	55.94	<b>COMMUNICATIONS/TELEP</b> - charges due as October 7, 2004.	X			Electricity - lights at the high school.
180	11-000-230-530-05-000-00	M061491	10/11/05	MATRIX BUSINESS TECHNOLOGIES	254.29	14.90	<b>COMMUNICATIONS/TELEP</b> - telephone charges.	X			
181	11-000-230-530-05-000-00	M064168	03/28/06	MATRIX BUSINESS TECHNOLOGIES	222.93	10.01	<b>COMMUNICATIONS/TELEP</b> Telephone bill for acc#5202738746 for the months of Jan & Feb '06 for the High School portion	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
182	11-000-230-530-06-000-00	M053110	01/25/05	PITNEY BOWES	37.50	37.50	COMMUNICATIONS/TELE - equipment maintenance for electronic scale.	X			
183	11-000-230-530-06-000-25	M053102	01/25/05	UNITED STATES POSTAL SERVICE	500.00	500.00	GENERAL ADMIN. POSTA - replenish postage meter.	X			
184	11-000-230-530-06-000-25	M054986	06/01/05	PITNEY BOWES	46.00	46.00	GENERAL ADMINISTRATION POSTAGE - \$46 for monthly service charge for postage.	X			
185	11-000-230-530-06-000-25	M063285	02/14/06	PITNEY BOWES	46.00	46.00	GENERAL ADMIN. POSTA Monthly charges for postage meter	X			
186	11-000-230-530-06-000-25	M064716	05/02/06	PITNEY BOWES	46.00	46.00	GENERAL ADMIN. POSTA- monthly charges for postage meter 3/30-4/30	X			
187	11-000-230-530-06-000-25	M065102	05/31/06	PITNEY BOWES	46.00	46.00	GENERAL ADMIN. POSTA-monthly charges for postage meter 4-30-5-30	X			
188	11-000-230-530-07-000-00	M063809	03/14/06	VERIZON WIRELESS	215.14	215.14	COMMUNICATIONS/TELEP - Wireless telephone bill for acct# 220318033-00001 from Jan. 16 to Feb. 16	X			This was for a wireless card for one of the computers.
189	11-000-230-530-07-000-25	M050634	08/10/04	PATRICIA MORRIS ASSOCIATES, INC.	936.05	936.05	GENERAL ADM POSTAGE - return postage for surveys		X		Another payment for Public relations firm
190	11-000-230-530-07-000-25	M050525	08/10/04	UNITED STATES POSTAL SERVICE	2,000.00	1,660.92	GENERAL ADM POSTAGE - replenish postage Ed. Center.	X			
191	11-000-230-530-09-000-25	M050525	08/10/04	UNITED STATES POSTAL SERVICE	2,000.00	222.07	GEN ADM-POSTAGE - replenish postage. School Base	X			
192	11-000-230-530-09-000-25	M053311	01/28/05	UNITED STATES POSTAL SERVICE	997.63	64.47	GEN ADM-POSTAGE - School Base replenish postage.	X			
193	11-000-230-530-13-000-00	M050732	08/10/04	MATRIX BUSINESS TECHNOLOGIES	291.90	12.06	COMMUNICATIONS/TELEP - telephone charges for June-July	X			Long distance carrier for district telephones
194	11-000-230-530-16-000-00	M063029	01/24/06	NEXTEL COMMUNICATIONS	5,162.43	480.17	COMM/TELE-BLDGS - maintenance Nextel phone bill	X			
195	11-000-230-530-17-000-00	M050290	07/16/04	VERIZON	182.90	182.90	COMMUNICATIONS/TELE - telephone charges for July	X			District subs caller phone and charges for calling substitutes in for the district.

Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
196	11-000-230-530-17-000-00	M050973	08/24/04	VERIZON	301.66	283.64	COMMUNICATIONS/TELE - telephone charges for August	X			
197	11-000-230-530-17-000-00	M053960	03/15/05	NEXTEL COMMUNICATIONS	941.98	11.33	COMMUNICATIONS/TELE - telephone charges for Feb.	X			
198	11-000-230-530-17-000-00	M053789	03/15/05	VERIZON	817.00	817.00	COMMUNICATIONS/TELE - telephone charges	X			
199	11-000-230-530-17-000-00	M054063	03/30/05	VERIZON	319.34	297.33	COMMUNICATIONS/TELE - telephone charges for Feb.	X			
200	11-000-230-530-17-000-00	M060433	08/09/05	MATRIX BUSINESS TECHNOLOGIES	231.69	196.68	EARLY CHILDHOOD PHONE - District phone bill	X			
201	11-000-230-530-17-000-00	M060554	08/09/05	VERIZON	236.69	236.69	TELE-COMMUNICATIONS - Verizon district phone bill	X			
202	11-000-230-530-17-000-00	M060695	08/23/05	NEXTEL COMMUNICATIONS	2,380.91	17.12	TELE-COMMUNICATIONS - Nextel phone bill	X			
203	11-000-230-530-17-000-00	M061491	10/11/05	MATRIX BUSINESS TECHNOLOGIES	254.29	201.29	COMMUNICATIONS/TELE - telephone charges.	X			
204	11-000-230-530-17-000-00	M062210	11/29/05	VERIZON	7,712.19	7,629.07	COMMUNICATIONS/TELE - telephone charges for Nov.	X			
205	11-000-230-530-17-000-00	M063810	03/14/06	VERIZON	1,298.72	1,298.72	COMMUNICATIONS/TELE - Wireless telephone bill for acc# V03673407250Y and V03702504085Y for the period Feb. 13 to March 13	X			T1 line (data line) for high school to verizon- three lines.
206	11-000-230-530-17-000-00	M064168	03/28/06	MATRIX BUSINESS TECHNOLOGIES	222.93	190.67	COMMUNICATIONS/TELE - Telephone bill for acc# 5202738746 for the months of Jan & Feb '06 for District Wide portion	X			
207	11-000-230-530-17-000-00	M063104	03/28/06	VERIZON	268.77	185.65	COMMUNICATIONS/TELE - Telephone bill for the month Jan '06 for acc# 909213281028920Y in the amount of \$127.83 and for acc# 908859984601791Y in the amount of \$57.82	X			
208	11-000-230-530-19-000-91	M053825	03/15/05	MATRIX BUSINESS TECHNOLOGIES	309.48	27.67	EARLY CHILDHOOD-PHON - phone charges Shimer School	X			Long Distance phone charges for Shimer School. The P/S children were housed at this location until our Early Childhood school was built.
209	11-000-230-530-19-000-91	M054649	05/10/05	MATRIX BUSINESS TECHNOLOGIES	267.42	11.03	EARLY CHILDHOOD-PHON - phone charges Shimer School	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
210	11-000-230-530-19-000-91	M060433	08/09/05	MATRIX BUSINESS TECHNOLOGIES	231.55	11.80	<b>TELECOMMUNICATIONS</b> - Potatcong phone bill	X			Paying bill of Potatcong b/c District temporarily had the Early Childhood Center located there.
211	11-000-230-530-19-000-91	M062270	11/29/05	VERIZON	515.29	22.22	<b>EARLY CHILDHOOD-PHON</b> - telephone charges from Nov 8 to Dec 7.	X			
212	11-000-230-530-19-000-95	M050888	08/24/04	FOCAL COMM CORP OF NJ	3,632.47	18.15	<b>EARLY CHILDHOOD-POST</b> - long distance phone charges.	X			
213	11-000-230-530-19-000-95	M051256	09/28/04	FOCAL COMM CORP OF NJ	2,658.79	13.29	<b>EARLY CHILDHOOD-POST</b> - long distance phone charges.	X			
214	11-000-230-530-19-000-95	M052786	12/21/04	FOCAL COMM CORP OF NJ	3,530.27	17.63	<b>EARLY CHILDHOOD-POST</b> - phone charges for early childhood.	X			
215	11-000-230-530-19-000-95	M064302	04/11/06	POSTMASTER	78.00	78.00	<b>EARLY CHILDHOOD-POST</b> - Purchase of 2 rolls of stamps for ECLC	X			
216	11-000-230-530-22-000-00	M052422	11/23/04	NEXTEL COMMUNICATIONS	4,729.34	72.98	<b>COMM/TELE-CELLULAR P</b> - telephone charges.	X			Cell phones and walkie talkies that are provided to all schools, administrators, security, maintenance & nurses for the purpose of communication, safety, health and well being of students. Noted ~\$25k/year in total Nextel bills-cells/walkie talkies/etc.
217	11-000-230-530-24-000-00	M051387	09/28/04	FEDERAL EXPRESS CORPORATION	146.11	95.79	<b>COMMUNICATIONS/TELEP</b> - Transportation charges.	X			
218	11-000-230-530-24-000-00	M064174	03/28/06	FEDERAL EXPRESS CORPORATION	238.44	238.44	<b>COMMUNICATIONS/TELEP</b> - Customer packaging and delivery fee for packages received by BOE of Phillipsburg from Southern Printing & Pub on March 08, 2006	X			
219	11-000-230-530-24-000-00	M064962	05/16/06	FEDERAL EXPRESS CORPORATION	36.73	17.39	<b>COMMUNICATIONS/TELEP</b> - FedEx transportation and special handling charges	X			
220	11-000-230-530-26-000-00	M050879	08/24/04	NEXTEL COMMUNICATIONS	3,765.71	48.77	<b>COMMUNICATIONS/TELEP</b> - telephone July charges	X			Cell phones & walkie talkies provided to all schools, administrators, security, maintenance, nurses for the purpose of communication, safety, health & well being of students.
221	11-000-230-530-29-000-00	M063992	03/14/06	NEXTEL COMMUNICATIONS	3,503.18	562.81	<b>COMM/TELE-SECURITY</b> - Nextel Cellular Phone bill for Technology department for the period 02/03/06 to 03/02/06	X			Nextel Communications. This represented the cost of the Nextel cell phone/direct connect two way radios used in the department. These phones have since been replaced by VHF two way radios. Unlike the Nextel phones, these radios do not generate a monthly re-occurring cost.
222	11-000-230-530-46-000-00	M050879	08/24/04	NEXTEL COMMUNICATIONS	3,765.71	40.30	<b>COMMUNICATIONS/TELEP</b> - telephone July charges	X			See previous explanation.
223	11-000-230-585-07-000-00	M051447	09/28/04	NJSBA	1,200.00	1,000.00	<b>GEN ADM BOE OTH PURC</b> - Chief School Adm., School Business Official, and Board Members registrations for workshop on 10/20,21,22/2004.	X			

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
224	11-000-230-585-07-000-00	M051448	09/28/04	TROPICANA RESORT	4,343.00	2,168.00	GEN ADM BOE OTH PURC - rooms NJASBO workshop 10/04.		X		School Board workshop October rooms - some ~5 of board members (vary) & ~ 6 admin staff; now people share rooms
225	11-000-230-585-07-000-00	M051863	10/13/04	ADAMS MARK HOTEL DENVER	788.48	788.48	GEN ADM BOE OTH PURC - Hotel room reservation for S. Zarbatany for NSBA conference 10/25-10/30/04.	X			Board member attended NSBA conference in Denver 10/25-10/30/04
226	11-000-230-585-07-000-00	M051913	10/26/04	CHAFIK ZARBATANY	509.40	509.40	GEN ADM BOE OTH PURC - reimbursement for plane reservation for S. Zarbatany NSBA Conference, 10/25-10/30/04.	X			Reimbursement for NSBA Conference plane reservation in Denver
227	11-000-230-585-07-000-00	M052852	12/22/04	CHAFIK ZARBATANY	216.81	216.81	GEN ADM BOE OTH PURC - reimbursement for dinners.		X		Reimbursement for mileage to conference in Atlantic City and meals while at a technology seminar in Denver, CO.
228	11-000-230-585-07-000-00	M054708	04/29/05	WCSBA	140.00	112.00	GEN ADM BOE OTH PURC - scholarship dinner for S. Hughes, R. Brenna, B. Brozman and S. Zarbatany.		X		Warren County School Board Assoc. has scholarship dinner for all Warren County Students and 4 board members attended
229	11-000-230-585-07-000-00	M054782	05/10/05	CHAFIK ZARBATANY	91.53	91.53	GEN ADM BOE OTH PURC - mileage reimbursement to Scarsdale School for technology visit.		X		Board Member attended technology visit at Scarsdale School; This was reimbursement for mileage
230	11-000-230-585-07-000-00	M054938	05/16/05	PHILLIPSBURG EDUCATION ASSOCIATION	250.00	150.00	GEN ADM BOE OTH PURC - PEA retirement dinner on 5/26/05.		X		PEA Retirement that Board and Administrators attended.
231	11-000-230-585-07-000-00	M054366	06/01/05	NATIONAL SCHOOL BOARDS ASSOCIATION	670.00	335.00	GEN ADM BOE OTHER PURCHASE - TLN member registration fee for Steve Zarbatany, site visit to Scarsdale Public Schools on 4/11-12/05.		X		Board Member Steve Zarbatany went to Scarsdale School for a workshop.
232	11-000-230-585-07-000-00	M060941	08/29/05	NJSBA	1,100.00	700.00	GEN ADM BOE OTHER PURCHASES annual workshop hotel reservation, for Atlantic City Hotels	X			Hotel reservations for the annual workshop in Atlantic City for Board of Education and Administrators.
233	11-000-230-585-07-000-00	M061236	09/27/05	WCSBA	25.00	25.00	GEN ADM BOE OTH PURC - Fall dinner meeting on 9/19/05 at Charlie Browns in Hackettstown for Steve Zarbatany about "The Winds of Change Trends in Negotiations."		X		This is for the fall dinner meeting. Steve Zarbatany (Board Member) represented the district at this meeting.
234	11-000-230-585-07-000-00	M062066	11/15/05	WCSBA	24.00	24.00	GEN ADM BOE OTH PURC - registration for meeting on 10/27/05 about Joint Workshop Breakfast 2005 for Chatik Zarbatany at the Warren County School Boards Association.		X		
235	11-000-230-585-07-000-00	M062004	11/15/05	STANLEY HUGHES	80.92	80.92	GEN ADM BOE OTH PURC - expenses for conference in AC Oct 25 - Oct 28.	X			Board Member to attend the NJSBA conference that was approved by the Board.
236	11-000-230-585-07-000-00	M060942	11/29/05	TROPICANA RESORT	3,714.00	2,149.50	GEN ADM BOE OTH PURC - rooms for 2005 workshop Oct 26-28 2005 in Atlantic City for different BOE members.	X			Cost of hotel for Board Members and Administrators to attend the annual workshop in Atlantic City.
237	11-000-230-585-07-000-00	M063297	02/14/06	WCSBA	40.00	10.00	GEN ADM BOE OTH PURC - Reservation fee for Board Member Workshop for Steve Zarbatany	X			This was for the workshop "Everything you wanted to know about regionalization" which was held at Harmony Elementary School and was attended by S Zarbatany, K DeGerolamo, G Pethick, J Attinello, and Bill Poch.

**Appendix A - Historical Non-Salary Expenditures Analysis**

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238	11-000-230-585-07-000-00	M064524	04/11/06	JOSEPH H FIRTH YOUTH CENTER	200.00	100.00	GEN ADM BOE OTH PURC - Program sponsorship fee for the 2006 Recipient Elizabeth Firth Wade Community Service Award Dinner		X		This is a community event that honors an individual for their work in the community. Several Board Members and Administrators attended this event.
239	11-000-230-585-07-000-00	M065263	06/30/06	NJSBA	375.00	375.00	GEN ADM BOE OTH PURC - Chafik and Zarbatang's registration fee for the NJSBA's Leadership conference	X			Fee for School Board Member S Zarbatany to attend a Leadership Conference. Designed to be a practical how-to approach to settling conflict, setting board direction. How to blend them into a team with a focus on student achievement.
240	11-000-230-585-07-000-00	M065582	06/30/06	CHAFIK ZARBATANY	57.85	57.85	GEN ADM BOE OTH PURC - Chafik and Zarbatany reimbursement of miles 130 miles @ .445 per mile	X			Mileage reimbursement for School Board Member S Zarbatany to attend a Leadership Conference. Designed to be a practical how-to approach to settling conflict, setting board direction. How to blend them into a team with a focus on student achievement.
241	11-000-230-590-07-000-00	M050001	07/16/04	BUDD AGENCY INC	19,500.00	19,500.00	LIABILITY INSURANCE - student accident insurance policy.	X			
242	11-000-230-590-07-000-00	M050039	07/16/04	SCHOOL ALLIANCE INSURANCE FUND	495,210.00	81,148.00	LIABILITY INSURANCE - 1st installment for liability.	X			
243	11-000-230-590-07-000-00	M056025	06/30/05	BUDD AGENCY INC	19,500.00	19,500.00	LIABILITY INSURANCE - renewal of student accident insurance Bollinger/Peoples Benefit Life policy #PB47 effective 8/1/05 to 7/31/06	X			
244	11-000-230-590-07-000-00	M060579	08/09/05	BROWN & BROWN OF NEW JERSEY	720.00	720.00	LIABILITY INSURANCE - Selective Insurance Company bond renewal for Maureen Gutstein.	X			Maureen Gutstein is the cafeteria manager and is also named as Treasurer so that she can make deposits for food service.
245	11-000-230-590-07-000-00	M060088	08/31/05	SCHOOL ALLIANCE INSURANCE FUND	521,619.00	93,076.00	INSURANCE - 2005-2006 school year liability for workers compensation, supplemental workers compensation, package, automobile liability, student accident, school leaders' professional liability, security guard liability, excess liability \$5 million.	X			
246	11-000-230-590-07-000-00	M060088	11/29/05	SCHOOL ALLIANCE INSURANCE FUND	521,619.00	93,074.00	LIABILITY INSURANCE - first installment for insurance payment.	X			
247	11-000-230-590-07-000-00	M064924	05/16/06	ACE USA CLAIMS	10,000.00	10,000.00	LIABILITY INSURANCE - settlement made under the School Leader's Liability and Employment Practices Liability Policy No. EON G12650377 033, for the plaintiff. The school district has a \$10,000 retention which was reimbursed to ACE.	X			
248	11-000-230-590-07-000-99	M054674	05/10/05	NELLIE A PIZZO	114.32	114.32	ELECTION EXPENSES - service rendered on 4/19/05, countywide school election.	X			
249	11-000-230-590-07-000-99	M064734	05/02/06	RICHARD H HERWIG	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			
250	11-000-230-590-07-000-99	M064735	05/02/06	JOYCE S LANCE	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			
251	11-000-230-590-07-000-99	M064736	05/02/06	SHIRLEY J LEH	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			



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252	11-000-230-590-07-000-99	M064737	05/02/06	DORA P LIPPINCOTT	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			
253	11-000-230-590-07-000-99	M064738	05/02/06	FRANCES M LUDWIG	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			
254	11-000-230-590-07-000-99	M064739	05/02/06	LILLIAN MARCZI	126.82	126.82	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32 + delivery exp-12.50	X			
255	11-000-230-590-07-000-99	M064740	05/02/06	GRACE M MIRENDA	114.32	114.32	ELECTION EXPENSES - Countywide school elections, pick up/ drop off of election materials 8 hrs @ 14.29=114.32	X			
256	11-000-230-590-07-000-99	M064968	05/16/06	WARRENASURER	4,906.54	4,906.54	ELECTION EXPENSES - 2006 school election ballots, 6990 sample ballots, 6823 postage, 6823 sample labor, 52500 official ballots, county clerk cost, election board cost	X			
257	11-000-230-590-18-000-00	M061712	11/15/05	HOLIDAY INN EXPRESS	203.52	203.52	OTHER PURCHASED SERV - room reservation for Mark Foseid on 9/19/05.		X		He is a consultant at the Elementary level dealing w/ Reading.
258	11-000-230-590-18-000-00	M051755	10/12/04	FLYNN'S CATERING	507.34	507.34	OTHER PURCHASED SERV - 21 dinners and soda for educational council meeting on 10/05/04.		X		Ed Council Mtg with Administrator, Teacher, and Board Members to go over problems in the district; mtgs are 4 times/year
259	11-000-230-590-18-000-00	M051548	10/12/04	MORNING CALL	810.38	810.38	OTHER PURCHASED SERV - newspaper advertisement for teachers and principal positions vacant.	X			
260	11-000-230-590-18-000-00	M051650	10/12/04	NSBA LOCKBOX	480.00	480.00	OTHER PURCHASED SERV - registrations fee for Zarbatany and Chafik. Also, luncheon showcase.	X			Payment for National School Board Convention for 2 - registration fees & luncheon.
261	11-000-230-590-18-000-00	M051955	10/26/04	SUSAN G KOMAN BREAST CANCER FOUNDA	1,472.25	1,467.25	OTHER PURCHASED SERV - donation for breast cancer foundation.	X			Employees collected donations and District refunded this account on 10/15 for the Foundation-provided support of reimbursement.
262	11-000-230-590-18-000-00	M052204	11/09/04	NJN PUBLISHING	23.02	23.02	OTHER PURCHASED SERV - 10/21/04 bid copy machine equipment.	X			
263	11-000-230-590-18-000-00	05-437	11/23/04	XEROX CORP	332,764.00	15,755.87	OTHER PURCHASED SERV - copiers lease from different schools	X			Monthly charge for Xerox machine & service at the Middle School.
264	11-000-230-590-18-000-00	M052723	12/14/04	FLYNN'S CATERING	380.14	380.14	OTHER PURCHASED SERV - 17 dinners and 18% gratuity for educational council meeting on 12/08/04.		X		Ed Council Mtg with Administrator, Teacher, and Board Members to go over problems in the district; mtgs are 4 times/year
265	11-000-230-590-18-000-00	M053353	02/15/05	AMTNJ	195.00	195.00	OTHER PURCHASED SERV - math & science job fair on 3/5/05 confirmation.	X			Math & Science Job fair on 3/5/05 for D. Sekerak & H. Vogel for recruiting new teachers for Math

Appendix A - Historical Non-Salary Expenditures Analysis											
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266	11-000-230-590-18-000-00	M053210	02/15/05	EXPRESS-TIMES	68.32	68.32	OTHER PURCHASED SERV - school board candidate ad.	X			
267	11-000-230-590-18-000-00	M053462	02/15/05	MICHAEL MACIALEK	60.00	60.00	OTHER PURCHASED SERV - release agreement.	X			Medical payment made to parents of student that was hurt on an ice skating trip @ Bethlehem Flyers Skate Zone; provided parents letters to District threatening to sue for reimbursements for injury; provided letter from attorney to parents & signed released form accepting \$60 pmt instead of pursuing legal action.
268	11-000-230-590-18-000-00	M053911	03/15/05	I C SYSTEMS, INC	562.68	562.68	OTHER PURCHASED SERV - letter for balance due.		X		Balance paid for student dental work.
269	11-000-230-590-18-000-00	M054380	04/07/05	JOSEPH H FIRTH YOUTH CENTER	25.00	25.00	OTHER PURCHASED SERV - check used for youth ctr. Banquet by Paul Rummerfield.		X		Firth Youth Center banquet - Paul Rummerfield President of Board represents district, now board members pay their own.
270	11-000-230-590-18-000-00	M053973	04/12/05	EASTON PUBLISHINGCOMPANY	315.18	315.18	OTHER PURCHASED SERV - program facilities, online classified and border.	X			Classified Ad in newspaper for School Base for Program Facilitator
271	11-000-230-590-18-000-00	M054332	04/12/05	EDUCATION LAW CENTER	1,500.00	1,500.00	OTHER PURCHASED SERV - journal advertisement order.		X		Advertisement for school district to wish kids good luck in "kids in concert"
272	11-000-230-590-18-000-00	M054324	04/12/05	BILL HURST	75.33	75.33	OTHER PURCHASED SERV - reimbursement for mileage to Cherry Hill NJ to see an environmental specialist for consultation	X			Mileage reimbursement for meeting with environmental Consultant
273	11-000-230-590-18-000-00	M054570	04/26/05	MICHELE D BROUBALOW	383.19	383.19	OTHER PURCHASED SERV - services rendered for School Board election held on April 19, 2005.	X			
274	11-000-230-590-18-000-00	M054580	04/26/05	MAUREEN BROENNLE/PETTY CASH	201.70	25.00	OTHER PURCHASED SERV - petty cash used for firth youth center		X		Firth Youth Center banquet Bernie Brotzman Board Member attended
275	11-000-230-590-18-000-00	M054576	04/26/05	PATRICIA RIGBY-SCHAFFER	31.95	31.95	OTHER PURCHASED SERV - reimbursement for mileage, parking, bridge toll and lunch to workshop in Bethlehem, PA.		X		Training session on our student data base in Bethlehem PA, reimbursement for mileage, parking tolls and lunch
276	11-000-230-590-18-000-00	M054573	04/26/05	MICHAEL STIRES	97.41	97.41	OTHER PURCHASED SERV - 3 hrs services rendered for School Board Election held on April 19, 2005	X			
277	11-000-230-590-18-000-00	M054574	04/26/05	JOHN THATCHER	104.13	104.13	OTHER PURCHASED SERV - 3 hrs services rendered for School Board Election held on April 19, 2005	X			
278	11-000-230-590-18-000-00	M054572	04/26/05	DENNIS A VISCOMI	137.79	137.79	OTHER PURCHASED SERV - 3 hrs services rendered for School Board Election held on April 19, 2005	X			
279	11-000-230-590-18-000-00	M054941	06/01/05	FLYNN'S CATERING	400.15	400.15	OTHER PURCHASED SERVICE - 17 dinners and 18% gratuity for Education Council Meeting on 5/11/05.		X		This was food for the Ed Council, Teachers, Administrators and the Board of Education.

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280	11-000-230-590-18-000-00	M054844	06/01/05	NJN PUBLISHING	14.25	14.25	<b>OTHER PURCHASED SERVICE</b> - publication notice for regular board meeting on 5/9/05.	X			
281	11-000-230-590-18-000-00	M055256	06/14/05	BIG BROTHERS BIG SISTER OF WC	2,500.00	2,500.00	<b>OTHER PURCHASED SERVICE</b> - donation to Big Brothers Big Sisters of Warren County.		X		The School Based Youth Services program has a Big Brothers Big Sisters program that they run.
282	11-000-230-590-18-000-00	M055385	06/14/05	EASTON PUBLISHING COMPANY	41.68	41.68	<b>OTHER PURCHASED SERVICE</b> - charge for advertisement (Express Times) of board meeting cancellation.	X			
283	11-000-230-590-18-000-00	M055384	06/14/05	NJN PUBLISHING	19.00	19.00	<b>OTHER PURCHASED SERVICES</b> - schedule of meetings advertised in The Star Gazette.	X			
284	11-000-230-590-18-000-00	M055004	06/14/05	NJSCA, INC	2,500.00	100.00	<b>OTHER PURCHASED SERVICE</b> - misc. printing costs for workshops.	X			This cost was for Guidance manuals that were printed by the presenter and given to counselors.
285	11-000-230-590-18-000-00	M055677	06/28/05	S OF NJ LLC CALIFON CONSULTANT	1,250.00	1,250.00	<b>OTHER PURCHASED SERVICES</b> - annual consulting fee for Califon Seniority Program and subscriptions for publications 'Tenure, Seniority, RIF & Recall' and 'Quick Reference Guide'.	X			This is the cost for maintenance of the seniority system that tracks the tenure and seniority status of all certificated staff.
286	11-000-230-590-18-000-00	M055597	06/28/05	EASTON PUBLISHING COMPANY	87.64	87.64	<b>OTHER PURCHASED SERVICES</b> - RFP guard services needed advertised in The Express Times 5/28/05.	X			
287	11-000-230-590-18-000-00	M060271	07/26/05	EASTON PUBLISHING COMPANY	99.12	99.12	<b>OTHER PURCHASED SERVICES</b> - public sale ad for old school supplies in The Express Times 7/11/05	X			
288	11-000-230-590-18-000-00	M060423	08/09/05	STAR LEDGER	378.87	378.87	<b>OTHER PURCHASED SERVICES</b> - advertising for teacher vacancies for various subjects.	X			
289	11-000-230-590-18-000-00	M060357	08/09/05	STATE OF NEW JERSEY	3,932.00	3,932.00	<b>OTHER PURCHASED SERVICES</b> - Department of Labor and Workforce Development Division of Accounting employee taxes payable.	X			
290	11-000-230-590-18-000-00	M061077	09/27/05	EASTON PUBLISHINGCOMPANY	44.20	44.20	<b>OTHER PURCHASED SERV</b> -for publishing the notice of advertisement, "Notice of Public Meeting" 8/1-8/28	X			
291	11-000-230-590-18-000-00	M061051	09/27/05	EASTON PUBLISHINGCOMPANY	472.00	472.00	<b>OTHER PURCHASED SERV</b> - for publishing the notice of advertisement. "reroofing and refashing" also affidavit cost-4.00	X			
292	11-000-230-590-18-000-00	M060959	09/27/05	EXPRESS-TIMES	250.14	250.14	<b>OTHER PURCHASED SERV</b> - online classified border for a vacancies 2005-2006 secretary / child study team position.	X			
293	11-000-230-590-18-000-00	M061312	09/27/05	RYAN'S PARKSIDE RESTAURANT	414.97	414.97	<b>OTHER PURCHASED SERV</b> - dinners BOE members for Joann Rufe retirement.		X		Board Members attended a retirement dinner for J Rufe (Supt Secretary) and the district paid for the dinner.

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294	11-000-230-590-18-000-00	M062460	12/20/05	RYAN'S PARKSIDE RESTAURANT	189.72	189.72	OTHER PURCHASED SERV - dinners for curriculum committee meeting.		X		No information on the purchase order other than that it was for dinners for curriculum committee meeting.
295	11-000-230-590-18-000-00	M062628	12/20/05	STAR LEDGER	691.00	691.00	OTHER PURCHASED SERV - advertisement for teachers positions in few schools.	X			
296	11-000-230-590-18-000-00	M063380	02/14/06	C.STEVEN HEFT	80.75	80.75	OTHER PURCHASED SERVICES - Reimbursement for mileage and tolls for AFG Workshop	X			Mileage reimbursement for mileage and tolls to the AFG workshop to discuss Middle States Accreditation.
297	11-000-230-590-18-000-00	M063514	02/14/06	KARL'S AUTO GLASS	270.00	90.00	OTHER PURCHASED SERV - Replace car windshield in Mail Van / 1998 Ford Windstar	X			This is the cost to replace the windshield in the van that is used to transport in district mail and is also used when groups of administrators need to travel to workshops or conferences.
298	11-000-230-590-18-000-00	M063347	02/14/06	MOBILE REPAIR SERVICE	2,192.56	1,507.43	OTHER PURCHASED SERV - Repair service for Mail Van (1998 Ford-Windstar) License plate# 7711AS1	X			Cost of labor to repair van used to transport in district mail and is also used when groups have to travel to workshops or conferences.
299	11-000-230-590-18-000-00	M063405	02/28/06	NORTH CENTRAL PACOLLEGE CONSORTM	150.00	150.00	OTHER PURCHASED SERV - Register George Chando (Dir of Sec Educ), John Milone (PMS Princ) and Matthew Sterling for the North Central PA Education Consortium at Bloomsburg University	X			
300	11-000-230-590-18-000-00	M063638	02/28/06	XEROX CORP	15,813.00	15,813.00	OTHER PURCHASED SERV - Copy machine charges for February '06 / Semi-annual overages	X			Monthly charge (per contract) for copiers in the district and overage charges for 6 months.
301	11-000-230-590-18-000-00	M064067	03/28/06	EASTON PUBLISHINGCOMPANY	94.70	94.70	OTHER PURCHASED SERV - Advertising cost for publishing the notice for Operation of School Food Service for the period of 03/01/06 through 03/05/06.	X			
302	11-000-230-590-18-000-00	M064292	03/28/06	FLYNN'S CATERING	400.15	400.15	OTHER PURCHASED SERV - Order of 17 dinners and sodas on March 22, 2006 for the Educational Council Dinner Meeting		X		This was for a dinner meeting of the Educational Council on 3/22/06.
303	11-000-230-590-18-000-00	M063404	03/28/06	RUTGERS STATE UNIVERSITY	115.00	115.00	OTHER PURCHASED SERV - Registration fee for the Education Career Day at Rutgers University on Feb. 24, 2006 for George Chando and John Milone	X			Fees to register at the Education Career Day at Rutgers on 2/24/06 for G Chando (Director of Secondary Education) and John Milone (Acting Director of Elementary Education).
304	11-000-230-590-18-000-00	M064191	04/11/06	DRAKE'S RENTAL	554.00	554.00	OTHER PURCHASED SERV - Rental fee of tables, chairs and covers for Student Council Forum on 01/12/06	X			
305	11-000-230-590-18-000-00	M063403	04/11/06	KUITZTOWN UNIVERSITY	180.00	180.00	OTHER PURCHASED SERV - Registration fee and cost of meal KU's 25th Annual Job Fair for Educators on 04/03/06 for John Milone, M. Sterling, R. Mancino and Karen Stangl	X			
306	11-000-230-590-18-000-00	M064882	05/16/06	FLYNN'S CATERING	354.25	354.25	OTHER PURCHASED SERV - education council dinner meeting, 15 dinners with soda= \$300.25+ 18% gratuity=354.25 (~\$24pp)		X		Education Council dinner meeting. Cost for 15 members to attend.
307	11-000-230-590-18-000-00	M065086	05/31/06	NJN PUBLISHING	38.50	38.50	OTHER PURCHASED SERV - 19.50 bid on fall sports 19.00 notice on the meeting schedule	X			Notice to advertise bids for fall sports for high school students. Notice to advertise the schedule for school board meetings - as required by law.

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308	11-000-230-590-18-000-00	M065521	06/27/06	EASTON PUBLISHINGCOMPANY	83.60	83.60	OTHER PURCHASED SERV - for publishing the Notice For Request for Proposals and Network Service Provider in the Express-Times Newspaper base cost =79.60 plus 4.00 for the affidavit	X			
309	11-000-230-590-18-000-00	M065389	06/27/06	EASTON PUBLISHINGCOMPANY	124.30	124.30	OTHER PURCHASED SERV - For publishing the notice of advertisement attached hereto on the dates of 6/01-6/04 service charge 120.30 plus affidavit fee 4.00	X			
310	11-000-230-590-21-000-00	M052720	12/14/04	H GORDON PETHICK	610.69	502.03	OTHER PURCHASED SERV - different reimbursements for out-of-pocket expenses, for lunches at conventions, staples supplies, taxis and refreshments-committee Mtg.		X		Reimbursements for out-of-pocket expenses for meals, office supplies, and refreshments for committee meetings.
311	11-000-230-590-21-000-00	M054150	03/30/05	PASSAIC COUNTY COMMUNITY COLLEGE	145.00	145.00	OTHER PURCHASED SERV - registration for Jackie Attinello for Closing the Achievement Gap.	X			
312	11-000-230-590-21-000-00	M054101	03/30/05	H GORDON PETHICK	76.02	76.02	OTHER PURCHASED SERV - mileage reimbursement for NJASA Urban Supts meeting and Newton Elem. Sch. Tech. visit.	X			
313	11-000-230-590-21-000-00	M054100	03/30/05	H GORDON PETHICK	297.22	148.48	OTHER PURCHASED SERV - reimbursements for expenses such as refreshments, classroom Mgt. meeting, workshop, etc.		X		
314	11-000-230-590-21-000-00	M054813	06/01/05	H GORDON PETHICK	306.75	277.10	OTHER PURCHASED SERVICE - \$277.10 reimbursement for misc. expenses like lunches and refreshments.		X		Expenses for Business Lunch Mtg (2/15/05), Lunch Urban Supt Mtg (3/23/05), Lunches SCC Mtg (4/11/05), Lunches Art Firestone Wkshp (4/28/05), Ice for Art Firestone Wkshp (4/28/05), Mileage for Art Firestone Wkshp (4/28/05), Urban Supt Mtg- Trenton (4/27/05), SCC Mtg-West Paterson (4/11/05), SCC Mtg-West Paterson (3/14/05)
315	11-000-230-590-21-000-00	M060293	07/26/05	H GORDON PETHICK	122.55	122.55	OTHER PURCHASED SERVICES - reimbursements for various refreshments and mileage		X		Expenses (7/05), Mileage NJASA in Trenton (7/15/05), Lunch for 7/15/05 mtg, refreshments for Board of Education meetings, Lunch for G Pethick and B Poch at SCC mtg-West Paterson (7/18/05), Lunch for G Pethick and M Broennle for meeting in Trenton (7/19/05), Refreshments for Standard Bearer Committee Mtg (7/19/05)
316	11-000-230-590-21-000-00	M061546	10/11/05	H GORDON PETHICK	301.08	180.15	OTHER PURCHASED SERV - reimbursement for mileages, refreshment, lunches, ice, pens, binders, registration PDP with NJASA.		X		Expenses 8/22-9/29/05, Mileage to Trenton (9/20/05) , Refreshment for ECC Trans Comm (8/22/05), Refreshments for SOS Comm Mtg (9/25/05), Lunches at Trenton Mtg for G Pethik, J Attinello, B Poch (8/26/05), Refreshments (9/4/05, ice (9/15/05), Pens/Binders (9/21/05), Lunch NJASA G Pethick, J Attinello (9/29/05), Register PDP with NJASA , Refreshments for SOS Mtg (9/20/05)
317	11-000-230-590-21-000-00	M063287	02/14/06	H GORDON PETHICK	283.46	185.51	OTHER PURCHASED SERVICES - reimbursement for expenses (refreshments)		X		Out of pocket expenes (11/28/05-1/17/06), Refreshments for Admin In-Service (11/5/05), Lunch Trenton, Fruit Baskets for Early Childhood Learning Center Open House, Table Markers for Early Childhood Learning Center Open House, Beverages for Negotiations
318	11-000-230-590-21-000-00	M064524	04/11/06	JOSEPH H FIRTH YOUTH CENTER	200.00	25.00	OTHER PURCHASED SERV - Program sponsorship fee for the 2006 Recipient Elizabeth Firth Wade Community Service Award Dinner			X	This is a community event that honors an individual for their work in the community. Several Board Members and Administrators attended this event.
319	11-000-230-590-21-000-00	M064811	05/16/06	H GORDON PETHICK	238.61	33.42	OTHER PURCHASED SERV - Boyer Concert Lunch for 2- M. Trapani (Dir. of Wholeschool Reform) & G. Pethick (Superintendent) Applebee's for \$33.42		X		N Boyer - Band Director for 35 yrs retired- this was for Dr. Pethick and Dr. Trapani who attended the retirement concert and the lunch afterward.
320	11-000-230-590-22-000-00	M051448	09/28/04	TROPICANA RESORT	4,343.00	297.00	OTHER PURCHASED SERV - rooms NJASBO workshop 10/04.		X		School Board workshop October rooms - some ~5 of board members (vary) & ~ 6 admin staff, now people share rooms
321	11-000-230-590-22-000-00	M054151	03/30/05	PASSAIC COUNTY COMMUNITY COLLEGE	145.00	145.00	OTHER PURCHASED SERV - registration for Gordon Pethick for Closing the Achievement Gap.	X			

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322	11-000-230-590-22-000-00	M055287	06/14/05	JACQUELINE R ATTINELLO	93.76	93.76	OTHER PURCHASED SERVICE - reimbursement for mileage (trip to West Paterson).	X			For 18 mos the District was required to travel to W. Paterson to meet with the NJSCC about the high school project. The District asked if they would come to Phillipsburg every other time and they said NO. So for 18 mos the District traveled to their office.
323	11-000-230-590-22-000-00	M061548	10/11/05	JACQUELINE R ATTINELLO	66.45	66.45	OTHER PURCHASED SERV - 9/30/05 mileage reimbursement to East Windsor BOE training.	X			This was for Dept of Ed training for Secondary Education Initiative that was required by the DOE. J. Attinello is leading this initiative in the district.
324	11-000-230-590-22-000-00	M062857	01/10/06	JACQUELINE R ATTINELLO	46.56	46.56	OTHER PURCHASED SERV - mileage reimbursement for Trenton-Abbott facilities Mtg on 12/22/05.	X			
325	11-000-230-590-22-000-00	M064288	03/28/06	HI TECH LASER INC	85.00	85.00	OTHER PURCHASED SERV - Technical on-site support for printer HP L4300 at the Board office	X			
326	11-000-230-590-22-000-00	M064524	04/11/06	JOSEPH H FIRTH YOUTH CENTER	200.00	25.00	OTHER PURCHASED SERV - Program sponsorship fee for the 2006 Recipient Elizabeth Firth Wade Community Service Award Dinner			X	This is a community event that honors an individual for their work in the community. Several Board Members and Administrators attended this event.
327	11-000-230-590-22-000-00	M064795	05/16/06	JACQUELINE R ATTINELLO	32.00	32.00	OTHER PURCHASED SERV- reimbursement for PEA Retirement dinner. \$32 per person.	X			Retirement dinner for district employees. Initially paid by Dr. Attinello personally, and then determined that the district should pay for this expense.
328	11-000-230-590-22-000-00	M064863	05/16/06	JACQUELINE R ATTINELLO	972.98	972.98	OTHER PURCHASED SERV- car rental extra costs- 76.70, reno, Nevada hotel costs-698.85, meals-120, mileage to Philadelphia 77.43 174 miles @ .445 per mile	X			National NASSP Conference. It is in her contract and part of her PGP - required by the Dept of Ed to attend this conference.
329	11-000-230-590-22-000-00	M065222	06/13/06	JACQUELINE R ATTINELLO	87.23	87.23	OTHER PURCHASED SERV - Asst Superintendent- Statehouse Trenton mileage reimbursement and NJASA Trenton mileage reimbursement. 196 @ .445= 87.23	X			
330	11-000-230-590-22-000-00	M065458	06/27/06	JACQUELINE R ATTINELLO	46.28	46.28	OTHER PURCHASED SERV - Mileage reimbursement NJDOE facilities/ main office for Jacqueline Attinello (Asst Superintendent) 104 miles @ .445 per mile	X			
331	11-000-230-590-25-000-00	M052975	01/11/05	ROBERT PIERFY	141.75	141.75	OTHER PURCHASED SERV - mileage reimbursement for the month of Nov.	X			Mileage reimbursement for travel in the district and to workshops and conferences for Student Assistant Counselor.
332	11-000-230-590-25-000-00	M054059	03/30/05	ROBERT PIERFY	204.07	204.07	OTHER PURCHASED SERV - mileage reimbursement for Jan and Feb 2005.	X			Reimbursement of mileage while performing duties for student assistance counselor. Substance abuse counselor
333	11-000-230-590-25-000-00	M054102	03/30/05	WARREN HOSPITAL	86.80	86.80	OTHER PURCHASED SERV - lab chemistry	X			Drug testing for students that show signs of drug use.
334	11-000-230-590-25-000-00	M054836	06/01/05	WARREN INDUSTRIAL MEDICINE ACCESS	97.00	97.00	OTHER PURCHASED SERVICE - consulting with student 3/28/05 - Rachel Goco, 5 Pnl Rapid Urine Drug Screen, and Urine Drug Screen Collection.	X			
335	11-000-230-590-25-000-00	M055481	06/28/05	WARREN HOSPITAL	229.40	229.40	OTHER PURCHASED SERVICE - drug confirmation and drug screening.	X			

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336	11-000-230-590-26-000-00	M052211	11/09/04	PHILLIPSBURG AREACHAMBER OF COMME	40.00	40.00	OTHER PURCHASED SERV - outstanding citizen dinner on 10/27/04.		X		Dinner for Chamber of Commerce Meeting -Marian Trapani is on committee to represent the school district
337	11-000-230-590-26-000-00	M051089	02/15/05	D C HELMS INC	5,600.00	123.00	OTHER PURCHASED SERV - renewal fourth district newsletter, the reporter January '05 vol 14 No 2 (7123-9345) qty 9000.		X		
338	11-000-230-590-26-000-00	M055499	06/14/05	CHRISTOPHER'S	280.10	280.10	OTHER PURCHASED SERVICE - partnership luncheon buffet.		X		The district has a Business/Community Partnership. It has been in existence since 1968 (completing the 39th year). They meet 4 times a year in the morning or at lunch time - 18 members.
339	11-000-230-590-26-000-00	M055462	06/14/05	PHILLIPSBURG AREA CHAMBER OF COMMERCE	100.00	125.00	OTHER PURCHASED SERVICES - reservation for scholarship luncheon 6/10/05.		X		The District is a member of the Phillipsburg Area Chamber of Commerce. One Administrator (Director of Whole School Reform & Special Projects) is on the Board. Chamber awarded 3 scholarships to graduates of the high school. Administrators attended a luncheon.
340	11-000-230-590-26-000-00	M051089	09/27/05	D C HELMS INC	1,503.00	1,503.00	OTHER PURCHASED SERV - renewal for district newsletter, The Reporter		X		
341	11-000-230-590-26-000-00	M065442	06/27/06	BRASS RAIL	198.05	198.05	OTHER PURCHASED SERV - PSD luncheon 6/13/06 Business Community Partnership Meeting, 19 attendees. (~\$11pp)		X		The district has a Business/Community Partnership. It has been in existence since 1968 (completing the 39th year). They meet 4 times a year in the morning or at lunch time - 18 members.
342	11-000-230-590-29-000-00	M045274	07/16/04	JAMES STETTNER	132.49	132.49	TRAVEL-DIRECTOR SECU - reimbursement for June 2004 mileage	X			Dir of Security mileage incurred while performing responsibilities. Goes around district and checks on security issues.
343	11-000-230-590-29-000-00	M050934	08/24/04	JAMES STETTNER	140.63	140.63	TRAVEL-DIRECTOR SECU - reimbursement for July 2004 mileage	X			Dir of security mileage for July going to all the bldgs.
344	11-000-230-590-29-000-00	M052271	11/09/04	JAMES STETTNER	347.63	347.63	TRAVEL-DIRECTOR SECU - mileage reimbursement for Sept and Oct 2004.	X			Former Director of Security - mileage expenses while performing his responsibilities. He goes to all the schools in the district & checks on security issues.
345	11-000-230-590-29-000-00	M052679	12/14/04	JAMES STETTNER	135.56	135.56	TRAVEL-DIRECTOR SECU - mileage reimbursement for Nov '04	X			Former Director of Security - mileage expenses while performing his responsibilities. He goes to all the schools in the district & checks on security issues.
346	11-000-230-590-29-000-00	M053040	01/25/05	JAMES STETTNER	130.16	130.16	TRAVEL-DIRECTOR SECU - reimbursement for Dec 2004 mileage	X			
347	11-000-230-590-29-000-00	M053077	02/15/05	PUBLIC AGENCY TRAINING COUNCIL	250.00	250.00	TRAVEL-DIRECTOR SECU - seminar registration "School Violence" on 01/25-26/2005.	X			
348	11-000-230-590-46-000-00	M051785	10/12/04	GEORGE CHANDO	100.03	100.03	OTHER PURCHASED SERV - reimbursement for mileage 214 and meal \$19.78.		X		Mileage for Dept of Ed Mtg 9/27/04 and Mileage for AVID meeting on 10/4/04 and meals for meetings.
349	11-000-230-590-46-000-00	M054329	04/12/05	GEORGE CHANDO	65.86	55.08	OTHER PURCHASED SERV - mileage reimbursement.	X			Reimbursement for Mtg on Data Mgmt & recruitment fair.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
350	11-000-230-600-24-000-00	M045246	08/10/04	ROBERT T REPKO	23,877.96	7,679.19	SUPPLIES & MATERIALS - includes a Meetinghouse Education Bundle - Radius Server/Client software Cisco Network Adapter for \$7,679.19	X			\$6,800 Meeting house is copywrite protected software. Installation and configuration \$4,500. Cisco PIX Firewall 525 \$11,198.77 Installation of PIX \$500 Cisco Network adapter \$799.24 The software is owned by Cisco Systems and is used as a component to add security to the district wireless and wired network. Robert T. Repko is a registered Cisco partner. The network runs on Cisco proprietary hardware and software. All Cisco hardware and software is purchased at a fixed price to education. This is typically 36 to 40 percent off list price.
351	11-000-230-610-17-000-00	M052037	11/23/04	XEROX CORP	18,400.80	18,400.80	GENERAL SUPPLIES - 8 1/2 by 11 white copy paper; low quote; 880 cases @ \$20.91	X			
352	11-000-230-610-17-000-00	M055991	08/09/05	XEROX CORP	19,315.00	11,494.00	GENERAL SUPPLIES - binder tape and staples.	X			3 years ago went out for bid; District has a contract but these items are not included in contract; District wide use of supplies. When the supplies run low we order for the Xerox machines.
353	11-000-230-610-17-000-00	M061786	10/25/05	XEROX CORP	3,420.00	3,420.00	GENERAL SUPPLIES - Xerox black binder tape for month of October purchase for all schools.	X			
354	11-000-230-610-18-000-00	M051178	08/31/04	ROCCO'S PIZZA	51.65	51.65	GENERAL SUPPLIES - four large pizzas and four sodas. Excess of amount is for delivery charges/tips included		X		Food for Board Meeting to discuss closed session issues. Negotiations meeting with Board Members before meeting with teachers assoc. Board Members come straight from work - 5/6 & stay until midnight some nights.
355	11-000-230-610-18-000-00	M051081	09/14/04	DELIGHTFULLY GOURMET LLC	550.00	550.00	GENERAL SUPPLIES - new teacher orientation breakfast/lunch.		X		New Teacher Orientation. New Teachers are required to come to a workshop prior to the school year.
356	11-000-230-610-18-000-00	M052377	11/23/04	DELIGHTFULLY GOURMET LLC	78.00	78.00	GENERAL SUPPLIES - lunch for cluster meeting (24 sandwiches turkey, tuna, roast beef; red potato salad chips; sour; 12 beverages, and paper goods).		X		Superintendents meeting with sending district (Cluster) csa. Business Adm. Principals
357	11-000-230-610-18-000-00	M052449	12/14/04	FLYNN'S CATERING	264.74	251.93	GENERAL SUPPLIES - 10 dinners, soda, tax and gratuity for the dinner meeting at Phillipsburg BOE.		X		Meetings with Teachers Association and Educational Council; required to meet 4 times a year. Ed Council Meetings between BOE and Teachers from each Bldg. Discussion on problems in the schools with equipment or other concerns of teachers.
358	11-000-230-610-18-000-00	M053572	02/17/05	POSTMASTER	152.79	152.79	GENERAL SUPPLIES - bulk mailing for hs principal brochure.	X			This was a search for a HS principal.
359	11-000-230-610-18-000-00	M053376	2/15/2005	PHILLIPSBURG BOARD OF EDUCATION	725.70	35.00	GENERAL SUPPLIES - \$35 for Congratulations Jon.		X		President of student council for State of NJ; purchased flowers as appreciation. Jon Gregory was named NJ Student Council President.
360	11-000-230-610-18-000-00	M054378	04/12/05	DELIGHTFULLY GOURMET LLC	294.00	294.00	GENERAL SUPPLIES - continental breakfast fresh fruit, mini kaisers roast beef, turkey, tuna, garden salads and drinks for the breakfast/lunch for board of education.		X		Administrative In Service Breakfast & LUNCH March 29 for approx 25 people.
361	11-000-230-610-18-000-00	M055305	06/28/05	GALLERY COLLECTION	542.00	542.00	GENERAL SUPPLIES - Christmas cards shimmering holly.		X		Holiday cards from the Superintendent and the Board of Education. The District is no longer doing this beginning in 2006.
362	11-000-230-610-18-000-00	M054738	08/09/05	XEROX CORP	1,814.00	1,814.00	GENERAL SUPPLIES - binder tape, staple wire and staples.	X			
363	11-000-230-610-18-000-00	M062170	11/29/05	DELIGHTFULLY GOURMET LLC	309.65	309.65	GENERAL SUPPLIES - breakfast: quiche, fruit, coffee, juice and deli service for SLC meeting on 11/7/05 (\$188.5). Breakfast quiche and fruit for SEL meeting 11/9/05 (\$121.50).		X		School Leadership Committee-Meeting with SLC on 11/7/05 and also a SEL meeting on 11/9/05



**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
364	11-000-230-610-18-000-00	M062740	12/23/05	CARMEN KADI	34.99	34.99	GENERAL SUPPLIES - reimbursement for cake		X		Cake for Director of Elementary Education who was retiring.
365	11-000-230-610-18-000-00	M062986	01/24/06	FLORIST FAMILY AFFAIR	46.00	46.00	GENERAL SUPPLIES - potted plant (peace lily) to early childhood center.		X		From Superintendent and Board of Education for the Opening of the Early Childhood Center.
366	11-000-230-610-18-000-00	M063226	02/14/06	TEMTEC	458.10	430.39	GENERAL SUPPLIES - SVC 'smile' timing circle (blue), SVC school badge.	X			Visitors badges - Safety/Security purposes. Badges recommended by district safety committee. Smiley faces good for 1 day only - not a problem if a visitor walks out of the school with badge.
367	11-000-230-610-18-000-00	M063244	02/14/06	XEROX CORP	15,867.60	15,867.60	GENERAL SUPPLIES - 840 cases of copy paper low price quote.	X			
368	11-000-230-610-18-000-00	M063600	02/28/06	RUTLER SCREEN PRINTING	900.00	900.00	GENERAL SUPPLIES - print graphics 8.5" x 11" white paper, Phillipsburg BOE letterhead.	X			
369	11-000-230-610-18-000-00	M064179	04/11/06	IRIS COMPANIES INC	922.00	913.75	GENERAL SUPPLIES - HID cards 26 bit-start run with 5601 site code 228 image quality blank white card stock.	X			
370	11-000-230-610-18-000-00	M064550	05/02/06	CAROL BLOCH	95.54	95.54	GENERAL SUPPLIES - The Cuisinart coffee maker paid to Carol Bloch		X		Coffee maker for Ed Center.
371	11-000-230-610-18-000-00	M065022	05/31/06	GOLD CUP	519.27	519.27	GENERAL SUPPLIES - includes \$519.27 for employee recognition plaques and governor's teacher recognition plaque.		X		Employee recognition for all staff and teachers recognition
372	11-000-230-610-18-000-00	M065327	06/13/06	GOLD CUP	575.75	575.75	GENERAL SUPPLIES - 15 golf retirement plaque trophies and 1 plaque Edward Zarbatany.		X		15 plaques trophies
373	11-000-230-610-18-000-00	M065265	06/30/06	TREASURER STATE OF NEW JERSEY	84.00	84.00	GENERAL SUPPLIES - core curriculum standards October, 2004 (all subjects).	X			
374	11-000-230-610-18-000-00	M065603	06/30/06	TULPEHOCKEN	12.00	12.00	GENERAL SUPPLIES - mountain spring water.		X		Center office bldg water for cooler
375	11-000-230-610-18-000-70	M060819	09/13/05	DELIGHTFULLY GOURMET LLC	102.25	102.25	SUPPLIES SAFETY COMMITTEE - refreshments for secretarial seminar 8/17/05. Food items such as cookies, brownies, drinks, and chips/pretzels were purchased.		X		Secretarial workshop on 8/17/05 for approx. 40 staff.
376	11-000-230-610-21-000-00	M050463	08/24/04	CORWIN PRESS INC	28.45	29.21	GENERAL SUPPLIES - paperback book: leading from below the surface, plus S&H.	X			
377	11-000-230-610-21-000-00	M051288	9/28/2004	NJSBA	20.00	20.00	GENERAL SUPPLIES - legislative directory	X			

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378	11-000-230-610-21-000-00	M052720	12/14/04	H GORDON PETHICK	610.69	98.66	GENERAL SUPPLIES - reimbursement for expenses		X		Lunch in Trenton for 7 people for an Urban Mtg; refreshments for SOS mtg.
379	11-000-230-610-21-000-00	M054210	05/10/05	QUILL CORPORATION	98.80	98.80	GENERAL SUPPLIES - paper clips, react flyer, crest certification holders and crest holders (navy).		X		Jumbo paper clips 10 box/pks classic crest certificate holders Teacher appreciation day.
380	11-000-230-610-21-000-00	M061547	10/25/05	BROWNSTONE PUBLISHERS INC.	236.00	236.00	GENERAL SUPPLIES - renew subscription to "school superintendent."	X			
381	11-000-230-610-21-000-00	M061943	11/15/05	H GORDON PETHICK	435.80	223.93	GENERAL SUPPLIES - for reimbursement for mileage, lunch and clerical supplies for the Atlantic City convention.	X			
382	11-000-230-610-21-000-00	M063287	02/14/06	H GORDON PETHICK	283.46	97.95	GENERAL SUPPLIES - includes reimbursements for expenses \$97.95 for lunch in Trenton.		X		Lunch in Trenton for 6 administrators for a meeting with the Department of Ed.
383	11-000-230-610-21-000-00	M064074	03/28/06	EDUCATIONAL RESEARCH SERVICE/ERS	50.00	50.00	GENERAL SUPPLIES - small learning communities	X			
384	11-000-230-610-22-000-00	M054076	04/26/05	QUILL CORPORATION	266.22	266.42	GENERAL SUPPLIES - black bulletin bd and clear push pins.	X			Pens, Binder clips, legal size hanging folders, Grey pocket folders (board agenda)Paper clips, labels, post it notes, while you were out pad etc. office supplies.
385	11-000-230-610-22-000-00	M054665	05/10/05	JACQUELINE R ATTINELLO	18.94	18.94	GENERAL SUPPLIES - social and emotional learning meeting 4/27/05, food from Shop Rite.		X		Social and emotional learning committee meeting on 4/27/05 at Freeman School Library with Teachers
386	11-000-230-610-22-000-00	M063410	02/28/06	JIORLE'S	27.43	13.91	GENERAL SUPPLIES - pens, dry erase markers and a whiteboard	X			
387	11-000-230-610-25-000-00	M052793	01/11/05	ADD WAREHOUSE	237.00	237.60	GENERAL SUPPLIES - CPRS-27 revised	X			Connors ADD/ADHD-student evaluations for screening 504
388	11-000-230-610-25-000-00	M055960	06/30/05	ROBERT PIERFY	243.41	171.00	GENERAL SUPPLIES - Reimbursement for supplies in the amount of \$171.00. The supplies included Mind Manager X5 educational academic English and Mind Manager X5 Mobile for Pocket PC single license English.	X			Mind Manager Educational Academic in English- original system SAC (student awareness council) meetings and SHARP presentations; Counselor
389	11-000-230-610-25-000-00	M056123	10/11/05	THE BRAIN STORE	319.37	319.37	GENERAL SUPPLIES - how the student brain works, exploring ad/hd in the classroom, the brain behind it new knowledge about the brain, learning styles: a guide for teachers and parents, and disp. Solutions and the student brain CD.	X			
390	11-000-230-610-26-000-00	M050527	08/24/04	JIORLE'S	257.18	265.82	GENERAL SUPPLIES - various office supplies: tape, envelope, labels, remover, staple, etc.	X			
391	11-000-230-610-26-000-00	M053099	03/15/05	EDUCATIONAL RESEARCH SERVICE/ERS	18.00	18.00	GENERAL SUPPLIES - High Student Achievement: Six School Districts Changed into High-Performance Systems	X			

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Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained		
392	11-000-230-610-26-000-00	M054648	06/14/05	EYE ON EDUCATION	333.85	367.58	GENERAL SUPPLIES - for two invoices which include "real teach challenge, classroom management simplified, real teach challenge, teaching matters, what great teach do diff."	X				
393	11-000-230-610-26-000-99	M060657	08/23/05	MARIAN TRAPANI	384.14	218.14	GENERAL SUPPLIES - dissertation expenses which includes postage, binders, book "paideia program," "out of a crisis" and "a place called school." Also included graduation and binding fees.	X				Dissertation supplies, part of her contract; Director of whole school reform and special projects.
394	11-000-230-610-46-000-00	M051562	10/12/04	MAUREEN BROENNLE/PETTY CASH	131.14	27.37	GENERAL SUPPLIES - does not contain invoice, receipt of payment, or receipt of petty cash received.	X				
395	11-000-230-890-18-000-00	M064115	03/28/06	COLLEGE ENTRANCE EXAMINATION BOARD	325.00	325.00	MISCELLANEOUS EXPEND - college entrance examination board membership dues for Marian Trapani	X				Marian Trapani, Dir. of Wholeschool Reform- received ph.D and cost for such are in her contract.
396	11-000-230-890-18-000-00	M064210	04/11/06	MIDDLE STATES ASSOC OF COLL & SCHS	1,100.00	1,100.00	MISCELLANEOUS EXPEND - middle states association of colleges and schools, inc- evaluation and preparation	X				
397	11-000-230-890-21-000-00	M050860	08/24/04	URBAN SCHOOL SUPERINTENDENT OF NJ	3,500.00	3,500.00	MISC EXPENSES-DUES-T - USSNJ comprehensive membership dues for special needs district	X				
398	11-000-230-890-21-000-00	M052085	11/09/04	PHI DELTA KAPPA	106.00	106.00	MISC EXPENSES-DUES-T - PDK charges for annual dues, connection and access to Edge; classroom tips, topics and trends, etc.	X				
399	11-000-230-890-21-000-00	M063082	01/24/06	PHILLIPSBURG ROTARY CLUB	178.00	178.00	MISC EXPENSES-DUES-T- 3rd quarter membership fees for the Phillipsburg rotary club		X			Marian Trapani, Dir. of Wholeschool Reform & Spec. Projects, is on the Rotary advisory committee as a representative from the school district; no longer doing this.
400	11-000-230-890-22-000-00	M052850	01/11/05	NJASA	1,330.00	1,330.00	MISC EXPENSES-DUES - NJSAS membership dues for 2004-05 in the name of Jacqueline Attinello	X				Dues for Asst Superintendent
401	11-000-230-890-26-000-00	M052968	01/25/05	PHILLIPSBURG AREACHAMBER OF COMME	505.00	505.00	MIS. EXPENSES-SP. PR - membership dues to the Phillipsburg area chamber of commerce		X			public relations
402	11-000-230-895-07-000-00	M050225	07/16/04	NJSBA	22,483.00	22,483.00	GEN ADM BOE DUES AND - 2004-2005 Phillipsburg board of ed, new jersey school boards association dues.	X				The dues were calculated by using a new formula which was previously given to all districts prior to being adopted by the Delegate Assembly on 11/22/03. It is calculated as follows: $\$1,877 + (1,000 \times 69 \times \$42,017.917) = \$22,483$ in dues
403	11-000-230-895-07-000-00	M060053	07/26/05	NJSBA	24,731.00	24,731.00	GEN ADM BOE DUES AND - New Jersey School Boards Association, Board of Ed dues 2005-2006	X				
404	11-000-240-500-01-000-25	M065025	05/31/06	JEANETTE GILLILAND	370.93	71.38	SCH ADMIN/OTH PURCH - Andover Morris Elem Sch Principal-lunch, mileage, tolls, and parking		X			Sent by the District to CPI Training- obtained certification to be a District Trainer (which saves money in the long run) - no further cost to the district. This was for J Gilliland and S Fontanez.
405	11-000-240-500-17-000-25	M052408	11/23/04	JOHN CONSENTINO	640.89	640.89	SCH ADM-OTH PURCH SE - reimbursement for mileage, meals, board and parking for NJPSA Annual Conference at Atlantic City on 11/3-5/04.	X				Reimbursement for costs connected to attending the NJPSA Annual Conference in Atlantic City.

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406	11-000-240-500-17-000-25	M061648	11/29/05	FEA	570.00	720.00	<b>SCH ADM-OTH PURCH SE</b> - Individual registration of \$150 and Two nights double package \$570.	X			NJ Principals/Supervisors Annual Convention in Atlantic City. It is written in the administrators contract that at least one person attend each year. This was for George Chando and John Milone.
407	11-000-240-500-19-000-95	M055508	06/14/05	JUDITH LEH	242.00	242.00	<b>SCHOOL ADMIN-OTHER PURCHASE</b> - reimbursement for dinner for SLC (Student Leadership Council) dinner 12 people.		X		Once a year transition between old and new SLC Team in June. Meeting follows.
408	11-000-240-500-19-000-95	M061649	01/10/06	FOUNDATION FOR EDUCATIONAL ADMIN	750.00	375.00	<b>SCH ADM-OTH PURCH SE</b> - individual registration for "A Framework for Understanding Poverty" for Judy Leh on 10/25, 11/29 and 12/13.	X			
409	11-000-240-500-19-000-95	M063246	02/14/06	JUDITH LEH	96.56	48.60	<b>SCH ADM-OTH PURCH SE</b> - Reimbursement for mileage and tolls for Judith Leh's training		X		
410	11-000-240-600-05-000-25	M055541	08/09/05	ANTARES COMPUTING INC.	6,192.00	5,992.00	<b>HIGH SCHOOL SUPPLIES</b> - a quantity of 7 computers.	X			New CAD program - replacement computer for room 167.
411	11-000-240-600-19-000-95	M050300	07/16/04	JUDITH LEH/PETTY CASH	50.00	50.00	<b>PRINCIPALS OFF SUPPLIES</b> - petty cash	X			
412	11-000-240-800-19-000-95	M050258	07/16/04	JUDITH LEH	44.00	44.00	<b>SCHOOL ADMIN-OTHER-KC</b> reimbursement of NAEYC membership	X			PRINCIPAL
413	11-000-251-592-07-000-00	M050923	08/24/04	MAUREEN BROENNLE	60.00	60.00	<b>BUSINESS OFF PURCH S</b> - reimbursement for 160 miles to administrative retreat 8/2 and 8/4		X		Mileage for Administrative retreat Aug 2 - 3rd held in Pa.; usually 3 days/2 nights every 3 yrs for team bldg/strategic plans/etc...No longer taking Retreat Trips
414	11-000-251-592-07-000-00	M051215	09/14/04	WILLIAM W POCH	122.63	122.63	<b>BUSINESS OFF PURCH S</b> - reimbursement for June and August 2004 mileage. 43 and 284 respectively.	X			June Mileage HWASBO meeting deliver budget to county office August NJSCC Mtg in W. Paterson Administrative retreat Wilkes Barre
415	11-000-251-592-07-000-00	M051448	09/28/04	TROPICANA RESORT	4,343.00	297.00	<b>BUSINESS OFF PURCH S</b> - rooms NJASBO workshop 10/04.		X		School Board workshop October rooms - some ~5 of board members (vary) & ~ 6 admin staff. now people share rooms
416	11-000-251-592-07-000-00	M051729	10/12/04	SANDRA PACENTI	14.25	14.25	<b>BUSINESS OFF PURCH S</b> - reimbursement for 38 miles.	X			Mileage reimbursement for several trips around the town to map bus routes and find addresses for children coming into district.
417	11-000-251-592-07-000-00	M051727	10/12/04	WILLIAM W POCH	55.50	55.50	<b>BUSINESS OFF PURCH S</b> - reimbursement for 148 mileages for the Robbinsville-Abbott District meeting and Annandale-No Hunt Reg-transp meeting	X			
418	11-000-251-592-07-000-00	M052251	11/09/04	WILLIAM W POCH	88.63	88.63	<b>BUSINESS OFF PURCH S</b> - mileage reimbursement for Flemington-SAIF insurance meeting on 10/7, Atlantic City School Board Workshop on 10/21 for taxi and tip, West Paterson-NJSCC meeting-Andover on 10/25 and Asbury-Asbury Willows-HWASBO meeting on 10/27.	X			

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419	11-000-251-592-07-000-00	M052627	12/14/04	WILLIAM W POCH	151.25	151.25	<b>BUSINESS OFF PURCH S</b> - BA's reimbursement for mileage & parking for 11/1 Robbinsville-Abbott Facilities mtg, 11/8 West Paterson-NJSCC mtg, 11/9 Flemington-Hunt Co Amin-SAIF seminar & 11/24 Trenton-NJSCC mtg on HS equipment.	X			
420	11-000-251-592-07-000-00	M052972	01/11/05	WILLIAM W POCH	185.52	185.52	<b>BUSINESS OFF PURCH S</b> - BA's mileage reimbursements for 12/2 Lawrence Twp & Trenton-meeting Army, 12/6 E. Windsor & W Paterson-DOE & SCC meeting, 12/17 Robbinsville-NJASBO-Abbott meeting and 12/30 In-district-copy machine deliveries.	X			
421	11-000-251-592-07-000-00	M053248	02/15/05	TREASURER STATE OF NEW JERSEY	150.00	150.00	<b>BUSINESS OFF PURCH S</b> - annual subscription fee schedule for cooperative purchasing program.	X			
422	11-000-251-592-07-000-00	M053852	03/15/05	WILLIAM W POCH	100.04	100.04	<b>BUSINESS OFF PURCH S</b> - mileage reimbursement for Feb.	X			Mileage reimbursement for Abbott meeting, ASBO mtg and County Transportation Meeting.
423	11-000-251-592-07-000-00	M054051	03/17/05	BALLY'S ATLANTICCITY	450.75	150.25	<b>BUSINESS OFF PURCH S</b> - room reservation at Bally's in Atlantic City for Maureen Broennle, three nights from 5/10-13/05.	X			
424	11-000-251-592-07-000-00	M054052	03/17/05	BALLY'S ATLANTICCITY	450.75	150.25	<b>BUSINESS OFF PURCH S</b> - room reservation at Bally's in Atlantic City for William W. Poch, for three nights from 5/10-05/13.	X			
425	11-000-251-592-07-000-00	M054723	05/10/05	WILLIAM W POCH	125.15	125.15	<b>BUSINESS OFF PURCH S</b> - BA's mileage reimbursements for 4/11 West Paterson-NJSCC facilities meeting, 4/14 Robbinsville-NJASBO-Abbott meeting 4/20 Hunterdon Co Admin Bldg SAIF workshop and 4/27 Asbury-Asbury-Willows-HWASBO meeting.	X			
426	11-000-251-592-07-000-00	M054876	06/01/05	SANDRA BEDO	14.15	14.15	<b>BUSINESS OFF PURCH S</b> - reimbursement for mileage and parking.	X			Reimbursement for mileage & parking for mtg with Pentamation for students data base.
427	11-000-251-592-07-000-00	M054971	06/01/05	MAUREEN BROENNLE	139.79	139.79	<b>BUSINESS OFF PURCH S</b> - reimbursement for mileage and parking for conference in Atlantic City on 5/10-5/13.	X			
428	11-000-251-592-07-000-00	M054052	06/28/05	BALLY'S ATLANTIC CITY	450.75	239.75	<b>BUSINESS OFFICE PURCHASES</b> - Maureen Broennle, Asst BA, May 10-13, 2005 Annual School Board Conf.	X			
429	11-000-251-592-07-000-00	M056035	06/30/05	NORTHWESTERN MUTUAL	1,126.26	1,126.26	<b>BUSINESS OFFICE PURCHASES</b> - disability insurance for William W Poch, B.A. acct# 8621761 policy # D1-295-469.	X			Mr. Poch's contract requires that the district pay for his disability policy.
430	11-000-251-592-07-000-00	M061561	10/11/05	WILLIAM W POCH	105.73	105.73	<b>BUSINESS OFF PURCH S</b> - reimbursement mileages Sept 05.	X			Mileage to Morristown- Child Nutrition Workshop on 9/16/05 and also mileage to Asbury for the HWASBO meeting on 9/21 and mileage to Robbinsville for the Abbott School Business Admin meeting 9/22.
431	11-000-251-592-07-000-00	M062527	12/20/05	WILLIAM W POCH	52.38	52.38	<b>BUSINESS OFF PURCH S</b> - reimbursement mileages Nov 05.	X			Mileage to Trenton for Urban Superintendents Meeting 11/9-Mileage to Asbury Willows for WCASBO meeting 11/16.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
432	11-000-251-592-07-000-00	M062861	01/10/06	MAUREEN BROENNLE	60.63	60.63	<b>BUSINESS OFF PURCH S</b> - reimbursement for December mileage.	X			Mileage to Morris County - Cafeteria/Lunch Program 12/12- Mileage for Workers Comp meeting 12/15.
433	11-000-251-592-07-000-00	M063113	01/24/06	TREASURER STATE OF NEW JERSEY	150.00	150.00	<b>BUSINESS OFFICE PURCHASES</b> - renewal for subscription for electronic access and printed contracts (1-75 contracts).	X			
434	11-000-251-592-07-000-00	M063297	02/14/06	WCSBA	40.00	10.00	<b>BUSINESS OFF PURCH S</b> - Reservation fee for Board Member Workshop for Bill Poch	X			This was for the workshop "Everything you wanted to know about regionalization" which was held at Harmony Elementary School and was attended by S Zarbatany, K DeGerolamo, G Pethick, J Attinello, and Bill Poch.
435	11-000-251-592-07-000-00	M063891	03/14/06	WILLIAM W POCH	34.71	34.71	<b>BUSINESS OFF PURCH S</b> - Travel/mileage expense for William W. Poch for the month of January and February of 2006		X		
436	11-000-251-592-07-000-00	M064062	03/28/06	NJASBO	514.00	514.00	<b>BUSINESS OFF PURCH S</b> - Registration fee and cost of meal for William Poch and Maureen Broennle for annual Conference in Atlantic City on 05/10/06 to 05/12/06	X			
437	11-000-251-592-07-000-00	M064457	04/11/06	WILLIAM W POCH	48.95	48.95	<b>BUSINESS OFF PURCH S</b> - Travel/mileage expense for William W. Poch for the month of March of 2006	X			Mileage to Asbury Willows for B Poch to attend the HWASBO meeting on 3/15- Mileage to Trenton for NJASA Urban Superintendents meeting and for the budget on 3/29.
438	11-000-251-592-07-000-00	M064788	05/02/06	WILLIAM W POCH	90.34	90.34	<b>BUSINESS OFF PURCH S</b> - April mileage for Bill Poch, (B.A.) 203 miles total, 95 to Trenton for DOE meeting on budget, 90 miles to Morristown for transportation workshop, 18 miles to Asbury for HWASBO meeting@ .445 per mile.	X			
439	11-000-251-592-07-000-00	M064063	05/05/06	BALLY'S ATLANTIC CITY	625.00	302.50	<b>BUSINESS OFF PURCH S</b> - registration 2 days William Poch (BA) single room-250 for 2 days, registration 3 days for M. Broennle for single room.	X			Cost for hotel rooms for the Business Admin & Asst Bus Admin to attend the conference in Atlantic City.
440	11-000-251-592-07-000-00	M065043	05/31/06	MAUREEN BROENNLE	263.15	263.15	<b>BUSINESS OFF PURCH S</b> - Asst BA- Mileage to workshop Pay to play, mileage to NJASBO conference, Parking for conference, meals for conference, balance due for rooms for conference	X			
441	11-000-251-592-07-000-00	M060287	06/27/06	XEROX CORP	98,730.00	194.00	<b>BUSINESS OFF PURCH S</b> - Lease payment for June 2006.	X			
442	11-000-251-592-07-000-00	M065597	06/30/06	WILLIAM W POCH	64.62	48.99	<b>BUSINESS OFF PURCH S</b> - BA- reimbursement for mileage and expenses for May and Jun.	X			Mileage and expenses reimbursement for the Business Admin to attend the conference in Atlantic City.
443	11-000-251-600-07-000-00	M050283	08/24/04	JIORLE'S	1,677.26	1,797.16	<b>BUSINESS OFFICE SUPPLIES</b> - various: rubber bands, envelopes, folders, clips, etc...	X			
444	11-000-251-600-07-000-00	M051545	10/12/04	PITNEY BOWES CREDIT CORP.	37.39	37.39	<b>BUSINESS OFFICE SUPPLIES</b> - gummed tape rolls (6/box)	X			
445	11-000-251-600-07-000-00	M052717	12/14/04	MAUREEN BROENNLE/PETTY CASH	141.38	50.00	<b>BUSINESS OFFICE SUPPLIES</b> - there were two amounts of petty cash used totalling \$50 (coffee).		X		The \$25 toward coffee is for the workshops and Meetings that are held in the Ed Center. Employees pay toward the coffee fund for ourselves but the difference is from the board

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
446	11-000-251-600-07-000-00	M050744	11/15/05	MOORE WALLACE	590.86	507.49	<b>BUSINESS OFFICE SUPPLIES</b> - tax forms w-2, 1099 misc., 7956E/DW and tax gift.	X			
447	11-000-251-600-07-000-00	M062675	12/20/05	MAUREEN BROENNLE/PETTY CASH	71.19	12.50	<b>BUSINESS OFFICE SUPPLIES</b> - replenish of petty cash for coffee club \$12.50 and other supplies and reimbursements.		X		Same as above. There are many workshops for teachers held in the large conference room.
448	11-000-251-600-07-000-00	M062548	01/24/06	EAST PENN BUSINESS FORMS	2,653.50	3,099.72	<b>BUSINESS OFFICE SUPPLIES</b> - 10,000 PO order forms, 15,000 payroll checks, 500 trust and agency checks.	X			
449	11-000-251-600-07-000-00	M063483	02/14/06	MAUREEN BROENNLE/PETTY CASH	83.70	50.00	<b>BUSINESS OFF SUPPLIES</b> - petty cash amounts include two disbursements of \$25. to Carol for coffee club.		X		Same as above items
450	11-000-251-600-07-000-00	M065597	06/30/06	WILLIAM W POCH	64.62	15.63	<b>BUSINESS OFFICE SUPPLIES</b> - reimbursement for mileage, refreshments and expenses		X		HWASBO Meeting in May Mileage and cookies for Board meeting. June Defensive driving course refreshments for employees and mileage for workshop in Morristown for Child Nutrition.
451	11-000-251-832-07-000-00	M060775	06/27/06	GE CAPITAL	77,659.00	238.87	<b>LEASE PUR TELEPHONE</b> - Interest for Installment Payment for Cisco data equipment for phone system for the period 06/01 to 06/30/06.	X			Lease for the telephone system purchased last year in agreement.
452	11-000-251-890-07-000-00	M062389	12/20/05	PHI DELTA KAPPA	85.00	85.00	<b>BUSINESS OFF DUES &amp;</b> - PDK charges for annual dues, connection and access to Edge; classroom tips, topics and trends, etc.	X			
453	11-000-252-500-18-000-00	M062020	06/27/06	ADT SECURITY SERVICES INC	84,135.00	9,433.02	<b>TECH PURCH SERV-ECC</b> - One GE Kalatel DVMRE triplex recorder w/16 camera input, one terabyte hard drive and KTB-405 PTZ controller kit. Also, 5 GE legend series smoked dome PTZ cameras w/day/night functionality, 26 x zooms lens, heater/blower unit and CAT5.	X			
454	11-000-252-500-24-000-00	M051265	09/14/04	ROBERT T REPKO	28,144.58	7,800.00	<b>TECH PURCH SERV</b> - Fiber Optic and category 5 cabling to High School Trailers	X			Fiber Optic cabling for trailers @ High School for internet service for classes being held in the trailers
455	11-000-252-500-24-000-00	M050217	09/14/04	SUNGARD PENTAMATION INC	46,620.00	3,885.00	<b>TECH PURCH SERV</b> - ASP application hosting services 5/1/04-4/30/05 SMS/TWS/Internet.	X			
456	11-000-252-500-24-000-00	M051677	10/12/04	HI TECH LASER INC	1,066.00	1,066.00	<b>TECH PURCH SERV</b> - service done on printers.	X			Services call on all printers in the district not covered.
457	11-000-252-500-24-000-00	M050944	10/26/04	ROBERT T REPKO	27,000.00	2,250.00	<b>TECH PURCH SERV</b> - consultants, professional services rendered.	X			Monthly service charge for professional technology services provided to the district.
458	11-000-252-500-24-000-00	M061515	10/11/05	ZENA BETH WAMBOLD	14.31	14.31	<b>TECH PURCH SERV</b> - reimbursement for Sept mileages.	X			Mrs. Wambold is the district coordinator for the Districts community educational television station, Cable channel 49. Mrs. Wambold is also the web master for the district. In this capacity she is required to travel between schools and occasionally out of the district. This purchase order represents charges for mileage during the period specified.

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
459	11-000-252-500-24-000-00	M060694	10/25/05	ROBERT T REPKO	27,000.00	2,250.00	<b>TECH PURCH SERV</b> - professional services rendered for the month of October 2005.	X			Mr. Robert T. Repko & R Squared Consultants is retained by the district to service/maintain the fiber optic wide area & local area district network. He is a fully certified "Cisco" partner & as such has certification from Cisco Systems to service/manage all of the Cisco System switching equipment that runs the district network. He is retained for 30 hours/month at a fixed cost of \$75/hour. This rate is significantly lower than that charged by other companies such as "Trans-Net". As part of his responsibility, he has not only maintained but consistently upgraded the network software & replaced end of life equipment at his cost. He is available to the district on a 24 hour, 7 day a week basis. His skills are beyond the level of the district technology technicians.
460	11-000-252-500-24-000-00	M061516	10/25/05	SUNGARD PENTAMATION INC	2,530.74	2,530.74	<b>TECH PURCH SERV</b> - student systems software training services on: medical records on 8/30/05, on site assistance-opening day of school and LTDB assistance and attendance. Also, mileages, parking and tolls.	X			Sungard Pentamation is the system used to track student information.
461	11-000-252-500-24-000-00	M061991	11/15/05	ZENA BETH WAMBOLD	135.00	49.91	<b>TECH PURCH SERV</b> - reimbursements for postages for PFPL Doc, iTunes and mileages. All for PSDTV SO and projects video.		X		This purchase order represents expenses that Mrs. Wambold incurred in the performance of her duties. The district coordinated with the Phillipsburg Free Public Library to prepare a television program for the community on the library, the new expansion and services available through the library and the school district. \$29.64 represents the cost of postage to mail DVD copies of the program to individuals who participated in the project. \$85.14 represents the cost to download music from iTunes to be used in various video projects prepared by Mrs. Wambold with students in the district. \$20.27 represents Mrs Wambold's reimbursement for mileage during the time indicated.
462	11-000-252-500-24-000-00	M060694	12/20/05	ROBERT T REPKO	27,000.00	2,250.00	<b>TECH PURCH SERV</b> - December services.	X			Mr. Robert T. Repko & R Squared Consultants is retained by the district to service/maintain the fiber optic wide area & local area district network. He is a fully certified "Cisco" partner & as such has certification from Cisco Systems to service/manage all of the Cisco System switching equipment that runs the district network. He is retained for 30 hours/month at a fixed cost of \$75/hour. This rate is significantly lower than that charged by other companies such as "Trans-Net". As part of his responsibility, he has not only maintained but consistently upgraded the network software & replaced end of life equipment at his cost. He is available to the district on a 24 hour, 7 day a week basis. His skills are beyond the level of the district technology technicians.
463	11-000-252-600-18-000-00	M062020	03/14/06	ADT SECURITY SERVICES INC	84,135.00	10,784.44	<b>ADMIN TECH SUPPLIES</b> - contains purchase of \$10,784.44 installment payment for ADT services	X			
464	11-000-252-600-18-000-00	M064253	06/13/06	ADT SECURITY SERVICES INC	1,735.00	628.10	<b>ADMIN TECH SUPPLIES</b> - allocation of ADT installation/services for burglar and Intercom	X			
465	11-000-252-600-18-000-00	M062020	06/27/06	ADT SECURITY SERVICES INC	84,135.00	17,338.56	<b>ADMIN TECH SUPPLIES</b> - contains installment payment for ADT services	X			
466	11-000-252-600-24-000-00	M050226	07/16/04	ADAM BOYER	260.00	260.00	<b>TECH SUPPLIES &amp; MATERIALS</b> - reimbursement for Filemaker Pro 3.0 database server for Windows NT	X			
467	11-000-252-600-24-000-00	M050990	08/24/04	ANTARES COMPUTING INC.	35.00	35.00	<b>TECH SUPPLIES &amp; MATE</b> - Amount is for shipping and handling for Intel Xeon Server MB/Dual, LAN/VGA on Board Dual, Intel Xeon 2.4 GHz 533 FSB, CPU 1gb 1.44 drive, MS Internet KB and mouse combo Chenbro Server case, and Dual 320 Watt Red.	X			
468	11-000-252-600-24-000-00	M050929	08/24/04	ROBERT T REPKO	1,730.40	1,730.40	<b>TECH SUPPLIES &amp; MATE</b> - OkiData 3410 dot matrix printer. includes S&H.	X			
469	11-000-252-600-24-000-00	M051449	09/28/04	LARRY MCKENNA	89.98	89.98	<b>TECH SUPPLIES &amp; MATERIALS</b> - reimbursement for hand truck purchases	X			This was for reimbursement to Larry McKenna for the purchase of two hand trucks, one folding and one conventional at the local Sears store. This equipment is used to move heavy equipment (printers, computers, etc.)



Appendix A - Historical Non-Salary Expenditures Analysis											
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470	11-000-252-600-24-000-00	M051549	10/12/04	ADAM BOYER	109.84	109.85	TECH SUPPLIES & MATERIALS - new SQL 7.0 with CAL software to be used in district	X			
471	11-000-252-600-24-000-00	M054112	04/26/05	TOOLS4EVER, INC	2,379.60	2,379.60	TECH SUPPLIES & MATERIALS - user management resource administrator includes base module for 1,000 users and AdminMagic Enterprise license.	X			Copy write protected software from the sole vendor used to manage and access user accounts and computers on the network. IT Dept Spvrs were eliminated as part of the budget; decided to purchase this software to allow offsite access to any machine in district & perform repairs/maintenance.
472	11-000-252-600-24-000-00	M054618	06/01/05	HI TECH LASER INC	1,119.25	295.00	TECH SUPPLIES & MATERIALS - various color cartridges	X			
473	11-000-252-600-24-000-00	M056160	06/29/05	THE RESTAURANT STORE	265.84	30.00	TECH SUPPLIES & MATERIALS - the account in question refers to \$30 for freight on a chrome shelf for \$183.92 and a chrome post 74" at \$51.92. The summation of all three will equal payment of receipt. The \$30 was paid separately.	X			Purchase steel shelves to hold servers. These were purchased at the local restaurant supply store for about one half the price as equivalent server storage units through a hardware vendor. (Gov Connection-State Contractor)
474	11-000-252-600-24-000-00	M055980	06/30/05	ZEN BETH GAMBOLED	98.54	98.54	TECH SUPPLIES & MATERIALS - DVD master thermal printed, DVD copies and cd jewel cases.	X			
475	11-000-252-600-24-000-00	M060167	07/26/05	ADAM BOYER	105.99	105.99	TECH SUPPLIES & MATERIALS - reimbursement for software for movies in the park.		X		Reimbursement for copy write protected software to be used for creating video used for the district presentation of movies in the town park for families on Thursday evenings.
476	11-000-252-600-24-000-00	M060192	07/26/05	JOHNSTONE SUPPLY	1,580.90	1,580.90	TECH SUPPLIES & MATERIALS - UM26B1C2 dual out ac, AM26B1C13 dual ind ac, DSS inset head pres control, and CBK wall cond bracket for high school room 141.	X			
477	11-000-252-600-24-000-00	M056217	07/26/05	ROBERT T REPKO	11,342.56	11,342.56	TECH SUPPLIES & MATERIALS - CISCO telephone hardware/software.	X			Mr. Repko of R Squared is a registered Cisco partner. This purchase order was for 24 Cisco telephones including \$1,037.00 for a conference telephone. These phones are sold by Cisco at a fixed price to education, and are only available through a registered Cisco partner.
478	11-000-252-600-24-000-00	M056161	08/09/05	ANTARES COMPUTING INC.	2,560.00	2,560.00	TECH SUPPLIES & MATERIALS - various computer supplies and materials.	X			This was for the purchase of two Intel Pentium 4 processors \$135.00 each to repair two computers. Antares was the only vendor who was able to supply that processor and matching chip set for the computer motherboard that had failed. Ten 17 inch LCD computer monitors @ \$219 each. We had more than ten computers with faulty monitors. This was a promotion by Phillips/Magnavox and represented a savings of about \$50 per monitor at that time over the standard Dell monitor available. These monitors were placed in service in the classrooms.
479	11-000-252-600-24-000-00	06-417	08/09/05	ANTARES COMPUTING INC.	2,464.00	30.00	TECH SUPPLIES & MATERIALS - shipping and handling on computer equipment.	X			
480	11-000-252-600-24-000-00	M060384	08/09/05	JOHNSTONE SUPPLY	400.70	400.70	TECH SUPPLIES & MATERIALS - AM26B1C13 dual ind ac and CKB wall cond bracket for high school room 141.	X			
481	11-000-252-600-24-000-00	M054538	08/09/05	TOOLS4EVER, INC	2,520.00	2,520.00	TECH SUPPLIES & MATERIALS - user management resource administrator upgrade to 4,000 users.	X			Copy write protected software from the sole vendor used to manage and access user accounts and computers on the network. IT Dept Spvrs were eliminated as part of the budget; decided to purchase this software to allow offsite access to any machine in district & perform repairs/maintenance.
482	11-000-252-600-24-000-00	M060526	09/13/05	DELL MARKETING L P	52,790.00	30,733.42	TECH SUPPLIES & MATERIALS - 43 Dell computers for \$30,733.61	X			Purchased form Dell for the classroom computers to replace broken and out dated machines.
483	11-000-252-600-24-000-00	M061850	10/25/05	DAVE PHILLIPS MUSIC & SOUND	28.95	28.95	TECH MATERIALS & SUPPLIES - on stage stand boom value-lite black and a plastic mic clip.	X			

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484	11-000-252-600-24-000-00	M062177	11/29/05	DAVE PHILLIPS MUSIC & SOUND	17.99	17.99	TECH SUPPLIES - audio technical premium cable, 30'.	X			
485	11-000-252-600-24-000-00	M061372	11/29/05	GOV CONNECTION	501.00	501.00	TECH SUPPLIES & MATERIALS - power shot S2 IS digital camera 5mp 12x, 256 mb compact flash card, and deluxe soft case.	X			
486	11-000-252-600-24-000-00	M062925	01/24/06	CHRIS JOSACK	63.59	63.59	TECH SUPPLIES & MATERIALS - reimbursement for Microsoft Exchange server.	X			
487	11-000-252-600-24-000-00	M063110	02/14/06	DAVE PHILLIPS MUSIC & SOUND	339.00	339.00	TECH SUPPLIES & MATERIALS - messenger peavey portable P.A. system.	X			
488	11-000-252-600-24-000-00	M063785	03/14/06	ROBERT T REPKO	11,583.45	11,583.45	TECH SUPPLIES & MATERIALS - repairing Cisco phone and hardware/software charges.	X			\$4,468.35 was for Cisco Smart Net on the District Cisco PIX and Cisco 7206 Main network Layer III Router \$4,665.50 purchase of 10 Cisco 7940 and 10 Cisco 7910 telephones. This is Cisco Proprietary equipment only sold through Cisco registered partners at Cisco educational pricing. \$979.00 cost to repair eight Cisco phones \$1,469.00 cost to repair twelve Cisco phones.
489	11-000-252-600-24-000-00	M062767	03/14/06	ROBERT T REPKO	1,246.30	1,092.44	TECH SUPPLIES & MATERIALS - network IP camera - professional series, wide angle lense-104 deg, wide angl lense-98.7 deg, and POE adapter.	X			This was for the purchase of two IP security cameras that could run remotely over the district fiber optic network. These cameras are portable and can be placed almost anywhere. They are capable of running wireless and can be powered by the network. Although these are not Cisco products, they run on the Cisco network protocols.
490	11-000-252-600-24-000-00	M062384	03/28/06	GOV CONNECTION	2,037.00	2,037.00	TECH SUPPLIES & MATERIALS - various cables, switches, and 24-port 10/100 rackmount.	X			
491	11-000-252-600-24-000-00	M062097	03/28/06	NUMARA SOFTWARE, INC	4,551.88	4,551.87	TECH SUPPLIES & MATERIALS - 6 users of track-it professional edition 500 inventory audit lic. Track it audit, alert, receive, database, crystal reports, and support.	X			
492	11-000-252-600-24-000-00	M064330	04/11/06	GOV CONNECTION	14.00	14.00	TECH SUPPLIES & MATERIALS - 25FT VGA monitor extension	X			
493	11-000-252-600-24-000-00	M063860	04/11/06	ROBERT T REPKO	3,142.08	3,142.08	TECH SUPPLIES & MATERIALS - APC smart-UPS RM 3000VA XL (rack mountable), AC 120V - 3000VA - UPS battery lead acid- 8 output connectors.	X			
494	11-000-252-600-24-000-00	M064911	05/16/06	DAVE PHILLIPS MUSIC & SOUND	19.96	19.96	TECH SUPPLIES & MATERIALS - audio technical mic cable \$19.96	X			
495	11-000-252-600-24-000-00	M065055	06/13/06	ANTARES COMPUTING INC.	258.00	266.00	TECH SUPPLIES & MATERIALS - WD 80GB WD800UE 5400rpm HDD 2.5". WD direct warranty.	X			
496	11-000-252-600-24-000-00	M065248	06/13/06	CARL WOLF COMMUNICATIONS LLC	98.00	98.00	TECH SUPPLIES & MATERIALS - one compression crimping tool	X			
497	11-000-261-420-01-000-00	M050917	08/24/04	EHRlich	355.00	38.00	CLEAN, REPAIR, MAINT - pest general maintenance service Andover-Morris School.	X			

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Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
498	11-000-261-420-01-000-00	M050821	08/24/04	NJDEP/TREASURERSTATE OF NJ	510.00	85.00	CLEAN, REPAIR, MAINT - New Jersey regular medical waste generator registration invoice, generator #0198048.	X			
499	11-000-261-420-01-000-00	M050687	08/24/04	SIMPLEX GRINNELL	504.00	504.00	CLEAN, REPAIR, MAINT - fire alarm panel service charge, equipment serviced is not on simplex service agreement (this note was on the invoice).	X			
500	11-000-261-420-01-000-00	M051731	10/26/04	SIMPLEX GRINNELL	920.00	331.00	CLEAN, REPAIR, MAINT - cleaned Ram Battery Socket.	X			Cleaning and repair of fire alarm system and battery at Andover-Morris School.
501	11-000-261-420-01-000-00	M051864	12/14/04	ACCESS ABILITY	1,918.00	300.00	CLEAN, REPAIR, MAINT - labor for repair of lift at Maloney Stadium.	X			Labor for repair of handicapped lift at Maloney Stadium.
502	11-000-261-420-01-000-00	M055749	06/28/05	NJDEP/TREASURER STATE OF NJ	170.00	85.00	CLEAN, REPAIR, MAINTENANCE - Andover, NJ regulated medical waste generator registration.	X			
503	11-000-261-420-01-000-00	M060541	08/09/05	METZ INC	452.50	205.75	CLEAN, REPAIR, MAINTENANCE - air conditioning labor charge	X			
504	11-000-261-420-01-000-00	M061070	09/13/05	VAIL ENERGY SERVICES, LLC	902.77	495.00	CLEAN, REPAIR, MAINT - labor for checking out RTU poor cooling in afternoon, checked and repaired circuit #1 & 2 low in refrigerant.	X			
505	11-000-261-420-01-000-00	M062679	12/20/05	DRAKE'S RENTAL	121.00	121.00	CLEAN, REPAIR, MAINT - rental of a Vac Core Drill and 4" Core Bit at the Andover School.	X			Rental of equipment for drilling holes into floor at Andover-Morris School.
506	11-000-261-420-01-000-00	M064675	05/16/06	SIMPLEX GRINNELL	950.00	950.00	CLEAN, REPAIR, MAINT - service call, restored lines, found line run to trailers, grounded black wire, replace line runs, worked with tech support, restored backup	X			
507	11-000-261-420-01-000-00	M065359	06/27/06	EHRlich	320.00	42.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance, pest control, there are charges for pest control at 6 other schools totaling 272.00	X			
508	11-000-261-420-01-000-99	M061327	09/27/05	ADT SECURITY SERVICES INC	3,259.98	3,259.98	ALARM MONITORING - annual service charge of monitoring 10/01/05 to 09/30/06 at the Andover Morris Elementary School.	X			
509	11-000-261-420-02-000-00	M050917	08/24/04	EHRlich	355.00	68.00	CLEAN, REPAIR, MAINT - pest general maintenance service Barber School.	X			
510	11-000-261-420-02-000-00	M050821	08/24/04	NJDEP/TREASURERSTATE OF NJ	510.00	85.00	CLEAN, REPAIR, MAINT - New Jersey regular medical waste generator registration invoice, generator #0198057.	X			
511	11-000-261-420-02-000-00	M052770	12/21/04	METZ INC	1,453.42	160.75	CLEAN, REPAIR, MAINT - heating repairs.	X			

Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
512	11-000-261-420-02-000-00	M052719	01/11/05	EHRlich	389.00	68.00	<u>CLEAN, REPAIR, MAINT</u> - commercial pest general maintenance service Barber school	X			
513	11-000-261-420-02-000-00	M054181	04/12/05	SIMPLEX GRINNELL	1,009.00	1,009.00	<u>CLEAN, REPAIR, MAINT</u> - expansion 64/64 Led/SW module service charge. Fixed trouble on card #1 signal circuit.	X			They fixed trouble with a security card reader at Barber school front entrance to Bldg. Health & Safety of children
514	11-000-261-420-02-000-00	M055750	06/28/05	NJDEP/TREASURER STATE OF NJ	170.00	85.00	<u>CLEAN, REPAIR, MAINTENANCE</u> - Barber, NJ regulated medical waste generator registration.	X			
515	11-000-261-420-02-000-00	M062678	12/20/05	DRAKE'S RENTAL	138.99	49.00	<u>CLEAN, REPAIR, MAINT</u> - rental of a dehumidifier at Barber School.	X			Rented dehumidifier to dry carpets that became wet during heavy rains.
516	11-000-261-420-02-000-00	M062558	01/10/06	ACTION TREE SERVICE, INC	1,200.00	1,200.00	<u>CLEAN, REPAIR, MAINT</u> - pruning and removal of tree completed at Barber School.	X			
517	11-000-261-420-02-000-00	M061202	01/10/06	HANDI-LIFT INC	250.00	250.00	<u>CLEAN, REPAIR, MAINT</u> - elevator service call at Barber school, power unit up and general clean ups.	X			
518	11-000-261-420-03-000-00	M053161	02/15/05	DELAWARE ELECTRICCO	886.00	238.00	<u>CLEAN, REPAIR, MAINT</u> - set up new motor on pump.	X			Set up new motor on pump @ Freeman School
519	11-000-261-420-03-000-00	M053963	03/15/05	METZ INC	326.00	326.00	<u>CLEAN, REPAIR, MAINT</u> - heating repairs, boiler.	X			
520	11-000-261-420-03-000-00	M060864	09/13/05	TWO BROTHERS CONTRACTING	2,950.00	2,950.00	<u>CLEAN, REPAIR, MAINTENANCE</u> - removal and disposal of VAT from principal's office.	X			Removal of floor tile due to asbestos in the tiles - health and safety issue.
521	11-000-261-420-03-000-00	M060143	10/11/05	BUTLER ENGINEERING ASSOC INC	1,730.00	519.00	<u>CLEAN, REPAIR, MAINT</u> - boiler water treatment service for the 2005-2006 school year.	X			
522	11-000-261-420-03-000-00	M063146	01/18/06	NJDEP-TREASURER, STATE OF NJ	250.00	250.00	<u>CLEAN, REPAIR, MAINTENANCE</u> - air quality permit natural gas emissions limit.	X			
523	11-000-261-420-03-000-00	M063135	02/14/06	KISTLER-O'BRIEN	186.00	186.00	<u>CLEAN, REPAIR, MAINT</u> - Annual inspection of sprinkler system and fuel surcharge	X			
524	11-000-261-420-03-000-00	M065359	06/27/06	EHRlich	320.00	38.00	<u>CLEAN, REPAIR, MAINT</u> - commercial pest general maintenance, pest control, there are charges for pest control at 6 other schools totaling 272.00	X			
525	11-000-261-420-03-000-99	M061313	09/27/05	ADT SECURITY SERVICES INC	1,704.01	1,704.01	<u>ALARM MONITORING</u> - annual service charge of monitoring 10/01/05 to 09/30/06 at the Freeman Elementary School.	X			

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	Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
526	11-000-261-420-04-000-00	M050676	09/28/04	J PIP'S PAVING COMPANY	4,890.00	3,665.00	CLEAN, REPAIR, MAINT - filling of cracks at Green Street.	X			
527	11-000-261-420-04-000-00	M051105	09/14/04	B & B CONCRETE CO	6,750.00	3,375.00	CLEAN, REPAIR, MAINT - installed new walkway at high school	X			This was a major safety issue at Green Street School. The sidewalk was cracked, crumbled and heaved.
528	11-000-261-420-04-000-00	M051707	10/12/04	METZ INC	179.32	161.75	CLEAN, REPAIR, MAINT - air conditioning repairs.	X			
529	11-000-261-420-04-000-00	M052674	12/21/04	SIMPLEX GRINNELL	331.00	331.00	CLEAN, REPAIR, MAINT - CLK SW 12" Sq SF service charge, reprogram daylight savings.	X			
530	11-000-261-420-04-000-00	M053107	02/15/05	EHRlich	253.00	38.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance service Green School	X			
531	11-000-261-420-04-000-00	M054838	06/01/05	DEBRA PETRAKOVIC	104.89	22.95	CLEAN, REPAIR, MAINTENANCE- \$22.95 for repairs for brush not turning.	X			Parts to repair an electrolux vacuum cleaner used to clean in Green St School.
532	11-000-261-420-04-000-00	M055431	06/28/05	DALSCODALOR SERVICE CO	533.50	379.50	CLEAN, REPAIR, MAINTENANCE- \$379.5 services performed.	X			Parts to repair the classroom univents (heating) in Green Street School.
533	11-000-261-420-04-000-00	M065359	06/27/06	EHRlich	320.00	42.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance, pest control, there are charges for pest control at 6 other schools totaling 272.00	X			
534	11-000-261-420-05-000-00	M050130	08/10/04	FOX BROTHERS	600.00	627.00	CLEAN, REPAIR, MAINT - remote monitoring and daily testing alarm system	X			Monitoring services (security) for flower shop/green house part of the Agric. Dept (part of Curriculum) at the High School
535	11-000-261-420-05-000-00	M051105	09/14/04	B & B CONCRETE CO	6,750.00	3,375.00	CLEAN, REPAIR, MAINT - installed new walkway at high school	X			This was a major safety issue at High School. The sidewalk was cracked, crumbled and heaved.
536	11-000-261-420-05-000-00	M051714	10/12/04	CHARLES BOWLBY	24.00	24.00	CLEAN, REPAIR, MAINT - service rendered for cleaning the football field after game.	X			Clean up football field and stadium after games; now he is on payroll
537	11-000-261-420-05-000-00	M051747	10/12/04	CHARLES BOWLBY	48.00	48.00	CLEAN, REPAIR, MAINT - service rendered for cleaning the football field after game.	X			Clean up football field and stadium after games; now he is on payroll
538	11-000-261-420-05-000-00	M051494	10/12/04	CES CORPORATION	542.00	392.00	CLEAN, REPAIR, MAINT - service rendered for checked bogen school console for continuous call-in.	X			Services completed on defected call stations for the intercom system at the High School
539	11-000-261-420-05-000-00	M051740	10/26/04	CES CORPORATION	683.50	177.50	CLEAN, REPAIR, MAINT - checked school page system and connected simplex 5100 system to bogen system.	X			

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Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
540	11-000-261-420-05-000-00	M052061	10/26/04	SERVPRO	7,897.74	7,897.74	CLEAN, REPAIR, MAINT - Water damage mitigation (flood damage from Hurricane Ivan).	X			
541	11-000-261-420-05-000-00	M052112	11/09/04	DELAWARE ELECTRICCO	500.00	500.00	CLEAN, REPAIR, MAINT - rewind and rebuild, B&G motor 1HP, 1730 RPM, 200 volts, 4.6 AMPS, 143 TZ frame, 3 phase.	X			
542	11-000-261-420-05-000-00	M051988	11/09/04	MOBILE WELDING & BOILER REPAIR	465.00	450.00	CLEAN, REPAIR, MAINT - supplies the necessary labor and equipment to weld one nipple into the header of the boiler.	X			
543	11-000-261-420-05-000-00	M052071	11/09/04	OTIS ELEVATOR	3,494.00	3,494.00	CLEAN, REPAIR, MAINT - troubleshoot and repair.	X			
544	11-000-261-420-05-000-00	M052337	11/23/04	CHARLES BOWLBY	14.40	14.40	CLEAN, REPAIR, MAINT - service rendered for cleaning the football field after game.	X			He is used to clean up the football field and stadium after all home football games.
545	11-000-261-420-05-000-00	M052475	12/14/04	SMB CONSTRUCTION INC	14,480.00	14,480.00	CLEAN, REPAIR, MAINT - repair of HS softball field retaining wall.	X			Safety Issue - repair of retaining wall on a playing field at the high school.
546	11-000-261-420-05-000-00	M052569	12/21/04	SIMPLEX GRINNELL	1,169.00	1,169.00	CLEAN, REPAIR, MAINT - fire alarm control panel service charge.	X			
547	11-000-261-420-05-000-00	M052756	01/25/05	P H BARRON WELDING	3,500.00	3,500.00	CLEAN, REPAIR, MAINT - steel table as inst. By Tom Scerbo.		X		Table used for Bon Fire as a safety precaution. This was mandated by the fire marshall.
548	11-000-261-420-05-000-00	M054554	04/26/05	TREASURER STATE OF NEW JERSEY	40.00	40.00	CLEAN, REPAIR, MAINT - minimum fee for generators that have no activity but maintain an active hazardous waste identification number.	X			
549	11-000-261-420-05-000-00	M055731	06/28/05	NJDEP/TREASURER STATE OF NJ	170.00	85.00	CLEAN, REPAIR, MAINTENANCE - High School, NJ regulated medical waste generator registration.	X			
550	11-000-261-420-05-000-00	M060383	08/09/05	J PIP'S PAVING COMPANY	1,175.00	1,175.00	CLEAN, REPAIR, MAINTENANCE - additional charge to fill entire area with 8" top soil 20' x 8' x 4".			X	Replaced walkway at the high school with blacktop. Needed topsoil to cover the old walkway.
551	11-000-261-420-05-000-00	M060820	09/13/05	ADT SECURITY SYSTEM	22,401.99	14,825.00	CLEAN, REPAIR, MAINTENANCE - high school ADT services, monitoring and recurring service.	X			
552	11-000-261-420-05-000-00	M060798	09/13/05	METZ INC	218.91	126.75	CLEAN, REPAIR, MAINTENANCE - refrigeration repairs includes labor and parts (recovery unit/tank and recovery labels).	X			Repair of the high school freezer and recovery of freon.
553	11-000-261-420-05-000-00	M060979	09/27/05	EHRlich	550.00	550.00	CLEAN, REPAIR, MAINT - 4 traps for skunks at high school trailers #25 and #29, 4 traps for skunks at high school trailer #21	X			

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554	11-000-261-420-05-000-00	M061112	09/27/05	M R PURDY	65.00	25.00	<b>CLEAN, REPAIR, MAINT</b> - new fire extinguishers	X			
555	11-000-261-420-05-000-00	M060069	09/27/05	ROBERT B MYERSINC	2,396.00	2,396.00	<b>CLEAN, REPAIR, MAINT</b> - annual refinishing of HS Gymnasium floor, touch up worn areas and game lines.	X			Contractor that sanded and coated the gym floor at the high school.
556	11-000-261-420-05-000-00	M061416	10/11/05	CHARLES BOWLBY	37.50	37.50	<b>CLEAN, REPAIR, MAINT</b> - cleaning the football stadium.	X			Cleans up football field & stadium; now he is on payroll.
557	11-000-261-420-05-000-00	M061590	10/11/05	CHARLES BOWLBY	81.25	81.25	<b>CLEAN, REPAIR, MAINT</b> - cleaning the football stadium.	X			Cleans up football field & stadium; now he is on payroll.
558	11-000-261-420-05-000-00	M060143	10/11/05	BUTLER ENGINEERING ASSOC INC	1,730.00	1,211.00	<b>CLEAN, REPAIR, MAINT</b> - boiler water treatment service for the 2005-2006 school year.	X			
559	11-000-261-420-05-000-00	M062650	12/20/05	P H BARRON WELDING	135.00	135.00	<b>CLEAN, REPAIR, MAINT</b> - aluminum hand railing as instructed.	X			
560	11-000-261-420-05-000-00	M062611	01/10/06	ACCESS ABILITY	534.00	534.00	<b>CLEAN, REPAIR, MAINT</b> - replacement of emergency stop button and installed plug in lower call/send control on lift A; top gate settled causing hesitation in safety circuit on lift B at the HS.	X			
561	11-000-261-420-05-000-00	M062616	01/10/06	SIMPLEX GRINNELL	4,127.13	853.00	<b>CLEAN, REPAIR, MAINTENANCE</b> - service call 11/28/05 for trailers. Replaced speaker switch board and tested bells and all call. Changed program on time tone.	X			
562	11-000-261-420-05-000-00	M062970	01/24/06	DALSCODALOR SERVICE CO	453.21	453.21	<b>CLEAN, REPAIR, MAINTENANCE</b> - shop labor and chassis repair (new switch, wired and tested) for guidance office.	X			
563	11-000-261-420-05-000-00	M062973	02/14/06	KISTLER-O'BRIEN	301.50	301.50	<b>CLEAN, REPAIR, MAINT</b> - Annual inspection of sprinkler system and fuel surcharge	X			
564	11-000-261-420-05-000-00	M064690	05/16/06	SIMPLEX GRINNELL	5,324.23	4,576.00	<b>CLEAN, REPAIR, MAINT</b> - signed quote open circuit trouble on visual for trailers. Replaced parts- detect surge protector, isolator for magnet, and nac system kit disconnected NAC loop at panel in rm 163	X			
565	11-000-261-420-05-000-99	M050983	08/24/04	ADT SECURITY SYSTEM	14,825.00	14,825.00	<b>ALARM MONITORING</b> - monitoring and recurring service.	X			
566	11-000-261-420-05-000-99	M065085	06/13/06	FOX BROTHERS	600.00	600.00	<b>ALARM MONITORING</b> - remote monitoring and daily testing (12 moss @25.00 a month 2)	X			
567	11-000-261-420-06-000-00	M050111	08/10/04	JONES TURF MANAGEMENT INC.	400.00	400.00	<b>CLEAN, REPAIR, MAINT</b> - 06/21/04, sprayed weed control, insect control and fertilizer on the middle school field.	X			

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568	11-000-261-420-06-000-00	M050120	08/10/04	P H BARRON WELDING	300.00	300.00	CLEAN, REPAIR, MAINT - repair, weld aluminum railing at Warren St. School as inst. by Tom	X			
569	11-000-261-420-06-000-00	M050900	08/24/04	QC INC	100.00	100.00	CLEAN, REPAIR, MAINT - NJ pool bacteriological testing	X			Middle School pool bacteriological testing for health & safety of students.
570	11-000-261-420-06-000-00	M050675	09/14/04	ABE PARKING LOT STRIPING CO	2,095.00	1,450.00	CLEAN, REPAIR, MAINT - day out and strips at Middle School parking.	X			Green - No parking, handicap spaces & arrows layout and Striping at Middle School Parking Lot and Green Street - Bus Only
571	11-000-261-420-06-000-00	M051300	09/28/04	EHRlich	401.00	76.00	CLEAN, REPAIR, MAINT - Commercial pest general maintenance service for Middle School.	X			
572	11-000-261-420-06-000-00	M051591	10/12/04	EHRlich	489.00	285.00	CLEAN, REPAIR, MAINT - 4 groundhog traps.	X			Safety of the children & employees at the Middle school due to many holes on the facility grounds. The ground traps help insect problems as well.
573	11-000-261-420-06-000-00	M052371	11/23/04	TREASURER STATE OF NEW JERSEY	584.00	292.00	CLEAN, REPAIR, MAINT - registration to the Elevator Safety Unit.	X			
574	11-000-261-420-06-000-00	M052770	12/21/04	METZ INC	1,453.42	958.00	CLEAN, REPAIR, MAINT - air conditioning repairs.	X			
575	11-000-261-420-06-000-00	M053191	01/25/05	QC INC	100.00	100.00	CLEAN, REPAIR, MAINT - 10 NJ pool bacteriological analyses between Nov and Dec.	X			Bacteria testing of pool water @ Middle School. Student use the pool. This is a health & safety issue
576	11-000-261-420-06-000-00	M053069	01/25/05	SIMPLEX GRINNELL	734.77	670.00	CLEAN, REPAIR, MAINT - Adj. pool H/S level, disc. bad outside H/S	X			Service provided for Middle School Pool for fire protective signaling & to waterproof electric box & do work to audio in pool area
577	11-000-261-420-06-000-00	M053508	02/15/05	QC INC	80.00	80.00	CLEAN, REPAIR, MAINT - 8 NJ pool bacteriological analyses.	X			Bacteria testing of pool water @ Middle School. Student use the pool. This is a health & safety issue
578	11-000-261-420-06-000-00	M054519	04/26/05	METZ INC	344.29	239.75	CLEAN, REPAIR, MAINT - labor for refrigeration repair at Middle School, filled unit with refrigerant and checked for leaks.	X			
579	11-000-261-420-06-000-00	M054454	04/26/05	QC INC	100.00	100.00	CLEAN, REPAIR, MAINT - 10 NJ pool bacteriological analyses between Feb and Mar.	X			Bacteria testing of pool water @ Middle School. Student use the pool. This is a health & safety issue
580	11-000-261-420-06-000-00	M054593	05/10/05	EHRlich	485.00	485.00	CLEAN, REPAIR, MAINT - wild mammal control-burrow fumigations at Middle School.	X			
581	11-000-261-420-06-000-00	M054458	05/10/05	KISTLER-O'BRIEN	233.00	174.50	CLEAN, REPAIR, MAINT - pre-eng supp kitchen inspection contracts, inspected DBL kidde system, reset gas shutoff, reset microswitch, etc	X			



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582	11-000-261-420-06-000-00	M054756	05/10/05	METZ INC	83.75	83.75	<b>CLEAN, REPAIR, MAINT</b> - air conditioning repairs, checked compressor in fedecal cooler at the Middle School.	X			
583	11-000-261-420-06-000-00	M054804	05/10/05	METZ INC	980.82	317.75	<b>CLEAN, REPAIR, MAINT</b> - air conditioning repairs, evacuated compressor, installed new one, vacuum pumped and filled with recovered refrigerant.	X			
584	11-000-261-420-06-000-00	M054823	06/01/05	EHRlich	285.00	285.00	<b>CLEAN, REPAIR, MAINT</b> - commercial corrective follow-up service at Middle School.	X			
585	11-000-261-420-06-000-00	M054946	06/01/05	QC INC	80.00	80.00	<b>CLEAN, REPAIR, MAINTENANCE</b> - NJ Pool Bacteriological, PH field and chlorine residual field for the shallow and deep ends.	X			
586	11-000-261-420-06-000-00	M054773	06/01/05	SIMPLEX GRINNELL	348.40	348.40	<b>CLEAN, REPAIR, MAINTENANCE</b> - service charges for ground fault phone line 2.	X			
587	11-000-261-420-06-000-00	M055160	06/14/05	METZ INC	220.86	165.75	<b>CLEAN, REPAIR, MAINTENANCE</b> - \$165.75 for air conditioning repairs at the middle school.	X			
588	11-000-261-420-06-000-00	M055824	06/28/05	METZ INC	850.41	333.50	<b>CLEAN, REPAIR, MAINTENANCE</b> - air conditioning repairs needed refrigerant.	X			
589	11-000-261-420-06-000-00	M062660	12/20/05	QC INC	80.00	80.00	<b>CLEAN, REPAIR, MAINT</b> - 8 NJ pool bacteriological analyses done in Nov 2005 at the MS.	X			
590	11-000-261-420-06-000-00	M063054	01/24/06	QC INC	80.00	80.00	<b>CLEAN, REPAIR, MAINTENANCE</b> - NJ pool bacteriological tests, PH field tests, and Chlorine residual field tests.	X			
591	11-000-261-420-06-000-00	M063355	02/14/06	METZ INC	308.94	253.75	<b>CLEAN, REPAIR, MAINT</b> - Refrigeration repairs	X			
592	11-000-261-420-06-000-00	M063507	02/14/06	QC INC	80.00	80.00	<b>CLEAN, REPAIR, MAINT</b> - Swimming pool bacteriological treatment	X			
593	11-000-261-420-07-000-99	M062842	01/10/06	ADT SECURITY SERVICES INC	499.00	499.00	<b>ALARM MONITORING-EDU</b> - annual service charges for Ed. Center.	X			
594	11-000-261-420-16-000-00	M045176	07/16/04	KEYSTONE BLDG. MAINTENANCE CORP.	16,656.00	1,388.00	<b>CLEAN, REPAIR MAINT</b> - July janitorial services; total p.o. divided by 12 months.	X			
595	11-000-261-420-16-000-00	M044916	07/16/04	MOBILE REPAIR SERVICE	1,156.07	545.75	<b>CLEAN, REPAIR MAINT</b> - repaired and cleaned brake system on a '95 Chevy Van, labor/parts.	X			

Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
596	11-000-261-420-16-000-00	M050177	08/10/04	OTIS ELEVATOR	4,913.15	4,913.15	CLEAN, REPAIR MAINT. - elevator's maintenance services from 7/1/04 to 6/30/05.	X			
597	11-000-261-420-16-000-00	M045172	08/10/04	SPENCER'S LAWNCARE LLC	1,150.00	1,150.00	CLEAN, REPAIR MAINT. - removed dead tree behind high school.	X			
598	11-000-261-420-16-000-00	M050855	08/24/04	B & B CONCRETE CO	17,190.00	17,190.00	CLEAN, REPAIR MAINT. - sidewalk replacement at PHS and Middle School.	X			Sidewalk replacement at HS & MS due to uneven surface, cracks and broken pieces.
599	11-000-261-420-16-000-00	M050250	08/24/04	M R PURDY	1,157.00	58.00	CLEAN, REPAIR MAINT. - hydrostatic tests, A.B.C. recharge and service & inspect.	X			
600	11-000-261-420-16-000-00	M051118	09/14/04	MOBILE REPAIR SERVICE	2,732.57	631.00	CLEAN, REPAIR MAINT. - repairs and maintenance service for an 89 Dump Truck.	X			
601	11-000-261-420-16-000-00	M051306	09/28/04	BRUCE'S MOWER SERVICE	434.93	90.00	CLEAN, REPAIR MAINT. - trac. vac. Repaired	X			
602	11-000-261-420-16-000-00	M051788	10/07/04	DELAWARE RIVER JOINT TOLL BRIDGE	3,245.00	1,475.00	CLEAN, REPAIR MAINT. - EZ Pass payment.	X			Tolls for district maintenance vehicles
603	11-000-261-420-16-000-00	M051730	10/12/04	GRAPHIC ACTION INC& PRO SIGN	135.00	135.00	CLEAN, REPAIR MAINT. - maintenance vehicle, 2 doors 1 color burgundy / M13.		X		Lettering - PHILLIPSBURG SCHOOL DISTRICT-on district maintenance vehicle
604	11-000-261-420-16-000-00	M051673	10/12/04	LYONS ELECTRIC	347.92	347.92	CLEAN, REPAIR MAINT. - Checked underground cables and verify operation of stadium lights.	X			
605	11-000-261-420-16-000-00	M051558	10/12/04	LYONS ELECTRIC	3,898.37	3,883.52	CLEAN, REPAIR MAINT. - installed new lamps, repaired wiring, and checked for felled pole lights.	X			
606	11-000-261-420-16-000-00	M051547	10/12/04	MOBILE REPAIR SERVICE	207.60	37.60	CLEAN, REPAIR MAINT. - parts repaired for a 88 Dump Truck M-3.	X			
607	11-000-261-420-16-000-00	M051733	10/12/04	MOBILE REPAIR SERVICE	1,105.85	585.00	CLEAN, REPAIR MAINT. - labor repair, towing and EPA on a 91 Dodge M-1.	X			
608	11-000-261-420-16-000-00	M051956	10/26/04	HARMONY HARDWARE	109.00	109.00	CLEAN, REPAIR MAINT. - rent of 36" Fan		X		Rental of a 36" fan .
609	11-000-261-420-16-000-00	M051944	10/26/04	MOBILE REPAIR SERVICE	684.61	200.90	CLEAN, REPAIR MAINT. - labor and parts repair for a M11 2001 Dodge.	X			

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610	11-000-261-420-16-000-00	M052259	11/09/04	HARTFORD STEAM BOILER INSP & INS	60.00	60.00	<b>CLEAN, REPAIR MAINT.</b> - boiler at Mech Room.	X		
611	11-000-261-420-16-000-00	M051932	11/09/04	YOUNG VOLKSWAGEN-MAZDA-DODGE	340.54	192.80	<b>CLEAN, REPAIR MAINT.</b> - total labor for replacement of trans, cooler line and oil and filter on a 2001 Dodge Truck Ram.	X		
612	11-000-261-420-16-000-00	M052580	11/29/04	TREASURER STATE OF NEW JERSEY	42.00	42.00	<b>CLEAN, REPAIR MAINT.</b> - permit fees overnight sleeping.		X	Cost of permit to allow students and faculty to stay overnight in Districts facility (gymnasium) during the pre-game festivities for the Thanksgiving Day Football Game.
613	11-000-261-420-16-000-00	M052717	12/14/04	MAUREEN BROENNLE/PETTY CASH	141.38	57.00	<b>CLEAN, REPAIR MAINT.</b> - permit fees to NJ Dept Comm. Affairs and waste removal.		X	Permit for waste removal from the annual bonfire.
614	11-000-261-420-16-000-00	M045176	12/21/04	KEYSTONE BLDG. MAINTENANCE CORP.	16,656.00	1,388.00	<b>CLEAN, REPAIR MAINT.</b> - janitorial services.	X		
615	11-000-261-420-16-000-00	M052731	12/21/04	TOM SCERBO/PETTY CASH	94.08	22.00	<b>CLEAN, REPAIR MAINT.</b> - C&D waste.	X		Cost for diesel fuel spill cleanup at the bus garage.
616	11-000-261-420-16-000-00	M053437	02/15/05	MOBILE REPAIR SERVICE	595.79	190.00	<b>CLEAN, REPAIR MAINT.</b> - labor for repair a 1989 Ford-Pickup F350.	X		
617	11-000-261-420-16-000-00	M053538	03/08/05	BRUCE'S MOWER SERVICE	112.35	10.00	<b>CLEAN, REPAIR MAINT.</b> - misc. parts and repairs.	X		
618	11-000-261-420-16-000-00	M053950	03/15/05	DRAKE'S RENTAL	83.96	62.00	<b>CLEAN, REPAIR MAINT.</b> - main office and board office carpet cleaning.	X		
619	11-000-261-420-16-000-00	M053811	03/15/05	MOBILE REPAIR SERVICE	42.00	42.00	<b>CLEAN, REPAIR MAINT.</b> - pull all wheels on vehicle check all brakes for squealing for 2001 Dodge - Pickup R3500.	X		
620	11-000-261-420-16-000-00	M054049	03/30/05	METZ INC	80.75	80.75	<b>CLEAN, REPAIR MAINT.</b> - refrigeration repair, field house ice machine.		X	Repair Ice Machine @ field house used for athletics/students
621	11-000-261-420-16-000-00	M054566	04/26/05	TONY'S TIRE SERVICE	50.00	25.00	<b>CLEAN, REPAIR MAINT.</b> - new tire mounted.	X		New tire mounted on Maintenance vehicle
622	11-000-261-420-16-000-00	M054788	06/01/05	EHRlich	633.00	633.00	<b>CLEAN, REPAIR MAINT.</b> - continuing termite monitoring/baiting service at HS field house.	X		Continuous monitoring of termites at the fieldhouse to prevent structural damage.
623	11-000-261-420-16-000-00	M045176	06/14/05	KEYSTONE BLDG. MAINTENANCE CORP.	16,656.00	1,388.00	<b>CLEAN, REPAIR MAINTENANCE-</b> janitorial services-monthly fee	X		

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624	11-000-261-420-16-000-00	M055523	06/28/05	JONES TURF MANAGEMENT INC.	600.00	600.00	<b>CLEAN, REPAIR MAINTENANCE</b> - Aerification of stadium field and seeding of worn areas.	X			
625	11-000-261-420-16-000-00	M055730	06/28/05	MOBILE REPAIR SERVICE	87.80	87.80	<b>CLEAN, REPAIR MAINTENANCE</b> - 1995 Chevrolet - Chevy Van G30 \$55.80 new tires and \$32. tire disposal. Other PO has \$165.50 for tow and repairs for bus.	X			Labor to dismount - mount & balance new tires and disposal of old tires.
626	11-000-261-420-16-000-00	M056164	06/30/05	BOB'S AUTO BODY	84.12	54.60	<b>CLEAN, REPAIR MAINTENANCE</b> - body labor for 1999 Chevy G30 4x2 Express Cargo	X			Charges for labor to repair one of the vehicles- body damage.
627	11-000-261-420-16-000-00	M060159	07/26/05	KEYSTONE BLDG. MAINTENANCE CORP.	17,316.00	1,443.00	<b>CLEAN, REPAIR MAINTENANCE</b> - annual cost for cleaning commerce center-admin bldg mthly fee.	X			Monthly charge for cleaning services at the Education Center Office- Marshall Street
628	11-000-261-420-16-000-00	M056175	07/26/05	M R PURDY	1,500.00	1,500.00	<b>CLEAN, REPAIR MAINTENANCE</b> - annual fire extinguisher service for district.	X			
629	11-000-261-420-16-000-00	M060546	08/09/05	CERTIFIED CHEMICAL CO	105.20	75.00	<b>CLEAN, REPAIR MAINTENANCE</b> - repair extractor	X			
630	11-000-261-420-16-000-00	M056176	08/09/05	EHRlich	4,250.00	419.00	<b>CLEAN, REPAIR MAINTENANCE</b> - general pest maintenance service charge.	X			
631	11-000-261-420-16-000-00	M060585	09/13/05	B & B CONCRETE CO	24,605.00	24,605.00	<b>CLEAN, REPAIR MAINTENANCE</b> - sidewalk and curb replacement for stadium, high school, and barber school			X	Replacement of sidewalks- district wide- 2 quotes were received and this is the lowest quote.
632	11-000-261-420-16-000-00	M060951	09/13/05	DIVISION OF FIRE SAFETY	1,361.00	1,361.00	<b>CLEAN, REPAIR MAINTENANCE</b> - annual life hazard use registration fee	X			
633	11-000-261-420-16-000-00	M061252	09/27/05	B & B CONCRETE CO	840.00	840.00	<b>CLEAN, REPAIR MAINT.</b> - remove and replace 120 square feet of walkway in front of entrance to field house.			X	Contractor that removed and replaced broken sidewalks.
634	11-000-261-420-16-000-00	M061275	09/27/05	DIVISION OF FIRE SAFETY	166.00	166.00	<b>CLEAN, REPAIR MAINT.</b> - annual life hazard use registration fee for multiple buildings	X			
635	11-000-261-420-16-000-00	M056176	09/27/05	EHRlich	4,250.00	415.00	<b>CLEAN, REPAIR MAINT.</b> - commercial pest general maintenance service for 9 schools and the field house totaling \$415.	X			
636	11-000-261-420-16-000-00	M056177	09/27/05	SIMPLEX GRINNELL	6,000.00	5,361.50	<b>CLEAN, REPAIR MAINT.</b> - fire alarm inspections for all schools.	X			
637	11-000-261-420-16-000-00	M056176	10/11/05	EHRlich	4,250.00	95.00	<b>CLEAN, REPAIR MAINT.</b> - commercial corrective service general pests at Middle School.	X			

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638	11-000-261-420-16-000-00	M056176	10/11/05	EHRlich	4,250.00	485.00	<b>CLEAN, REPAIR MAINT.</b> - commercial corrective service general pests at Middle School.	X			
639	11-000-261-420-16-000-00	M061276	10/11/05	JONES TURF MANAGEMENT INC.	800.00	800.00	<b>CLEAN, REPAIR MAINT.</b> - liquid application of broadleaf weed control, crabgrass control, liquid fertilizer and fungicide.	X			
640	11-000-261-420-16-000-00	M061185	10/11/05	SIMPLEX GRINNELL	1,063.00	1,063.00	<b>CLEAN, REPAIR MAINT.</b> - traced out ground to trailers 1-15, need to replace isolator loop for nac circuits and traced small gym duct detector.	X			Fire alarm repair for the trailers at the high school.
641	11-000-261-420-16-000-00	M056176	10/25/05	EHRlich	4,250.00	185.00	<b>CLEAN, REPAIR MAINT.</b> - commercial corrective service general pests at Green School.	X			
642	11-000-261-420-16-000-00	06-470	11/29/05	EHRlich	22.00	22.00	<b>CLEAN, REPAIR MAINT.</b> - commercial pest general maintenance service at HS field house.	X			
643	11-000-261-420-16-000-00	M062252	11/29/05	TONY'S TIRE SERVICE	335.00	195.00	<b>CLEAN, REPAIR MAINT.</b> - various tire repaired to different vehicles.	X			Tires for the district lawnmowers.
644	11-000-261-420-16-000-00	M060326	12/20/05	FORKLIFT ASSOCIATES	377.56	98.00	<b>CLEAN, REPAIR MAINT.</b> - 2 tires disposals and 2 tires pressings for a forklift truck.	X			Replaced two tires on the district's forklift.
645	11-000-261-420-16-000-00	M056177	12/20/05	SIMPLEX GRINNELL	6,000.00	384.00	<b>CLEAN, REPAIR MAINT.</b> - fire alarm inspections at the early childhood center.	X			
646	11-000-261-420-16-000-00	M063042	01/24/06	TONY'S TIRE SERVICE	75.00	50.00	<b>CLEAN, REPAIR MAINTENANCE</b> -2 flat repairs and 2 tires mounted and serviced.	X			Repair of a tire for one of the maintenance vehicles.
647	11-000-261-420-16-000-00	M063039	02/14/06	JONES TURF MANAGEMENT INC.	3,900.00	3,900.00	<b>CLEAN, REPAIR MAINT.</b> - Maintenance of post-season field and rental and installation of winter covers	X			
648	11-000-261-420-16-000-00	M060159	02/14/06	KEYSTONE BLDG. MAINTENANCE CORP.	1,443.00	1,443.00	<b>CLEAN, REPAIR MAINT.</b> - Annual fee for cleaning commerce center (admin bldg)	X			
649	11-000-261-420-16-000-00	M063616	02/28/06	MOBILE REPAIR SERVICE	29.90	29.90	<b>CLEAN, REPAIR MAINT.</b> - New tires for 1991 Dodge-Pickup W150. License plate# MG57XB	X			Tires mounted and balanced for one of the maintenance vehicles.
650	11-000-261-420-16-000-00	M063670	02/28/06	MOBILE REPAIR SERVICE	67.80	67.80	<b>CLEAN, REPAIR MAINT.</b> - New tires for 2001 Dodge-Pickup R3500. License plate# MG40294	X			Tires mounted and balanced for one of the maintenance vehicles.
651	11-000-261-420-16-000-00	M060159	03/28/06	KEYSTONE BLDG. MAINTENANCE CORP.	1,443.00	1,443.00	<b>CLEAN, REPAIR MAINT.</b> - Janitorial service: annual cost for cleaning Commerce Center (admin bldg)	X			

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652	11-000-261-420-16-000-00	M064111	03/28/06	MOBILE REPAIR SERVICE	30.00	30.00	<b>CLEAN, REPAIR MAINT.</b> - Dismount-Mount-Balance 2 new steer tires on front of vehicle for 2001 Dodge-Pickup R3500 Lic# MG40294	X			Two new front tires mounted and balanced for one of the maintenance vehicles.
653	11-000-261-420-16-000-00	M064243	03/28/06	MOBILE REPAIR SERVICE	2,874.51	753.50	<b>CLEAN, REPAIR MAINT.</b> - Repair service for 2001 Dodge-Pickup R3500 Lic# MG40294	X			Miscellaneous parts needed to repair one of the maintenance vehicles that had trouble steering (front end repairs)
654	11-000-261-420-16-000-00	M064391	03/30/06	MULLER CHEVROLET	782.50	297.50	<b>CLEAN, REPAIR MAINT.</b> - Lab-Mechanical charges for 1999 Chevrolet Van, Lic# NJ MG35816	X			Cost of parts for a District vehicle that would not start.
655	11-000-261-420-16-000-00	M064538	04/11/06	MAUREEN BROENNE/PETTY CASH	108.13	15.00	<b>CLEAN, REPAIR MAINT.</b> - Reimbursement of Petty Cash for Renewal of Vehicle Registration for Lic# MG59237	X			Petty cash was used to pay for the registration fee for one of the district's vehicles.
656	11-000-261-420-16-000-00	M064379	04/11/06	ROSSI OF WASHINGTON	230.14	180.15	<b>CLEAN, REPAIR MAINT.</b> - Repair service and parts for 2002 Pewter colored GMC Sierra, VIN# 1GTHK24G2ZE180278	X			This vehicle kept stalling while it was being driven. Parts were needed to repair the vehicle.
657	11-000-261-420-16-000-00	M064359	04/11/06	ROSSNAGLES SERVICE CENTER	80.00	80.00	<b>CLEAN, REPAIR MAINT.</b> - Towing of 1999 Chevy-Van Vehicle on 03/24/06 from Stadium Malony to Miller Chevy	X			Vehicle would not start and had to be towed to Muller Chevrolet for repair.
658	11-000-261-420-16-000-00	M064407	04/11/06	ROSSNAGLES SERVICE CENTER	125.00	125.00	<b>CLEAN, REPAIR MAINT.</b> - Towing of 2002 GMC-K2500-Pickup #12, on 03/20/06 from the intersection of Stockton St. & Wilson St. to ROSSI on RT 31 in Washington. Paid by Credit Card	X			Vehicle broke down at Stockton & Wilson Sts. It had to be towed to Rossi's in Washington, NJ for repair. Paid for by Purchase Order and not a charge card as noted on the invoice.
659	11-000-261-420-16-000-00	M065097	05/31/06	NJ DIVISION OF FIRE SAFETY	1,527.00	1,527.00	<b>CLEAN, REPAIR MAINT.</b> - annual life hazard use registration fee, fees are based on the occupancy, hazard, size and complexity of the business	X			
660	11-000-261-420-16-000-00	M064780	05/31/06	SUMMIT DOOR	545.00	460.00	<b>CLEAN, REPAIR MAINT.</b> - quantity-4, labor to do temp repair on 2/27/06 and permanent repair on 4/18/06 on school truck rear door, replaced spring and changed cones and service door.	X			
661	11-000-261-420-16-000-00	M065072	06/13/06	DIRECT MACHINERY SALES CORPORATION	792.46	675.00	<b>CLEAN, REPAIR MAINT.</b> - 4 hours @ 90.00= 360 add: 3.5 hrs @ 90.00=315 add: travel time 117.5		X		
662	11-000-261-420-16-000-00	M065268	06/27/06	JONES TURF MANAGEMENT INC.	900.00	900.00	<b>CLEAN, REPAIR MAINT.</b> - liquid application of broad leaf weed control, crabgrass control, and liquid fertilizer. Liquid application of grub and insect control.	X			
663	11-000-261-420-16-000-00	M060159	06/27/06	KEYSTONE BLDG. MAINTENANCE CORP.	17,316.00	1,443.00	<b>CLEAN, REPAIR MAINT.</b> - annual cost for cleaning the Commerce Center (Admin Bldg) @ 445 Marshall St the contract year begins @ July 1 and is good for 1 year 1443.00 is the monthly charge.	X			
664	11-000-261-420-16-000-00	M065371	06/27/06	METZ INC	143.27	132.25	<b>CLEAN, REPAIR MAINT.</b> - found unit in the bandroom, needed a fan relay, replaced relay, unit ran and was cooling. Straight time 1.5 hrs= 121.5 plus 10 miles at 1.00 per mile= 10.00 plus tolls of .75 plus materials of 11.02	X			
665	11-000-261-420-19-000-00	M042597	09/28/04	JONES TURF MANAGEMENT INC.	4,950.00	900.00	<b>CLEAN, REPAIR MAINT.</b> - annual maintenance program for football field at Maloney Stadium, aerated, fertilized and seeded.		X		Maloney Stadium Seeded and Fertilized annual maintenance on field for football and other sports held at the field

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666	11-000-261-420-19-000-00	M051995	10/26/04	ADT SECURITY SERVICES INC	1,770.07	1,770.07	CLEAN, REPAIR, MAINT - armory monitoring services.	X			
667	11-000-261-420-19-000-00	M042597	01/25/05	JONES TURF MANAGEMENT INC.	4,950.00	1,650.00	CLEAN, REPAIR, MAINT - annual maintenance program for football and field/Maloney stadium.		X		Payment as per contract to aerate, seed & fertilize stadium field
668	11-000-261-420-19-000-00	M063219	02/14/06	FRICK TRANSFER, INC	12,603.50	12,603.50	CLEAN, REPAIR, MAINT - Labor service: moving boxes and items from Shimer to new location	X			Moving company used to move furniture and supplies into the new Early Childhood Learning Center from their old building at the Shimer School.
669	11-000-261-420-19-000-00	M063456	02/28/06	HARRY M KIES	5,062.50	5,062.50	CLEAN, REPAIR, MAINT - Moving expenses for vehicle and labor hours and travel time charge	X			Moving company used to move into the new Early Childhood Learning Center from the old building.
670	11-000-261-420-19-000-00	M065546	06/30/06	DRAKE'S RENTAL	330.00	330.00	CLEAN, REPAIR, MAINT - rented equipment			X	
671	11-000-261-420-19-000-00	M065549	06/30/06	SIMPLEX GRINNELL	135.50	135.50	CLEAN, REPAIR, MAINT - tech went out to repair trouble with card 3, printer was unplugged. Plugged panel into the printer, working normal, chargeable call, alarm and detection	X			
672	11-000-261-420-34-000-00	M044950	08/10/04	METZ INC	7,316.00	883.34	CLEAN, REPAIR, MAINT - yearly cleaning of boilers and materials.	X			
673	11-000-261-420-34-000-00	M051206	09/14/04	EHRlich	34.00	34.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance service at Shimer Elementary School.	X			
674	11-000-261-420-34-000-00	M051935	11/09/04	SIMPLEX GRINNELL	832.00	832.00	CLEAN, REPAIR, MAINT - service work completed for the first inspection, Edwards, smoke det., pull det., audio/visu. and bells.	X			
675	11-000-261-420-34-000-00	M054325	04/12/05	EHRlich	36.00	36.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance service Shimer Elementary School.	X			
676	11-000-261-420-34-000-00	M054889	06/01/05	EHRlich	36.00	36.00	CLEAN, REPAIR, MAINT - commercial pest general maintenance service at Shimer Elementary School.	X			
677	11-000-261-610-01-000-00	M052709	12/14/04	PHILLIPSBURG HARDWARE	426.81	34.15	MAINTENANCE SUPPLIES - 5 7KA locks.	X			
678	11-000-261-610-01-000-00	M053449	02/15/05	PHILLIPSBURG HARDWARE	243.62	46.08	MAINTENANCE SUPPLIES - pail plastic roof com. (1), trowels (2), foam brushes (4), etc. For Andover Morris.	X			
679	11-000-261-610-01-000-00	M053839	03/15/05	DALSCODALOR SERVICE CO	1,601.55	533.85	MAINTENANCE SUPPLIES - Hi Limit (12) and switch (12) for Green, Andover and MS heat.	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
680	11-000-261-610-01-000-00	M061830	10/25/05	EALER ELECTRIC	1,357.28	711.87	<b>MAINTENANCE SUPPLIES</b> - wires for stadium lights (1000), 100watt M.H. wall pack (1), swivel photocontrol (1) for emergency lights at MS, and various supplies for Andover School.	X			
681	11-000-261-610-01-000-00	M063041	01/24/06	PHILLIPSBURG HARDWARE	241.36	2.81	<b>MAINTENANCE SUPPLIES</b> - 3/8X6" Nipple and 3/8X6" cap.	X			
682	11-000-261-610-02-000-00	M051668	10/12/04	GENERAL SUPPLY CO	68.68	68.68	<b>MAINTENANCE SUPPLIES</b> - 2 x 4 x 5/8" fireguard ceiling tile (qty 16)	X			
683	11-000-261-610-02-000-00	M052641	12/14/04	HOME DEPOT	102.08	13.39	<b>MAINTENANCE SUPPLIES</b> - bosch bit for Barber School.	X			
684	11-000-261-610-02-000-00	M052643	01/11/05	JOHNSTONE SUPPLY	991.61	110.19	<b>MAINTENANCE SUPPLIES</b> - various supplies: FS4-15SS paddle kit (2), 336101 FS4-15RP paddle kit (2) and FS4-3 flow switch (1).	X			
685	11-000-261-610-02-000-00	M063394	02/14/06	FROMM ELECTRIC	90.32	90.32	<b>MAINTENANCE SUPPLIES</b> - SYL QTP4X32T8/UNV/ISN/SRKN for Barber School.	X			
686	11-000-261-610-02-000-00	M063539	02/28/06	APR SUPPLY COMPANY	110.04	55.02	<b>MAINTENANCE SUPPLIES</b> - sponge closet gasket, wax ring with plastic horn, heat-pruf grease, etc. Supplies for maintenance at Barber School.	X			
687	11-000-261-610-03-000-00	M050822	08/24/04	BEST UNIFORM	39.22	39.22	<b>MAINTENANCE SUPPLIES</b> - sweatshirt hood w/zip thermal and direct embr. Company name for Freeman School.			X	Sweatshirts to be worn as uniform by the custodian at Freeman School.
688	11-000-261-610-03-000-00	M054276	04/26/05	JOHNSTONE SUPPLY	160.38	31.12	<b>MAINTENANCE SUPPLIES</b> - N-36 VAC RLF VLV (2) for Freeman School.	X			
689	11-000-261-610-03-000-00	M060780	09/13/05	HAJOCA CORPORATION	379.31	379.31	<b>MAINTENANCE SUPPLIES</b> - 6" 373 crane flgd check valve and ring gskt.	X			
690	11-000-261-610-03-000-00	M063664	02/28/06	EALER ELECTRIC	36.50	36.50	<b>MAINTENANCE SUPPLIES</b> - Fuse 15 AMP 250V (10) for Freeman School.	X			
691	11-000-261-610-03-000-00	M065341	06/13/06	PURSEL AGWAY	8.99	8.99	<b>MAINTENANCE SUPPLIES</b> - tree stake kit.			X	
692	11-000-261-610-04-000-00	M055290	06/14/05	GRAINGER INC	23.50	23.50	<b>MAINTENANCE SUPPLIES</b> - relay, time delay and guard, thermostat, clear for Green Street School.	X			
693	11-000-261-610-04-000-00	M064698	05/02/06	PHILLIPSBURG HARDWARE	781.50	9.48	<b>MAINTENANCE SUPPLIES</b> - washers, nuts and supplies.	X			



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694	11-000-261-610-05-000-00	M051113	09/14/04	EALER ELECTRIC	689.42	156.87	MAINTENANCE SUPPLIES - 20amp 120v circuit breaker, 3/4" x 66' vinyl tape for electric supplies.	X			
695	11-000-261-610-05-000-00	M051590	10/12/04	FROMM ELECTRIC	82.92	82.92	MAINTENANCE SUPPLIES - ADV VS-2S110-TP 2-96T12HO 277 (qty 2) - Electric Supplies.	X			
696	11-000-261-610-05-000-00	M051740	10/26/04	CES CORPORATION	683.50	506.00	MAINTENANCE SUPPLIES - professional service fee for intercom/page problem in trailers.	X			
697	11-000-261-610-05-000-00	M052316	11/23/04	EALER ELECTRIC	1,286.95	4.95	MAINTENANCE SUPPLIES - SP 20amp westinghouse for the fieldhouse at the high school.	X			
698	11-000-261-610-05-000-00	M052048	11/23/04	HOBART SALES & SERVICE	388.75	388.75	MAINTENANCE SUPPLIES - body drain valve (qty 2) and gasket-drain (qty 2).	X			
699	11-000-261-610-05-000-00	M053064	02/15/05	JOHNSTONE SUPPLY	211.02	211.02	MAINTENANCE SUPPLIES - thermostat (5), subbase (5) and compact heater (2) for HS trailers.	X			
700	11-000-261-610-05-000-00	M053320	02/15/05	PURSEL AGWAY	689.80	149.00	MAINTENANCE SUPPLIES - spreader comm/broadc (1) for HS.	X			
701	11-000-261-610-05-000-00	M054426	04/26/05	PHILLIPSBURG HARDWARE	256.96	35.18	MAINTENANCE SUPPLIES - wire strips, screws, electric covers, etc. for High School.	X			
702	11-000-261-610-05-000-00	M054390	05/10/05	AIS COMMERCIAL PARTS & SERVICE	41.92	41.92	MAINTENANCE SUPPLIES - Evap/Cond Fan Motor for High School Kitchen.	X			
703	11-000-261-610-05-000-00	M054757	05/10/05	NAPA AUTO PARTS	6.36	6.36	MAINTENANCE SUPPLIES - QT ND30 (4) for High School closets.	X			
704	11-000-261-610-05-000-00	M053600	05/10/05	REFRIGERATION HARDWARE SUPPLY CO	163.34	152.09	MAINTENANCE SUPPLIES - Edgemount Latch Complete w/key (2) for HS kitchen.	X			
705	11-000-261-610-05-000-00	M054806	06/14/05	EALER ELECTRIC	135.18	135.18	MAINTENANCE SUPPLIES - electronic fluorescent bal. (6) and deluxe tape measure 3/4 X1(1) for BOE office.	X			
706	11-000-261-610-05-000-00	M055404	06/14/05	FROMM ELECTRIC	27.42	27.42	MAINTENANCE SUPPLIES - NAT CBL T and UVB CBL for High School.	X			
707	11-000-261-610-05-000-00	M060873	09/13/05	SHERWIN-WILLIAMS	14.19	14.19	MAINTENANCE SUPPLIES - 9 inch CS RLR CVR-LTX 1" for summer painters at High School.	X			

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708	11-000-261-610-05-000-00	M062467	12/20/05	JOHNSTONE SUPPLY	62.15	62.15	MAINTENANCE SUPPLIES - Air Prsw, Sol and Sol coil. High School Auto shop.	X			
709	11-000-261-610-05-000-00	M062108	12/20/05	KISTLER-O'BRIEN	192.75	43.75	MAINTENANCE SUPPLIES - Oct. pre eng. System inspection for High School.	X			
710	11-000-261-610-05-000-00	M055414	12/20/05	LOWE'S	290.36	290.36	MAINTENANCE SUPPLIES - 15lb contractor MI, 3X100 weed control and vinyl con PTCH 40 for High School.	X			
711	11-000-261-610-05-000-00	M063279	02/14/06	GRAINGER INC	141.60	141.60	MAINTENANCE SUPPLIES - pleated filters (48) for High School.	X			
712	11-000-261-610-05-000-00	M063817	03/14/06	KARL'S AUTO GLASS	187.00	187.00	MAINTENANCE SUPPLIES - 1/4 clear lami (1) and 1/8 clear lami (1) for High School.	X			
713	11-000-261-610-05-000-00	M063796	03/28/06	APR SUPPLY COMPANY	253.15	183.12	MAINTENANCE SUPPLIES - general maintenance supplies such as wax ring, sponge closet gasket, etc. for High School and Trailer at High School.	X			
714	11-000-261-610-05-000-00	M065329	06/13/06	SIMPLEX GRINNELL	440.40	50.40	MAINTENANCE SUPPLIES - transient cube for alarm and detection regular labor.	X			
715	11-000-261-610-05-000-06	M052697	12/14/04	FASTENAL COMPANY	144.94	14.27	MAINTENANCE SUPPLIES - various supplies such as cables, rubber strups, valvet paint mark, etc.	X			
716	11-000-261-610-05-000-06	M054775	05/10/05	STROBER HADDONFIELD GROUP INC	82.42	82.42	MAINTENANCE SUPPLIES - 3/4" 4X8 AC Ext Fir Plywood (1) and 4X8 5.2 S/C Lauan Exterior UL for Howell School.	X			
717	11-000-261-610-05-000-06	M064698	05/02/06	PHILLIPSBURG HARDWARE	781.50	5.21	MAINTENANCE SUPPLIES - pliers for Howell School.	X			
718	11-000-261-610-06-000-00	M050685	08/10/04	METZ INC	57.72	57.72	MAINTENANCE SUPPLIES - manhole gasket 10-1/2" x 14-1/2" x 1-3/8" E (qty 2)	X			
719	11-000-261-610-06-000-00	M051732	10/12/04	PHILLIPSBURG HARDWARE	648.80	20.55	MAINTENANCE SUPPLIES - cans of paint (qty 2), Bic lighter, bolts/nuts (qty 2), float washers (qty 4) and other various supplies.	X			
720	11-000-261-610-06-000-00	M052260	11/09/04	JOHNSTONE SUPPLY	59.20	59.20	SUPPLIES & MATERIALS - C25DND33OT Contactor and 118228 1 pair mounts	X			
721	11-000-261-610-06-000-00	M053063	01/25/05	INDUSTRIAL CONTROLS	926.11	252.81	MAINTENANCE SUPPLIES - a linkage kit and an actuator electronic 24V for MS heat.			X	

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722	11-000-261-610-06-000-00	M060644	08/23/05	PISCITELLO HOMECENTER	341.47	3.99	<b>MAINTENANCE SUPPLIES</b> - finder / driven (lv) for All Saints Trailer.			X	
723	11-000-261-610-06-000-00	M061766	10/25/05	FROMM ELECTRIC	123.33	27.33	<b>MAINTENANCE SUPPLIES</b> - electric supplies.	X			
724	11-000-261-610-06-000-00	M064006	03/28/06	METZ INC	338.58	87.58	<b>MAINTENANCE SUPPLIES</b> - refrigeration repairs.	X			
725	11-000-261-610-06-000-00	M064493	04/11/06	PURSEL AGWAY	45.00	45.00	<b>MAINTENANCE SUPPLIES</b> - triplex ryegrass 25lbs. For middle school.	X			
726	11-000-261-610-06-000-00	M064530	05/02/06	NAPA AUTO PARTS	11.57	11.57	<b>MAINTENANCE SUPPLIES</b> - Putty auto parts for Middle School.	X			
727	11-000-261-610-06-000-00	M064798	05/16/06	GRAINGER INC	35.74	35.74	<b>MAINTENANCE SUPPLIES</b> - motor mounting base for roof top unit at MD.	X			
728	11-000-261-610-06-000-00	M064886	05/16/06	LIGHTING FIXTURE & SUPPLY CO INC.	45.90	45.90	<b>MAINTENANCE SUPPLIES</b> - breaker 20A 1P 120/240 bolt-on for MS cafeteria.	X			
729	11-000-261-610-06-000-00	M064896	05/16/06	PISCITELLO HOMECENTER	59.90	27.98	<b>MAINTENANCE SUPPLIES</b> - MS pool supplies.	X			
730	11-000-261-610-06-000-00	M064941	05/31/06	VAIL ENERGY SERVICES, LLC	495.74	258.24	<b>MAINTENANCE SUPPLIES</b> - install new compressor low ambient lock out and control tested.	X			
731	11-000-261-610-16-000-00	M051056	09/14/04	STORR TRACTOR CO	370.78	370.78	<b>MAINTENANCE SUPPLIES</b> - HOC CAP ASM (qty 12), Spacer (qty 19 - 5 on backorder).	X			
732	11-000-261-610-16-000-00	M051616	10/12/04	R S HAHN & SONS INC	85.21	85.21	<b>MAINTENANCE SUPPLIES</b> - (qty 2) 2" x 2" x 1/4" steel angle @ 158" long for Scoreboard at Maloney stadium.		X		
733	11-000-261-610-16-000-00	M051735	10/26/04	KARL'S AUTO GLASS	160.00	160.00	<b>MAINTENANCE SUPPLIES</b> - 1/8 plexi 48 x 96			X	
734	11-000-261-610-16-000-00	M052185	11/09/04	MOBILE REPAIR SERVICE	283.78	39.78	<b>SUPPLIES &amp; MATERIALS</b> - 1 brake line, 2 cable ends, 1 shop supplies, and 2 brake fluids for an M-11 Dump Truck.			X	
735	11-000-261-610-16-000-00	M052290	11/23/04	GENERAL SUPPLY CO	284.10	227.10	<b>MAINTENANCE SUPPLIES</b> - trim 08 x 39 x LHR X US26D, and rim cylinder 1E72RP x 626 (qty 2).			X	

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736	11-000-261-610-16-000-00	M052422	11/23/04	NEXTEL COMMUNICATIONS	4,729.34	304.39	<b>MAINTENANCE SUPPLIES</b> - communication equipment.			X	
737	11-000-261-610-16-000-00	M044514	11/23/04	NFPA	66.45	66.45	<b>MAINTENANCE SUPPLIES</b> - 70 National Electric code So and S&H.			X	
738	11-000-261-610-16-000-00	M051664	12/14/04	ACCESS ABILITY	1,918.00	1,618.00	<b>MAINTENANCE SUPPLIES</b> - parts for repair of lift at Maloney Stadium	X			
739	11-000-261-610-16-000-00	M052712	12/14/04	FASTENAL COMPANY	565.60	404.89	<b>MAINTENANCE SUPPLIES</b> - various supplies such as metal scraper, 10" tongue/grooveplier, etc.	X			
740	11-000-261-610-16-000-00	M052524	12/14/04	MARTH'S CONTAINER & DISPOSAL SERVIC	475.00	475.00	<b>MAINTENANCE SUPPLIES</b> - 7 days dumpster rental.			X	
741	11-000-261-610-16-000-00	M052494	12/14/04	PENNSYLVANIA SUPPLY & MFG	87.77	87.77	<b>MAINTENANCE SUPPLIES</b> - various supplies such as aluminum gutter, aluminum ell, aluminum end cap etc. for all saints trailer.	X			
742	11-000-261-610-16-000-00	M053265	02/15/05	PURSEL AGWAY	441.00	441.00	<b>MAINTENANCE SUPPLIES</b> - halite rock salt (98).	X			
743	11-000-261-610-16-000-00	M054123	03/30/05	HOME DEPOT	180.80	180.80	<b>MAINTENANCE SUPPLIES</b> - 18V battery pack, glue gal., 10" paint guide, 4" putty knife, etc.	X			
744	11-000-261-610-16-000-00	M054278	04/12/05	PURSEL AGWAY	59.98	59.98	<b>MAINTENANCE SUPPLIES</b> - post 5' LT DTY STEE (2), lynch pin (2), hitch pin (4), bolts, nuts screws (2), garbage can (2) for baseball field and 14 GA 6' green steel (2) for board office.	X			
745	11-000-261-610-16-000-00	M054588	05/10/05	NAPA AUTO PARTS	20.20	20.20	<b>MAINTENANCE SUPPLIES</b> - MC Lamp (2) and Straps (1).	X			
746	11-000-261-610-16-000-00	M060059	07/26/05	BEST ACCESS SYSTEMS	133.41	133.41	<b>MAINTENANCE SUPPLIES</b> - Key Premium (100).	X			
747	11-000-261-610-16-000-00	M060305	08/09/05	LESCO INC	156.45	156.45	<b>MAINTENANCE SUPPLIES</b> - various supplies: 5-10-31 10FE (5) and Bayleton 1G 40# (1).	X			
748	11-000-261-610-16-000-00	M060640	08/23/05	KLIN'S AUTO INC.	43.20	43.20	<b>MAINTENANCE SUPPLIES</b> - Cam II 40 LB Bag			X	
749	11-000-261-610-16-000-00	M061625	10/25/05	WILSON PRODUCTS	197.63	197.63	<b>MAINTENANCE SUPPLIES</b> - propane cyl - 33lb, LP adjust. Per 100 lbs and motor fuel cylinder for maintenance dept. at High School.	X			

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750	11-000-261-610-16-000-00	M061957	11/15/05	SHERWIN-WILLIAMS	10.75	10.75	MAINTENANCE SUPPLIES - 2 1/2 4400 pro val angle and 1" 1/2 ptrs mask tap for maintenance.	X			
751	11-000-261-610-16-000-00	M061950	11/29/05	BRUCE'S MOWER SERVICE	476.95	476.95	MAINTENANCE SUPPLIES - Echo blower.	X			
752	11-000-261-610-16-000-00	M062113	11/29/05	PENNSYLVANIA LOCKSMITH	5.25	5.25	MAINTENANCE SUPPLIES - duplication of keys (3) for maintenance.	X			
753	11-000-261-610-16-000-00	M062116	11/29/05	PURSEL AGWAY	17.16	17.16	MAINTENANCE SUPPLIES - 1 5/8" top rail ends (4), 2 1/2" post caps cap (4) and 2 1/2" tension bands (4) for maintenance.	X			
754	11-000-261-610-16-000-00	M062657	12/20/05	APR SUPPLY COMPANY	55.55	55.55	MAINTENANCE SUPPLIES - Ham 3/8" IP ball valve 8901, galfit 3/8 TEE, brafit 3/8X1/4 brass bar stock bushing, etc. and other supplies.	X			
755	11-000-261-610-16-000-00	M062431	12/20/05	NAPA AUTO PARTS	81.03	29.94	MAINTENANCE SUPPLIES - Peak R.V. (6) for Bathrooms at Stadium.			X	
756	11-000-261-610-16-000-00	M062801	01/10/06	BAER AGGREGATES INC	24.38	24.38	MAINTENANCE SUPPLIES - Quarry process at the stadium.			X	
757	11-000-261-610-16-000-00	M063041	01/24/06	PHILLIPSBURG HARDWARE	241.36	157.05	MAINTENANCE SUPPLIES - various maintenance supplies.	X			
758	11-000-261-610-16-000-00	M063042	01/24/06	TONY'S TIRE SERVICE	75.00	25.00	MAINTENANCE SUPPLIES - new tires mounted and service.	X			
759	11-000-261-610-16-000-00	M063505	02/14/06	NAPA AUTO PARTS	94.54	94.54	MAINTENANCE SUPPLIES - oil filter (1), Qt 5W30 (12), towel (1), and various rad hoses for maintenance purpose.	X			
760	11-000-261-610-16-000-00	M063985	03/28/06	FROMM ELECTRIC	247.90	101.54	MAINTENANCE SUPPLIES - GRN 868 1/4 to 20 Screw A (2) for Fieldhouse supplies.	X			
761	11-000-261-610-16-000-00	M064110	03/28/06	GOODYEAR WHOLESALE TIRE CENTERS	171.82	171.82	MAINTENANCE SUPPLIES - delivered two new tires LT235/85R16E for vehicle #M11.	X			
762	11-000-261-610-16-000-00	M064357	04/11/06	LOWE'S	328.19	9.62	MAINTENANCE SUPPLIES - 10' FBRGLS step 3, 8' FB STP LADR 375, Commercial BED/BA, VP-PAN Phil SMS1, materials for early childhood, trailers and maintenance.	X			
763	11-000-261-610-16-000-00	M065360	06/27/06	BRUCE'S MOWER SERVICE	69.16	69.16	MAINTENANCE SUPPLIES - bolts, nuts, cables and other supplies.	X			

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764	11-000-261-610-19-000-00	M064977	05/31/06	SIR-CHEM	233.15	233.15	MAINTENANCE SUPPLY-A - spray gel clean fresh and bug band towelettes for ECLC.		X		
765	11-000-261-610-29-000-00	M061555	10/25/05	HI TECH LASER INC	965.00	115.00	CAMERA & UNIFORMS - HP 3500/2500 cartridges of different colors for BOE.	X			
766	11-000-261-610-34-000-00	M051512	09/28/04	DELAWARE ELECTRIC CO.	132.51	132.51	MAINTENANCE SUPPLIES - new A.O. Smith, 1/3 HP, 1725 rpm, 115/208-230 volts, 6.6/3.03.3, 56 frame, 1 phase, 60 cycle.	X			
767	11-000-262-441-07-000-00	M050002	04/01/05	ZPF LLC	280,617.48	23,384.79	RENTAL LAND/BLDG - monthly lease commerce center and monthly operating expenses.	X			
768	11-000-262-441-07-000-00	M054485	04/26/05	ZPF LLC	17,315.04	17,315.04	RENTAL LAND/BLDG - reconciliation for monthly lease commerce center and monthly operating expenses for the year 2004.	X			
769	11-000-262-441-07-000-00	M050002	05/10/05	ZPF LLC	280,617.48	25,450.12	RENTAL LAND/BLDG - June and July monthly lease.	X			
770	11-000-262-441-07-000-00	M050002	06/01/05	ZPF LLC	280,617.48	25,450.12	RENTAL LAND/BLDG - monthly operating lease and expense.	X			Monthly rental fee (as per lease) for Education Center Offices- Marshall Street
771	11-000-262-441-07-000-00	M060633	08/11/05	ZPF LLC	305,401.44	25,450.12	RENTAL LAND/BLDG - monthly rent for Commerce Ctr-Admin bldg & mthly oper exp.	X			
772	11-000-262-441-07-000-00	M060633	08/11/05	ZPF LLC	305,401.44	25,450.12	RENTAL LAND/BLDG - monthly rent for Commerce Ctr-Admin bldg & mthly oper exp.	X			
773	11-000-262-441-07-000-00	M060633	08/23/05	ZPF LLC	305,401.44	25,450.12	RENTAL LAND/BLDG - monthly rent for Commerce Ctr-Admin bldg & mthly oper exp.	X			
774	11-000-262-441-07-000-00	M060633	09/27/05	ZPF LLC	305,401.44	25,450.12	RENTAL LAND/BLDG - Monthly lease Commerce Center (admin bldg) and monthly operating expenses.	X			
775	11-000-262-441-07-000-00	M060633	10/25/05	ZPF LLC	305,401.44	25,450.12	RENTAL LAND/BLDG - Monthly lease Commerce Center (admin bldg) and monthly operating expenses for Nov.	X			
776	11-000-262-441-09-000-00	M050263	07/16/04	TREASURER STATE OF NEW JERSEY	49,863.00	1,765.00	OPERATION OF PLANT S - use of armory space classrooms/kindergarten	X			
777	11-000-262-441-09-000-00	M050263	08/10/04	TREASURER STATE OF NEW JERSEY	49,863.00	5,070.00	OPERATION OF PLANT S - use of armory space classrooms, Admin. Space, day rm, part. Drill floor.	X			Armory is rented for School Base and was used for the Kindergarten program until new bldg was complete.

Appendix A - Historical Non-Salary Expenditures Analysis

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
778	11-000-262-441-09-000-00	M050263	01/11/05	TREASURER STATE OF NEW JERSEY	49,863.00	13,520.00	OPERATION OF PLANT S - contract agreement for the use of armory.	X			
779	11-000-262-441-09-000-00	M062404	01/10/06	TREASURER STATE OF NEW JERSEY	11,160.00	5,580.00	OPERATION OF PLANTS - use of National Guard armory space for after school program.	X			
780	11-000-262-441-19-000-95	M050263	08/10/04	TREASURER STATE OF NEW JERSEY	49,863.00	7,377.00	RENT-ARMORY-KINDERGA - use of armory space after school programs	X			Armory is rented for School Base and was used for the Kindergarten program until new bldg was complete.
781	11-000-262-441-19-000-95	M050263	01/11/05	TREASURER STATE OF NEW JERSEY	49,863.00	19,672.00	RENT-ARMORY-KINDERGA - contract agreement for the use of armory.	X			
782	11-000-262-490-05-000-00	M063563	02/28/06	PHILLIPSBURG SEWER UTILITY	2,704.13	2,477.17	WATER & SEWAGE - Utility bill for 200 Hillcrest Blvd High School for the period 09/28/05 to 12/30/05	X			
783	11-000-262-490-10-000-00	M064777	05/02/06	PHILLIPSBURG SEWER UTILITY	2,710.93	69.19	WATER & SEWAGE - no specific descriptions accompanying PO. There are other charges on the PO: Andover-249.2, freeman-268.48, Green-290.62, Middle-572.93, Middle-689.18, Stadium-69.19, Fieldhouse-226.96, Barber-257.51, Green-15, Howell-71.96	X			
784	11-000-262-490-13-000-00	M052387	11/23/04	AQUA NEW JERSEY	2,733.18	192.70	WATER & SEWAGE - water usage Sept 29 through Oct 28.	X			
785	11-000-262-490-34-000-00	M051065	09/14/04	POHATCONG TWSP BOARD OF EDUCATION	875.00	875.00	WATER & SEWAGE - 3rd quarter sewer	X			
786	11-000-262-490-34-000-00	M062378	12/20/05	POHATCONG TOWNSHIP SEWER	1,106.00	1,106.00	WATER & SEWAGE - 4th qtr sewer bill.	X			
787	11-000-262-520-07-000-00	M050039	07/16/04	SCHOOL ALLIANCE INSURANCE FUND	495,210.00	31,049.00	INSURANCE - package 1st installment	X			
788	11-000-262-520-07-000-00	M060088	08/31/05	SCHOOL ALLIANCE INSURANCE FUND	521,619.00	34,131.00	LIABILITY INSURANCE - 2005-2006 school year liability for workers compensation, supplemental workers compensation, package, automobile liability, student accident, school leaders' professional liability, security guard liability, excess liability \$5M	X			
789	11-000-262-520-07-000-00	M060088	11/29/05	SCHOOL ALLIANCE INSURANCE FUND	521,619.00	34,130.00	INSURANCE - first installment for insurance payment.	X			
790	11-000-262-590-05-000-06	M054287	04/12/05	PHIL BRONICO	33.35	33.35	MISC PURCH SERV-PASS - mileage reimbursement.	X			Mileage Reimbursement for bringing lunches for students from High School to Pass and returning with containers.
791	11-000-262-590-05-000-06	M056211	06/30/05	PHIL BRONICO	12.15	12.15	MISC. PURCHASE SERVICE-PASS - reimbursement for mileage to Phil Bronico.	X			Mileage reimbursement for P Bronico who takes the lunch trays for PASS students to the high school every day.

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792	11-000-262-590-07-000-00	M054449	04/26/05	JACK THOMPSON	85.46	85.46	MISC PURCHASED SERV - mileage reimbursements for Jan, Feb and Mar 2005.	X			Reimbursement for mileage while performing duties as district mail carrier.
793	11-000-262-590-15-000-00	M050341	08/10/04	GENE & GEORGE SMITH TRUCKING	2,576.53	234.23	MISC PURCHASED SERVI - dumpster at Shimer School July	X			
794	11-000-262-590-15-000-00	M050341	08/10/04	GENE & GEORGE SMITH TRUCKING	2,576.53	234.23	MISC PURCHASED SERVI - dumpster at Shimer School Aug.	X			
795	11-000-262-590-15-000-00	M054086	03/17/05	NEW JERSEY SCHOOLBLDGS & GROUNDS	524.00	524.00	MISC PURCHASED SERVI - register Tom Scerbo, M. Zeeman and J. Ahart for annual conference.	X			
796	11-000-262-590-15-000-00	M054463	04/26/05	THOMAS SCERBO	138.05	138.05	MISC PURCHASED SERVI - reimbursement for mileage, meals, tolls and parking to a workshop in Atlantic City on 4/4-4/6.	X			Workshop for Ground Maintenance & custodial service in Atlantic City. Mileage, meals, tolls and parking
797	11-000-262-590-15-000-00	M054734	05/10/05	JIM CAROPRESE	19.03	19.03	MISC PURCHASED SERVI - meal reimbursement for workshop in Atlantic City 4/4-4/6.	X			Workshop on ground & maintenance & custodial services in Atlantic City 4/4-4/6 reimbursement for meals
798	11-000-262-590-15-000-00	M054733	05/10/05	MATTHEW ZEEMAN	20.09	20.09	MISC PURCHASED SERVI - reimbursement for meals at workshop in Atlantic City 4/4-4/6		X		Workshop on ground & maintenance & custodial services in Atlantic City 4/4-4/6 reimbursement for meals
799	11-000-262-590-15-000-00	M060252	07/26/05	LEISER'S	93.50	93.50	MISC. PURCHASED SERVICE - powered sod cutter rental.	X			
800	11-000-262-590-15-000-00	M060586	08/09/05	SUSSEX WANTAGE BOARD OF EDUCATION	125.00	125.00	MISC. PURCHASED SERVICES - NJ school building and grounds association membership dues for 2005-2006 school year: Northwest Chapter.	X			
801	11-000-262-590-15-000-00	M061034	09/13/05	MARTHS CONTAINER & DISPOSAL SERVICE	430.00	430.00	MISC. PURCHASED SERVICES - seven day dumpster rental	X			
802	11-000-262-590-15-000-00	M061006	10/11/05	GENE & GEORGE SMITH TRUCKING	1,226.60	245.32	MISC PURCHASED SERVI - Aug-Dec 2005 dumpster use at Shimer School.	X			
803	11-000-262-590-15-000-00	M061404	10/25/05	MODERN EQUIP SALES & RENTALS	1,315.25	1,225.25	MISC PURCHASED SERVI - lift model Boom 60 Art JIB 4WD DSL.	X			Rental of a 60' lift to repair gutters at the high school.
804	11-000-262-590-15-000-00	06-485	01/24/06	GENE & GEORGE SMITH TRUCKING	15.94	15.94	MISC PURCHASED SERVICES - dumpster use at Shimer.	X			
805	11-000-262-590-15-000-00	M063144	01/24/06	PHIL BRONICO	36.22	36.22	MISC PURCHASED SERVICES - Travel expenses: Mileage/Pass/ PHS	X			Phil Bronico takes the lunch trays from PASS back to the high school.



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806	11-000-262-590-15-000-00	M063523	02/14/06	EMS	220.00	220.00	MISC PURCHASED SERVICES - Category 3B Turf Test Pest Control Training	X			State of New Jersey requires a licensed agent to apply pesticides. This is for that service.
807	11-000-262-590-15-000-00	M063524	02/14/06	NJPMA	190.00	190.00	MISC PURCHASED SERVI - Basic pesticide training core certification	X			
808	11-000-262-590-15-000-00	M063895	03/03/06	TREASURER STATE OFNJ- NJDEP	40.00	40.00	MISC PURCHASED SERVI - Exam fees for pesticide certification for Rich Hay and Matt Zeeman	X			
809	11-000-262-590-15-000-00	M063283	03/14/06	POOL OPERATION MANAGEMENT INC	280.00	280.00	MISC PURCHASED SERVI - Fee for registration for the Certified Pool / Spa Operator course for James Caroprese on 02/22/06 and 02/23/06	X			
810	11-000-262-590-15-000-00	M063937	03/14/06	MATTHEW ZEEMAN	61.41	61.41	MISC PURCHASED SERVI - Travel/Mileage expense for Matthew Zeeman for traveling to Pesticide training in Saddle Brook, NJ in Feb'06	X			He is the custodian/field maintenance employee. District policy is to pay for mileage for seminars that are taken outside of the school district.
811	11-000-262-590-15-000-00	M064763	05/02/06	PHIL BRONICO	37.83	37.83	MISC PURCHASED SERVI - Travel expenses: Mileage/Pass/ PHS for Phil Bronco for the months of Jan. through March 29 '06, 85 miles @ \$.425	X			Phil Bronico takes the lunch trays from PASS back to the high school.
812	11-000-262-590-15-000-00	M063303	05/02/06	WARREN COUNTY BOARD OF AGRICULTURE	120.00	120.00	MISC PURCHASED SERVI - Class 3 ABC Applicator's License for pesticides	X			
813	11-000-262-590-15-000-00	M064945	05/16/06	PHIL BRONICO	37.83	37.83	MISC PURCHASED SERVI - PHS Special Educ Teacher- mileage for getting and bringing back food for the month of march, 85 miles total @ .445 per mile		X		
814	11-000-262-590-15-000-00	M065158	06/13/06	RICH HAY	75.00	75.00	MISC PURCHASED SERVI - Commercial Certified Pesticide Applicator, License fee, Rich Hay License #50187B	X			
815	11-000-262-590-15-000-00	M060287	06/27/06	XEROX CORP	98,730.00	15.00	MISC PURCHASED SERVI - Lease payment for June 2006.	X			
816	11-000-262-590-19-000-91	M064515	05/02/06	WILSON WASH-A-TERIA	417.35	227.50	MISC PURCH SVC-PRESC - Laundry, wash, dry, fold and delivery	X			Preschool/Early childhood cleaning sheets/blankets/etc for young toddlers
817	11-000-262-590-19-000-91	M065370	06/30/06	WILSON WASH-A-TERIA	259.50	259.50	MISC PURCH SVC-PRESC - Laundry, wash, dry, fold and delivery	X			Preschool/Early childhood cleaning sheets/blankets/etc for young toddlers
818	11-000-262-590-19-000-95	M052089	11/09/04	WILLIAM TORRES	81.75	81.75	TRAVEL-EC CUSTODIAN - mileage reimbursement 5/04 through 9/30/04.	X			Reimbursement for mileage between the Early Childhood Learning Center and the Armory (School Based Youth Services) to perform custodial duties.
819	11-000-262-590-19-000-95	M053952	03/15/05	WILLIAM TORRES	83.46	83.46	TRAVEL-EC CUSTODIAN - mileage reimbursement Oct 04-Feb 05	X			

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820	11-000-262-590-19-000-95	M062186	11/29/05	WILLIAM TORRES	52.78	52.78	TRAVEL-EC CUSTODIAN - reimbursement for mileages from March to Oct 2005 from the armory to weight room in high school.	X			Bill Torres was the custodian at the Armory. He was also the custodian at the high school weight room. This is to reimburse him for the mileage incurred traveling between the two places.
821	11-000-262-590-29-000-00	M045279	10/26/04	ADT SECURITY SERVICES INC	26,910.00	8,336.00	MISC PURCH SERV-SECU - labor for installing 1 digital recorder, 1 heavy duty cyber dome camera and 2 cyber dome cameras.	X			
822	11-000-262-610-05-000-00	M064611	05/02/06	IRIS COMPANIESINC	879.00	372.60	SECURITY SUPPLIES-ID - maroon breakaway neck lanyard with slide bead and metal swivel hook, ultracard II 30 MIL PVC/POLY composite card and 4-color printer ribbon for fargo printers.	X			
823	11-000-262-610-15-000-00	M052529	12/14/04	CERTIFIED CHEMICAL CO	1,393.74	1,393.74	CUSTODIAL SUPPLIES - nobles air filters and CC#5 raundance.	X			
824	11-000-262-610-15-000-00	M053504	02/15/05	CERTIFIED CHEMICAL CO	568.30	284.86	CUSTODIAL SUPPLIES - nobles battery 12V (2) for MS custodial supplies.			X	
825	11-000-262-610-15-000-00	M054055	03/30/05	CERTIFIED CHEMICAL CO	79.16	79.16	CUSTODIAL SUPPLIES - nobles rectifier (2) custodial supplies at MS.	X			
826	11-000-262-610-15-000-00	M055095	06/14/05	CERTIFIED CHEMICAL CO	201.28	201.28	CUSTODIAL SUPPLIES - wet mop super king (2) for field house and white polish pad (2) for High School.	X			
827	11-000-262-610-15-000-00	06-197	07/26/05	MT ELLIS PAPER COINC	1,012.90	1,012.90	CUSTODIAL SUPPLIES - NJ cooperative bid of 03/28/05 custodial supplies, latex gloves, shineup lemon furn polish, etc.	X			
828	11-000-262-610-15-000-00	M064803	05/16/06	CERTIFIED CHEMICAL CO	718.44	529.31	CUSTODIAL SUPPLIES - raundance and blast cleaner degreaser.	X			
829	11-000-262-610-15-000-00	M065259	06/13/06	CERTIFIED CHEMICAL CO	103.88	103.88	CUSTODIAL SUPPLIES - general switch and pine mountain disinfect.	X			
830	11-000-262-610-15-000-00	M065364	06/27/06	CERTIFIED CHEMICAL CO	301.90	301.90	CUSTODIAL SUPPLIES - roll towel (14).			X	
831	11-000-262-620-01-000-00	M054629	05/10/05	JCP&L	18,262.11	4,636.30	HEAT & ELECTRICITY - bill for Andover School for Mar. 18 to Apr. 15.	X			
832	11-000-262-620-02-000-00	M053022	01/11/05	ELIZABETHTOWN GAS	33,717.02	5,003.41	HEAT & ELECTRICITY - Barber School gas/electric bill.	X			
833	11-000-262-620-03-000-00	M050524	08/10/04	JCP&L	671.93	671.93	HEAT & ELECTRICITY - Filmore Street Consumption and Lighting Fixture(s).	X			

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834	11-000-262-620-03-000-00	M055434	06/14/05	ELIZABETHTOWN GAS	546.90	546.90	HEAT & ELECTRICITY - gas charges for the month of May for Freeman School.	X			
835	11-000-262-620-03-000-00	M062271	11/29/05	JCP&L	903.60	903.60	HEAT & ELECTRICITY - service charges from 10/13/05 to 11/11/05 for Freeman School.	X			
836	11-000-262-620-03-000-00	M062733	01/10/06	JCP&L	961.72	961.72	HEAT & ELECTRICITY - service charges from 11/12 to 12/13 2005 for Freeman School.	X			
837	11-000-262-620-03-000-00	M065077	05/31/06	JCP&L	914.51	914.51	HEAT & ELECTRICITY - service charges from Apr. 13 to May 11 2006 for Freeman School.	X			
838	11-000-262-620-03-000-00	M065579	06/30/06	ELIZABETHTOWN GAS	210.64	210.64	HEAT & ELECTRICITY - service charges from 5/25/06 to 06/20/06 Freeman School.	X			
839	11-000-262-620-04-000-00	M050455	08/10/04	JCP&L	3,148.36	3,148.36	HEAT & ELECTRICITY - Green Street 6/9/04 to 7/8/04	X			
840	11-000-262-620-05-000-00	M050746	08/10/04	JCP&L	7,257.56	7,257.56	ENERGY (HEAT & ELECTRICITY) - Barrymore Street, Lincoln Street, and various other charges 6/26/04 to 7/27/04	X			
841	11-000-262-620-05-000-00	M054739	05/10/05	JCP&L	2,194.34	2,194.34	ENERGY (HEAT & ELECT) - bill for High School for the period Mar. 29 to Apr. 27.	X			
842	11-000-262-620-05-000-00	M054973	06/01/05	JCP&L	1,783.28	1,783.28	ENERGY (HEAT & ELECT) - bill for High School for the period Apr. 7 to May 5 2005.	X			
843	11-000-262-620-05-000-00	M055549	06/14/05	JCP&L	550.63	550.63	ENERGY (HEAT & ELECT) - service charges for High School for the period of Apr 28 to May 27 2005.	X			
844	11-000-262-620-05-000-00	M055510	06/14/05	JCP&L	12,752.78	11,236.66	ENERGY (HEAT & ELECT) - service charges for High School for the period of Apr 29 to May 27 2005.	X			
845	11-000-262-620-05-000-00	M061287	09/27/05	JCP&L	682.28	682.28	ENERGY (HEAT & ELECT) - service charges for Aug 6 to Sept 6 2005	X			
846	11-000-262-620-05-000-00	M062903	01/10/06	ELIZABETHTOWN GAS	53,291.22	36,894.47	ENERGY (HEAT & ELECT) - service charges for Nov 29 to Dec 29 2005	X			
847	11-000-262-620-05-000-00	M065605	06/30/06	JCP&L	112.11	112.11	ENERGY (HEAT & ELECT) - service charges from 5/27/06 to 6/26/06 at High School.	X			

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848	11-000-262-620-05-000-06	M051882	10/26/04	JCP&L	2,005.95	589.29	<b>ENERGY (HEAT &amp; ELECTRICITY)</b> - Fairview Avenue BOE	X			
849	11-000-262-620-05-000-06	M061549	10/11/05	ELIZABETHTOWN GAS	4,394.00	117.08	<b>ENERGY(HEAT &amp; ELEC)</b> - service charge for 8/29 to 9/24.	X			
850	11-000-262-620-06-000-00	M061905	11/15/05	JCP&L	15,991.88	13,326.10	<b>HEAT &amp; ELECTRICITY-M</b> - service charges from 9/21/05 to 10/18/05 at Middle School.	X			
851	11-000-262-620-06-000-00	M063437	02/14/06	ELIZABETHTOWN GAS	52,122.91	11,868.49	<b>HEAT &amp; ELECTRICITY-M</b> - service charges from 12/28/05 to 01/27/06 at Middle School.	X			
852	11-000-262-620-06-000-00	M063316	02/14/06	JCP&L	19,103.43	19,103.43	<b>HEAT &amp; ELECTRICITY-M</b> - service charges from 12/20/05 to 01/19/06 at Middle School.	X			
853	11-000-262-620-07-000-00	M051622	10/12/04	CROOT REALTY	772.75	772.75	<b>ENERGY (HEAT &amp; ELECTRICITY)</b> - Jersey Central Power and Light Co. 8/20-9/22 for Bus Garage.	X			
854	11-000-262-620-07-000-00	M061095	09/13/05	PEPCO ENERGY SERVICES	1,682.44	1,682.44	<b>ENERGY (HEAT &amp; ELECT)</b> - electric service for May 6 to June 6 2005, June 7 to July 7 2005 and July 7 to August 5 2005.	X			
855	11-000-262-620-11-000-00	M051051	09/14/04	JCP&L	11,625.59	8.91	<b>ENERGY (HEAT &amp; ELECTRICITY)</b> - Warren Street consumption lighting fixture(s) - electricity.	X			
856	11-000-270-420-07-000-00	M065033	05/31/06	MOBILE REPAIR SERVICE	863.62	863.62	<b>CLEAN-REPAIR-MAINT S</b> - changed brakes and service on a 1999 GMC-S1800 Cat Diesel.			X	
857	11-000-270-503-07-000-00	M052989	06/28/05	DARA HANCEWICZ	771.00	385.50	<b>AID IN LIEU OF PAY N</b> - 2004-2005 Aid in Lieu Transportation for Jonathan Hancewicz	X			State mandates that parents who send children to private school be reimbursed for transportation.
858	11-000-270-511-07-000-00	M060785	04/11/06	FIRST STUDENT, INC	272,798.40	19,039.16	<b>BO CONT SERV-TO&amp;FROM</b> - 2005-2006 transportation for Feb. and Mar.2006	X			Regular contracted billing for student transportation.
859	11-000-270-593-07-000-00	M061713	10/25/05	NEXTEL COMMUNICATIONS	3,391.90	126.43	<b>MISC PURCH SERV TRAN</b> - Communication with BUS.	X			
860	11-000-270-600-07-000-00	M050270	07/16/04	SUBURBAN ENERGY SERVICES	88.26	88.26	<b>SUPPLIES &amp; MATERIALS</b> - delivered diesel at school bus garage (LSDs1BL+).	X			
861	11-000-270-600-07-000-00	M050288	07/16/04	TOWN OF PHILLIPSBURG	1,000.61	1,000.61	<b>SUPPLIES &amp; MATERIALS</b> - Super Unleaded Gasoline 633.3 gallons @ \$1.58	X			

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862	11-000-270-600-07-000-00	M054581	05/10/05	SUBURBAN ENERGY SERVICES	470.05	470.05	SUPPLIES & MATERIALS - LSDs 1BL+ Diesel.	X			Diesel fuel delivered to the bus garage to be used by the district's school buses.
863	11-000-270-600-07-000-00	M055479	06/28/05	SUBURBAN ENERGY SERVICES	585.91	585.91	SUPPLIES & MATERIALS - LSDs 1BL+ Diesel.	X			
864	11-000-270-800-07-000-00	M060359	09/27/05	CROOT REALTY	2,567.16	2,200.00	TRANSPORTATION MISC - rent bus garage	X			Rent a garage from Croot Realty to store buses in a fenced area that is secure.
865	11-000-291-270-07-000-00	M060792	03/03/06	PHILLIPSBURG BOARD OF EDUCATION	965,292.00	465,292.00	HEALTH BENEFITS - wired transfer for health benefits.	X			
866	11-000-291-280-07-000-00	M053704	03/08/05	NICK STELMAK	1,078.62	1,078.62	TUITION REIMBURSEMENT - for principles of safety / safety in sport.	X			Teachers contract allows for reimbursement for courses.
867	11-000-291-280-07-000-00	M053742	06/28/05	ANNETTE MAURER	563.90	563.90	TUITION REIMBURSEMENT - reimbursement for Authoring Systems course at Wilkes University Spring Semester 2004.	X			Teachers contract allows for reimbursement for courses.
868	11-000-291-280-07-000-00	M053758	06/28/05	STEWART WOOLF	802.12	802.12	TUITION REIMBURSEMENT - reimbursement for Reduce Stress in Classroom Course at East Stroudsburg University Spring semester 2005.	X			Teachers contract allows for reimbursement for courses.
869	11-000-291-280-07-000-00	M061666	10/25/05	PATRICIA BUCHMAN	990.00	990.00	TUITION REIMBURSEMENT - reimbursement for master level courses: Proseminar, Epidemiology and Biostatistics at DeSales University.	X			Teachers contract allows for reimbursement for courses.
870	11-000-291-280-07-000-00	M053748	10/25/05	JOHN STILLO	563.90	563.90	TUITION REIMBURSEMENT - reimbursement for Ed Leadership Prog. Course at Wilkes University.	X			Teachers contract allows for reimbursement for courses.
871	11-000-291-280-07-000-00	M063727	02/28/06	JASON KUPCHA	1,583.14	1,583.14	TUITION REIMBURSEMENT - Reimbursement for credits, courses: Leadership in Learning Communities and Ed. Leadership Field-Based Internship.	X			Teachers contract allows for reimbursement for courses.
872	11-000-291-280-07-000-00	M063651	02/28/06	KYLE ROVI	180.20	180.20	TUITION REIMBURSEMENT - second 1/2 current issues in education.	X			Teachers contract allows for reimbursement for courses.
873	11-000-291-280-07-000-00	M063734	02/28/06	SHANNON TROXELL	1,337.15	1,337.15	TUITION REIMBURSEMENT - reimbursement for a nursing course, a field experience in a school under the directions of a certified school nurse mentor.	X			Teachers contract allows for reimbursement for courses.
874	11-110-100-101-18-000-91	M060806	08/23/05	NORWESCAP HEADSTART INC	325,620.00	324.40	SAL OF TEACHERS-PROV - monthly tuition for Sept. 2005-2006 day care provided.	X			District responsibilities for teachers salaries for day care providers as per the contract for preschool. Most of the P.O. is charged to Fund 20. (Noted \$1.3m over 2 years to this vendor-mostly fund 20)
875	11-110-100-101-18-000-91	M060808	01/10/06	ABC PLAYSCHOOL	328,696.00	306.80	SAL OF TEACHERS-PROV - monthly tuition for Jan. 2006 payment for day care provided.	X			District responsibilities for teachers salaries for day care providers as per the contract for preschool. Most of the P.O. is charged to Fund 20. (Noted \$1.3m over 2 years to this vendor-mostly fund 20)

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
876	11-150-100-320-08-000-00	M051153	09/28/04	COLONIAL INTERMEDIATE UNIT #20	3,975.80	3,975.80	<b>HOME INSTRUCTION</b> - educational services provided at the Northampton County detention home- treatment billing 2003-2004	X			
877	11-150-100-320-08-000-00	M060051	07/26/05	UNION COUNTY EDUCATIONAL SERV.COMM	819.00	819.00	<b>HOME INSTRUCTION</b> - Tuition for bedside instruction at Trinitas Hospital as per agreement at the rate of \$45.5 per hour, June's total	X			
878	11-150-100-320-08-000-00	M065534	06/27/06	WARREN COUNTY SPECIAL SERVICE	16,187.00	2,898.00	<b>HOME INSTRUCTION</b> - bedside tuition	X			
879	11-190-100-320-18-000-91	M062811	02/14/06	TEACHING STRATEGIES, INC	3,714.20	460.00	<b>CONSULTANT-CREATIVE</b> - 2 day training in Creative Curriculum	X			
880	11-190-100-500-17-000-00	M054527	04/26/05	VICTORIA HURR	38.79	38.79	<b>OTH PURCH SVC-REG PR</b> - Reimbursement between Green and Freeman Schools for Dec., Jan. and Feb.	X			Hlth Teacher -Reimbursement for travel between Green Street School and Freeman School to provide health education to students.
881	11-190-100-500-17-000-00	M055854	06/28/05	CONSTANCE RINALDI	87.87	87.87	<b>OTH PURCH SVC-REG PR</b> - reimbursement for mileage from Dec. '04 to Jun. '05.	X			Travel between Barber and Andover-Morris Schools to provide music education to students.
882	11-190-100-500-17-000-00	M062599	12/20/05	VICTORIA HURR	49.47	49.47	<b>OTH PURCH SVC-REG PR</b> - reimbursement for mileage from Sep. 05 to Nov. 05 from Green School to Freeman School for Health Teacher Grades 1-5 working at both schools	X			
883	11-190-100-500-17-000-00	M065437	06/27/06	CONSTANCE RINALDI	68.71	68.71	<b>OTH PURCH SVC-REG PR</b> - reimbursement for mileage from Jan. to Jun 2006.	X			Reimbursement for travel between Barber and Andover-Morris School to provide music education to students.
884	11-190-100-500-19-000-95	M052888	01/11/05	JUDITH LEH	599.20	449.40	<b>OTHER PURCH SERV-KIN</b> - reimbursement for rooms for J. Leh, L. Fowler and V. Petfield for 2/23-2/25 in Atlantic City for conference.	X			This was for the kindergarten teachers conference in Atlantic City. The conference focus is literacy. The District sends teachers every year and found it to be the most valuable conference attended.
885	11-190-100-610-19-000-91	M044959	07/16/04	SUNBURST TECHNOLOGY CORP	79.65	79.65	<b>GENERAL SUPPLIES- COMMUNICATIONS</b> - "Lets go read - Island of Adventure" Sun MAC/WIN CD ROM (qty 2).	X			
886	11-190-100-610-19-000-95	M050816	08/24/04	TROY GUZENSKI	55.67	55.67	<b>SUPPLIES - KIND</b> - reimbursement for enrichment supplies animal crackers, cookies, unsalted peanuts, punch, riverstones, foam funzies dinosaurs, and model magic 4 oz various colors (qty 8).	X			Supplies for preschool art classes.
887	11-190-100-610-19-000-95	05-542	11/23/04	CASCADE SCHOOL SUPPLIES INC	498.04	499.57	<b>SUPPLIES - KINDERGARTEN</b> - NJ cooperative bid 8/19/03 for general classroom supplies. Supplies include: bags rainbow, index cards, erasers, tempera crayola, construction paper various colors, labels self stick, clips, etc.	X			
888	11-190-100-610-19-000-95	M054218	04/26/05	XEROX CORP	17,556.00	997.50	<b>SUPPLIES - KIND</b> - 81/2X11 white copy paper (50) for Early Childhood.	X			
889	11-190-100-610-19-000-95	M055857	06/30/05	JIORLE'S	203.95	203.95	<b>SUPPLIES - KIND</b> - various folders, files, tabs.etc.	X			

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
890	11-190-100-610-19-000-95	M055697	10/11/05	CASCADE SCHOOL SUPPLIES INC	78.46	69.72	SUPPLIES - KIND - Sch. Glue stick (4), Correction fluid liquid paper pen (4) and tissue cleansing med (10) for Green Street Elementary School.	X			
891	11-190-100-610-19-000-95	M055363	10/11/05	CASCADE SCHOOL SUPPLIES INC	337.45	337.45	SUPPLIES - KIND - Various folders, files, tabs, etc. school supplies.	X			
892	11-190-100-610-19-000-95	M055788	10/11/05	CASCADE SCHOOL SUPPLIES INC	217.29	173.83	SUPPLIES - KIND - crayola washable paint, manila drawing paper, etc. General school supplies for Armory Kindergarten.	X			Supplies for kindergarten art classes.
893	11-190-100-610-19-000-95	06-495	02/14/06	SUNDANCE/NEWBRIGDEEDUC PUBLISHING	40.01	40.01	SUPPLIES - KIND - science guided reading set A and B for English.	X			Supplies for science and reading programs (non fiction).
894	11-190-100-890-19-000-95	M062822	01/10/06	THEATREWORKS/USABOX OFFICE	1,553.50	1,553.50	ADMISSIONS K - performance of "If You Give a Mouse a Cookie.		X		Class trip - performing arts.
895	11-213-100-610-19-000-95	M055698	07/26/05	LAKESHORE LEARNING MATERIALS	622.50	622.50	GEN SUPPLIES-KIND RE - magnetic alphabet fishing set, lowercase fishing letters, mini stampers marker tub, etc.	X			
896	11-401-100-500-05-000-42	M055294	06/14/05	STEVE SAMSON/COMPTRROLLER	1,072.14	8.26	OTH PURCH SVC-COCURR - reimbursement general activity, leadership luncheon.		X		Awards to be given at the Co-curricular awards banquet.
897	11-402-100-500-05-000-22	M063533	02/28/06	THOMAS FISHER/PAYMASTER	13,881.00	2,252.00	GIRLS LACROSSE-PURCH - Lacrosse officials.			X	Fees to pay the Girls Lacrosse Officials for the 2006-07 season.
898	11-402-100-500-05-000-32	M053553	03/08/05	TOWN OF PHILLIPSBURG	1,723.00	1,723.00	BOYS BASKETBALL-PUR - police patrol for wrestling and basketball games.		X		Cost for town police to cover students wrestling and basketball games - after school hours. Typically there are 2 to 4 police officers per game and 2 to 4 security officers as well. Football actually has ~ 8 security officers & 8 police officers. Security officers are typically former police officers-may be excessive.
899	11-402-100-500-05-000-36	M051007	09/14/04	EASTON PUBLISHINGCOMPANY	368.00	368.00	FOOTBALL- PURCHASED - newspaper ad for football season tickets.		X		Fee to advertise the sale of season football tickets to the public. We have not advertised the last two years because of budget constraints.
900	11-402-100-500-05-000-36	M052911	01/11/05	CLARION HOTEL	462.04	434.84	FOOTBALL- PURCHASED - E/P luncheon: banquet lunch and banquet gratuity.		X		Banquet for Thanksgiving Day Game - preparation for pre-game and Half time. Student Council, Captains from the Band, Band front and cheerleaders attended as well as the advisors from each group.
901	11-402-100-500-05-000-36	M060202	07/26/05	THOMAS FISHER/PAYMASTER	20,203.00	8,225.00	FOOTBALL- PURCHASED - football officials.			X	Fees to pay the Boys football (5 levels) officials for the 2005-06 season.
902	11-402-100-500-05-000-36	M062277	11/29/05	TOWN OF PHILLIPSBURG	1,553.72	1,553.72	FOOTBALL- PURCHASED - police patrol services on Nov. 11, 2005.	X			
903	11-402-100-500-05-000-36	M062598	12/20/05	STEVE SAMSON/COMPTRROLLER	1,408.87	252.00	FOOTBALL- PURCHASED - Reimbursement for general activity (adult tickets for State Football Playoff at Rutgers on 12/02/05).		X		Fee to purchase tickets for the chaperones attending the 2005 State Championship Football Game at Rutgers. The school provided buses for the students.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
904	11-402-100-500-05-000-36	M064193	03/28/06	KEVIN KANE	1,181.23	1,181.23	FOOTBALL - PURCHASED - reimbursement for mileage and hotel bill for Football Conference in Atlantic City from 03/2-4/06 and 3/15.		X		5 Football Coaches attended a football clinic for their professional development.
905	11-402-100-500-05-000-38	M055437	06/28/05	JOE SHAW	385.00	165.00	SOFTBALL-PURCHASED S - softball assigning.			X	Fee to pay the assignor for assigning officials to all our home wrestling matches.
906	11-402-100-500-05-000-40	M052910	01/11/05	STEVE SAMSON/COMPROLLER	60.00	60.00	TRACK/CROSS CENTRY-PU - reimbursement for track and field clinic 12/15, 12/16 and 12/17/04 three coaches for three days.		X		Professional Development - Coaches Clinic.
907	11-402-100-500-05-000-41	M061373	10/11/05	MATT MENKOWSKI	120.00	120.00	WRESTLING-PURCH SERV - wrestling assignor fee			X	
908	11-402-100-500-05-000-41	M063915	03/14/06	KYLE PURDY	270.00	270.00	WRESTLING-PURCH SERV - wrestling assignor fee for 6 events.			X	
909	11-402-100-600-05-000-22	M044829	08/10/04	LONGSTRETCH SPORTING GOODS	4,418.55	4,418.55	GIRLS LACROSSE-SUPPL - Cascade goggles and S&H	X			Ordered at end of school year for use in subsequent years football season
910	11-402-100-600-05-000-22	M054080	03/30/05	BETHLEHEM SPORTING GOODS	30.90	30.90	GIRLS LACROSSE-SUPPL STX - Goggles	X			
911	11-402-100-600-05-000-30	M055826	06/30/05	HI TECH LASER INC	1,585.95	1,585.95	ALL SPORTS-SUPPLIES - Laptop computer and accessories	X			This is a computer for the athletic director; it is used to track student injuries and scheduling; Information is provided to future colleges if requested. Etc. Purchase made at end of fiscal year.
912	11-402-100-600-05-000-34	M050108	10/12/04	VARSITY	3,186.50	3,186.50	CHEERLEADING-SUPP/ M - Cheerleading uniforms: graduated arch, mascot and skirt	X			Appears to be replaced annually as needed.
913	11-402-100-600-05-000-34	M060909	09/27/05	BOATHOUSE SPORTS	5,621.80	5,621.80	CHEERLEADING-SUPP/ M - Cheerleading uniforms	X			Appears to be replaced annually as needed.
914	11-402-100-600-05-000-36	M050869	08/10/04	CIRCLE SYSTEM SPORTS INC	12,933.75	12,933.75	FOOTBALL-SUPP/MATERI - Football equipment and parts (helmet, shoulder pads, jerseys, air liners, etc.) and labor for installation	X			Appears to be replaced annually as needed.
915	11-402-100-600-05-000-36	M045201	10/12/04	BETHLEHEM SPORTING GOODS	20,072.27	20,072.27	FOOTBALL-SUPP/MATERI - Bid for football supplies: Phillipsburg liners & logo, practice pants and jerseys, leg gridles, gloves	X			Appears to be replaced annually as needed. Ordered at end of school year for use in subsequent years football season
916	11-402-100-600-05-000-36	M051898	10/26/04	CIRCLE SYSTEM SPORTS INC	5,079.85	5,079.85	FOOTBALL-SUPP/MATERI - Football equipments: "DNA" helmets, jaw pads, pants, pads and labor for installing patches	X			Appears to be replaced annually as needed.
917	11-402-100-600-05-000-36	M050259	10/26/04	DISPLAY SALES	10,520.00	10,520.00	FOOTBALL-SUPP/MATERI - Custom banners, Banner brackets, art fee		X		Banners were purchased to commemorate the 100th anniversary of Phillipsburg football; banners kept up for 2 yrs on street lights on main street; increases attendance and gate receipts.



**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
918	11-402-100-600-05-000-36	M056219	10/11/05	DISPLAY SALES	4,565.00	4,565.00	<b>FOOTBALL-SUPP/MATERI</b> - 40 all-weather banners		X		This is the following year (see above for 1st yr) - Banners were to commemorate the 100th game against Easton, PA School District, which is the District's annual rival.
919	11-402-100-600-05-000-36	M060111	10/14/05	BETHLEHEM SPORTING GOODS	35,205.04	35,205.04	<b>FOOTBALL-SUPP/MATERI</b> - Football equipment: footballs, helmets, jaw pads, pants, pads, jerseys	X			Appears to be replaced annually as needed.
920	11-402-100-600-05-000-36	M060943	11/29/05	CIRCLE SYSTEM SPORTS INC	4,958.70	5,260.00	<b>FOOTBALL-SUPP/MATERI</b> - "DNA" Varsity football helmets and pad sets	X			Appears to be replaced annually as needed.
921	11-402-100-600-05-000-37	M044937	11/09/04	MASSAPEQUA SOCCER & SPORT SHOP	3,603.55	2,351.15	<b>SOCCER-SUPPLIES/MATE</b> - Bid for boys soccer: uniforms and equipment	X			Appears to be a purchase at the end of school year for use in subsequent soccer season.
922	11-402-100-600-05-000-40	M056198	03/28/06	M-F ATHLETIC COMPANY INC	5,485.00	5,485.00	<b>TRACK SUPPLIES</b> - First Elite High Jump Pit and workmanship	X			
923	11-402-100-600-05-000-44	M054541	05/10/05	CIRCLE SYSTEM SPORTS INC	980.00	980.00	<b>GOLF-SUPPLIES</b> - Mock turtlenecks and jackets	X			
924	11-402-100-600-05-000-45	M056184	10/11/05	EFINGERS SPORTINGGOODS	459.40	292.00	<b>SUPPLIES &amp; MAT GIRLS</b> - Girls soccer equipment	X			
925	11-402-100-600-05-000-50	M050704	03/15/05	HENRY SCHEIN INC	1,395.81	1,395.81	<b>ATHLETICS-TRAINERS S</b> - Trainer supplies: misc items	X			
926	11-402-100-600-05-000-50	M060434	11/29/05	COLLINS SPORTS MEDICINE	3,003.54	3,003.54	<b>ATHLETICS-TRAINERS S</b> - Misc medical supplies	X			
927	11-402-100-600-05-000-50	M060436	03/28/06	MEDCO	6,064.25	6,064.25	<b>ATHLETICS-TRAINERS S</b> - Trainer's medical supplies	X			
928	11-402-100-600-05-000-53	M060443	03/28/06	BETHLEHEM SPORTING GOODS	9,258.56	3,432.15	<b>GEN SUPPLIES-WINTER</b> - Uniforms and equipment for winter track	X			
929	11-402-100-800-05-000-32	M064866	05/16/06	HUNTERDON WARREN ATHLETIC ASSOC	1,915.00	150.00	<b>BOYS BASKETBALL-DUES</b> - 2006-2007 annual dues.			X	Fee to participate in the Hunterdon Warren Athletic Association for Boys Basketball for the 2006-07 school year.
930	11-800-330-500-09-000-00	M050219	02/15/05	XEROX CORP	332,764.00	75.00	<b>COMMUNITY SERV PURCH</b> - Leases of printers for the month of Jan 2005 for School Base.	X			
931	11-800-330-500-09-000-00	M053379	04/12/05	XEROX CORP	1,272.36	212.06	<b>COMMUNITY SERV PURCH</b> - Lease-cost for copy plan for the month of Nov 2004.	X			Monthly lease payment for copy machine needed to perform daily school functions.

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
932	11-800-330-500-09-000-00	M060287	09/27/05	XEROX CORP	98,730.00	75.00	COMMUNITY SERV PURCH - lease payment for Sept 2005	X			Monthly lease payment for copy machine needed to perform daily school functions.
933	11-800-330-500-09-000-00	M060360	10/11/05	XEROX CORP	2,544.72	212.06	COMMUNITY SERV PURCH - Lease - cost for copy plan from 09/01/05 to 09/30/05.	X			
934	11-800-330-500-09-000-00	M060287	10/25/05	XEROX CORP	98,730.00	75.00	COMMUNITY SERV PURCH - lease - cost for copy plan of Sept. and semi-annual overages.	X			
935	11-800-330-600-09-000-00	M051218	09/14/04	TULPEHOCKEN	32.00	32.00	COMMUNITY SERVICE SUPPLIES - mountain fresh water 5 gallon spring water (qty 14) and 5 gallon bottle deposit.		X		bottled water is healthier
936	11-800-330-600-09-000-00	M054729	05/10/05	SCHOOL BASE YOUTH SERVICES	39.62	39.62	COMMUN SERV SUPPL & - petty cash reimbursement for general supplies.			X	
937	11-800-330-600-09-000-00	M055623	06/28/05	SHOP-RITE OF GREENWICH	111.39	111.39	COMMUN SERV SUPPL & - hotdog rolls (6pks), hamburger rolls (6pks), mayo (4pks), burgers (10lbs), ketchup (1pk), soda (5boxes).		X		
938	11-800-330-600-09-000-00	M062217	11/29/05	SHOP-RITE OF GREENWICH	52.89	52.89	COMMUN SERV SUPPL & - Food supplies: Frzn Tom, 2% milk 2 gallons, grape tomatoes, Shrd WM Mozz., Italian bread.		X		
939	12-000-220-730-18-000-00	M062020	06/27/06	ADT SECURITY SERVICES INC	84,135.00	23,383.00	EQUIPMENT-SECURITY-E - One GE Kalatel DVMRE triplex recorder w/16 camera input, one terabyte hardrive and KTB-405 PTZ controller kit. Also, 5 GE legend series smoked dome PTZ cameras w/day/night functionality, 26 x zooms lens, heater/blower unit and CAT5.	X			To satisfy goals of maintaining security for the students and personnel within the District
940	12-000-260-730-16-000-00	M054474	09/27/05	WARNOCK	37,841.00	37,841.00	EQUI-OPER/MAINT PLAN - 2005 super duty F-450 DRW, white.		X		District believes the improvements were necessary.
941	12-000-260-730-16-000-00	M061948	12/20/05	STORR TRACTOR CO	75,993.00	75,993.00	EQUI-OPER/MAINT PLAN - sidewinder rotary mower \$32,500 and wide area rotary mower \$43,493	X			Equipment purchases were included in the District budget for operation of plant services.-need for new mowers for grounds and athletic fields.
942	12-000-270-734-07-000-00	M045202	08/10/04	ARCOLA BUS SALES CORP	77,491.00	77,006.00	SCHOOL BUSES-SPECIAL - state contract for two- 20 passenger buses (contract 01/24/03- 01/23/05)	X			The District deems this as essential since it is part of the 12 year schedule and were replacement buses. Per our bus replacement plan, buses are replaced after 12 years. District replaced 2 19 passenger buses that were necessary to come off the road after 12 years.
943	12-000-400-450-07-000-00	M056163	07/26/05	B & B CONCRETE CO	21,790.00	21,790.00	CONSTRUCTION SERVICE - to remove and replace sidewalks at the Middle school and Barber school		X		The construction services were not included in the original approved budget. The budget includes a line item for HS project, however, these funds were utilized for other non HS projects.
944	12-000-400-450-07-000-00	M056191	08/23/05	J PIP'S PAVING COMPANY	10,685.00	10,685.00	CONSTRUCTION SERVICE - to pave new basketball court @ Barber school as per proposal 3/07/2005 & paving of HS walkway		X		District believes the improvements were necessary. -The construction services were not included in the original approved budget. The budget includes a line item for HS project, however, some of these funds were utilized for other non HS projects.
945	12-000-400-450-07-000-00	M056197	09/13/05	ARBOR FENCE CO INC	9,335.00	9,335.00	CONSTRUCTION SERVICE - FURNISHING AND INSTALLING FENCE AT Barber School		X		District believes the improvements were necessary. -The construction services were not included in the original approved budget. The budget includes a line item for HS project, however, these funds were utilized for other non HS projects.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
946	12-000-400-450-07-000-00	M056205	09/13/05	MAZZA'S FURNITURE & CARPET	60,698.50	60,698.50	<b>CONSTRUCTION SERVICE</b> - install new tiles and rip-up existing carpets for different rooms in different schools.		X		District believes the improvements were necessary. -The construction services were not included in the original approved budget. The budget includes a line item for HS project, however, these funds were utilized for other non HS projects.
947	12-000-400-450-07-000-00	M056221	10/14/05	SMB CONSTRUCTION INC	17,693.00	17,693.00	<b>CONSTRUCTION SERVICE</b> - replacement of Barber School front entrance doors		X		District believes the improvements were necessary & didn't realize the change in work would require state approval. -The construction services were not included in the original approved budget. The budget includes a line item for HS project, however, these funds were utilized for other non HS projects.
948	12-000-400-450-07-000-00	M061137	11/15/05	SMB CONSTRUCTION INC	54,428.00	53,544.50	<b>CONSTRUCTION SERVICE</b> - reroofing and refashing for auditorium roof at the High School.	X			Construction services funds were included for \$100,000 in approved budget for HS. Need for new roof
949	12-000-400-450-07-000-00	M061137	11/29/05	SMB CONSTRUCTION INC	54,428.00	5,949.40	<b>CONSTRUCTION SERVICE</b> - reroofing and refashing for auditorium roof at the High School.	X			Construction services funds were included for the HS in the approved budget. Need for new roof
950	12-000-400-450-07-000-00	M064461	05/02/06	ESPOSITO LAWN & GARDEN	2,955.00	2,955.00	<b>CONSTRUCTION SERVICE</b> - 12x20 A frame garage for EGLC.		X		District believes the garage was necessary to store equipment and other items that were not handled by the NJSCC. Construction services not approved in budget.
951	15-000-211-500-02-000-00	M055993	06/30/05	CAROLYN MOMM	10.53	10.53	<b>PURCH SERV-SCH SOCIA</b> - reimbursement for cart mgt in Washington, NJ.	X			The Cart is a group of professionals in Warren Cty that meet mthly to discuss children/families that are in crisis & remain at risk. Anyone can refer a child & their family. These cases are referred when those professionals feel they need more assistance.
952	15-000-211-500-04-000-00	M054493	04/26/05	ANTHONY ALENCI	13.82	13.82	<b>ATTEND/SW-OTH PURCH</b> - reimbursement for meal and mileage for "Childhood Behavior Disorders: Diagnosis and Intervention of ADHD, Oppositional Defiant Disorder, and Bipolar Disorder" conference on 3/24/05 at the Central Pennsylvania Psychiatric Institute.			X	Professional Development workshop provided for the School Social Worker. The full day conference discussed the behavioral component of these disorders. Since the Social Worker works with all of the students in the school and as a member of the Student Help and Referral Team, he needs to keep abreast of disorders and behavioral intervention treatments so that children can be academically successful.
953	15-000-211-600-02-000-00	05-022	08/10/04	CASCADE SCHOOL SUPPLIES INC	21.71	21.71	<b>ATTEN/SW-SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 8/19/03 for general classroom supplies (clips, envelopes, paper, glue etc.).	X			
954	15-000-211-600-02-000-00	M050379	08/10/04	CHILDSWORK/CHILDSPLAY	161.32	146.66	<b>ATTEN/SW-SUPPLIES &amp; MATERIALS</b> - Books: "Dan Deer Learns About Making Friends" (qty 1), "Sammy Squirrel Learns About Honesty" (qty 1), "My two homes" (qty 1), and "Dr. Playwell's Anger Control Game Book" (qty 1).	X			
955	15-000-213-500-05-000-24	M050219	06/28/05	XEROX CORP	332,764.00	60.00	<b>HEALTH-OTH PURCH SVC</b> - lease payment for May 2005	X			
956	15-000-213-500-06-000-00	M053275	02/15/05	STATE OF NJ DEPT OF LAW & PUB SAFE	160.00	20.00	<b>HEALTH PURCHASE RPSS</b> - renewal registration.	X			Scales in all buildings must be calibrated each year - required by the State of New Jersey.
957	15-000-213-600-05-000-24	M051389	11/09/04	REYNOLDS PHARMACY	287.80	92.00	<b>HEALTH-SUPPLIES</b> - Epi Pen #2.	X			Epi-Pen is used by the nurse for students who have allergic reactions. Health and safety supply.
958	15-000-218-500-01-000-23	M064072	05/16/06	CRISIS PREVENTIONINSTITUTE INC.	1,299.00	1,299.00	<b>GUIDANCE OTHER PURCH</b> - registration for J. Gilliland (Andover Morris Elem Sch Principal) for Crisis Prevention Institution in Philadelphia on 5/2-5/6	X			Fee for CPI Training- obtained certification to be a District Trainer (which saves money in the long run) - no further cost to the district. This was for J Gilliland and S Fontanez.
959	15-000-218-500-02-000-23	M051885	11/09/04	PESI HEALTH CARE	159.00	159.00	<b>GUIDANCE OTH PURCH S</b> - registration for mental status & risk assessments seminar.	X			

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
960	15-000-218-500-02-000-23	M063594	02/16/06	PSCA	295.00	295.00	GUIDANCE OTH PURCH S - Registration fee with meal included for Pennsylvania School Counselors' Conference for Patricia Reina from 03/02/06 to 03/04/06	X			Program that provides professional development fo Guidance Counselors. They provide information to help cope with the changing population and the added hardships that students come to school with.
961	15-000-218-500-03-000-23	M054072	06/14/05	MEDS-PDN	145.00	175.00	GUIDANCE OTHER PURCHASES - register Katherine Schettini (Counselor) for the bully, bullied and beyond	X			
962	15-000-218-500-03-000-23	M062753	02/14/06	CROSS COUNTRY EDUCATION	149.00	149.00	GUIDANCE OTHER PURCHASES S - Katherine Schettini, registration for parent empowerment seminar	X			
963	15-000-218-500-04-000-23	M064032	03/28/06	SUMMIT PROFESSIONAL EDUCATION	40.00	20.00	STU SUPP SVC-OTH PUR - Payment for unpaid balance of Registration Fee for Childhood Developmental Disorders Seminar on 03/06/06 for Melissa Lilly (Green St E.S. Nurse) and Stacey Taylor (Green St. E.S. Counselor)	X			
964	15-000-218-500-04-000-23	M064513	04/11/06	STACEY TAYLOR	13.35	13.35	STU SUPP SVC-OTH PUR - Travel/Mileage Expense for conference in Bethlehem on 03/06/06 for 30 miles @ \$.445	X			Travel and mileage expenses for a Professional development workshop for School Nurses and Guidance Counselors to discuss Childhood Developmental Disorders. Topics covered were Autism, Asperger's Syndrome, Bipolar Disorders, ADHS, Tourette's Syndrome and OCD.
965	15-000-218-500-04-000-23	M064849	05/16/06	STACEY TAYLOR	89.26	89.26	STU SUPP SVC-OTH PUR - Green Street School Counselor-Mileage for field trip to aquarium 168x .445 per mile= 74.76, parking fee 7.00, tolls- NE extension midcounty 2.25 both ways, Ben Franklin Bridge 3.00		X		Mileage reimbursement for the Guidance Counselor to assist on a field trip to the Camden Aquarium in NJ. The district decided to pay her the \$89.29 to drive herself when there were no seats left on the bus rather than pay for another bus at \$600 per day.
966	15-000-218-500-05-000-23	M050977	09/28/04	EASTMAN KODAK COMPANY	608.98	608.98	OTH STU SUPP SV/OTH - 2 Kodak mini microfilmed and a wheel assy.	X			
967	15-000-218-500-05-000-23	M051270	09/28/04	HI TECH LASER INC	330.00	245.00	OTH STU SUPP SV/OTH - maintenance kit HP LJ 4000/4050 printer serviced the High School main office.	X			
968	15-000-218-500-05-000-23	M062274	11/29/05	TAJ MAHAL HOTEL	85.88	85.88	OTH STU SUPP SV/OTH - registration for Jan Swick for room reservation for 12/4/05 for Mean Girls Workshop.	X			A one time conference for Student Assistance Counselor - hotel expenses.
969	15-000-218-500-05-000-23	M061930	12/20/05	DEVELOPMENTAL RESOURCES, INC	119.00	119.00	OTH STU SUPP SV/OTH - registration fee for Jan Swick on 12/5/05 for Mean Girls Workshop.	X			Registration for Student Assistance Counselor.
970	15-000-218-500-05-000-23	M062459	12/20/05	STEVE SAMSON/COMPTRROLLER	1,145.59	150.00	OTH STU SUPP SV/OTH - reimbursement for general activity for High O'Brian Youth leadership seminar registration fee.	X			Leadership Training Conference for students.
971	15-000-218-500-05-000-23	M061342	03/28/06	MICROTECH INC	520.50	89.00	OTH STU SUPP SV/OTH - Maintenance Service (1hour labor) on Kodak RP-1 Microfilmer & Supplies for Canon MP90 Reader Printer. Service Date 08/09/05	X			
972	15-000-218-500-05-000-23	M055641	06/27/06	MICROTECH INC	243.00	178.00	OTH STU SUPP SV/OTH, Maintenance Service on Canon MP 90 Microfilm Reader Printer, Performed diagnostics on unit and found faulty image rotation assembly, replaces rotation collar assembly, cleaned coronas, drive rollers and optical path.	X			

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973	15-000-218-500-06-000-23	M060134	08/09/05	CAMFEL PRODUCTIONS	595.00	595.00	<b>OTHER PURCHASES SVC- GUIDANCE</b> - presentations of "Be the Change" with Phillipsburg Middle School	X			"Be the Change" sponsored by Camfel Productions is a multimedia production that dealt with having students make positive choices in their lives and affecting positive change in other peoples' lives. This program also addressed bullying and harassment - something that is prevalent with middle level students. This program is part of the Character Education program at the Middle School. The students are very receptive to the production and we feel it has a positive impact on them.
974	15-000-218-600-02-000-23	M051184	10/12/04	CREATIVE TEACHING PRESS INC	29.87	31.43	<b>OTHER SUPPLIES</b> - "I am special", "Marvelous Me", and "What would you do?" The invoice includes tax of \$1.56.	X			
975	15-000-218-600-05-000-23	M050446	09/28/04	STAPLES BUSINESS ADVANTAGE	246.67	260.19	<b>OTH STUD SUPP -SUPP</b> - HS general supplies ordered.	X			Office supplies for the Guidance Office.
976	15-000-218-600-05-000-23	M053971	03/15/05	KARUX YEARBOOK	73.00	73.00	<b>OTHER STUDENT SUPPLIES</b> - karux yearbook		X		yearbook purchase for guidance office at H.S.
977	15-000-218-600-05-000-23	M061138	09/27/05	HI TECH LASER INC	823.85	240.00	<b>OTHER STUDENT SUPPLIES</b> - printer heads and printer ink cartridges	X			
978	15-000-218-600-05-000-23	M061477	10/25/05	HI TECH LASER INC	237.50	12.50	<b>TECH SUPPLIES</b> - service fees to fix school printers.	X			
979	15-000-218-600-05-000-66	M051277	03/08/05	CASCADE SCHOOL SUPPLIES INC	820.23	877.96	<b>IN SCHOOL SUPPLIES</b> - various school supplies	X			Freshman transition activities- 9th grade week.
980	15-000-218-600-06-000-23	M054763	05/10/05	AMY CRAIG	37.56	37.56	<b>GUIDANCE-SUPPLIES</b> - reimbursement for group closure activities.	X			
981	15-000-218-600-06-000-23	M055033	11/15/05	CASCADE SCHOOL SUPPLIES INC	57.67	51.31	<b>GUIDANCE-SUPPLIES</b> - various school supplies.	X			
982	15-000-218-600-06-000-23	M065647	06/30/06	AMY CRAIG	49.45	49.45	<b>GUIDANCE-SUPPLIES</b> - reimbursement for group closure activities. Contains various receipts for refreshments.		X		A meeting held for SAC (substance abuse coordinator)
983	15-000-221-500-05-000-00	M050672	08/10/04	JUDITH BEIDELMAN	19.50	19.50	<b>IMP OF INST SV-OTH P</b> - reimbursement for mileage to Warren County court house	X			Testified in court for school district
984	15-000-221-500-05-000-00	M052334	11/23/04	BONNIE VASVARI	39.45	39.45	<b>IMP OF INST SV-OTH P</b> - reimbursement for mileage for Verification Seminar.	X			Reimbursement for mileage for her to attend a verification seminar on the processing of lunch (free & reduced) applications.
985	15-000-221-600-05-000-00	05-365	09/14/04	VWR SCIENTIFIC PRODUCTS	143.33	143.33	<b>IMP INST SVC-SUPPLIES</b> - various science supplies which arrived from bid of 8/29/03	X			
986	15-000-221-600-05-000-00	M060918	09/13/05	SHOP-RITE OF GREENWICH	409.20	409.20	<b>IMP INST SVC-SUPPLIES</b> - various foods/snacks from Shop-Rite		X		Freshman orientation transition week activities.

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987	15-000-221-600-06-000-00	M050864	08/24/04	DELIGHTFULLY GOURMET LLC	115.00	115.00	SUPPLIES-WSR FACILITY - 20 sandwiches and salad for CMP Meeting on 8/6/04		X		Connected Math Workshop lunch for 20 people.
988	15-000-221-600-06-000-00	M051562	10/12/04	MAUREEN BROENNLE/PETTY CASH	131.14	15.97	SUPPLIES-WSR FACILITY - dunkin' donuts received by Carol Bloch receipt.		X		Donuts for a WSR facility meeting. Petty Cash is a maximum check for \$25. Mostly it is used for small items picked up for meetings or supplies that are needed at the last minute.
989	15-000-222-300-04-000-20	M064372	05/02/06	CLARA CLARK	1,256.70	1,000.00	MEDIA/LIB-PURCH PROF - Author, Clara Gillow Clark's visit to school on 05/17/06. Honorarium: \$900 and round-trip mileage \$100 (220 miles @ \$.485)	X			
990	15-000-222-300-05-000-20	M044946	08/24/04	VISTACOM	22,806.00	4,522.00	MEDIA/LIB-PURCH PROF - (no description on the P.O. and on the original invoice	X			1 time Set Up to get it running (TV communications is part of H.S. curriculum), Installation & equipment for High School TV studio for students
991	15-000-222-500-01-000-20	M064857	05/16/06	NATALIE CUEVAS	78.10	78.10	MEDIA/LIB-OTH PURCH - Barber/Andover Schools Media Specialist -mileage to Winners! 100 Best Books Workshop in Voorhees, NJ. 175.5 total miles @ .485 per mile	X			School librarian was sent to a Professional Development Workshop for Librarians. Mileage reimbursement.
992	15-000-222-500-03-000-20	M053084	01/25/05	CYNTHIA PERIO	54.00	27.00	MEDIA/LIB-OTH PURCH - mileage reimbursements for the months of Sept, Oct, Nov and Dec.	X			Reimbursement for travel between schools for library shared between 2 schools.
993	15-000-222-500-03-000-20	M055917	06/28/05	CYNTHIA PERIO	36.45	18.23	MEDIA/LIBRARY-OTHERS - reimbursements for mileage. C. Perio	X			Media Specialist-mileage reimbursement between schools for librarian who is shared between Freeman and Green Street Schools, as per the contract with the Phillipsburg Education Assoc.
994	15-000-222-500-04-000-20	M053084	01/25/05	CYNTHIA PERIO	54.00	27.00	MEDIA/LIB-OTH PURCH - mileage reimbursements for the months of Sept, Oct, Nov and Dec.	X			Reimbursement for travel between schools for library shared between 2 schools.
995	15-000-222-500-04-000-20	M053336	03/30/05	BUREAU OF EDUCATION & RESEARCH	175.00	175.00	MEDIA/LIB-OTH PURCH - seminar, Cynthia Perio best current book nonfiction (K-6)?	X			
996	15-000-222-500-04-000-20	M054507	04/26/05	CYNTHIA PERIO	125.27	125.27	MEDIA/LIB-OTH PURCH - reimbursements for mileage and expenses for conference in Cherry Hill, NJ on Library.	X			Mileage reimbursement and expenses incurred for a Library conference in Cherry Hill, N.J.
997	15-000-222-500-04-000-20	M064071	05/16/06	BER	338.00	169.00	MEDIA/LIB-OTH PURCH - 2 registrations for Media Specialists: N. Cuevas & C. Perio for Bringing Boys and Books Together in Bethlehem, PA	X			This was a Professional Development workshop provided for the School Media Specialist. The conference was titled "Bringing Boys and Books Together". This professional development was indicated in line item 15-000-222-500-04 of the Board approved and NJ State DOE budgets. The individual professional development was approved by both the Board and DOE. For the Media Specialist, the conference discussed the benefits and ways to reach boys with literacy.
998	15-000-222-500-04-000-20	M064827	05/16/06	CYNTHIA PERIO	55.14	55.14	MEDIA/LIB-OTH PURCH - Green/Freeman Schools Media Specialist - mileage reimbursement for Cynthia Perio, 123.9 miles @.445 per mile	X			This was a Professional Development workshop provided for the School Media Specialist. The conference was titled "Bringing Boys and Books Together". This professional development was indicated in line item 15-000-222-500-04 of the Board approved and NJ State DOE budgets. The individual professional development was approved by both the Board and DOE. For the Media Specialist, the conference discussed the benefits and ways to reach boys with literacy.
999	15-000-222-500-05-000-20	M050473	09/14/04	FACTS ON FILE	1,625.00	1,625.00	MEDIA/LIB-OTH PURCH - the reference suite acct #RS30872, expires 9-30-2005. HRLC member discount price per Richard Lewis.	X			
1000	15-000-222-500-05-000-20	M050484	09/14/04	GROLIER PUBLISHING CO INC	1,071.80	1,071.80	MEDIA/LIB-OTH PURCH - online license agreement renewal for encyclopedia Americana online etc.	X			

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1001	15-000-222-500-05-000-20	M060163	09/27/05	BRIDGES TRANSITIONS CO.	638.00	638.00	<b>MEDIA/LIB-OTH PURCH</b> - for the HS: (1501-1600) CE Webinar, Choices Explorer 7/31/05 to 7/30/06.	X			Career data base with freshman- Media technologies for Library - Essential - Library facility is deemed inadequate and needs the support of these technologies. Hits a wide range of students and the NJCCCS.
1002	15-000-222-500-05-000-20	M061232	10/11/05	NEWSBANK INC	6,555.00	6,555.00	<b>MEDIA/LIB-OTH PURCH</b> - online resource package, includes access statistics and UN connections and unlimited users to a remote access.	X			Data-Base full-texted. Contemporary Social Problems, Science, Environment. Newspaper & magazine articles (all 10th grader).
1003	15-000-222-500-05-000-20	M060075	12/20/05	FACTS ON FILE	1,625.00	1,625.00	<b>MEDIA/LIB-OTH PURCH</b> - one year renew subscription to "The Reference Suite"@FACTS.com	X			
1004	15-000-222-500-05-000-20	M060568	03/14/06	XEROX CORP	39.24	39.24	<b>MEDIA/LIB-OTH PURCH</b> - Copy Machine base charge for the month of February '06. Table top machine Ser.# N2N-011787	X			
1005	15-000-222-500-05-000-20	M060568	06/13/06	XEROX CORP	431.64	39.24	<b>MEDIA/LIB-OTH PURCH</b> - Phillipsburg board of education library - 22 month agreement which includes equipment, maintenance and supply charges	X			
1006	15-000-222-500-06-000-20	M061264	10/27/05	HILTON CHERRY HILL	248.52	248.52	<b>OTH PURCH SVC-LIBRAR</b> - 2 days registration fee for A. Romberger for NJASL conference on 10/27-10/29	X			
1007	15-000-222-500-06-000-20	M051574	10/12/04	ALICE ROMBERGER	30.40	30.40	<b>OTH PURCH SVC-LIBRAR</b> - reimbursement for the bus ticket for a conference in New York on 9/1/04	X			Approved to attend a conference (Librarian Conf-Nat'l Reading) in New York and she chose to take a bus rather than drive herself.
1008	15-000-222-500-06-000-20	M055417	06/28/05	HI TECH LASER INC	340.00	85.00	<b>OTHER PURCHASE SVC-LIBRARY</b> - maintenance kit on 4000 printer site service on 5/27/05.	X			
1009	15-000-222-500-06-000-20	M062131	11/29/05	ALICE ROMBERGER	70.33	70.33	<b>OTH PURCH SVC-LIBRAR</b> - reimbursement for mileage to NJASL Fall Convention in Cherry Hill, NJ on 10/27/05	X			Reimbursement for mileage to attend the NJASL Conference in which current middle school library issues were discussed with peers. There were different conferences as well as guest speakers.
1010	15-000-222-600-01-000-20	M055369	09/27/05	CASCADE SCHOOL SUPPLIES INC	386.07	389.07	<b>MEDIA/LIB-SUPPLIES/MATERIALS</b> - various school supplies	X			
1011	15-000-222-600-01-000-20	06-264	11/15/05	RAY SUPPLY	165.46	165.46	<b>MEDIA/LIB-SUPPLIES</b> - NJ cooperative bid of 9/2/04. Audio visual supplies including projection lamp (5), and DVD/cd player Sony (2).	X			
1012	15-000-222-600-02-000-20	05-290	09/14/04	CUSTOM COMPUTER SPECIALISTS	62.10	62.10	<b>MEDIA/LIB-SUPP &amp; MATERIALS</b> - NJ cooperative bid of 8/29/03 audio visual supplies -#26 EDCP, received by Lawrence B/E, Trenton, NJ. VHS/S-VHS playback. 4 heads. Hi Fi Stereo.	X			Replacement of worn and broken technology.
1013	15-000-222-600-02-000-20	05-291	09/14/04	RAY SUPPLY, INC	29.00	29.00	<b>MEDIA/LIB-SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 8/29/03 audio visual supplies -#26 EDCP, received by Lawrence B/E, Trenton, NJ. Vendor bid number 16.	X			
1014	15-000-222-600-02-000-20	M050593	10/26/04	EBSCO SUBSCRIPTION SERVICE	399.68	350.11	<b>MEDIA/LIB-SUPP &amp; MATERIALS</b> - magazine subscription renewal	X			Magazines for the library.

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1015	15-000-222-600-03-000-20	05-292	09/14/04	TROXELL COMMUNICATIONS INC	253.12	253.12	<b>MATERIALS</b> - NJ cooperative bid of 8/29/03 audio visual supplies projection screen-S27001 classroom wall - #26 EDCP, received by Lawrence B/E, Trenton, NJ. Vendor bid no. 26 EDCP082903.	X			
1016	15-000-222-600-03-000-20	M055978	01/24/06	VALIANT INC	36.15	36.15	<b>MEDIA/LIBRARY-SUPPLIES</b> - lamp, Nexpak VHS case clear with sleeve and Texas instrument calculator.	X			
1017	15-000-222-600-04-000-20	M051644	10/12/04	SCHOLASTIC INC	19.95	19.95	<b>MEDIA/LIB-SUPPLIES</b> - scholastic art subscription	X			
1018	15-000-222-600-04-000-20	M055979	09/27/05	VALIANT INC	35.67	35.67	<b>MEDIA/LIB-SUPPLIES</b> - lamp projection, calculator, highlighters, replacement bulbs.	X			
1019	15-000-222-600-05-000-20	M045265	09/14/04	APPLE COMPUTER	18,767.40	18,767.40	<b>MEDIA/LIB-SUPPLIES &amp; MATERIALS</b> - purchased 12 of the following items: eMac 1.25 Super drive, eMac Tilt & Swivel Stand, AFP iMac/eMac Auto Enro, and iMic USB Audio Interface.	X			Essential HS Library supplies and computer (Mac computers are better with imaging)
1020	15-000-222-600-05-000-20	M045263	09/28/04	B&H VIDEO INC	6,777.90	4,548.90	<b>MEDIA/LIB-SUPPLIES &amp; MATERIALS</b> - various electronic equipment which includes items such as CCD digital camcorder, color monitor, VCRs, scanner, video dolly etc.	X			
1021	15-000-222-600-05-000-20	M051537	10/12/04	FILMS FOR THE HUMANITIES & SCIENCE	237.49	237.49	<b>MEDIA/LIB-SUPPLIES &amp; MATERIALS</b> - "Grapes of Wrath", "Of Mice and Men", and S&H.	X			
1022	15-000-222-600-05-000-20	M050174	10/26/04	BAKER & TAYLOR	8,000.00	7,999.45	<b>MEDIA/LIB-SUPPLIES</b> - various books 221 in quantity.	X			
1023	15-000-222-600-05-000-20	M051542	10/26/04	DISCOVERY CHANNEL SCHOOL	98.45	98.45	<b>MEDIA/LIB-SUPPLIES</b> - ed Israel and Palestine 2 PK.	X			
1024	15-000-222-600-05-000-20	M050480	10/26/04	EBSCO SUBSCRIPTION SERVICE	1,886.45	1,755.45	<b>MEDIA/LIB-SUPP &amp; MATERIALS</b> - magazine subscription renewal	X			HS Library magazines and different subscriptions
1025	15-000-222-600-05-000-20	M051775	11/09/04	ALA	158.00	158.00	<b>MEDIA/LIB-SUPP &amp; MATERIALS</b> - trw banner books and read cd (2).	X			
1026	15-000-222-600-05-000-20	M051774	11/23/04	INTERNATIONAL SOCIETY FOR TECH ED	51.95	51.95	<b>MEDIA/LIB-SUPPLIES</b> - national educational technology standards, purchase order charge, and S&H.	X			
1027	15-000-222-600-05-000-20	M051772	11/23/04	LERNER PUBLICATIONS GROUP	425.91	425.91	<b>MEDIA/LIB-SUPPLIES</b> - various countries' pictures	X			HS Library
1028	15-000-222-600-05-000-20	M053308	02/15/05	EBSCO SUBSCRIPTION SERVICE	14.00	14.00	<b>MEDIA/LIB-SUPPLIES</b> - learning and leading with technology/ surface mail/ formerly/ computing teacher	X			Data Base for magazine and perodicals in the library.



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1029	15-000-222-600-05-000-20	M055598	09/13/05	BATTERY ZONE	3,870.00	387.00	<b>MEDIA/LIB-SUPPLIES</b> - lion battery for Dell.	X			Replacement batteries for portable labs- Essential for the library that also serves as a computer lab.
1030	15-000-222-600-05-000-20	M061229	09/27/05	EXPRESS-TIMES	35.00	35.00	<b>MEDIA/LIB-SUPPLIES</b> - 35 week subscription Monday - Friday (10/17/05 to 6/16/05).	X			
1031	15-000-222-600-05-000-20	M060119	09/27/05	LONGO ASSOCIATES	1,827.50	1,827.50	<b>MEDIA/LIB-SUPPLIES</b> - lot of planner lab stations includes freight and delivery charges.	X			
1032	15-000-222-600-05-000-20	M061587	11/15/05	H W WILSON CO	451.50	451.50	<b>MEDIA/LIB-SUPPLIES</b> - current bio yearbooks for 2002, 2003 and 2004.	X			
1033	15-000-222-600-05-000-20	M060073	11/29/05	BAKER & TAYLOR	5,000.00	4,840.00	<b>MEDIA/LIB-SUPPLIES</b> - 154 books various	X			
1034	15-000-222-600-05-000-20	M062434	12/20/05	EBSCO SUBSCRIPTION SERVICE	35.31	35.31	<b>MEDIA/LIB-SUPPLIES</b> - finance charge on balance of \$1,765.94 from 7/15/05.		X		Data Base for magazine and perodicals in the library.
1035	15-000-222-600-05-000-20	M062401	12/20/05	HI TECH LASER INC	765.00	400.00	<b>MEDIA/LIB-SUPPLIES</b> - po includes 5 SI cartridges and other ink cartridges.	X			
1036	15-000-222-600-05-000-20	M061589	02/28/06	GALE GROUP INC	16,160.96	15,739.86	<b>MEDIA/LIB-SUPPLIES</b> - various books from Thompson Gale.	X			
1037	15-000-222-600-05-000-20	M060080	03/29/06	BAKER & TAYLOR	1,400.00	453.15	<b>MEDIA/LIB-SUPPLIES &amp; MATERIALS</b> - various books	X			
1038	15-000-222-600-06-000-20	M052285	01/11/05	EBSCO SUBSCRIPTION SERVICE	273.99	262.65	<b>SUPPLIES/MATERIALS</b> - various magazine subscriptions.	X			Magazines for the library.
1039	15-000-222-600-06-000-20	M053075	03/15/05	PRE-OWNED ELECTRONICS	218.00	222.78	<b>SUPPLIES/MATERIALS-L</b> - replacement BAT iBook Battery USB 10.8V.	X			Replacement batteries for portable computer lab books
1040	15-000-222-600-06-000-20	M052561	04/12/05	AUDIO VISUAL AIDES CORP.	1,187.45	1,187.45	<b>SUPPLIES/MATERIALS</b> - overhead projector, osram/sylvania lamp, adj table electrical, HP mono 1/4" 591186-, and HP mono 1/8" mini 5.	X			Supplies for classroom technology orders by Librarian checked by Principal
1041	15-000-222-600-06-000-20	M060301	07/26/05	GALE GROUP INC	95.00	95.00	<b>SUPPLIES/MATERIALS-LIBRARY</b> - 1 year subscription 12/1/05 - 6-30-06.	X			
1042	15-000-222-600-06-000-20	06-270	09/13/05	RAY SUPPLY	10.80	15.80	<b>SUPPLIES/MATERIALS</b> - audio cassette-cassette audio 60 min Maxell av communicator (20) for audio visual department.	X			

Appendix A - Historical Non-Salary Expenditures Analysis

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1043	15-000-222-600-06-000-20	M060316	11/15/05	ANACA TECHNOLOGIES	550.00	565.00	SUPPLIES/MATERIALS - one year state license for Jan Bensimhon, middle school.	X			
1044	15-000-222-600-06-000-20	M061540	12/20/05	CRABTREE PUBLISHING CO.	858.81	855.76	SUPPLIES/MATERIALS - 100 various books	X			
1045	15-000-222-600-06-000-20	M062709	02/28/06	HOME DEPOT	294.40	294.40	SUPPLIES/MATERIALS - Montana walnut 128 in quantity.	X			Shelving for Library, replaced broken shelves 128 inches.
1046	15-000-222-600-06-000-20	M062617	03/14/06	BAKER & TAYLOR	2,300.00	2,293.68	SUPPLIES/MATERIALS - 73 various books	X			
1047	15-000-223-320-05-000-00	M051687	10/26/04	CENTER FOR EFFECTIVE SCHOOL PRACTI	8,000.00	8,000.00	INSTRUCTION TRAINING- PURCHASES - Center for Effective School Practices: "Dissemination of Best Practices/Statewide Networking Activities", "CES School-Based Implementation Assistance", and "CES NJ Administrative Service Fee".	X			Whole School Reform Administrative Fees.
1048	15-000-223-500-03-000-00	M063531	02/28/06	SHERATON ATLANTIC CITY CONV CEN HO	532.84	266.42	INST STAFF TRAIN-OTH - 2 double rooms for 1st Grade Conference in Atlantic City from 03/7-9/06 for C. Olson (Freeman Elem Sch Principal) and D. Carty (Freeman Elem Sch Grade 1 Teacher)	X			
1049	15-000-223-500-06-000-00	M052986	02/15/05	BER	350.00	350.00	OTH PURCH SVC-STAFF - Registration for M. Harrison and J. Engler for 01/04/05 conference in Allentown, PA about "What's New in Children's Language and How to Use It in Your Program".	X			
1050	15-000-223-500-06-000-00	M053954	04/12/05	INSTITUTE FOR EDUCATIONAL DEVELOP	358.00	358.00	OTH PURCH SVC-STAFF - registration for H. Hendrix and R. Stecker for effective co-teaching strategies seminar on 3/23 in Newark, NJ.	X			Registration for H. Hendrix and R. Stecker for effective co-teaching strategies seminar on 3/23 in Newark, NJ.
1051	15-000-223-500-06-000-00	M055612	06/28/05	ELLEN ANDRESEN	81.00	81.00	OTH PURCH SVC-STAFF - reimbursement of mileage to Reading Conference at Bloomsburg University in PA.	X			This conference was to improve the teaching methodologies used in 6th grade Language Arts Classes. The mileage reimbursement is contractual.
1052	15-000-223-600-05-000-00	M050657	10/26/04	STAPLES	526.53	614.53	STAFF TRAINING SUPPLIES - various office supplies	X			AVID Program training supplies- AVID no longer exists.
1053	15-000-223-600-05-000-00	M060345	12/20/05	STAPLES	595.98	637.50	STAFF TRAINING SUPPLIES - various office supplies	X			
1054	15-000-223-600-05-000-00	M063474	02/14/06	MARY JANE DEUTSCH/PETTY CASH	52.56	18.93	STAFF TRAINING SUPPLIES - petty cash supplies for \$18.93 Bud Kohler avid supplies, index cards, and office supplies.	X			
1055	15-000-240-500-01-000-25	M050447	08/10/04	TULPEHOCKEN	89.00	89.00	SCH ADMIN/OTH PURCH - yearly cooler rental, Andover Morris School.		X		Water replacement for cooler at Andover Morris
1056	15-000-240-500-01-000-25	M050219	12/21/04	XEROX CORP	332,764.00	500.00	SCH ADMIN/OTH PURCH - copiers lease for Andover Morris school.	X			

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1057	15-000-240-500-01-000-25	M053216	01/25/05	POSTMASTER	74.00	74.00	SCH ADMIN/OTH PURCH - two rolls of stamps.	X			
1058	15-000-240-500-01-000-25	M054352	04/12/05	JEANETTE GILLILAND	39.37	39.37	SCH ADMIN/OTH PURCH - reimbursement for mileage.	X			Mileage reimbursement for meeting- Free & Reduced Lunch and meeting with DOE testing & mentor.
1059	15-000-240-500-01-000-25	M060287	09/27/05	XEROX CORP	98,730.00	362.00	SCH ADMIN/OTH PURCH - Sept payment for lease agreement.	X			Monthly fee for lease for copy machines to be used by the faculty.
1060	15-000-240-500-01-000-25	M061268	10/11/05	HI TECH LASER INC	140.00	70.00	SCH ADMIN/OTH PURCH - toner cartridges.	X			
1061	15-000-240-500-01-000-25	M063079	01/24/06	POSTMASTER	78.00	78.00	SCHOOL ADMIN/OTHER PURCHASE 100 count stamps per roll (quantity 2).	X			
1062	15-000-240-500-01-000-25	M064072	05/16/06	CRISIS PREVENTIONINSTITUTE INC.	1,299.00	1,299.00	SCH ADMIN/OTH PURCH - registration for S. Fontanez (Andover Morris Elem Sch Counselor) for Crisis Prevention Institution in Philadelphia on 5/2-5/6	X			Fee for CPI Training- obtained certification to be a District Trainer (which saves money in the long run) - no further cost to the district. This was for J Gilliland and S Fontanez.
1063	15-000-240-500-01-000-25	M065025	05/31/06	JEANETTE GILLILAND	370.93	199.55	SCH ADMIN/OTH PURCH - Andover Morris Elem Sch Principal-lunch, mileage, tolls, and parking		X		Mileage reimbursement for CPI Training- obtained certification to be a District Trainer (which saves money in the long run) - no further cost to the district. This was for J Gilliland and S Fontanez.
1064	15-000-240-500-02-000-25	M050959	08/24/04	KAREN PRICE	130.72	130.72	SCH ADMIN-OTHER PURC - Admin. Retreat mileage 215x.375 for 8/2/04 to 8/4/04, breakfast \$13.09 for 8/2/04 and dinner \$37 for 8/3/04		X		Mileage for Administrative retreat Aug 2 - 3rd held in Pa.; usually 3 days/2 nights every 3 yrs for team bldg/strategic plans/etc...No longer taking Retreat Trips
1065	15-000-240-500-02-000-25	M054567	08/09/05	RIVERSIDE SCORING SERVICE	13,495.08	4,107.27	SCHOOL ADMIN-OTHER PURCHASES- standardized test scoring documents plus S&H	X			
1066	15-000-240-500-02-000-25	M061286	09/16/05	SHAWN STORM	150.00	150.00	SCH ADMIN-OTHER PURC - DJ for family picnic on 9/14/05 at Barber School.		X		This is a yearly event that promotes parent involvement and community participation which is monitored by No Child Left Behind (NCLB). This is a very successful program that attracts a lot of participation. There is always great feedback from parents, students, and community members alike.
1067	15-000-240-500-02-000-25	M065300	06/27/06	JIORLE'S	104.32	104.32	SCH ADMIN-OTHER PURC - ordered two flags of the United States of America	X			
1068	15-000-240-500-03-000-25	M050857	08/24/04	POSTMASTER	74.00	74.00	SCH ADM-OTH PURCH SV - two rolls of stamps.	X			
1069	15-000-240-500-03-000-25	M051339	09/28/04	CATHY OLSON	59.24	59.24	SCH ADM-OTH PURCH SV - reimbursement for mileage and dinner for Administrator's retreat in Wilkes Barre.		X		Mileage & meals for Administrative Retreat in Wilkes Barre
1070	15-000-240-500-03-000-25	M054567	08/09/05	RIVERSIDE SCORING SERVICE	13,495.08	1,490.04	SCHOOL ADMIN-OTHER PURCHASES- standardized test scoring documents	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1071	15-000-240-500-03-000-25	M062475	12/20/05	POSTMASTER	74.00	74.00	<b>SCH ADM-OTH PURCH SV</b> - 2 rolls of postage stamps.	X			
1072	15-000-240-500-03-000-25	M063093	02/14/06	HI TECH LASER INC	200.00	85.00	<b>SCHOOL ADMIN-OTHER PURCHASES SERVICES</b> - On-site printer service	X			
1073	15-000-240-500-04-000-25	M050219	12/21/04	XEROX CORP	332,764.00	700.00	<b>SCH ADMIN-OTH PURCH</b> - copiers lease for Green Street School.	X			
1074	15-000-240-500-04-000-25	M054537	04/26/05	POSTMASTER	74.00	17.00	<b>SCH ADMIN-OTH PURCH</b> - 2 rolls, 100 per roll \$037, postage stamps.	X			
1075	15-000-240-500-04-000-25	M054567	08/09/05	RIVERSIDE SCORING SERVICE	13,495.08	1,840.26	<b>SCHOOL ADMIN-OTHER PURCHASES</b> - standardized test scoring documents plus S&H	X			
1076	15-000-240-500-04-000-25	M062582	01/10/06	ASL INTERPERTER REFERRAL SERVICE	203.35	203.35	<b>SCH ADMIN-OTH PURCH</b> - sign language interpreter 2 hrs for a total of \$150 and mileage totaling \$53.35	X			
1077	15-000-240-500-04-000-25	M063254	05/31/06	LORMAN EDUCATIONALSERVICES INC	478.00	239.00	<b>SCH ADMIN-OTH PURCH</b> - register J. Finken (Green St Elem Sch Principal) & A. Alenci (Green St Elem Sch Social Worker) for the Developing Behavioral Plans for Aggressive Children in East Brunswick.	X			
1078	15-000-240-500-05-000-06	M050194	07/16/04	TULPEHOCKEN	84.00	84.00	<b>SCH ADM-OTH PURCH SE</b> - water cooler yearly rental 12 mos. @ \$7 each		X		Replacement for Water cooler
1079	15-000-240-500-05-000-06	M052460	12/14/04	GUY'S BAR & GRILL	287.00	287.00	<b>SCH ADM-OTH PURCH SE</b> - open house @ pass (50 sandwiches @ 4.25 each, pasta salad and gratuity)		X		Food for an Open House held at PASS.
1080	15-000-240-500-05-000-25	M054996	06/01/05	MAUREEN KEHOE	115.16	115.16	<b>SCHOOL ADMIN-OTHER PURCHASES</b> - Training expenses to AVID Conference in Atlanta, GA.	X			She is the Asst Princ at M.S.; AVID Administrator; AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.
1081	15-000-240-500-05-000-25	M050305	07/16/04	MARY JANE DEUTSCH/PETTY CASH	100.00	100.00	<b>SCH ADMIN-OTH PURCH</b> - petty cash	X			
1082	15-000-240-500-05-000-25	M050105	07/16/04	ITS MAILING SYSTEMS-LEASE INFO.	334.57	334.57	<b>SCH ADMIN-OTH PURCH</b> - usage, prop damage surcharges and late charges for the HS postage machine		X		Use of postage machine
1083	15-000-240-500-05-000-25	M050121	07/16/04	MAUREEN KEHOE	267.17	267.17	<b>SCH ADMIN-OTH PURCH</b> - reimbursement for expenses for AVID conference in Atlanta (6/27/04-7/1/04).		X		Researched online - "Advancement Via Individual Determination" sends 95% of its predominantly low-income & minority students to college each year; national conference is for superintendents, board members, leaders, principals, etc.
1084	15-000-240-500-05-000-25	M050797	08/24/04	POSTMASTER	1,000.00	1,000.00	<b>SCH ADMIN-OTH PURCH</b> - replenish bulk mail, permit #250.	X			

Appendix A - Historical Non-Salary Expenditures Analysis

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1085	15-000-240-500-05-000-25	M051531	10/12/04	ITS MAILING SYSTEMS-LEASE INFO.	314.22	314.22	SCH ADMIN-OTH PURCH - 9/28/04-10/28/04 charges and balance forward.	X			
1086	15-000-240-500-05-000-25	M051857	10/26/04	HASLER INC.	135.00	135.00	SCH ADMIN-OTH PURCH - rental 7/1/04-9/30/04 @ \$45 monthly for 3 months.	X			Quarterly rental fee for mailing machine at the high school. This is used to send out various forms and documents.
1087	15-000-240-500-05-000-25	M053966	03/15/05	UNITED STATES POSTAL SERVICE	5,000.00	5,000.00	SCH ADMIN-OTH PURCH - replenish postage meter by phone.	X			
1088	15-000-240-500-05-000-25	M054444	04/26/05	MAUREEN KEHOE	271.79	271.79	SCH ADMIN-OTH PURCH - reimbursement for airfare to Atlanta GA 4/18-4/21 for AVID Conference.	X			
1089	15-000-240-500-05-000-25	M054505	04/26/05	GREG TROXELL	115.83	115.83	SCH ADMIN-OTH PURCH - reimbursement for mileage to ESU and Bloomsburg Universities for job fairs.	X			Job fair at Bloomsburg University & ESU for recruitment of teachers
1090	15-000-240-500-05-000-25	M054638	06/14/05	MOVIE LICENSING USA	375.00	375.00	SCHOOL ADMIN-OTHER PURCHASES - annual copyright compliance royalty covering legal use of movies from 5/15/05 - 5/14/06 at High School.		X		This is a requirement that the District pays royalty fees for the movies that are shown to the students throughout the school year.
1091	15-000-240-500-05-000-25	M060272	07/26/05	WILLIAM NIXON	183.63	183.63	SCHOOL ADMIN-OTHER PURCHASES - reimbursement for avid training which contains amounts for 26 various food amounts.		X		AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.
1092	15-000-240-500-05-000-25	M060349	08/09/05	ITS MAILING SYSTEMS-LEASE INFO.	314.22	314.22	SCHOOL ADMIN-OTHER PURCHASES - previous usage and property damage surcharge.	X			Supplies for the mailing machine.
1093	15-000-240-500-05-000-25	M060315	08/09/05	ITS MAILING SYSTEMS-SUPPLIES	377.00	419.88	SCHOOL ADMIN-OTHER PURCHASES - whisper jet ink cartridge 135, whisper tapes and S&H.	X			
1094	15-000-240-500-05-000-25	M060324	09/13/05	JASON KISH	433.30	433.30	SCHOOL ADMIN-OTHER PURCHASES - reimbursement for airfare 7/31/05-8/5/05, American West airlines class coach to/from Newark, NJ to San Diego, CA.	X			AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.
1095	15-000-240-500-05-000-25	M060887	09/13/05	VOICESHOT	3,300.00	3,080.00	SCH ADMIN-OTH PURCH - automated voice broadcast calls.	X			This is the automated calling system used in the district for notifying students/parents of school closings. If eliminated we will have to hire an extra secretary to deal with attendance. This also handles emergency situations when communication is essential.
1096	15-000-240-500-05-000-25	M061359	10/11/05	ITS MAILING SYSTEMS-LEASE INFO.	157.11	157.11	SCH ADMIN-OTH PURCH - mailing usage for Oct and balance forward for previous month.	X			
1097	15-000-240-500-05-000-25	M061434	10/11/05	WILLIAM NIXON	482.40	482.40	SCH ADMIN-OTH PURCH - reimbursement for airfare from ABE to Atlanta for AVID Conference on 10/10-14/05.	X			AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.
1098	15-000-240-500-05-000-25	M055713	10/25/05	AVID CENTER	625.00	625.00	SCH ADMIN-OTH PURCH - registration W. Nixon for AVID path training 7/10-14/05 in Atlanta, GA.	X			AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.

**Appendix A - Historical Non-Salary Expenditures Analysis**

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1099	15-000-240-500-05-000-25	M060325	10/25/05	AVID CENTER	725.00	725.00	<b>SCH ADMIN-OTH PURCH</b> - AVID SI registration fee for Jason Kish for 8/1-5/05 in San Diego CA.	X			AVID is Advancement via Individual Determination (in-school academic support program for grades 4-12 preparing average students for college/advanced classes; levels playing field for low income/rural/minority/etc). District is no longer involved w/ Program now b/c no more grant funding & budget constraints for the District. Rec'd startup money from private grant in '03 & each yr rec'd less; was sending teams of 9th & 10th grade teachers to training sessions in CA & GA.
1100	15-000-240-500-05-000-25	M062549	12/07/05	ITS MAILING SYSTEMS-SUPPLIES	295.00	295.00	<b>SCH ADMIN-OTH PURCH</b> - new rate chip for mailing services.	X			
1101	15-000-240-500-05-000-25	M062711	12/22/05	POSTMASTER	160.00	160.00	<b>SCH ADMIN-OTH PURCH</b> - renewal for permit for 2006 year fee.	X			
1102	15-000-240-500-05-000-25	M062858	01/10/06	SHERATON SUITES PHILADELPHIA AP	158.46	158.46	<b>SCHOOL ADMIN-OTHER PURCHASE</b> register S Home for single room for 1/17 for Pearson Schedule Workshop Conference.	X			Conference for our Master Scheduler - Staci Horne. This was a two day conference.
1103	15-000-240-500-05-000-25	M063260	02/14/06	ITS MAILING SYSTEMS-LEASE INFO.	177.46	177.46	<b>SCHOOL ADMIN-OTHER PURCHASES</b> - Mailing system Prob Damage Surcharge and usage	X			
1104	15-000-240-500-05-000-25	M062752	02/14/06	PEARSON SCHOOL SYSTEMS	450.00	450.00	<b>SCH ADMIN-OTH PURCH</b> - To register S. Horne for master schedule building workshop in Philadelphia on 01/17/06 to 01/18/06	X			
1105	15-000-240-500-05-000-25	M064699	05/02/06	HASLER INC.	135.00	135.00	<b>SCH ADMIN-OTH PURCH</b> - rental	X			Monthly fees for the postage machine.
1106	15-000-240-500-05-000-25	M064542	05/02/06	POSTMASTER	1,000.00	1,000.00	<b>SCH ADMIN-OTH PURCH</b> - replenish bulk mail	X			
1107	15-000-240-500-05-000-25	M064846	05/31/06	MOVIE LICENSING USA	375.00	375.00	<b>SCH ADMIN-OTH PURCH</b> - annual copyright compliance site license covering legal use of movies from 5/15/06-5/14/07 within the school facilities of Phillipsburg High School		X		Yearly fees for copyright public performance site license.
1108	15-000-240-500-05-000-25	M065129	05/31/06	STEVE SAMSON/COMPTROLLER	4,090.00	1,450.00	<b>SCH ADMIN-OTH PURCH</b> - reimbursement student council (LTC 2006 deposit), New Jersey Association of Student Councils.		X		NJ Student Council Leadership Training Conference.
1109	15-000-240-500-05-000-25	M055452	06/27/06	SUNGARD PENTAMATION INC	662.50	117.48	<b>SCH ADMIN-OTH PURCH</b> - Education systems application software (tracks student info) training services by Jill Kocatulum 6/2/06 creating and working in a summer school environment in schoolplus.	X			
1110	15-000-240-500-05-000-25	M065542	06/30/06	POSTMASTER	1,000.00	1,000.00	<b>SCH ADMIN-OTH PURCH</b> - replenish bulk mail.	X			
1111	15-000-240-500-06-000-25	M050276	07/16/04	TOWN OF PHILLIPSBURG	318.32	318.32	<b>OTHER PURCHASED SERV</b> - police patrol on 6/15/04	X			
1112	15-000-240-500-06-000-25	M050219	09/28/04	XEROX CORP	332,764.00	417.00	<b>OTHER PURCHASED SERV</b> - August payment for printer at the Middle School.	X			Monthly charge for Xerox machine and all services (at the Middle School for this a/c #) -have Xerox person on site

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1113	15-000-240-500-06-000-25	M050219	11/23/04	XEROX CORP	332,764.00	417.00	OTHER PURCHASED SERV - copiers lease from different schools	X			Monthly charge for Xerox machine & service at the Middle School.
1114	15-000-240-500-06-000-25	M050219	12/14/04	XEROX CORP	332,764.00	417.00	OTHER PURCHASED SERV - copiers lease from different schools	X			Monthly charge for Xerox machine & service at the Middle School.
1115	15-000-240-500-06-000-25	M050219	12/21/04	XEROX CORP	332,764.00	417.00	OTHER PURCHASED SERV - copiers lease for Middle school.	X			
1116	15-000-240-500-06-000-25	M054442	04/14/05	LEHIGH UNIVERSITYSCHOOL STUDY COU	575.00	575.00	OTHER PURCHASED SERV - register J. Milone, M. Kehoe, M. Sterling, H. Vogel & T. Heiden for Middle Level Conference on 4/22/05	X			Middle School Conference on 4/22/05 at Lehigh University registration cost for 2 Administrators, 2 Supervisors and 1 teacher
1117	15-000-240-500-06-000-25	M055332	06/14/05	DAVE PHILLIPS MUSIC & SOUND	748.49	748.49	OTHER PURCHASED SERVICE - repair to stage equipment (sound equipment).	X			
1118	15-000-240-500-06-000-25	M061412	10/11/05	MAUREEN KEHOE	619.23	619.23	OTHER PURCHASED SERV - reimbursement for room/parking for Pentamation conf. 9/18-21/05 in Philadelphia and mileage.	X			Pentamation is the provider for District student management software system "Eschool Plus". This program was instituted in the Summer 2005. It is essential that someone in the building be familiar with the software in order to train the teachers and handle any problems within the building. This conference provided the training in order to do so.
1119	15-000-240-500-06-000-25	M062365	12/20/05	JOHN MILONE	157.40	157.40	OTHER PURCHASED SERV - reimbursement for mileages, tolls and parking to Atlantic City on 11/09/05 for NJ PSA Convention.	X			
1120	15-000-240-500-06-000-25	M062774	01/10/06	UNITED STATES POSTAL SERVICE	500.00	500.00	OTHER PURCHASED SERVICES - replenish postage meter.	X			
1121	15-000-240-500-06-000-25	M062687	01/24/06	VOICESHOT	1,100.00	500.00	OTHER PURCHASED SERVICES - 10,000 minutes block pricing.	X			This is the system that is used to alert parents to school closings, early dismissals or other important information that they need to be made aware of. We purchase blocks of minutes to use.
1122	15-000-240-500-06-000-25	M063465	02/14/06	MAUREEN KEHOE	44.50	44.50	OTHER PURCHASED SERV - Reimbursement for mileage and tolls for Maureen Kehoe to Discipline Conference	X			
1123	15-000-240-500-06-000-25	M062755	02/14/06	LORMAN EDUCATIONALSERVICES INC	279.00	279.00	OTHER PURCHASED SERV - Register M. Kehoe for student discipline issues in NJ	X			
1124	15-000-240-500-06-000-25	M063864	03/01/06	LORMAN EDUCATIONALSERVICES INC	578.00	289.00	OTHER PURCHASED SERV - Register James Gonzalez for Developing Behavioral Seminar on 03/09/06	X			
1125	15-000-240-500-06-000-25	M063628	03/14/06	TAYLOR RENTAL	1,310.00	1,310.00	OTHER PURCHASED SERV - Rental fee of 70 tables with pick-up and delivery from 03/10/06 to 03/17/06	X			The cost for tables was for the State of New Jersey mandated GEPA test. The test was located in the gymnasium. There are not enough student seats to accommodate 200 students, therefore the table rental was needed to administer the required tests.
1126	15-000-240-500-06-000-25	M064192	03/28/06	JAMES GONZALEZ	53.40	53.40	OTHER PURCHASED SERV - Travel/Mileage expense James Gonzales' 120 miles roundtrip to a conference in New Brunswick, NJ on 03/09/06 @ \$.405 per mile	X			This conference focused on the characteristics of aggressive children and the breakdown of their classification.

Appendix A - Historical Non-Salary Expenditures Analysis

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1127	15-000-240-500-06-000-25	M064309	05/02/06	TAYLOR RENTAL	680.00	680.00	<b>OTHER PURCHASED SERV</b> - seventy tables rented from 4/3/06 to 4/06/06	X			Seventy tables were for the students to take the mandated State of NJ GEPA tests. The students take the test in a large group area which is the gymnasium. There were approximately 225 students. The District rented the tables for the 4 days of testing.
1128	15-000-240-500-06-000-25	M060287	06/27/06	XEROX CORP	98,730.00	73.00	<b>OTHER PURCHASED SERV</b> - Lease payment for June 2006.	X			
1129	15-000-240-600-01-000-25	M050731	08/10/04	LINDA SNYDER	78.00	78.00	<b>SCHOOL ADMIN/SUPP &amp; MAT</b> - reimbursement for water paid in for two sums one of \$69 and another for \$9 a total of \$78		X		Had been paid for by teachers- then were told district was paying for the water.
1130	15-000-240-600-01-000-25	M055458	06/14/05	TULPEHOCKEN	20.00	20.00	<b>SCHOOL ADMIN/SUPPLIES</b> - check includes several PO's for mountain spring water and supplies.		X		Drinking water for staff and visitors.
1131	15-000-240-600-01-000-25	M060023	08/09/05	JIORLE'S	1,805.29	1,805.29	<b>SCHOOL ADMIN/SUPPLIES &amp; MATERIALS</b> - various office supplies and furniture.	X			Secretaries desk was held together by cardboard and tape.
1132	15-000-240-600-01-000-25	M055370	09/27/05	CASCADE SCHOOL SUPPLIES INC	267.87	267.87	<b>MEDIA/LIB-SUPPLIES/MATERIALS</b> - various school supplies which total \$267.87.	X			
1133	15-000-240-600-01-000-25	M062421	01/10/06	JIORLE'S	4,837.48	4,837.48	<b>SCHOOL ADMIN/SUPPLIES</b> - chair folding stack, folding dolly chair cap and stack flat - 65 per dolly.	X			Folding Chairs for Andover Morris Auditorium
1134	15-000-240-600-01-000-25	M063485	02/14/06	JEANETTE GILLILAND	301.40	301.40	<b>SCHOOL ADMIN/SUPPLIES</b> - reimbursement for poster frames.	X			
1135	15-000-240-600-01-000-25	M063237	02/14/06	GOV CONNECTION	236.00	236.00	<b>SCHOOL ADMIN/SUPPLIES</b> - tungsten e2 handheld, tungsten e hard case, tungsten and t5.		X		Pocket/organizers/planners for Administrative staff
1136	15-000-240-600-02-000-25	M050941	09/14/04	DELL MARKETING L P	335.21	335.21	<b>SCHOOL ADMIN-SUPPLIES &amp; MATERIALS</b> - dell quote for computer and equipment. Includes payment on check for other computer supplies from dell. The sum of all purchases including \$335.21 is equal to the check payment amount.	X			
1137	15-000-240-600-02-000-25	M051186	09/14/04	GUY'S BAR & GRILL	259.00	259.00	<b>SCHOOL ADMIN-SUPPLIES &amp; MATERIALS</b> - luncheon which included salad, chicken br, sausage and rolls, lasagna, meatballs, soda and ice, plates, cups, utensils, tax and gratitute.		X		Luncheon for the opening of school.
1138	15-000-240-600-02-000-25	M050602	09/14/04	LIFETOUCH PUBLISHING INC	386.54	386.54	<b>SCHOOL ADMIN-SUPPLIES &amp; MATERIALS</b> - various school books	X			Books for the school.
1139	15-000-240-600-02-000-25	M051344	09/28/04	TULPEHOCKEN	16.00	16.00	<b>SCHOOL ADMIN-SUPPLIES &amp; MATERIALS</b> - mountain spring water, drinking cones, and bottle deposit.		X		Clear healthy water.
1140	15-000-240-600-02-000-25	M051795	11/09/04	ORIENTAL TRADING CO INC	253.96	253.97	<b>SCHOOL ADMIN-SUPPLIES</b> - assorted arts and crafts	X			



Appendix A - Historical Non-Salary Expenditures Analysis											
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1141	15-000-240-600-02-000-25	M051459	12/14/04	DELTA EDUCATIONALLY	239.97	237.79	SCHOOL ADMIN-SUPPLIES - various school supplies	X			
1142	15-000-240-600-02-000-25	M052390	01/25/05	WOLVERINE SPORTS FOR KIDS	411.70	457.68	SCHOOL ADMIN-SUPPLIES - invoice contains various amounts of gym equipment total \$411.70 and S&H was \$45.98.		X		Gym equipment that replaced worn, rundown equipment.
1143	15-000-240-600-02-000-25	M053547	3/15/2005	DAVE PHILLIPS MUSIC & SOUND	99.99	99.99	SCHOOL ADMIN-SUPPLIES - microphone	X			Equipment purchased for parental involvement and assemblies.
1144	15-000-240-600-02-000-25	M052433	03/15/05	HERTZ FURNITURE SYSTEM	320.00	320.00	SCHOOL ADMIN-SUPPLIES - secretary task chair and high back chair navy.	X			Replace worn chairs in the main office.
1145	15-000-240-600-02-000-25	M060058	07/26/05	KAREN PRICE	88.76	88.76	SCH ADMIN-SUPP & MATERIALS - reimbursement for supplies. Includes appreciation gifts (several plants) for parents - PTO and SLC.		X		Appreciation gifts for parent/PTO members and SLC team.
1146	15-000-240-600-02-000-25	M060367	08/09/05	BILL SPENCER / PETTY CASH	75.00	75.00	SCHOOL ADMIN-SUPPLIES - petty cash for Karen Price	X			
1147	15-000-240-600-02-000-25	M061114	09/14/05	SHOP-RITE OF GREENWICH	1,500.00	500.00	SCHOOL ADMIN-SUPPLIES - gift cards		X		Barber School gift cards for student achievement.
1148	15-000-240-600-02-000-25	M061227	09/27/05	DELIGHTFULLY GOURMET LLC	282.94	282.94	SCHOOL ADMIN-SUPPLIES - 8/29/05 luncheon purchasing food such as ziti, caesar, 3ft Italian, 3ft roast beef, vegetables w/dip, fresh fruit, cookies/brownies, assorted beverages and paper products.		X		Professional Development
1149	15-000-240-600-02-000-25	M061224	09/27/05	TULPEHOCKEN	18.00	18.00	SCHOOL ADMIN-SUPPLIES - mountain spring water and supplies.		X		Because the water from the tap is disgusting.
1150	15-000-240-600-02-000-25	M060136	10/11/05	SCHOOL SPECIALTY	747.78	679.80	SCHOOL ADMIN-SUPPLIES - laminating film (20 qty).	X			
1151	15-000-240-600-02-000-25	M063291	02/14/06	JIORLE'S	37.08	37.08	SCHOOL ADMIN-SUPPLIES - book, planner, monthly calendar, and additional calendar.	X			
1152	15-000-240-600-02-000-25	M063345	02/14/06	TULPEHOCKEN	14.00	14.00	SCHOOL ADMIN-SUPPLIES - mountain spring water		X		Because the water from the tap is disgusting/promoting healthy habits.
1153	15-000-240-600-02-000-25	M063575	02/28/06	WILLIAM SPENCER	73.90	73.90	SCHOOL ADMIN-SUPPLIES - metallic markers, qt premium int. fl bs, and gl premium int. fl.	X			
1154	15-000-240-600-03-000-25	M050339	08/24/04	CARSON-DELLOSA PUBLISHING CO INC	36.93	36.93	SCHOOL ADM-SUPPLIES & MATERIALS - cd-3477 #1 hits jukebox, cd-1248 borders, cd-9374 a note from school, and S&H.	X			

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1155	15-000-240-600-03-000-25	M060183	08/23/05	JIORLE'S	274.08	445.18	SCHOOL ADM-SUPPLIES - various school supplies	X			The requisition was sent over with 2 orders for Jiorle's Office Supplies stating list attached. When A/P put it into the computer they only picked up the total for one of the pages, but sent the PO with both order pages attached. These were supplies for the offices of the principal and secretary for the school year.
1156	15-000-240-600-05-000-06	M050307	07/16/04	RICHARD KISTLER/PETTY CASH	50.00	50.00	SCHOOL ADMIN-SUPP & MAT - petty cash	X			
1157	15-000-240-600-05-000-06	M052567	12/14/04	STEVE SAMSON/COMPTROLLER	324.20	324.20	SCHOOL ADMIN-SUPPLIES - reimbursement for difference in soda bill - October.			X	
1158	15-000-240-600-05-000-06	M062188	12/20/05	FLYNN'S CATERING	286.55	286.55	SCHOOL ADMIN-SUPPLIES - Open house Dinner; mini sandwiches, chicken, antipasto, and pasta salad.			X	Open house for parents for alternative students at Pass.
1159	15-000-240-600-05-000-06	M064476	04/11/06	STEVE SAMSON/COMPTROLLER	333.08	333.08	SCHOOL ADMIN-SUPPLIES - difference in soda bill January and February.			X	
1160	15-000-240-600-05-000-25	M050799	08/24/04	RUTLER SCREEN PRINTING	219.00	219.00	SCHOOL ADMIN-SUPPLIES - class 2008 T-shirts for \$219			X	Welcome gift for Freshman 1 gift- "Class of XXXX" part of 9th grade transition program.
1161	15-000-240-600-05-000-25	M050978	09/14/04	FUN AFFAIRS	1,394.95	1,394.95	SCHOOL ADMIN-SUPPLIES & MATERIALS - 250 clipboard portfolios w/ clip, set up fee, art charge, freight			X	PHS clipboards (personalized with tablet) for staff- new teachers.
1162	15-000-240-600-05-000-25	M050443	09/14/04	STAPLES BUSINESS ADVANTAGE - various supply order	229.27	229.27	SCHOOL ADMIN-SUPPLIES & MATERIALS - office supply expenses	X			Office supplies for HS Principals and secretaries office
1163	15-000-240-600-05-000-25	M051069	7/6/2004	STEVE SAMSON/COMPTROLLER	1,244.00	1,244.00	SCHOOL ADMIN-SUPPLIES & MATERIALS - reimbursement for general activity for magnets	X			Students are given magnets with the school calendar and list of test and phone numbers to give to parents
1164	15-000-240-600-05-000-25	M051040	09/28/04	UNION PEN CO	939.05	945.07	SCHOOL ADMIN-SUPPLIES & MATERIALS - includes BIC CLICK STICK and set up charge.			X	PENS FOR High School imprinted with HS gift for student/staff
1165	15-000-240-600-05-000-25	M050436	10/12/04	STAPLES BUSINESS ADVANTAGE	3,055.00	1,909.16	SCHOOL ADMIN-SUPPLIES - various office supplies	X			Supply order for High School Office
1166	15-000-240-600-05-000-25	M052196	11/09/04	STEVE SAMSON/COMPTROLLER	450.33	350.33	SCHOOL ADMIN-SUPPLIES - reimbursement general activities for a PHS in-service, and avid family workshop.	X			
1167	15-000-240-600-05-000-25	M051598	11/23/04	MASTER TEACHER	52.95	52.95	SCHOOL ADMIN-SUPPLIES - VIP administrative solutions publication.	X			
1168	15-000-240-600-05-000-25	M044573	11/23/04	TANNER NORTH JERSEY INC	95.70	95.70	SCHOOL ADMIN-SUPPLIES AND MATERIALS - everyday chair burgundy fabric with a black frame plus S&H.	X			New chair for office staff at High School.

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1169	15-000-240-600-05-000-25	M051093	12/14/04	EAST PENN BUSINESS FORMS	2,653.40	300.00	SCHOOL ADMIN-SUPPLIES - \$300 for mentioned item in account for high school district profile.	X			
1170	15-000-240-600-05-000-25	M052166	12/14/04	PARENT INSTITUTE	98.00	98.00	SCHOOL ADMIN-SUPPLIES - 1 year individual sub: family involvement.	X			
1171	15-000-240-600-05-000-25	M052584	12/14/04	TULPEHOCKEN	20.00	20.00	SCHOOL ADMIN-SUPPLIES - mountain spring water		X		Water replacement for coolers.
1172	15-000-240-600-05-000-25	M051039	12/14/04	ULTIMATE OFFICE	273.37	273.37	SCHOOL ADMIN-SUPPLIES - multi purpose desktop organizer oak		X		Desk Organizer for Assistant Principal at the High School.
1173	15-000-240-600-05-000-25	M052862	01/11/05	WEST GROUP	115.00	115.00	SCHOOL ADMIN-SUPPLIES & MATERIALS - NJ admin code T6 and 6A sub. November 1, 2004 through October 31, 2005	X			
1174	15-000-240-600-05-000-25	M053548	03/08/05	PARKWAY TV & APPLIANCE	930.00	930.00	SCHOOL ADMIN-SUPPLIES - microwave, refrigerator, kitchen aid (used).		X		Microwave/Refrigerator for faculty room at High School.
1175	15-000-240-600-05-000-25	M054662	06/01/05	DAYTIMERS INC	31.98	32.99	SCHOOL ADMIN-SUPPLIES - desk 2ppd ref 7/05 start.		X		day calendar
1176	15-000-240-600-05-000-25	M060033	07/26/05	TULPEHOCKEN	30.00	30.00	SCHOOL ADMIN-SUPP & MATERIALS - mountain spring water. Payment includes other PO for various accounts.		X		Replace water for coolers at HS
1177	15-000-240-600-05-000-25	M060369	08/09/05	MARY JANE DEUTSCH/PETTY CASH	100.00	100.00	SCHOOL ADMIN-SUPP & MATERIALS - petty cash	X			
1178	15-000-240-600-05-000-25	M060007	08/09/05	STAPLES BUSINESS ADVANTAGE	89.59	109.59	SCHOOL ADMIN-SUPPLIES & MATERIALS - various office supplies.	X			
1179	15-000-240-600-05-000-25	M060651	08/23/05	TULPEHOCKEN	14.00	14.00	SCHOOL ADMIN-SUPPLIES & MATERIALS - mountain spring water.		X		Replace water for coolers at HS
1180	15-000-240-600-05-000-25	M055975	09/13/05	ALLIED OFFICE PRODUCTS	344.30	265.30	SCHOOL ADMIN-SUPPLIES & MATERIALS - purchase of office supplies and office equipment such as labels for laser printers.	X			
1181	15-000-240-600-05-000-25	M060129	09/13/05	RESOURCES FOR EDUCATORS	298.00	298.00	SCHOOL ADMIN-SUPPLIES - "high school years"	X			
1182	15-000-240-600-05-000-25	M061567	10/11/05	HELEN'S FLORAL SHOPPE INC	144.00	144.00	SCHOOL ADMIN-SUPPLIES - several arrangements for various people.		X		Sympathy flowers for individuals who passed away.

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1183	15-000-240-600-05-000-25	M061819	10/25/05	DAVE PHILLIPS MUSIC & SOUND	95.42	15.92	OTHER STUDENT-SUPPLIES - \$15.92 for misc. service parts for band instruments	X			
1184	15-000-240-600-05-000-25	M061076	11/15/05	ULTIMATE OFFICE	294.95	294.95	SCHOOL ADMIN-SUPPLIES - medium oak multi purpose desk top organizer with 10% discount.		X		Desk Organizer for Assistant Principal at the High School Trent
1185	15-000-240-600-05-000-25	M062038	11/15/05	JOSTENS	51.11	51.11	SCHOOL ADMIN-SUPPLIES - diplomas \$13.34, diplomas, fulfillment setup charge, and S&H \$37.77.	X			
1186	15-000-240-600-05-000-25	M061796	11/29/05	GAYLORD BROS	227.18	227.18	SCHOOL ADMIN-SUPPLIES - luxor steel av cart and S&H.		X		Audio visual cart for H.S.
1187	15-000-240-600-05-000-25	M061673	11/29/05	POSITIVE PROMOTIONS	533.81	533.81	SCHOOL ADMIN-SUPPLIES - 250 ceramic coffee mugs		X		Coffee mugs ordered by HS Principal for 100 years
1188	15-000-240-600-05-000-25	M061266	12/20/05	STAPLES BUSINESS ADVANTAGE	307.50	307.50	SCHOOL ADMIN-SUPPLIES - mobile printer stand w/sorter.	X			Office chair for Title I Office. M. Markus
1189	15-000-240-600-05-000-25	M062674	01/10/06	PHILLIPSBURG FFA CHAPTER	516.00	516.00	SCHOOL ADMIN-SUPPLIES - 24 poinsettias and 10 mix green urn.		X		Poinsettias & Wreaths order for FFA Dept.; Decoration for winter concert
1190	15-000-240-600-05-000-25	M063057	02/14/06	JIORLE'S	52.95	52.95	SCHOOL ADMIN-SUPPLIES - date stamp "sent" for high school.	X			
1191	15-000-240-600-05-000-25	M063418	02/14/06	SHOP-RITE OF GREENWICH	73.85	73.85	SCHOOL ADMIN-SUPPLIES - purchased utensils and various cookies from Shop Rite.		X		Parent academy night meeting
1192	15-000-240-600-05-000-25	M064007	03/28/06	HELEN'SOPPE INC	290.00	290.00	SCHOOL ADMIN-SUPPLIES - various food items for Kruczak & Counselors		X		Fruit basket- items were paid for personally by credit card. This should not have been billed to the school.
1193	15-000-240-600-05-000-25	M062342	03/28/06	STAPLES	429.23	429.98	SCHOOL ADMIN-SUPPLIES - various office supplies	X			
1194	15-000-240-600-05-000-25	M064224	04/11/06	EMEDCO	509.28	510.28	SCHOOL ADMIN-SUPPLIES - skateboard prevention handrail devices	X			
1195	15-000-240-600-05-000-25	M064704	06/13/06	STAPLES	27.36	27.36	SCHOOL ADMIN-SUPPLIES & MATERIALS - 3 qty of 12 pocket wire bound notebook reporter 4x8.	X			Administrator supplies.
1196	15-000-240-600-05-000-25	M065353	06/27/06	TULPEHOCKEN	24.00	12.00	SCHOOL ADMIN-SUPPLIES - mountain spring water.		X		Poor water quality in town.

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1197	15-000-240-600-05-000-25	M064350	06/30/06	GOLD CUP	70.00	70.00	SCHOOL ADMIN-SUPPLIES - two custom plaques \$35 student council and \$35 for class president.		X		Plaques for SC & Senior Class Presidents - yearly award from Principal.
1198	15-000-240-600-06-000-25	M050306	07/16/04	JOHN MILONE/PETTYCASH	100.00	100.00	PRINCIPAL OFF-SUPPLIES/MATERIALS - petty cash	X			
1199	15-000-240-600-06-000-25	M050703	08/24/04	PREMIER SCHOOL AGENDAS	346.50	346.50	PRINCIPAL OFFICE-SUPPLIES - school agendas teachers editions (record charts/lesson plan charts)	X			
1200	15-000-240-600-06-000-25	05-532	10/12/04	CORPORATE EXPRESS	5,710.89	5,710.89	PRINCIPAL OFFICE-SUPPLIES - NJ cooperative bid of 8/29/03 office supplies.	X			All bldg in Supplies. including, lamination supplies, poster machine supplies
1201	15-000-240-600-06-000-25	M043751	10/26/04	JOSTENS	2,076.25	2,076.25	PRINCIPAL OFF-SUPPLIES - diplomas with covers	X			
1202	15-000-240-600-06-000-25	M051534	10/26/04	NATIONAL AV SUPPLY CO	86.00	96.45	PRINCIPAL OFF-SUPPLIES - 32MB smart media memory cards	X			
1203	15-000-240-600-06-000-25	M055815	06/28/05	BETH SMITH	93.59	93.59	PRINCIPAL SUPPLIES - reimbursement for graduation supplies. Supplies included garland and foliage garland.		X		Promotion & dance decorations local store
1204	15-000-240-600-06-000-25	M060366	08/09/05	JOHN MILONE/PETTYCASH	100.00	100.00	PRINCIPAL OFFICE-SUPPLIES - petty cash for John Milone.	X			
1205	15-000-240-600-06-000-25	M061846	10/25/05	PHILLIPSBURG BOARD OF EDUCATION	4,286.58	240.00	PRINCIPAL OFFICE SUPPLIES - includes various items for open house		X		Payment to Food Service for supplies related to open house.
1206	15-000-240-600-06-000-25	M063550	03/14/06	GANN LAW BOOKS	358.86	339.00	PRINCIPAL OFF-SUPPLIES - NJ statutes title 18A - Education, NJ Admin Code titles 6 & 6A - Education.	X			
1207	15-000-240-600-06-000-25	M063634	03/14/06	HI TECH LASER INC	4,421.00	4,421.00	PRINCIPAL OFFICE SUPPLIES - hp 4250TN with second tray and hp 1320N printer	X			Printer for Principals Office with second tray - Report cards, schedules all printing for bldg
1208	15-000-240-600-06-000-25	M063724	03/28/06	GBC	1,735.00	1,707.00	PRINCIPAL OFFICE-SUPPLIES - GBC ultima 65 laminator and 5 rolls of 25" wide film 1.5 mil.	X			
1209	15-000-240-800-05-000-06	M050208	07/16/04	NJPSA	935.00	935.00	SCH ADMIN-OTHER OBJE- paid dues for NASSP and NJPSA for R. Kistler	X			PRINCIPAL
1210	15-000-240-800-05-000-25	M050432	08/10/04	NJPSA	3,740.00	3,740.00	SCH ADMIN-OTHER OBJE-2004-2005 dues for Deutsch, Home, Kehoe and Nixon	X			Dues for Principals & Asst Principals

Appendix A - Historical Non-Salary Expenditures Analysis											
Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1211	15-000-240-800-05-000-25	M052875	01/11/05	WCPSA-GAIL DEWITTSECRETARY	120.00	120.00	SCH ADMIN-OTHER OBJE- Warren County principals and supervisors association dues for Deutsch, Horne, Nixon, Trent, Troxell and Troxell.	X			
1212	15-000-240-800-06-000-25	M050099	07/16/04	NEW JERSEY PRINCIPALS & SUPERVISOR	1,720.00	1,720.00	SCHOOL ADMIN-OTHER O- paid NASSP and NJPSA dues	X			District pays dues per contract of associations
1213	15-000-262-610-06-000-00	M051152	10/12/04	GOLD CUP	1,806.85	387.21	SECURITY SUPPLIES - embroidered logo application 70 items on school sport teams		X		Uniforms and patches for security officers.
1214	15-000-270-512-01-000-00	M051799	10/26/04	TRANSBRIDGE	1,746.00	300.00	TRANSPORTATION-FIELD - deposit due on 11/1/04 for transportation to the Philadelphia zoo on 5/26/05.		X		Field trip for 3rd grade students- language arts/science curriculum.
1215	15-000-270-512-05-000-06	M051059	05/10/05	RENT-A-WRECKINC	571.35	53.95	TRANSPORTATION FIELD - rented a Voyager for special programs.		X		Academic Team Competition. Academic Team is a Gifted and Talented program after school. They have 6 major competitions a year. This is for the transportation to each of the competitions.
1216	15-000-270-512-05-000-06	M062587	12/20/05	FIRST STUDENT, INC	14,088.60	75.00	TRANSPORTATION FIELD - November activities.		X		Academic Team Competition. Academic Team is a Gifted and Talented program after school. They have 6 major competitions a year. This is for the transportation to each of the competitions. High School.
1217	15-000-270-512-05-000-06	M060392	03/14/06	RENT-A-WRECKINC	1,978.35	46.55	TRANSPORTATION FIELD - rented a Voyager for special programs.		X		Academic Team Competition. Academic Team is a Gifted and Talented program after school. They have 6 major competitions a year. This is for the transportation to each of the competitions.
1218	15-000-270-512-05-000-06	M060392	03/28/06	RENT-A-WRECKINC	1,978.35	48.55	TRANSPORTATION FIELD - rented a Voyager for special programs.		X		Academic Team Competition. Academic Team is a Gifted and Talented program after school. They have 6 major competitions a year. This is for the transportation to each of the competitions.
1219	15-000-291-270-03-000-00	M051877	10/08/04	PHILLIPSBURG BOARD OF EDUCATION	832,938.00	150,000.00	HEALTH BENEFITS - wire transfer for health benefits.	X			
1220	15-000-291-270-05-000-00	M051878	01/13/05	PHILLIPSBURG BOARD OF EDUCATION	999,000.00	299,000.00	HEALTH BENEFITS - wired transfer for health benefits.	X			
1221	15-000-291-270-05-000-00	M060788	03/23/06	PHILLIPSBURG BOARD OF EDUCATION	999,999.00	188,040.00	HEALTH BENEFITS - wired transfer for health benefits.	X			
1222	15-190-100-320-01-000-00	M053095	02/15/05	YOUNG AUDIENCE OF NJ	600.00	600.00	INSTRUCTION-PURCH PR - Young Audiences Of New Jersey performance of Fryed Folk Songs	X			Fryed Folk Songs was a presentation by musician David Frye, a local talent who writes and performs songs and tales about NJ & Delaware Valley history-5th grade; PTA's & principals make suggestions for guests.
1223	15-190-100-320-01-000-00	M061054	01/24/06	GYM GEOGRAPHY INC	595.00	595.00	INSTRUCTION-PURCH PR - contracted 4 shows to be performed at school assemblies	X			Gym Geography is an interactive presentation for students which provides information about mapping the U.S. It is linked directly to Social Studies & NJCCCS for that subject. They actually lay out a giant map & students visit various states-3rd grade.
1224	15-190-100-320-01-000-00	M063101	05/02/06	PATRICIA HERMES	1,385.00	1,385.00	INSTRUCTION-PURCH PR - author Patricia Hermes visited and gave 4 performances in May	X			Patricia Hermes is a children's author. Her visit included the purchase of books for students who have a deficiency of printed materials in their homes.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1225	15-190-100-320-02-000-00	M051920	10/14/04	JIM VAGIAS	1,100.00	1,100.00	<b>INST-PURCH PROF-ED S</b> - Bullying Program	X			
1226	15-190-100-320-02-000-00	M064720	05/16/06	REBECCA KELLY	1,300.00	1,300.00	<b>INST-PURCH PROF-ED S</b> - 6 day in-class storytelling and puppetry workshop with first and second graders	X			Storyteller/book artist Rebecca Kelly tells a variety of stories to inspire the creation of books that can roll, flutter, fold, or pop-up. Students stamp collage & embellish the books with an array of exciting artistic mediums. Books hold students' poetry short stories and art work. Ms. Kelly spent 6 days at Barber School rotating between classes. Each class listened to several stories. Each student created a puppet out of various art supplies. Several students wrote short stories or poems to accompany each puppet. On the last day each student participated in a dramatization using his/her puppet. The following NJ Standards were addressed: 3.2.B. Writing as a Product; 3.3.D. Oral Presentation; 3.4.A. Active Listening.
1227	15-190-100-320-04-000-00	M054309	04/07/05	JOSE ARUEGO	1,500.00	1,500.00	<b>PURCH PROF-ED SVCS</b> - Author Jose Aruego visited the Green Street school on 4/7	X			Utilize the Book Connection & the author visits, provides books, & provides book signing. Author gave presentation & drawing workshop to the 3rd, 4th & 5th graders for a day. Fee is reasonable compared to other authors/illustrators listed on schedule.
1228	15-190-100-320-05-000-08	M052776	01/11/05	WARREN COUNTY COMMUNITY COLLEGE	16,564.00	16,564.00	<b>PURCH PROF-ED SERV-S</b> - Phillipsburg High School senior class options	X			Several years ago the District implemented a program for seniors to obtain college credits at Warren County Community college in furthering their education and preparing for college.
1229	15-190-100-320-05-000-08	M062472	01/10/06	WARREN COUNTY COMMUNITY COLLEGE	14,275.00	14,275.00	<b>PURCH PROF-ED SERV-S</b> - Phillipsburg High School senior class options fall semester	X			Several years ago the District implemented a program for seniors to obtain college credits at Warren County Community college in furthering their education and preparing for college.
1230	15-190-100-340-04-000-00	M065611	06/30/06	HI TECH LASER INC	85.00	42.50	<b>INSTRUCTION PUR TECH</b> - on site services at Barber and Green Street Schools on printers.	X			
1231	15-190-100-340-05-000-00	M062895	01/10/06	JOHN J ZEINER & SONS	255.00	255.00	<b>PURCHASED TECHNICAL</b> - High School tunings.	X			Tunings for the instrumental music department.
1232	15-190-100-500-03-000-00	M060287	06/27/06	XEROX CORP	98,730.00	150.00	<b>OTHER PURCHASED SERV</b> - lease payment for May 2006	X			
1233	15-190-100-500-05-000-00	M060287	12/20/05	XEROX CORP	98,730.00	3,483.00	<b>OTH PURCH SVC</b> - lease payment for Nov.	X			
1234	15-190-100-500-05-000-06	M050219	05/10/05	XEROX CORP	332,944.00	50.00	<b>OTH PURCH SVC</b> - lease payment for Apr.	X			
1235	15-190-100-500-05-000-06	M060287	05/02/06	XEROX CORP	98,730.00	50.00	<b>OTH PURCH SVC</b> - lease payment for Mar. 2006.	X			
1236	15-190-100-500-05-000-06	M060287	06/27/06	XEROX CORP	98,730.00	50.00	<b>OTH PURCH SVC</b> - lease payment for May 2006	X			
1237	15-190-100-610-01-000-00	M051689	10/26/04	JIORLE'S	2,439.85	1,449.91	<b>GENERAL SUPPLIES</b> - Comfortask chair and Oak Bookcase	X			Teacher chair broke and had to be replaced. Bookcase was needed for a classroom and this was the best price.
1238	15-190-100-610-01-000-00	M055658	06/28/05	HEATHER PIRO	48.25	48.25	<b>GENERAL SUPPLIES</b> - reimbursement for supplies for science project.	X			

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1239	15-190-100-610-01-000-00	M055559	06/30/05	GOV CONNECTION	355.25	355.25	GENERAL SUPPLIES - replacement lamp for powerlite and replacement lamp for projector at the Andover School.	X			
1240	15-190-100-610-01-000-00	06-436	09/13/05	DICK BLICK	6.95	6.95	GENERAL SUPPLIES - Shipping & Handling on a general supplies PO for Andover-Morris Elementary School.	X			
1241	15-190-100-610-01-000-00	M060606	09/13/05	HI TECH LASER INC	915.00	800.00	GENERAL SUPPLIES - HP 4600 cartridges of various color for District office.	X			
1242	15-190-100-610-01-000-00	06-445	09/27/05	CASCADE SCHOOL SUPPLIES INC	0.80	0.80	GENERAL SUPPLIES - general supplies.	X			
1243	15-190-100-610-01-000-00	M056016	02/14/06	CAROLINA BIOLOGICAL SUPPLY	51.60	50.08	GENERAL SUPPLIES - miniature lamps and unbreakable mirrors.	X			Supplies needed in the science curriculum.
1244	15-190-100-610-01-000-00	M065306	06/27/06	SCHOLASTIC INC	381.50	381.50	GENERAL SUPPLIES - Phyllis C. Hunter 3 Librar SK.	X			Books for classrooms to meet state mandate of 350 titles per room.
1245	15-190-100-610-02-000-00	M054218	04/26/05	XEROX CORP	17,556.00	997.50	INST-SUPPLIES & MATE - 81/2X11 white copy paper (50) for Barber School.	X			
1246	15-190-100-610-02-000-00	M055560	06/28/05	HI TECH LASER INC	984.25	984.25	INST-SUPPLIES & MATE - HP 2500/3500 cartridges of different colors for the beginning of school year for Barber School	X			
1247	15-190-100-610-02-000-00	M055213	07/26/05	CASCADE SCHOOL SUPPLIES INC	170.47	170.47	INST-SUPPLIES & MATE - NJ West/Central cooperative bid of 8/24/04 general classroom supplies.	X			
1248	15-190-100-610-02-000-00	06-392	08/09/05	CASCADE SCHOOL SUPPLIES INC	5.71	5.71	INST-SUPPLIES & MATE - NJ West/Central cooperative bid of 8/24/04 general classroom supplies.	X			
1249	15-190-100-610-02-000-00	06-376	08/09/05	ETA CUISENAIRE	5.00	5.00	INST-SUPPLIES & MATE - Freight on a UPS delivery for supplies.	X			
1250	15-190-100-610-02-000-00	06-398	08/09/05	LAKESHORE LEARNING MATERIALS	8.38	8.38	INST-SUPPLIES & MATE - Freight on a UPS delivery for supplies.	X			
1251	15-190-100-610-02-000-00	06-458	10/25/05	SAFE-T CLASSROOM PRODUCTS	48.75	48.75	INST-SUPPLIES & MATE - thermometer stamps, demonstration thermometer, magnetic coins, etc. and other supplies for Barber School.	X			Math manipulatives - students are more successful when they are able to do hands-on activities.
1252	15-190-100-610-02-000-00	M055199	01/10/06	CASCADE SCHOOL SUPPLIES INC	400.18	400.18	INST-SUPPLIES & MATE - various school supplies.	X			



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1253	15-190-100-610-02-000-00	M062099	03/28/06	GOV CONNECTION	698.00	698.00	INST-SUPPLIES & MATE - DCR-DVD301 DVD Handycam Camcorder Sony (1), Carrying Case for MiniDV and DVD Camcorder (1) and 1.4 gb 3.25 DVD-R Disc Sony for Barber School.	X			Improve and replace out-dated technology. Used for professional development, parent involvement and student activities.
1254	15-190-100-610-03-000-00	05-017	10/12/04	CASCADE SCHOOL SUPPLIES INC	645.39	645.39	GENERAL SUPPLIES REG - NJ cooperative bid of 8/19/03 various office supplies	X			
1255	15-190-100-610-03-000-00	M052206	11/09/04	SUSAN REDCAY	119.98	119.98	GENERAL SUPPLIES - reimbursement for Sony boombox (qty 2).		X		Boom Box - Since the District doesn't have a music classroom. Mrs. Redcay must operate from two carts (one on each floor). A "boombox" allows her to play music for the students in the absence of a piano.
1256	15-190-100-610-03-000-00	M054989	06/01/05	JANET MICUCCI	9.40	9.40	GENERAL SUPPLIES REG - reimbursement for M.A.R.E. supplies: tubs for sand (10) for Freeman School	X			
1257	15-190-100-610-03-000-00	M055662	08/09/05	SUNDANCE/NEWBRIDGE EDUCATIONAL LLC.	6,858.00	1,460.00	GENERAL SUPPLIES REG - One World Many Cultures-Reading Power Works (1), The World of Work Reading Power Works (1), On the Move Reading Power Works (1) and Being a Good Citizen Reading Power Works for Social Studies.	X			Sundance/ Newbridge books for all schools for guided reading.
1258	15-190-100-610-03-000-00	M062482	01/24/06	WEST MUSIC CATALOG	62.95	62.95	GENERAL SUPPLIES REG - colored scarves kit, cassette and booklet.	X			West Music Catalog - these were purchased for a Multi Cultural program held for 1st & 2nd graders to teach tolerance/appreciation for different cultures.
1259	15-190-100-610-03-000-00	M063270	05/02/06	HI TECH LASER INC	369.00	369.00	GENERAL SUPPLIES REG - HP Jetdirect 620N print server.	X			
1260	15-190-100-610-04-000-00	M052369	12/14/04	JIORLE'S	261.80	261.80	INST-SUPPLIES& MATER - #10 white envelopes and 1 utility table for Green Street School.	X			
1261	15-190-100-610-04-000-00	M053993	03/30/05	HI TECH LASER INC	470.00	115.00	INST-SUPPLIES& MATER - HP 2500 Magenta Toner Cartridge for Educ. Center Business Office.	X			
1262	15-190-100-610-04-000-00	M055251	09/13/05	CASCADE SCHOOL SUPPLIES INC	413.05	413.05	INST-SUPPLIES& MATER - general school supplies.	X			
1263	15-190-100-610-04-000-00	M055240	09/27/05	CASCADE SCHOOL SUPPLIES INC	26.68	26.68	INST-SUPPLIES& MATER - liquid paper multi fluid (4), tape masking scotch (4) and other supplies for Green Street Elementary School.	X			
1264	15-190-100-610-04-000-00	M055248	09/27/05	CASCADE SCHOOL SUPPLIES INC	451.49	451.49	INST-SUPPLIES& MATER - cards index black (26), marker sharpie fine black (10) and other supplies for Green Street Elementary School.	X			
1265	15-190-100-610-04-000-00	M062948	01/24/06	HI TECH LASER INC	535.00	135.00	INST-SUPPLIES& MATER - HP 3500 black cartridge for Edu. Center Business office.	X			
1266	15-190-100-610-05-000-00	M045165	07/16/04	HI TECH LASER INC	135.00	135.00	SUPPLIES & MATERIALS - remanufactured HP-8100-82X toner cartridges.	X			

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1267	15-190-100-610-05-000-00	M045132	08/10/04	DELL MARKETING L P	222,648.00	87,667.65	SUPPLIES & MATERIALS - Optiplex GX270 2.8ghz Pentium 4 256mb Widows XP Pro 2003 for Barber School (qty 16)		X		Computers for use in classrooms at Barber School.
1268	15-190-100-610-05-000-00	M051652	01/11/05	TANNER NORTH JERSEY INC	1,502.10	1,365.60	SUPPLIES & MATERIALS - 18"H poly stack chair-yellow/chrome for student (60) for rooms 145 and 150.	X			
1269	15-190-100-610-05-000-00	M055828	06/30/05	JHM COMMUNICATIONS & INC	253.00	253.00	SUPPLIES & MATERIALS - trouble shoot exterior LED sign purchase wire plug from Hi Tech 2 service calls	X			Supplies for science and biology labs.
1270	15-190-100-610-05-000-00	M055163	07/26/05	HI TECH LASER INC	1,000.00	639.25	SUPPLIES & MATERIALS - HP LJ 3500 cartridges of different colors and lexmak E322 E320 Toner cartridge for District.	X			
1271	15-190-100-610-05-000-00	M063794	03/14/06	SHOP-RITE OF GREENWICH	77.89	77.89	SUPPLIES & MATERIALS - food supplies: head of lettuce (1), SR Italian crouton, etc.	X			Extensive elective programs in foods require food purchases.
1272	15-190-100-610-05-000-01	M054192	04/12/05	ZIEGER & SONS INC	650.50	650.50	SUPPLIES & MATERIALS - various G.A. Asst Poms (3), Tiki-Tree Fern (4), Delph LT Blue (4), Cans water (100), stative purple tissue (3), Lily LA / AZ Asst (3), Ruscus Italian (3), etc. These are for the agriculture science program.	X			
1273	15-190-100-610-05-000-01	M054637	05/10/05	DILLON FLORAL CORP	139.95	49.50	SUPPLIES & MATERIALS - gerbera-pink-dillon (10), red roses intuition (24), and safari sunset (1) for agriculture dept. at High School.	X			
1274	15-190-100-610-05-000-01	06-311	09/27/05	FISHER SCIENCE EDUCATION CO	96.70	122.29	SUPPLIES & MATERIALS - NJ cooperative bid of 09/02/04 science supplies.	X			
1275	15-190-100-610-05-000-01	M062233	11/29/05	PURSEL AGWAY	42.25	42.25	SUPPLIES & MATERIALS - egg layer crumbles (5).	X			Use in Introduction to Agriculture Class - Chicks & Hens Layers.
1276	15-190-100-610-05-000-01	M063542	02/28/06	ADR BULBS & PLANTS	316.92	316.92	SUPPLIES & MATERIALS - bulbs and flowers for the agriculture class at High School.	X			
1277	15-190-100-610-05-000-01	M063541	03/14/06	DILLON FLORAL CORP	569.05	569.05	SUPPLIES & MATERIALS - tree fern, pompon-daisy-white, and other flowers for the High School agriculture dept.	X			
1278	15-190-100-610-05-000-02	M060344	11/15/05	MINNESOTA/MIDWESTCLAY	1,250.95	486.52	SUPPLIES & MATERIALS - general supplies material for High School.	X			
1279	15-190-100-610-05-000-03	M054544	06/01/05	SCANTRON CORPORATION	900.82	56.10	SUPPLIES & MATERIALS - 882 Forms for final testing.	X			
1280	15-190-100-610-05-000-03	M061632	11/15/05	HI TECH LASER INC	1,257.00	269.00	SUPPLIES & MATERIALS - HP cartridges of different colors for the Educ. Center Business office.	X			

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1281	15-190-100-610-05-000-03	M062785	01/10/06	THE WALL STREET JOURNAL CLASSROOM	59.00	59.00	SUPPLIES & MATERIALS - 5 month subscription Jan-May 2006	X			
1282	15-190-100-610-05-000-06	05-406	10/12/04	PARA SCIENTIFIC CO	26.10	26.10	SUPPLIES & MATERIALS - NJ cooperative bid of 8/29/03 for science supplies. Purchased lightly powdered vinyl exam gloves (2 large and 4 medium)	X			
1283	15-190-100-610-05-000-06	M064058	03/28/06	WEEKLY READER MAGAZINES	16.00	16.00	SUPPLIES & MATERIALS - balance due for classroom materials.	X			
1284	15-190-100-610-05-000-07	M061980	11/29/05	FOLLETT EDUCATIONAL SERVICES	34.65	34.65	SUPPLIES & MATERIALS - book Dove 97 Oedipus Rex.	X			
1285	15-190-100-610-05-000-10	M052533	12/14/04	AHART'S MARKET	27.06	27.06	SUPPLIES & MATERIALS - food supplies such as: Crisco reg stick (4), ground ginger (1), atheno's feta cheese (1), libbys pumpkin (1), can of evaporated milk (4), 1/2 gallon milk, etc.	X			Purchases to be used in the food classes.
1286	15-190-100-610-05-000-10	M055491	06/14/05	JULIE YONNEY	108.10	108.10	SUPPLIES & MATERIALS - reimbursement for room supplies painting products, requisition from Family Consumer Science Department and used for Interior Design Course.	X			
1287	15-190-100-610-05-000-10	M061467	10/11/05	SHOP-RITE OF GREENWICH	174.00	174.00	SUPPLIES & MATERIALS - food supplies: head of lettuce (1), medium onions (8), 16 oz cans refried beans (8), taco seasoning (4pks), chopped walnuts (1bag), 14oz bag shredded coconut (1), butter 2lbs, and other things.	X			Purchases to be used in the food class.
1288	15-190-100-610-05-000-10	M062507	12/20/05	BON APPETIT	12.00	12.00	SUPPLIES & MATERIALS - subscription.		X		Purchases to be used in the food class.
1289	15-190-100-610-05-000-10	M065509	06/27/06	AHART'S MARKET	19.54	19.54	SUPPLIES & MATERIALS - food supplies.	X			Purchases to be used in the food classes.
1290	15-190-100-610-05-000-11	05-316	12/14/04	MIDWEST SHOP SUPPLIES	5,289.46	5,289.46	SUPPLIES & MATERIALS - NJ cooperative bid of 8/29/03 technology education supplies.	X			Supplies for Auto Class.
1291	15-190-100-610-05-000-11	M052163	01/11/05	MIDWEST TECHNOLOGY PRODUCTS	1,322.12	1,208.93	SUPPLIES & MATERIALS - various supplies: 8pc wood turning tools, folding blade sharpener, 5lb 6X1" drywall screws, pocket screwdriver, 1/4 lb plastic wood-natural, etc.	X			Supplies for wood and technology class.
1292	15-190-100-610-05-000-14	M050915	09/14/04	SAFE-T CLASSROOM PRODUCTS	31.85	32.95	SUPPLIES & MATERIALS - Hands on Math Projects, book.	X			
1293	15-190-100-610-05-000-14	M060731	08/23/05	SHOP-RITE OF GREENWICH	70.67	70.67	SUPPLIES & MATERIALS - food supplies such as: muffins, apple juice, etc. from Shop-Rite.	X			Supplies for food classes.
1294	15-190-100-610-05-000-14	M060908	09/27/05	BARRON'S EDUCATIONAL SERIES INC	1,013.82	959.25	SUPPLIES & MATERIALS - math workbook for SAT 1, 3rd edition.	X			Preparation class for SATs - held five times a year.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1295	15-190-100-610-05-000-14	06-268	11/15/05	RAY SUPPLY	28.44	28.44	<b>SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 09/02/04 audio visual supplies, staedtler perm frnt black.	X			
1296	15-190-100-610-05-000-17	05-347	11/09/04	PARA SCIENTIFIC CO	34.70	34.70	<b>SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 8/29/03 for science supplies. Items include: powdered vinyl exam gloves large (3 qty) and powdered vinyl exam gloves medium (3 qty) and black sharpie markers (qty 10).	X			
1297	15-190-100-610-05-000-17	05-330	11/23/04	CAROLINA BIOLOGICAL SUPPLY	47.54	53.21	<b>SUPPLIES &amp; MATERIALS</b> - NJ Cooperative bid of 8/29/03, science supplies. Spectrum Tube, Argon plus S&H	X			
1298	15-190-100-610-05-000-17	06-296	09/27/05	NASCO	2.96	2.96	<b>SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 09/02/04 science supplies, battery.	X			
1299	15-190-100-610-05-000-17	06-354	03/28/06	PARA SCIENTIFIC CO	71.10	71.10	<b>SUPPLIES &amp; MATERIALS</b> - NJ cooperative bid of 09/02/04 science supplies, burner-bunsen, needle valve controlled for natural gas (6).	X			
1300	15-190-100-610-05-000-17	M063387	05/31/06	CAROLINA BIOLOGICAL SUPPLY	274.57	285.55	<b>SUPPLIES &amp; MATERIALS</b> - Hissing Roaches, butterflies, aqua-terrarium, domestic, ant farm refill, etc. for High School.	X			
1301	15-190-100-610-05-000-18	M050638	09/14/04	NYSTROM	3,331.04	3,076.85	<b>SUPPLIES &amp; MATERIALS</b> - set of 2 world history map transparencies (qty 2), set of 2 US History Series Transparencies (qty 2), and set of 2 World History Map Transparencies (qty 2).	X			
1302	15-190-100-610-05-000-18	M062313	02/14/06	SCHOLASTIC MAGAZINE	106.65	106.65	<b>SUPPLIES &amp; MATERIALS</b> - New York Times upfront magazine (25) for High School.	X			
1303	15-190-100-610-05-000-18	M063632	03/14/06	GOV CONNECTION	369.00	246.00	<b>SUPPLIES &amp; MATERIALS</b> - 1608 overhead projector for High School.	X			
1304	15-190-100-610-06-000-00	M045139	08/10/04	DELL MARKETING L P	49,761.20	49,606.83	<b>GENERAL SUPPLIES</b> - (qty 15) cart top laptop latitude D505 Celeron M Memory 256 hard drive 9.5. Includes Widows Office Pro portable labs.		X		2 labs for computer use in classrooms.
1305	15-190-100-610-06-000-00	05-143	10/26/04	CASCADE SCHOOL SUPPLIES INC	457.87	453.27	<b>GENERAL SUPPLIES</b> - NJ cooperative bid 8/19/03 for general classroom supplies. Purchase includes: planner monthly desk/wall, file folders, paper, post-its, tape, magnetic tape, poster, etc.	X			
1306	15-190-100-610-06-000-00	M052944	01/11/05	SHOP-RITE OF GREENWICH	28.65	28.65	<b>GENERAL SUPPLIES</b> - home Ec supplies.	X			
1307	15-190-100-610-06-000-00	M054761	06/14/05	CASCADE SCHOOL SUPPLIES INC	422.55	338.04	<b>GENERAL SUPPLIES</b> - various supplies: paper fastener, manila tag, elmers glue sticks, index cards, etc. for Middle School.	X			
1308	15-190-100-610-06-000-00	M054965	06/14/05	UNDERWOOD DISTRIBUTING	2,980.41	2,980.41	<b>GENERAL SUPPLIES</b> - yellow plus teacher pack (2), school edition yellow (5), LCD panel only (2) and liti presentation link (3) for Middle School.	X			A graphing calculator is a necessary tool utilized in the current eighth grade mathematics curriculum. Connected mathematics and the Pre and Algebra 1 courses.

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained	
1309	15-190-100-610-06-000-00	M054108	06/28/05	LIBRARY VIDEO COMPANY	129.80	137.59	GENERAL SUPPLIES - VHS videos: "The Lion, the Witch and the Wardrobe," "The Westing Game," "The Necklace" and "The Raven."	X			
1310	15-190-100-610-06-000-00	M054984	08/09/05	SUNDANCE/NEWBRIDGEEDUCATIONAL LLC.	290.61	259.69	GENERAL SUPPLIES - teachers resources, Pinballs novel, Winger novel, etc. for Middle School.	X			
1311	15-190-100-610-06-000-00	M056085	09/27/05	BENZ MICROSCOPE	22.18	22.18	GENERAL SUPPLIES - genetics-ptc paper 100 per pack (2) and apparatus-lab pack/50 plastic disposable microscope slides and 50 plastic cover slips lens paper booklet (4). Everything for science supplies.	X			Science Standard 5.5B1-3 Genetics/Heredity.
1312	15-190-100-610-06-000-00	M056095	09/27/05	FREY SCIENTIFIC CO	217.40	217.40	GENERAL SUPPLIES - various science supplies.			X	unknown
1313	15-190-100-610-06-000-00	M056106	09/27/05	PARA SCIENTIFIC CO	48.00	48.00	GENERAL SUPPLIES - stopwatch LCD (6) and colored pencil set (5) for Middle School Science Dept.	X			Science standard 5.7.A1-3 motion speed focus acceleration.
1314	15-190-100-610-06-000-00	M056113	09/27/05	VWR SCIENTIFIC PRODUCTS	14.77	14.77	GENERAL SUPPLIES - 6OZ foam cups (10) and Tetra-Min-Fish Food 100GM/PK (1) for Middle School science supplies.	X			Science standard 5.5A2 & 5.5B2 Fishes & amphibians.
1315	15-190-100-610-06-000-00	06-479	12/20/05	NASCO	67.90	67.90	GENERAL SUPPLIES - general supplies.	X			
1316	15-190-100-610-06-000-00	M063858	03/14/06	AMERICAN RED CROSS OF MORRIS	20.00	20.00	GENERAL SUPPLIES - lifeguard training review (4) for Middle School.	X			
1317	15-190-100-610-06-000-00	M064161	03/28/06	TINA MEHLIG	13.98	13.98	GENERAL SUPPLIES - reimbursement for 8th grade Western Days, 2lbs of cherries.			X	Home Economics Teacher -The study of Prunes; A Cherry found near the beaver bents on the Missouri - study of the chokecherry.
1318	15-190-100-610-06-000-00	M064825	05/16/06	SHOP-RITE OF GREENWICH	52.64	52.64	GENERAL SUPPLIES - Home Ec supplies.	X			
1319	15-190-100-610-06-000-00	M064868	05/16/06	SHOP-RITE OF GREENWICH	67.57	67.57	GENERAL SUPPLIES - Home Ec supplies.	X			
1320	15-190-100-640-05-000-06	M050195	10/12/04	FOLLETT LIBRARY RESOURCES	166.80	118.80	TEXTBOOKS - Books: "Mythology" (qty 5)	X			
1321	15-190-100-640-05-000-17	M060170	03/28/06	GLENCOE	2,402.50	2,451.03	TEXTBOOKS - Books for Marine Biology (30).	X			
1322	15-190-100-890-04-000-00	M061379	04/11/06	NEW JERSEY MARINE SCIENCES CONSORT	925.00	875.00	INSTRUCTION OTHER OB - Program at the New Jersey Marine Sciences Consortium for Grade 5 - 90 students from Green Street Elementary School.	X			

**Appendix A - Historical Non-Salary Expenditures Analysis**

Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1323	15-204-100-500-05-000-00	M063255	03/14/06	BER	676.00	338.00	<b>OTH PURCH SVCS-SPEC</b> - registrations for L. Ketcherick (PHS-Special Ed), A. Howe, G. Gabbitt and M. Hund for "Co-Teaching that Works" in Bethlehem, PA on 2/28/06.	X		
1324	15-204-100-610-05-000-00	M064615	05/02/06	HI TECH LASER INC	599.95	210.00	<b>SUPPLIES &amp; MATERIALS</b> - HP Laser Jet 2400 series Toner.	X		
1325	15-204-100-610-06-000-00	M054795	08/09/05	SUNDANCE/NEBRIDGEEDUCATIONAL LLC.	736.46	60.00	<b>PERC IMP/LEARNING GE</b> - teachers material Aqua Cassette.	X		
1326	15-209-100-610-06-000-00	M064232	03/28/06	JULIE ENGLER	86.04	86.04	<b>GEN SUPP-BEHAV DISAB</b> - reimbursement for B.D. class supplies, food supplies.		X	The class of behavior disordered/emotionally disturbed students at the Middle School work on a behavior modification system which allows students to earn points for appropriated behaviors and in turn "buy" from a selection of snacks. Without this money it would result in a negative impact to the program.
1327	15-209-100-640-05-000-00	M050579	09/14/04	SADDLEBACK EDUCATIONAL INC	959.20	959.20	<b>TEXTBOOKS-SPEC EDUCATION</b> - Consumer Math Hardcover Text (qty 10), Consumer Math Teacher's Edition (qty 1), Life Skills Math Hardcover (qty 10), and Life Skills Math Teacher's Edition (qty 1).	X		
1328	15-213-100-500-06-000-00	M052556	12/14/04	ANDREA WALTER	120.00	120.00	<b>RES ROOM OETH PURCHA</b> - interpreter for parent teacher conference.	X		
1329	15-213-100-610-05-000-00	05-154	11/09/04	CASCADE SCHOOL SUPPLIES INC	6.12	6.12	<b>SUPPLIES &amp; MATERIALS</b> - general supplies material.	X		
1330	15-213-100-610-05-000-00	M055653	08/28/05	STEVE SAMSON/COMPTRROLLER	2,113.13	23.61	<b>SUPPLIES &amp; MATERIALS</b> - reimbursement for EO/PI for Behav. Reinvaude Program.	X		Special Education Behavior Management Program. Reimbursement to student activity accounts from Special Education accounts for the Employment Orientation Perceptually Impaired Classes (supplies for projects & behavior incentives).
1331	15-213-100-610-05-000-00	M060412	09/13/05	REMEDIA PUBLICATIONS INC	225.34	236.84	<b>SUPPLIES &amp; MATERIALS</b> - Mini Mystery, Funbook of Grammar, Parts of Speech (2books), Proofreading and Highlights in History.	X		
1332	15-213-100-610-05-000-00	M060413	09/13/05	SADDLEBACK EDUCATIONAL INC	339.90	339.90	<b>SUPPLIES &amp; MATERIALS</b> - textbooks for writing and test prep.	X		
1333	15-213-100-610-05-000-00	M061204	03/28/06	SADDLEBACK EDUCATIONAL INC	614.89	614.89	<b>SUPPLIES &amp; MATERIALS</b> - Books and other school supplies for High School.	X		
1334	15-213-100-610-06-000-00	M044798	08/10/04	HIGH NOON BOOKS	416.00	416.00	<b>GENERAL SUPPLIES-RESOURCES</b> - "Class Set Perspective 1" textbook/workbook, "Class Set Perspective 2" textbook/workbook, and "Class Set Spellbinders" textbook/workbook.	X		
1335	15-213-100-610-06-000-00	05-127	11/09/04	CASCADE SCHOOL SUPPLIES INC	581.72	581.72	<b>GEN SUPP-RESOURCE</b> - NJ cooperative bid 8/19/03 for general classroom supplies. Supplies include: notebooks, clips, makers, legal pads, pencils, pens, etc.	X		

Appendix A - Historical Non-Salary Expenditures Analysis

	Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1336	15-213-100-610-06-000-00	M055061	02/14/06	CASCADE SCHOOL SUPPLIES INC	325.46	325.46	GEN SUPP-RESOURCE CE - various school supplies.	X			
1337	15-240-100-610-02-000-00	M060468	09/13/05	BECKER'S SCHOOL SUPPLY	120.00	120.00	BILINGUAL GENERAL SU - general school supplies for Barber School.	X			
1338	15-240-100-610-03-000-00	M052015	12/14/04	LEARNING RESOURCES	111.75	104.80	BILINGUAL GENERAL SU - general school supplies.	X			
1339	15-240-100-610-03-000-00	M061523	11/29/05	BILINGUAL DICTIONARIES	46.40	18.83	BILINGUAL GENERAL SU - Bilingual picture dictionary and shipping.	X			
1340	15-240-100-610-05-000-00	M061855	11/15/05	SHOP-RITE OF GREENWICH	97.57	66.13	BILINGUAL SUPPLIES - many quaker oats.	X			ELL Project -
1341	15-240-100-610-06-000-00	M052115	11/23/04	JIORLE'S	9.86	9.86	BILINGUAL GEN SUPPLI - 2 pre inked stamps confidential.	X			
1342	15-240-100-610-06-000-00	M052012	12/21/04	SADDLEBACK EDUCATIONAL INC	109.80	70.88	BILINGUAL GEN SUPPLI - 1 World Atlas and 1 United States Atlas.	X			
1343	15-240-100-800-06-000-00	M063147	03/03/06	NJTESOL/NJBE	150.00	25.00	BILINGUAL OTHER OBJE - 2005-2006 memberships for ESL Teachers: R. Cahill (Early Childhood), R. Ladd (PHS), M. Nieder (PMS/PHS), R. Viscomi (Green/Freeman), T. White (Barber) and K. Wolinski (Andover/Early Childhood).	X			
1344	15-401-100-500-05-000-42	M062409	12/20/05	FISK CAMERA SHOP	22.53	22.53	OTHER PURCH SVCS - film processing service (2).	X			Student of the month pictures.
1345	15-401-100-500-05-000-42	M065048	05/31/06	STEVE SAMSON/COMPTRROLLER	143.00	126.00	OTHER PURCH SVCS - reimbursement general activity account for prestige dry cleaners.	X			Dry cleaning of the sashes worn by the Honor Graduates.
1346	15-401-100-600-04-000-00	M053094	04/12/05	SHERWIN-WILLIAMS	112.76	96.77	COCURRICULAR SUPPLIE - 12X15 #10 drop (1), 4X24 #10 DBL Runner (4) for Green Street Drama club.	X			
1347	15-401-100-600-05-000-42	M062135	11/29/05	STEVE SAMSON/COMPTRROLLER	42.16	42.16	INST SUPPLIES & MATE - reimbursement for french club for HHS supplies.	X			
1348	15-401-100-600-06-000-42	M053217	01/25/05	JOHN MILONE/PETTYCASH	66.88	20.72	COCURRICULAR SUPPLIE - reimbursement for supplies, strings, for music club.	X			
1349	15-401-100-600-06-000-42	M065228	06/13/06	TINA MEHLIG	45.93	45.93	COCURRICULAR SUPPLIE - reimbursement for cooking club.	X			The money at the end of last year was used for the year long student cooking club supplies, at that time the district was allowed supplies for extra-curricular approved clubs.

**Appendix A - Historical Non-Salary Expenditures Analysis**

	Account Number	Purchase Order Number	Date of Payment	Vendor Name	Purchase Order Amount	Payment	Type of Purchase or Service - Description	Appears Reasonable	Discretionary	Inconclusive	District Response and/or Additional Information Obtained
1350	15-402-100-100-05-000-33	M063621	02/28/06	MEGAN HAUGHEY	3,273.00	3,273.00	<b>GIRLS BASKETBALL-HIG</b> - 1/2 Salary for Girls Head Basketball Coach.	X			



# APPENDIX B

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## Salary Expenditures and Payroll Data Analysis



## Appendix B

### Salary Expenditures and Payroll Data Analysis

**Appendix B summarizes the various analyses performed on the historical payroll data for the entire school district for the period July 1, 2004 through June 30, 2006. The presentation of this analysis discusses the procedures that were performed in accordance with our approved workplan.**

No.	Analysis Performed	Results of Analysis	Results from Follow-up and Recommendation
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements. Analyzed employee data to identify employees that were either under 18 years of age or over 65 years of age.	Based upon data extractions, we noted the following: 98 employees were missing date of birth information; no employees were under 18 or over the age of 65; 32 employees listed a P.O. Box as a mailing address; and 12 employees have resigned but their position was still listed as active.	We noted that 98 employees date of birth information was missing due to the District and E-map excluding the birthdate field when exporting the raw data requested by Wiss. The District however obtained the information and provided it to us and we agreed a sample to supporting documentation in the employee files without exceptions. We selected 3 employees that had PO Box addresses and agreed them to the employee file and copy of driver license; no unusual items were noted. We recommend the District require either proof of a physical address, or other third party verification for the P.O. Box for every employee. 2 of the 12 employees that had resigned were selected and we verified that they had already resigned with board approval, yet were still noted as active status in the system. We recommend that a control be put into place to verify that the position status changes to "terminated" or "non-active" after employees resign or are terminated.
2	Verified with the Social Security Administration that each employee Social Security number was valid.	All employee social security numbers on file in the District were submitted electronically to the Social Security Administration for verification and 6 employees were noted in the system as deceased.	We tested all 6 employees and no exceptions were noted. These employees either did not receive pay after the date of death, or received either their last pay or summer pay after the date of death, but within a reasonable timeframe.
3	Analyzed employees whose salary increased by an amount greater than \$7,500 from 2004/2005 to 2005/2006.	Based upon data extraction, we noted 125 employees that had increases in their annual salary by more than \$7,500. The range of the change in annual salary ranged from \$7,626 to \$57,778. The total change in annual salary from 2004/2005 to 2005/2006 for the 125 employees was \$3,249,799.	For the 10 employees we sampled, we were able to verify that each employee's change in annual salary was either reflected in their employee contract and/or approved in the board minutes. There were no exceptions noted as most of the employees increases were attributable to longevity payments, increment restoration, new hires, maternity leave, etc.
4	Analyzed payroll data to identify employees terminated within 30 days of their hire date who were paid after their termination date.	Based upon data extractions, we noted 3 employees that were terminated within 30 days of their hire date and received payment after their termination date.	Based on support provided by the District and review of the board minutes, the 3 employees that were paid after their termination date appear reasonable and no exceptions were noted. 1 employee was noted as having a termination date 60 days before the start date caused by the employee resigning from one position and moving to another position after the resignation date was approved by the board. Payments were made to this employee after the termination date due to the new position. The other 2 employees were part time teacher aides and were properly approved in the board minutes when hired and resigned. One of these two employees was paid after the termination date for their last check due to the pay period cycle. No exceptions noted.
5	Analyzed payroll data to identify employees whose gross pay increased by greater than \$7,500 from 2004/2005 to 2005/2006.	Based upon data extraction, 154 employees were identified as having a gross pay increase of greater than \$7,500 from 2004/2005 to 2005/2006. The range of the change in gross pay ranged from \$7,684 to \$57,778. The total change in gross pay from 2004/2005 to 2005/2006 for the 154 employees was \$3,701,073.	For the 10 employees we sampled, we were able to verify that each employee's change in gross pay was either reflected in their employee contract and/or approved in the board minutes. There were no exceptions noted as most of the increases were attributable to new hires, maternity leave, retired and received unused sick time pay, sabbatical leave, etc.

## Appendix B

### Salary Expenditures and Payroll Data Analysis

No.	Analysis Performed	Results of Analysis	Results from Follow-up and Recommendation
6	Analyzed payroll data to assess if there were any employees that did not have applicable benefit deductions.	Based on data extraction, we identified 561 full-time employees that did not appear to have applicable benefit deductions.	For the 10 employees we sampled, 4 of the employees were retired police officers/correction officers who cannot join the retirement system as per "Public Employee Retirement System" regulations. 3 of the employees from the sample, comprised of either temporary/seasonal employees and were not eligible to join the retirement system because they had less than 12 months of continuous service or did not earn \$1,500 annually. The remaining 3 employees had a timing issue of withholding therefore we examined supporting documentation and agreed the back up withholding was properly reflected in the following school year. Thus, exclusion from the pension plan is proper and no exceptions were noted. We recommend coding those individuals that are not eligible for benefits as such in the system so that exception reports can be run as a proof that employees are receiving the appropriate deductions.
7	Analyzed employees who received greater than 10% of base salary in stipends in the years 2004/2005 and 2005/2006.	The system combines stipends in a field titled "adjustments" which includes mentoring, custodians, lunch aides, unused time, summer pay, special services, etc. We further requested and reviewed excel schedules detailing the adjustments and noted 452 payments of stipends to employees between 2004/2005 and 2005/2006 amounting to \$594,263 over the two years. Upon further testing, stipends amounted to \$744,879 over the two years but were not clearly identified as stipends in the field titled "adjustments."	We selected a sample of 25 employees and recalculated the stipends paid based on their employment contracts and Phillipsburg Education Association Salary Guide Agreement. We noted that there were 6 employees whose stipends for wrestling matches, basketball games, football coaches, tennis and mentoring were not reflected in the contract. The District stated these stipends were approved in the board minutes through out the year however, the support was not provided as proof of board approval. We recommend tracking stipends in the system separate from other adjustments and implementing a policy to approve stipends consistently and including all of them in the employee contracts to be approved by the Board.
8	Analyzed payroll data to identify employees who received greater than 50 checks within the two year period covering 2004/2005 and 2005/2006.	During the time period tested, 39 employees received more than 50 paychecks. The District pays certain ten month employees twice a month for 10 months, 2 summer-pay payments, and one catch up extra check a year, totaling 46 checks over two years. Administrative employees work a twelve month period and get paid twice a month for 12 months and one catch up extra check, totaling 50 checks over two years.	We selected a sample of 4 of the 39 employees that received more than 50 payments in the two year time period and noted one exception. Per discussion with the District and examination of supporting documentation, one employee received 54 checks of which two were cancelled. One of the cancelled checks, # 187360 was not properly reflected on the voided check report generated by the system however we examined the physical copy of the voided check. We recommend implementing a control to verify that voided checks are properly reflected in the system. This exception does not affect overall payroll paid to the employee. Of the 3 remaining employees, 2 had additional payments that were actually voided checks upon further investigation and 1 had summer work payments.
9	Analyzed employees who received greater than 25% of base salary in overtime.	Based upon data extraction, we identified 35 employees earned greater than 25% of their base salary in overtime. These 35 employees earned a total of \$97,794 of overtime.	We selected a sample of 25 employees from the total of our data extraction population. We recalculated the hourly rate for each employee within the sample to determine how many hours the overtime was for and if it was reasonable for a school year. We agreed the salary to the employee contract, salary guide and board approval. No exceptions were noted. The employees were mainly security officers and custodians at time and a half and part-time teachers aides at regular pay. Based on our interview with the Director of Facilities and Grounds, we confirmed our understanding of the overtime process for custodial and maintenance employees. It is expected that custodians work more than 40 hours a week because it is more expensive to hire a new employee then pay an existing employee his hourly rate for a longer duration of time during the week. We recommend the District annually review overtime in total as well as by individual and evaluate the cost benefit of overtime versus another position or look for ways to reduce overtime incurred such as shared services.
10	Analyzed payroll data to identify employees who were paid more than 30 days after their termination date.	Based upon data extraction, we identified 49 employees were terminated and paid more than 30 days after their termination date.	We selected a sample of 16 employees and no exceptions were noted. Our sample noted an employee leaving full time status, then hired on an as need basis or temporary basis, for another position, substitute, maternity leave, summer pay, stipends, etc.

# APPENDIX C

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Definitions and Key Indicators/ Framing Questions



# Appendix C

## Definitions and Key Indicators/Framing Questions

### *Definitions*

The non-salary historical expenditures were evaluated to determine if the expenditure *Appears Reasonable, Discretionary, or Inconclusive*. The terminology utilized herein is defined as follows:

*Appears Reasonable:* Based on our evaluation of an expenditure item and the supporting documentation provided to us, it appears that the expenditure appropriately met one or more of the key indicators below. For example, proper approvals were documented, purchase order package was complete, documentation supported the educational nature, and purchase price for the goods or services was not deemed excessive.

*Discretionary:* Based on our evaluation of an expenditure item and the supporting documentation provided to us, it appears that the expenditure was a determination made by the District for a purpose that it deemed was necessary and appropriate for the District.

*Inconclusive:* Based on our evaluation of an expenditure item and supporting documentation provided to us, it appears that sufficient information may not have been provided or explanations were not sufficient to conclude on the expenditure.

### *Key Indicators/Framing Questions*

The Key Indicators utilized to determine the expenditure category are detailed as follows:

*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?

Note: Answers to the key indicators/framing questions were used in determining the classification of the historical non-salary expenditures as defined above.

# APPENDIX D

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## Overall District Response



## APPENDIX D - OVERALL DISTRICT RESPONSE

The staff from Wiss & Company, LLP, who completed the Performance Audit in the Phillipsburg School District, were very professional and thorough. They completed their task with minimal interruption to the district operations.

The audit listed some items as discretionary expenditures. Although we would agree that the majority of the items have no direct educational value, we would note that the majority of the expenditures were important in the operation of the district. Among these expenditures are the following:

1. Executive Summary - Historical Non-Salary Expenditure Analysis
  - a. Food for certain board members and employees for various activities. The food for board members was usually on the nights of negotiations. Typically, these negotiations start at 6:00 p.m., and board members do not have time to go home after their normal work day for dinner. The food was usually pizza, hoagies, or salads and was an average \$25 to \$35 for approximately eight persons.

Food for employees at meetings or training sessions was typically lunch for all day sessions. It is more practical and efficient and maximizes continuous attendance to bring lunch for these sessions for a 30 minute period, instead of having our staff go to a restaurant which could take 60 minutes or more.

- b. We are reviewing the feasibility of using a state contract vendor for bottled water. This should result in a significant savings from the cost of water with the current vendor.
    - c. The construction of a new high school is extremely important to not only the Phillipsburg School District, but also to the entire Phillipsburg community. The site work for the new high school began in June of 2005, and the building was to be bid in August of 2005. However, in July of 2005, the New Jersey Schools Construction Corporation (NJSCC) announced a list of projects that would be completed, and the new Phillipsburg High School was not on the list.

The fee for the public relations firm was not only to develop a community survey on a new high school, but also to assist the district in preparing for and in passing a referendum for the community features of a new high school that the NJSCC would not be paying. With no additional funding being available for construction of school facilities, a referendum for the new school is still a possibility. The work done by the public relations firm is invaluable towards passing of the referendum.

Similarly, the fee paid to a vendor for consultation services regarding school facilities projects was authorized to have the new high school built as soon as

possible and with as many community features as possible with the least impact to the taxpayers of Phillipsburg.

- d. Although this past 18 months has been very difficult in negotiating a contract with the Phillipsburg Education Association (teachers union), typically, there has been a very good relationship between the union and the district administration and the Board of Education. For many years, as part of Teacher Appreciation Day, the Board of Education and the Superintendent make an effort to recognize not only our teaching staff, but also our non-professional staff. The donation to the Big Brothers and Big Sisters of Warren County was in the name of the employees of the Phillipsburg School District as part of Teacher Appreciation Day.

Similarly, it has been a district practice to recognize our staff for such things as retirement, teacher recognition, etc. The Board of Education and the district administration believes that it is very important to recognize our staff, especially when they have served in the district for many years. We believe that the recognition of our students and staff is typical in other New Jersey School Districts, both Abbott and non-Abbott.

- e. The audit noted that the District used a moving company to move the furniture and supplies into the new Early Childhood Learning Center (ECLC) and did not use our own transportation vehicles. It is important to note that this move occurred during the week between Christmas and New Years in order that the ECLC could be opened on January 2, 2006. Two of the five days were holidays in the Custodial/Maintenance contract which would have resulted in paying these staff members triple time if they had worked on these days. In addition, we believed that the possibility of our staff incurring back injuries from moving heavy furniture would have offset any savings from not using a moving company. Our staff did move boxes of lighter items such as classroom supplies into the new ECLC.

## 2. Cost Savings Analysis

- a. The audit noted that potential savings could be realized by reviewing our copy operations. All of our copy machines are through one vendor, Xerox. We have a contractual agreement with Xerox that expires on December 31, 2008. At that time, we will solicit proposals for copy machines. In the interim, we will assess the need for a full-time operator who is now supplied by Xerox. As we have run out of storage space in the district, we have asked Xerox to look into having the operator, scan and store electronically many of the documents that we produce in the district.
- b. The audit notes that a long-range plan for the replacement, repair, or purchase of computer equipment should be developed and monitored. Our current Director of Technology will be retiring on September 1, 2007. When the new Director is hired, he/she will be given the charge to review, update, and monitor our current plan. It is important to note that we do have a plan for the



replacement of computers and printers. However, due to budget constraints and a lack of sufficient funding from the Department of Education, computers and printers were cut from the budget in the past few years, and we were, therefore, not able to adhere to the plan.

- c. The audit recommends that the District perform a telephone savings assessment by an outside vendor. We believe that this is a good recommendation, and we will request that a telephone savings assessment be done during the 2007-2008 school year.
- d. The audit also notes that cell phones are being provided to administration, and the need for this service should be reevaluated and/or consolidated. It is important to note that the use of cell phones in the district was reviewed at the beginning of the 2006-2007 school year, and as a result, approximately 50 phones were eliminated.
- e. The audit indicated that the District obtained police patrols for wrestling and basketball games after school hours in addition to security officers for each game. In the 2007-2008 school year, the district will employ a second shift security officer at the high school. This will eliminate overtime that has been paid in the past.

In the past, there has been an issue with police from the town of Phillipsburg at our athletic events. The police will not send less than two officers for any athletic events, and not less than eight officers for a varsity football game. We will ask our Director of Security to work with the town to determine if fewer officers can be sent to our athletic events. It is important to note that approximately six years ago, a potentially volatile confrontation between Phillipsburg and Belleville fans at a state wrestling match was deescalated by the Phillipsburg Police. A report of the New Jersey State Interscholastic Athletic Association commended the Phillipsburg Police and the Phillipsburg High School administration for their role in deescalating the situation.

- f. As noted in the audit, sports are very important in the Phillipsburg community. In the 2004-2005 school year, banners were purchased to commemorate 100 years of Phillipsburg football. In the 2005-2006 school year, some additional banners were purchased to commemorate the 100<sup>th</sup> football game against our archrival, Easton, Pennsylvania. The game was televised nationally by ESPN, and we received a fee from ESPN for televising the game. It is important to note that the revenue that our Athletic programs, and in particular football, generates to offset some of these expenditures. In the 2004-2005 school year, football produced \$72,564.00 in revenue, while wrestling and basketball produced \$30,596.00. In the 2005-2006 school year, football produced \$76,608.00, and wrestling and basketball produced \$20,403.00. In the 2006-2007 school year, football produced \$99,480.00, and wrestling and basketball produced \$30,401.00.

g. As noted in the audit, the District shares many services with the Town of Phillipsburg. It is important to note that we share many services with not only the Town of Phillipsburg, but also with Lopatcong Township, Greenwich Township, the Borough of Alpha, and Saints Philip and James School. Among the services that are shared are:

- (1.)The District maintains the Town's municipal building's exterior doors
- (2.)The District has done numerous carpentry work for the Town
- (3.)The District installed new energy efficient lights in the Town's buildings
- (4.)The District made electrical repairs when needed in Town buildings
- (5.)The District installed new electric service in the town garage
- (6.)The District salts the Town's small alleys in the winter and sometimes plows them when asked for help
- (7.)The District provided paint for the exterior buildings at the Town's Walters Park
- (8.)The District changes light bulbs at the Town's Senior Center
- (9.)The District repairs doors, heating units, and electrical repairs at the Town's youth center
- (10.) The District assists the Town in showing "Movies in the Park", a weekly event during the summer.
- (11.) The District allows the Town to broadcast special events on the District TV station.
- (12.) The District provides e-mail and internet access to the Town.
- (13.) The District provides technical support for networking e-mail, and internet access to the Town.
- (14.) The Town picks up garbage at all of our schools daily when school is in session
- (15.) The Town provides the district with salt in the winter for our parking lots
- (16.) The Town helps us when needed to clear snow from our schools' lots
- (17.) The Town picks up and chips tree branches from our school sites when we have storm damage
- (18.) The Town provides heavy equipment and an operator when needed for school projects such as replacing broken water pipes on school property and digging trenches for new projects, etc.
- (19.) The Town provides gas pumps for school vehicles (the district pays the town for gasoline and diesel fuel)
- (20.) The District has loaned grounds equipment to Lopatcong Township
- (21.) The District has used athletic fields in Lopatcong Township, Greenwich Township, and the Borough of Alpha.
- (22.) The District has assisted the Borough of Alpha in putting up fences and supplying infield mix in return for the use of their baseball field.
- (23.) The District cuts grass at Saints Philip and James School's two soccer fields in return for use of their fields

- h. The audit notes that the District should consider using Graphic Design shops at the High School to prepare various items rather than purchasing these items. It is important to note that a Graphic Arts' teacher does do work during the summer including printing envelopes, note pads, etc. for district use. We will review the feasibility of having students do some of this work during the school year.
  - i. The audit noted that certain events such as scholarship and award dinners are being paid for by the District for Board members and employees of the District. The scholarship dinners are held by Warren County School Boards Association to recognize graduating high school seniors in Warren County. This past year, four students from Warren County were recognized and were given scholarships. All four of the students were seniors at Phillipsburg High School. Two board members and three district administrators attended that scholarship dinner. As this is a county school boards activity, we do not believe that we can or should limit the number of Board members who attend. However, we will evaluate the number of district administrators who attend this event in the future.
3. Accounts Payable
- a. Approval of Purchase Orders - The audit indicates that accounts payable personnel make a copy of the purchase orders (PO's) white sheet with the Business Administrator's signature. During the 2006-2007 school year, a new system was implemented for printing of district purchase orders. The PO's are not NCR, and as a result, the Business Administrator signs the white (vendor) copy and the canary (district) copy.
  - b. Confirming Orders - The audit indicated that there were some instances of confirming purchase orders. We have emphasized with our staff that there shall not be any confirming purchase orders. We will again emphasize this with our staff prior to the start of school in September.
4. Inventory and Fixed Assets
- a. The audit recommends that a count of all equipment and other fixed assets be conducted. We believe that this is a good recommendation, and we will do the verification of equipment during the 2007-2008 school year.
5. General Operations
- a. We will review our procedures and determine what duties may be segregated among our existing staff.
6. Computer Operations/Software
- a. Disaster Recovery Plan - Our Director of Technology has prepared a formal Disaster Recovery Plan. This will be reviewed with the Board of Education Technology Committee, and after it is approved, the Plan will be communicated to District employees.

- b. System Access and Passwords - We will implement the recommendation to implement controls and require passwords when utilizing the wireless connection. We are also looking at the feasibility of requiring passwords to be changed at least once every three months.

In summary, the District was aware of many of the issues which resulted in the recommendations made by Wiss & Company, LLP. However, due to budget constraints or to the limited availability of our staff, we have not been able to implement the recommendations. We will review all of the recommendations made by Wiss & Company, LLP, and we will implement as many of the recommendations as possible.

The district administration and the district Board of Education thank Wiss & Company, LLP for their time and for the work in completing the Performance Audit.