

Dr. Normandia presented Personnel Teaching items.
 Motion was made by Mrs. Kelly, seconded by Mr. Woska, with
 a unanimous roll call vote to approve Personnel Teaching
 Items (a) through (j), as follows:

(a) Move the Board of Education approve substitute teachers for the 1998-1999 school year, as attached. Approve Personnel Teaching

(b) Move the Board of Education approve the emergent hiring of a substitute school nurse, as follows: Approve emergent hiring sub. nurse

Monica Bonk
 29 Grand Teton Avenue
 Howell, NJ 07731
 EFF: 5/14/99-6/30/99

(c) Move the Board of Education accept, with regret, retirements for the 1999-2000 school year, as follows: Accept retirements

Rita Conlan	OSB/Gr. 4	R. Conlan
EFF: 7/1/99		
Brick Exp: 25 Yrs.		

Kathy Keleher	LM/Gr. 3	K.Keleher
EFF: 7/1/99		
Brick Exp: 35 Yrs.		

Ann Krieg	VMES/Gr. 3	A.Krieg
EFF: 7/1/99		
Brick Exp: 15 yrs.		

Robert O'Connor	BMHS/BSI	R.O'Connor
EFF: 7/1/99		
Brick Exp: 32 Yrs.		

(d) Move the Board of Education accept a resignation for the 1999-2000 school year, as follows: Accept resignation

Michelle Goldfarb	VMMS/Gr. 8	M.Goldfarb
EFF: 7/1/99		
Brick Exp: 4.2 Yrs.		

Approve (e) Move the Board of Education approve leaves of absence
LOA for
the 1999-2000 school year, as follows:

S. Alkalay	Sharon Alkalay EFF: 11/5/99-12/3/99	DP Gr. 1	Family Leave W/O Pay, W/Benefits
E. Carofalo	Enza Carofalo EFF: 4/19/99-6/30/99	BMHS Language	Family Leave W/O Pay, W/Benefits
A. DePaul	Amy DePaul EFF: 12/1/99-6/30/00	VMES Library	Child Care Leave W/O Pay, W/O Benefits
M. Montemurno	Marni Montemurno EFF: 10/15/99-12/23/99	LM Gr. 1	Family Leave W/O Pay, W/Benefits

Approve (f) Move the Board of Education approve the rehire of non-
rehire of tenured staff for the 1999-2000 school year, as follows:
non-tenure staff

	<u>Name</u>	<u>Degree</u>	<u>Step</u>	<u>Total</u>
S. Berry	Salva Berry	BA+30	1	\$32,465
N. Carroll	Natalie Carroll	BA	3	\$32,210
C. Fromm	Charissa Fromm	BA+30	1	\$32,465
D. Gilman	Darlene Gilman	BA	1	\$31,685
S. Harmon	Suzette Harmon	BA	1	\$31,685
M. Rich	Michael Rich	MA	I	\$89,877
A. Starkey	Aileen Starkey	BA	1	\$31,685

Approve (g) Move the Board of Education approve employment for the
employment 1999-2000 school year, as follows:

J. Bryant	A/C# 111401001011880A1	115		
	Jason Bryant	BA	-	Rowan Univ.
	2358 Bennett Avenue	Step 2	-	Bachelor Guide
	Pt. Pleasant, NJ 08742	Salary	-	\$31,940
	EFF: 9/1/99-6/30/00	Teach	-	BTHS/Soc Stud

A/C# 11120100101880A2 105
 Cynthia Skola BA - Rhode Island
 Col.
 34 Pilot Drive Step 1 - Bachelor Guide
 Brick, NJ 08723 Salary - \$31,685
 EFF: 9/1/99-6/30/00 Teach - EHYS/Gr. 1

(h) Move the Board of Education approve student observation placements, as follows: Approve student observation

<u>Name/School</u>	<u>Placement</u>	<u>Date</u>	
Kristin Clayton Georgian Court College	DP Grade 4	5/24/99- 6/7/99 60 hours	K.Clayton
Heather Waldron Georgian Court College	VMES Art	Start 9/27/99 60 hours	H.Waldron

(i) Move the Board of Education approve student teaching placements, as follows: Approve student teaching

<u>Name/School</u>	<u>Placement</u>	<u>Date</u>	
Chrisie Ambazis Monmouth University	ENG BMHS	1/18/00- 5/5/00	C.Ambazis
Rich Gagliardi Georgian Court College	VMMS Grade 7	1/31/00- 5/5/00	R.Gagliardi
Laurie Savitt Rutgers University	BMHS Math	9/1/99- 12/10/99	L.Savitt
Kathleen Walker Monmouth University	HERB Gr. 2	1/18/00- 5/5/00	K.Walker

(j) Move the Board of Education accept resignations for the 1999-2000 school year from Schedule D, as follows: Accept resign.

J.Mendes	Jacquelyn Mendes	Yearbook Advisor VMMS
E.Reilly	Elayne Reilly	Builders' Club VMMS
M.Walters	Mary Walters	Asst. Coach Girls Soccer BTHS

SUBSTITUTE TEACHERS TO BE APPROVED
BOARD OF EDUCATION MEETING
May 13, 1999

Effective May 14, 1999 - June 30, 1999

Sharon Applegate	193 Bridge Avenue	Bay Head, NJ 08742
Tina Arsenault	916 Sixth Avenue	Toms River, NJ 08757
Andrea Bradshaw	136 Van Cortland Drive	Brick, NJ 08723
Rita Brown	1118 Burnt Tavern Road	Pt. Pl., NJ 08742
Cindy Bryant	14 Long Point Drive	Brick, NJ 08723
Jessica Carrow	2406 Maple Street	Pt. Pl., NJ 08742
Kristin Clayton	491 Glenwood Avenue	Brick, NJ 08723
Dana Dominick	54 Chestnut Court	Brick, NJ 08723
Jane Dworakowski	59 Driftwood Drive	Brick, NJ 08723
Lee Ann Ehehalt	445 S. Community Drive	Brick, NJ 08723
Shannon Fleck	11 Lisa Robyn Circle	Lakewood, NJ 08701
David Frake	318 Tuscaloosa Lane	Brick, NJ 08724
Lisa Hall	4 Quail Run	Brick, NJ 08723
David Hudak	1158 Eugene Drive	Toms River, NJ 08753
Kerri Kurek	747 Point View Road	Brick, NJ 08724
Patricia McNamara	2227 Briarwood Lane	Pt. Pl., NJ 08742
Elizabeth O'Connell	975 Tiffany Walk	Toms River, NJ 08753
Monica Orlando	1610 Cherry Blossom Ln.	Pt. Pl., NJ 08742
Louise Porter	25 Quicksilver Court	Lakewood, NJ 08701
Ramona Romano	523 Whitethorn Court	Brick, NJ 08723
Mary Romeo	1367 Laura Court	Lakewood, NJ 08701
Leonora Rudzskaya	119 Stratford Place	Lakewood, NJ 08701
Jenifer Territo	1991 Ridge Hill Drive	Toms River, NJ 08755

RESOLUTION

WHEREAS, Senate Bill 851 was signed into law on June 30, 1998; and

WHEREAS, the new law expands the list of crimes and offenses for which an individual may be disqualified from public employment; and

WHEREAS, the Department of Education recently promulgated a new procedure for Criminal History Background Checks that includes an emergent procedure to temporarily qualify new employees for a three-month period allowing adequate time for the new expedited background check;

NOW, THEREFORE, BE IT RESOLVED, that the attached list of prospective employees in the respective position and starting date be employed by the Board of Education of the Township of Brick School District in the County of Ocean on an emergent basis.

The employment of the applicants on the attached lists was authorized at the meeting of the Brick Township Board of Education in the County of Ocean held on May 13, 1999.

Philip W. Nicastro, Ed.D.
Business Administrator

Dr. Nicaastro presented Personnel Non-Teaching items. Approve
 Motion was made by Mrs. Kelly, seconded by Mr. Woska, with Personnel
 a unanimous roll call vote to approve Personnel Non- Non-Teaching
 Teaching items (a) through (m), as follows:

(a) Move the Board of Education accept, with regret, Accept
 retirements for the 1999-2000 school year, as follows: retirements

Albert A. Pollock	Custodial Worker	A.Pollock
EFF: 8/1/99		
Brick Exp: 27 Yrs. 10 Mos.		

Dolores Riello	Teacher Aide	D.Riello
EFF: 9/1/99		
Brick Exp: 15 Yrs.		

Daniel Scarpati	Custodian	D.Scarpati
EFF: 1/1/00		
Brick Exp: 20 Yrs. 3 Mos.		

(b) Move the Board of Education accept resignations for Accept
 the 1998-1999 school year, as follows: resignations

Mary Ellen Meyer	Teacher Aide	M.Meyer
EFF: 4/13/99		
Brick Exp: 9 Yrs. 6 Mos.		

Mark Winnicki	School Bus Driver	M.Winnicki
EFF: 4/12/99		
Brick Exp: 3 Yrs. 6 Mos.		

(c) Move the Board of Education approve leaves of absence Approve
 for the 1998-1999 school year, as follows: LOA

Toni Ann Bontorno	Senior Clerk Typist	T.Bontorno
EFF: 7/17/99-10/11/99	Family Leave	
	W/O Pay, W/Benefits	

Barbara Daley	Food Service Worker/4 hrs.	B.Daley
EFF: 4/28/99-5/7/99	Family Leave	
	W/O Pay, W/Benefits	

Patricia McLafferty	Clerk Typist	P.McLafferty
EFF: 4/26/99-6/30/99	Personal Leave	
	W/O Pay, W/O Benefits	

W.Peltier William Peltier School Bus Driver
 EFF: 3/12/99-5/6/99 Medical Leave
 W/O Pay, W/Benefits

Approve (d) Move the Board of Education approve employment for
 employment the 1998-1999 school year, as follows:

V.Fiorentino A/C# 1100026210988610 200
 Vincent Fiorentino Custodial Worker/RA
 590 Fountain Drive Step 5, Salary \$17,334
 Toms River, NJ 08753 (pro-rata \$2,413)
 EFF: 5/14/99-6/30/99

M.Fixter A/C# 11000240105880A4 199
 Margaret Fixter Clerk Typist/RA
 1220 Andover Road Step 5, Salary \$15,716
 Brick, NJ 08724 (pro-rata \$2,178)
 EFF: 5/14/99-6/30/99

J.Shafto A/C# 1100026210988610 200
 Jack Shafto Custodial Worker/RA
 218 A Sawmill Road Step 5, Salary \$17,334
 Brick, NJ 08724 (pro-rata \$2,413)
 EFF: 5/14/99-6/30/99

B.Williams A/C# 110002701078851B 210
 Barbara Williams School Bus Driver/5 hrs.
 9 Smith Drive Step 5, Salary \$9,628
 Pt. Pleas., NJ 08742 (pro-rata \$2,346)
 EFF: 4/12/99-6/30/99

Approve (e) Move the Board of Education approve changes in title
 change in or step for the 1998-1999 school year, subject to all Civil
 title Service rules and regulations, as follows:

R.Livera From To
 A/C# 110002701078851G 215
 Rosario Livera Mechanic/RA
 Step 10 Step 11, Salary \$23,851
 EFF: 4/1/99-6/30/99 (pro-rata \$5,837)

P.Shea A/C# 5091031010188930 242
 Senior Cook/PA Senior Cook/RA
 Patricia Shea No Change In Salary
 EFF: 5/14/99-6/30/99

A/C# 1100026210988610	200	
Custodial Worker/RA	Custodian/RA	
Albert Pollock, Jr.	Step 8, Salary \$19,859	A. Pollock, Jr.
EFF: 5/14/99-6/30/99	(pro-rata \$2,765)	

A/C# 5091031010188930	242	
Senior Cook/PA	Senior Cook/RA	
Deborah Wasilak	No Change in Salary	D. Wasilak
EFF: 5/14/99-6/30/99		

(f) Move the Board of Education approve changes in salary for the 1998-1999 school year, subject to all Civil Service rules and regulations, as follows: Approve changes in salary

A/C# 110002701078851G	215	
David Cottrell	Step 12B, Salary \$36,925	
EFF: 4/7/99-6/30/99	Addition of \$300 Night Differential (pro-rata \$72)	D. Cottrell

A/C# 110002701078851G	215	
Jerome Hyman	Step 5, Salary \$17,058	
EFF: 3/15/99-6/30/99	Addition of \$300 Night Differential (pro-rata \$89)	J. Hyman

A/C# 110002701078851G	215	
Bruce Miller	Senior Mechanic	
EFF: 5/3/99-6/30/99	Step 13, Salary \$45,357	B. Miller
	Addition \$3,000 Stipend (pro-rata \$8,038)	

A/C# 110002701078851B	210	
Barbara Poli	Step 13, Salary \$33,391	B. Poli
EFF: 9/1/99-6/30/00	Addition of \$987 Extra Vacation	

(g) Move the Board of Education approve a change in hours for the 1998-1999 school year, subject to all Civil Service rules and regulations, as follows: Approve change in hours

	<u>From</u>	<u>To</u>
B.Davis	School Bus Driver/5 hrs. A/C# 110002701078851B Barbara Davis EFF: 4/19/99-6/30/99	School Bus Driver/6 hrs. 210 Step 5, Salary \$11,553 (pro-rata \$2,522)
L.Davis	School Bus Driver/6 hrs. A/C# 110002701078851B Loretta Davis EFF: 4/19/99-6/30/99	School Bus Driver/7 hrs. 210 Step 5, Salary \$13,479 (pro-rata \$2,942)

Approve (h) Move the Board of Education approve night differential
night compensation of \$300 for Bus Garage Personnel, for the
differential 1999-2000 school year, as follows:

David Cottrell
Jerome Hyman
Rosario Livera

Approve (i) Move the Board of Education approve the employment of
employment substitutes, as the need exists, for the 1998-1999 school
year, subject to all Civil Service rules and regulations,
as follows:

G.Ambrosio	A/C# 110002701078851C Gail Ambrosio 106 Bay Harbor Blvd. Brick, NJ 08723 EFF: 5/14/99-6/30/99	211 School Bus Driver \$10.04 per hour
J.Esposito	A/C# 110002701078851C James Esposito 9 Golden Seasons Drive Lakewood, NJ 08701 EFF: 5/14/99-6/30/99	211 School Bus Driver \$10.04 per hour
M.Perry	A/C# 111901001068800D Michele Perry 29 Kentwood Blvd. Brick, NJ 08724 EFF: 5/14/99-6/30/99	121 Teacher Aide \$40.00 per diem

A/C# 111901001068800D	121	
Susan Wagner	Teacher Aide	S.Wagner
582 Driscoll Drive	\$40.00 per diem	
Brick, NJ 08724		
EFF: 5/14/99-6/30/99		

(j) Move the Board of Education approve removals from the Approve
substitute list, as follows: removals from sub list

Lena Abramson	Food Service Worker	L.Abramson
EFF: 4/1/99		
Tina Kamen	Food Service Worker	T.Kamen
EFF: 4/1/99		
Glenn Norton	School Bus Driver	G.Norton
EFF: 3/26/99		
Dorothy Schleentz	Custodial Worker	D.Schleentz
EFF: 4/6/99		
Theresa Wilson	School Bus Driver	T.Wilson
EFF: 3/26/99		

(k) Move the Board of Education appoint Richard B. Davis, Appoint
Certified Public Accountant, as the Treasurer of School Richard B.
Monies from July 1, 1999 through June 30, 2000, at a cost Davis as
of \$7,452 per school year. Treas. of
Monies

(l) Move the Board of Education approve the Resolution to Approve
appoint Nicholas Montenegro, Esquire, as Brick Township appt. of
Board of Education Attorney for the 1999-2000 school year, N.Montenegro
as attached.

(m) Move the Board of Education approve the Resolution to Approve
appoint Tully winters McKenzie & Mahon, P.A. as the School appt. of
Auditor for the Comprehensive Annual Financial Report for Tully
Fiscal Year ended June 30, 1999, as attached. Winters MCKenzie & Mahon

BRICK TOWNSHIP BOARD OF EDUCATION
RESOLUTION
MAY 13, 1999

WHEREAS, there exists a need for a School Board Attorney; and

WHEREAS, FUNDS ARE AVAILABLE FOR THIS PURPOSE, AND

WHEREAS, the Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires that the Resolution authorizing the award of contracts for "Professional Services" without competitive bids must be publicly advertised

NOW, THEREFORE, BE IT RESOLVED by the Brick Township Board of Education, the Township of Brick, as follows:

1. That Nicholas Montenegro, Esquire, be and is hereby appointed by the Brick Township Board of Education to said position.
2. This appointment is made without competitive bidding as a "Professional Service" under the provisions of the Local Public Contract Law because the services are to be performed by a recognized profession licensed and regulated by law.
3. The cost shall be \$56,757 annual retainer and \$120 per hour litigation fee.
4. A copy of this Resolution shall be published in the Ocean County Times Observer and the Asbury Park Press as required by law within ten days after its passage.

CONTRACT

THIS AGREEMENT made this 14th day of May, 1999,
between

THE BOARD OF EDUCATION OF THE TOWNSHIP OF BRICK, a quasi municipal corporation having its principal offices at 101 Hendrickson Avenue, in the Township of Brick, County of Ocean and State of New Jersey, (hereinafter designated as the "Board"),
and

WILBERT & MONTENEGRO, Attorneys at Law of the State of New Jersey, maintaining offices at Spiral Drive and Burnt Tavern Road, in the Township of Brick, County of Ocean and State of New Jersey, (hereinafter designated as the "Attorney"),

WITNESSETH that the Board has employed and does employ the Attorney to serve as Attorney for the Board for the term commencing on the 14th day May 1999, to the 13th day of May 2000. The Board shall pay compensation to the Attorney in the amount of \$56,757.00 which shall be paid by voucher in monthly installments.

1. It is mutually understood and agreed by and between the parties herein that the duties of this position shall be:

a. To be available for consultation and to provide oral and written advice on all legal isssues confronting the Board and/or designated Board employees;

b. To provide legal review, as requested, of all contracts, bidding specifications and procedures, legal notices, Board resolutions, proposed Board policies and/or negotiated agreements with Board employees;

c. The preparation and handling of all legal documents and transactions as may be required by the Board, including sales and purchase of property, and bond authorizations;

d. To attend two meetings of the Board per month.

2. In addition to the foregoing compensation and duties as set forth above the Attorney shall also provide legal representation to the Board, individual Board members and/or designated employees in all proceedings before any and all courts, administrative agencies and arbitration tribunals, including but not limited to the Office of Administrative Law, Commissioner of Education, arbitration/mediation, workers' compensation matters and the attendance at any Board meetings in excess of two per month. The Board shall provide compensation to the Attorney for such services at the rate of \$120.00 per hour.

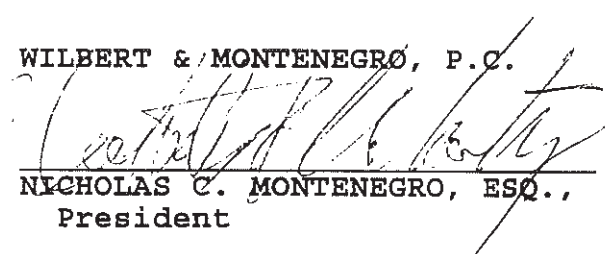
2. Required legal services as set forth herein shall not be inclusive of any disbursements made by the Attorney in the performance of his duties, such as, but not limited to, certified court stenographer fees, messenger fees, court costs, real estate searching fees, title insurance premiums, land surveyor and engineering fees and costs, and similar out-of-pocket disbursements.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals and caused these presents to be signed and executed by their proper officers and caused their seals to be hereto affixed the day and year first above written.

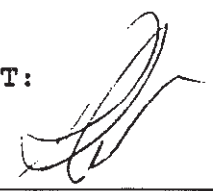
SIGNED, SEALED AND DELIVERED

ATTEST:

WILBERT & MONTENEGRO, P.C.

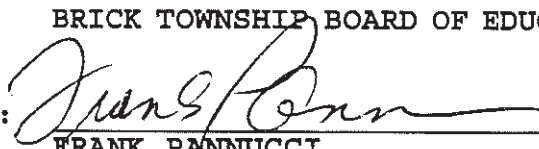
By: 
NICHOLAS C. MONTENEGRO, ESQ.,
President

ATTEST:



DR. PHILIP NICASTRO
Board Secretary

BRICK TOWNSHIP BOARD OF EDUCATION

By: 

FRANK PANNUCCI
President

BRICK TOWNSHIP BOARD OF EDUCATION
RESOLUTION
MAY 13, 1999

WHEREAS, there exists a need for a School Auditor for the Comprehensive Annual Financial Report for Fiscal Year ended June 30, 1999; and

WHEREAS, FUNDS ARE AVAILABLE FOR THIS PURPOSE, AND

WHEREAS, the Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires that the Resolution authorizing the award of contracts for "Professional Services" without competitive bids must be publicly advertised

NOW, THEREFORE, BE IT RESOLVED by the Brick Township Board of Education, the Township of Brick, as follows:

1. That Tully Winters McKenzie & Mahon, P.A., be and is hereby appointed by the Brick Township Board of Education to said position.
2. This appointment is made without competitive bidding as a "Professional Service" under the provisions of the Local Public Contract Law because the services are to be performed by a recognized profession licensed and regulated by law.
3. The cost shall not exceed \$21,500.00.
4. A copy of this Resolution shall be published in the Ocean County Times Observer and the Asbury Park Press as required by law within ten days after its passage.

TULLY WINTERS MCKENZIE & MAHON, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2444 STATE HIGHWAY 34
MANASQUAN, N.J. 08736

732-223-1177
FAX 732-223-0127

JOHN E. TULLY, CPA, RMA
MICHAEL R. WINTERS, CPA
J. BRADFORD MCKENZIE, CPA
RICHARD W. MAHON, CPA

JOSEPH A. COLSON, CPA
SANDRA L. WEPPRECHT, CPA
MARGARET V. EDMOND, CPA

May 10, 1999

Brick Township Board of Education
c/o Philip W. Nicastro, Ed.D
101 Hendrickson Avenue
Brick, New Jersey 08724

We are pleased to confirm our understanding of the services we are to provide for the Brick Township Board of Education for the year ended June 30, 1999. We will audit the Comprehensive Annual Financial Report of the Brick Township Board of Education as of and for the year ended June 30, 1999. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the Comprehensive Annual Financial Report:

1. Schedule of Expenditures of Federal Awards.
2. Schedule of Expenditures of State Financial Assistance.
3. Schedule of Findings and Questioned Costs.
4. Summary Schedule of Prior Audit Findings.

Our audit will be a single audit conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the provisions of the New Jersey School District's *Audit Program*, and will include tests of the accounting records of the Brick Township Board of Education and other procedures we consider necessary to enable us to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the Schedules of Expenditures of Federal Awards and State Financial Assistance and on the Brick Township

Brick Township Board of Education
May 10, 1999
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Board of Education's compliance with laws and regulations and its internal controls as required for a single audit. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the single audit engagement, we will not issue a report as a result of this engagement.

The management of the Brick Township Board of Education is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of the Comprehensive Annual Financial Report in accordance with generally accepted accounting principles, and that federal awards and state assistance programs are managed in compliance with applicable laws and regulations.

In planning and performing our audits for the year ended June 30, 1999, we will consider the internal control in order to determine our auditing procedures for the purpose of expressing our opinions on the Brick Township Board of Education's Comprehensive Annual Financial Report and on its compliance with requirements applicable to major programs and to report on the internal control in accordance with OMB Circular A-133, and not to provide assurance on the internal control.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Comprehensive Annual Financial Report and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Comprehensive Annual Financial Report. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on the internal control and, accordingly, no opinion will be expressed.

We will perform tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of Brick Township Board of Education's major federal awards and state assistance programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed.

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We will inform you of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the Comprehensive Annual Financial Report. We will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by OMB Circular A-133.

Compliance with laws, regulations, contracts, and grant agreements applicable to Brick Township Board of Education is the responsibility of Brick Township Board of Education's management. As part of obtaining reasonable assurance about whether the Comprehensive Annual Financial Report is free of material misstatement, we will perform tests of Brick Township Board of Education's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion.

Our audit will be conducted in accordance with the standards referred to in the second paragraph. OMB Circular A-133 requires that we plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with certain provisions of laws, regulations, contracts, and grants. Our procedures will consist of the applicable procedures described in the OMB's compliance supplement. The purpose of our audit will be to express an opinion on Brick Township Board of Education's compliance with requirements applicable to major programs.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the Comprehensive Annual Financial Report and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. As required by the Single Audit Act Amendments of 1996, our audit will include tests of transactions related to federal award programs for compliance with applicable laws and regulations. Because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that

Brick Township Board of Education
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material errors, fraud or other illegal acts may exist and not be detected by us. However, we will inform you of any material errors and any fraud that come to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your Comprehensive Annual Financial Report, but the responsibility for the Comprehensive Annual Financial Report remains with you. This responsibility includes the establishment and maintenance of adequate records and related controls, the selection and application of accounting principles, and the safeguarding of assets. Management is also responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

We understand that your employees will locate any invoices selected by us for testing.

The workpapers for this engagement are the property of Tully, Winters, McKenzie & Mahon and constitute confidential information. However, we may be requested to make certain workpapers available to the U.S. Department of Education and the New Jersey Department of Education pursuant to authority given to them by law or regulation. If requested, access to such workpapers will be provided under the supervision of Tully, Winters, McKenzie & Mahon personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to the U.S. Department of Education and the New Jersey Department of Education. The U.S. Department of Education and the New Jersey Department of Education may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

Additionally, we will prepare the 1998-1999 "Audit Summary Diskette" as required by the New Jersey Department of Education.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$21,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Brick Township Board of Education
May 10, 1999
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Government Auditing Standards - 1994 Revision requires that we provide you with a copy of our most recent quality control review report. Our 1997 peer review report accompanies this letter.

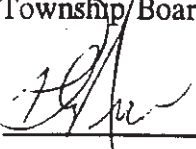
We appreciate the opportunity to be of service to the Brick Township Board of Education and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Tully Winters McKenzie & Mahon

RESPONSE:

This letter correctly sets forth the understanding of the Brick Township Board of Education

Signature:  _____

Title: Business Administrator/Board Secretary

Date: June 1, 1999